

AGENDA

LEWISVILLE CITY COUNCIL MEETING SEPTEMBER 5, 2017

LEWISVILLE CITY HALL
151 WEST CHURCH STREET
LEWISVILLE, TEXAS 75057

CALLED SPECIAL SESSION – 7:30 A.M.

Call to Order and Announce a Quorum is Present.

A. REGULAR SESSION:

1. **Public Hearing: Consideration of the Proposed FY 2017-2018 Budget, Property Tax Revenue Increase and Proposed Property Tax Rate.**

B. CLOSED SESSION: In Accordance with Texas Government Code, Subchapter D,

1. Section 551.072 (Real Estate): Property Acquisition
2. Section 551.087 (Economic Development): Deliberation Regarding Economic Development Negotiations

C. ADJOURNMENT

NOTICE OF ASSISTANCE AT THE PUBLIC MEETINGS

The City will provide appropriate auxiliary aids and services, including sign language interpreters and assisted listening devices, whenever necessary to ensure effective communication with members of the public who have hearing, sight or speech impairments, unless doing so would result in a fundamental alteration of its programs or an undue financial burden. A person who requires an accommodation or auxiliary aid or service to participate in a City program, service or activity, should contact the sponsoring Department, or the Human Resource Department at 972-219-3450 or by Fax at 972-219-5005 as far in advance as possible but no later than 48 hours before the scheduled event.

The City Council reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

MEMORANDUM

TO: Mayor Rudy Durham
Mayor Pro Tem Brent Daniels
Deputy Mayor Pro Tem Brandon Jones
Councilman R Neil Ferguson
Councilman TJ Gilmore
Councilman Bob Troyer

FROM: Donna Barron, City Manager

DATE: August 31, 2017

SUBJECT: **Public Hearing: Consideration of the Proposed FY 2017-18 Budget, Property Tax Revenue Increase and Proposed Property Tax Rate.**

In accordance with the City Charter, a public hearing is being held on the proposed FY 2017-2018 budget. In addition, state law requires two public hearings to be held on the proposed budget, property tax revenue increase, and proposed property tax rate if the proposed tax rate exceeds the effective rate. The proposed tax rate is .436086. This is the first public hearing. The second public hearing will be held on September 11th.

Proposed budget summary information for 2017-18 is provided as backup. This information reflects direction provided by the City Council at the budget workshop. All affected revenue and expense lines have been adjusted for the changes made by Council. Council decided to maintain the overall tax rate at 0.436086 (the split is .318766 for Operations and Maintenance (O/M) and .117320 Interest and Sinking (I/S) for FY 2017-18.

Utility Fund

Council elected to increase both the water and sewer rates by 6%.

TIF

The TIF Fund summary has been modified to reflect new revenue estimates based on the valuation combined with the .436086 rate.

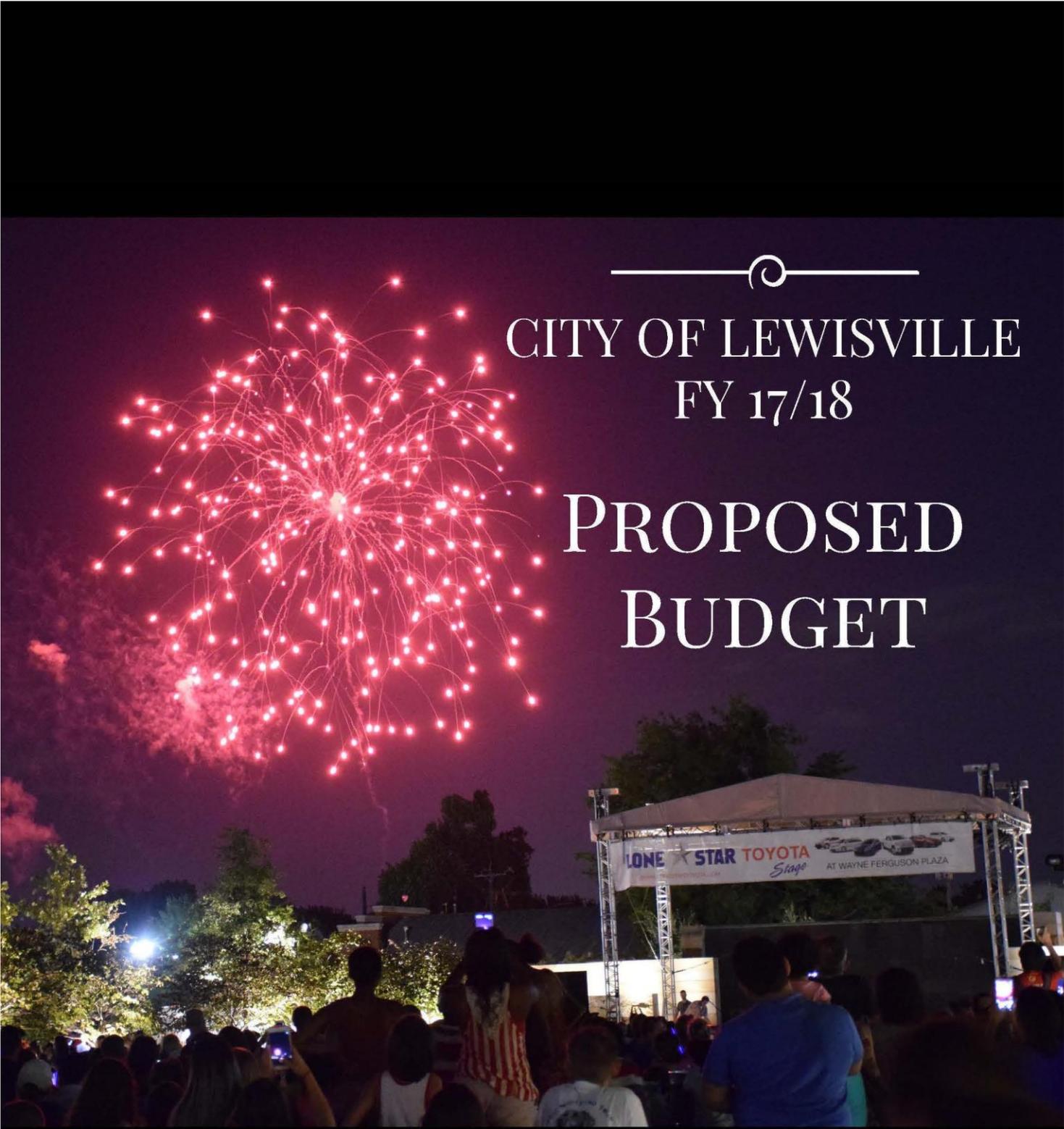
TIF 2

The TIF Fund summary has been modified to reflect new revenue estimates based on the valuation combined with the .436086 rate.

Debt

The Debt Fund summary has been modified to reflect new revenue estimates based on the valuation combined with the .11732 rate.

Please call if you have any questions.



CITY OF LEWISVILLE
FY 17/18

PROPOSED BUDGET

This budget will raise more total property taxes than last year's budget by \$3,440,918, or 8.6652%, and of that amount, \$1,019,049 is tax revenue to be raised from new property added to the tax roll this year.

MEMORANDUM

To: Rudy Durham, Mayor
Brent Daniels, Mayor Pro Tem
Brandon Jones, Deputy Mayor Pro Tem
R Neil Ferguson, Councilman
T J Gilmore, Councilman
Bob Troyer, Councilman

From: Donna Barron, City Manager

Date: August 14, 2017

Subject: PROPOSED BUDGET FOR FY 2017-18

Overview of Funds

Lewisville's budget is comprised of 29 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 Improvement. All funds are appropriated, as required by City Charter. Operating funds originate from direct revenue sources, such as taxes, charges for service, grants, or fines, 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, cash transfers from operating funds, and intergovernmental revenue. 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. New for FY 2017-18 are the Drainage Utility Fund and the Josey Public Improvement District Fund.

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 & Replacement Fund

Operating Funds (Other)

Recreation Activity Fund

TIRZ Fund #1

TIRZ Fund #2

4B Sales Tax Fund

Hotel / Tax Fund

Grant Fund

CDBG Grant 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

2025 Implementation/Incentives Fund

Josey Public Improvement District

Drainage Utility Fund

Capital Improvement Funds

General Capital Projects

Utility Capital Projects

Other Capital Projects

Budget Challenges

This year, although revenue streams for all funds appear to be growing and healthy, there are budget challenges that staff is working through. Many of these issues will continue over the next several budget years. This information is provided so that you can better understand the long term strategy staff is recommending.

As you are aware, the design of the Multi-Generational Center (MGC) is underway. Debt was sold in FY 2015-16 (\$4.395M) to pay for the design and \$33.705M will be sold in FY 2017-18 to pay for construction. In addition, \$8M was transferred from the 4B sales tax fund to assist with funding construction (reallocated from the Nature Center). The debt payment for this bond issuance is currently being structured by Hilltop Securities/First Southwest. Staff will provide options for structuring the debt to Council after we receive the final tax roll. In addition to the debt service, staffing of the MGC will be a major impact to the FY2018-19 budget year. A

Business Plan is underway that will provide more details on the impact, after current operating costs and offsetting revenues have been considered. We are balancing the largest G O Bond sale in the history of the organization with what we know will be a significant increase in Recreation Center staffing costs associated with a year-round aquatic facility. The FY 2017-18 budget is designed with these future costs in mind.

A change in the police hiring process this fiscal year related to lateral transfers along with an aggressive market adjustment allowed the Police Department to achieve full police officer staffing for the first time in many years. While this is a great achievement, and will allow for an expanded level of “crime-fighting” service, budget impacts were created by this change. The department has historically underfunded items such as overtime and other on-going operational costs (ammunition, fuel, etc.). Salary savings was used to cover these shortages as well as equipment replacement needs. Many of the specialty units such as Special Operations and Neighborhood Resource Officers have never been fully staffed because the priority has always been to staff patrol services. Included in this year’s proposed budget are vehicle and equipment for these fully staffed units.

Another issue that staff has been addressing and reporting to the Council throughout the year is the inflation of capital improvement project construction costs. In this year’s General Fund budget you will see a \$3,454,400 one-time transfer from General Fund reserves to the CIP program to fund shortages in existing street capital projects that are ready to be constructed in the coming fiscal year. This transfer could limit the amount of reserves available for other future projects, as planned on the General Fund Reserve 10 Year Plan. This is also an issue in the Utility Fund where you will see a \$2M transfer to CIP for the Vista Ridge Lift Station project shortage, as well as \$385,000 for electrical improvements to the Wastewater Treatment Plant shortage.

In the Utility Fund, there are on-going equipment replacements that occur every year associated with the Water and Wastewater Plants. Staff is in the process of compiling a maintenance and equipment replacement plan for the next 10 years that will be brought back to the City Council next year for consideration. This type of equipment replacement plan will help to level out the replacements annually and remove any one-time spikes in replacement funding which make it more difficult to trend expenditures and set water and sewer rates. Infrastructure that is properly maintained can have a long, useful life. But in any asset's life cycle, there comes a point when maintenance becomes too costly and those expenditures are without benefit of extending the life of the asset. Replacement or improvement of the infrastructure is necessary periodically in order to keep overall costs of operating the system in check. This equipment replacement fund concept has worked well over the years for the City’s rolling stock.

In the past five years, the City sold \$27.5M of bonds to pay for Utility Fund infrastructure. Based on staff projections of the system's needs in the coming five years, \$62.8M of bonds will be needed, a 128% increase. The low interest rate environment is helping the Water & Sewer Fund somewhat, but annual debt service will rise with these additional bond issuances. Over the past five years, the fund has paid \$33.9M in debt service and based on the projected bonds, the fund will need to provide for \$44.9M of debt service in the next five years (32% increase).

While some delay with certain projects can be managed, the fact remains that Lewisville will continue to experience pressure to replace existing, aging infrastructure along with new

infrastructure demands from a still growing community. The 2015 Bond Program dealt with some of these issues but not all since a number of the facility projects did not make the final list that was approved by the Blue Ribbon Bond Committee.

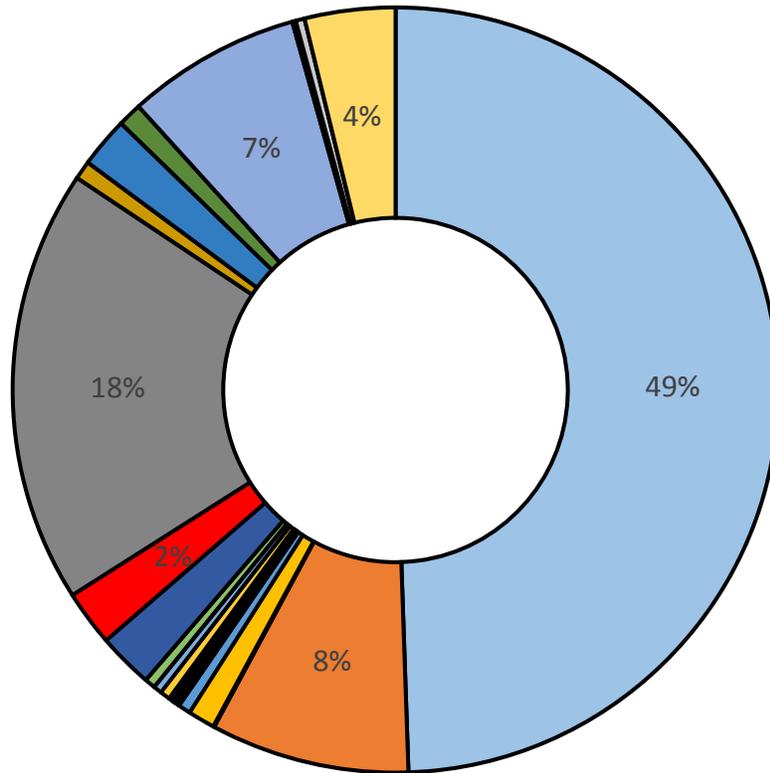
Along those lines, the age of many of the City's facilities including the Kealy Service Center, the Water and Wastewater Treatment Plants, Fleet building, and Central Fire Station is becoming problematic as are space needs at the Annex (ITS/Parks, police expansion). In addition, options need to be developed and considered for the future use of the Amphitheatre, Fire Station No. 3 (after new station opens) and Fred Herring Recreation Center (after the MGC opens). Funding for the eventual remodel of City Hall basement is also a future need. Each of these facility issues require funding in various amounts and at various times. In this budget, several items involve facility repairs including roof repairs (\$125,000), City Hall exterior repairs \$125,000, Kealy Suite C building for additional workstations (\$76,182), and Parks Maintenance building repairs (\$69,544). Funds for the development of a space utilization plan is included so that each one of the campuses can be considered holistically to avoid addressing issues in a stop/gap manner. This plan may have to be done in phases. Future consideration for facilities funding should be a high priority.

Implementation of various long-range plans also have current and upcoming funding considerations. Working the Lewisville 2025 Plan includes many items, as detailed below. In particular, the Green Centerpiece Master Strategy has detailed items that the City is responsible for over the next five years. The Old Town Master Plan contains millions in probable economic development costs to the City over the next ten years that will vary in cost based on the development that occurs. While we hope we have the opportunity to work with a developer on the future re-development of Vista Ridge Mall, a project of this magnitude could have a potentially large economic development cost to the City. Economic development can be especially challenging to the City because we do not have the option of using an Economic Development sales tax that a lot of cities use.

Along with these challenges, it is important to note that while the City has been able to limit the General Fund dependence on sales tax to the 33% goal for diversification, Police and Fire operations are now over 45% funded by sales tax due to the dedicated police and fire sales tax of 1/8 cent each. The methodology we use to budget sales tax (projecting next year's sales tax collection based on the current year estimate with no additional growth), provides a certain measure of conservatism, however, a major downturn in the economy would have impacts on these funding sources. We believe it is best to fund one-time capital needs with sales tax along with some positions and avoid having too high a percentage of salaries supported by sales tax. This balance is a very important one to monitor. Alleviating a portion of this dependence on sales tax may drive a portion of the 18 firefighters being hired in FY 2018-19 for Fire Station No. 8 to be funded through General Fund rather than wholly through the Fire Services District Fund. Staff will provide options to City Council next year.

The last issue to keep in mind is the impact of the future annexation of Castle Hills on City staff/operating costs. Staff is in the process of reviewing the property values that will be added to the tax roll against additional staffing and operational issues.

As the following chart reflects, the General Fund is where most of the City's expenditures are allocated at 49%. The second largest fund is the Utility Fund, where 18% of the city's resources are allocated. These two funds will have the most detail in this budget overview. However, each of the 27 funds will be covered in some level of detail on the following pages.



- General Fund
- Hotel Motel
- Court Technology
- Fire and Police Training
- Asset Forfeiture - State
- Community Activities Fund
- Crime Control
- Drainage Fund
- Health Insurance
- 4B
- Debt Service
- Recreation
- Court Security
- LEOSE
- Asset Forfeiture - Federal
- Grant
- Fire Services
- Maint/Replacement
- OPEB
- Lewisville 2025
- PEG
- Waters Ridge PID
- Josey PID
- CDBG
- Utility Fund
- Risk
- TIF 1

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, intergovernmental revenues, charges for service, cultural and recreation fees, fines and forfeitures, and interest and miscellaneous income. These sources support all general government activities, including public safety, neighborhood services, administrative services, finance, development services, parks and recreation activities, and public infrastructure maintenance.

Revenues

General Fund Revenues (FY 16-17)

General Fund revenue is anticipated to be higher than budget by \$3.8M, just over 4.7%.

This increase is due to sales tax collections coming in higher than anticipated. Actual sales tax receipts so far this fiscal year are ahead of last year's receipts by approximately 7%. However, due to uncertainty regarding construction impacts along I-35, the entire 7% increase is not being budgeted for the fiscal year. The 4.7% increase mid-year sales tax estimate is more conservative. If the trend this fiscal year does remain above last year's collections, the additional revenue will flow to fund balance and thereby increase General Fund reserves.



Property tax is already at 99% collected for the year. Other revenue outpacing projections include revenue related to commercial refuse and landfill host fees which is projected to be up \$759,017 over the adopted budget. This is a 20% increase for a total of \$4,620,456. This increase is due to a new agreement with the Farmers Branch landfill regarding host fees as well as increases in construction activity in the metroplex area.

Overall, as stated above, General Fund revenue is projected to come in ahead of budget by over \$3.8M

General Fund FY 2017-18 Revenues

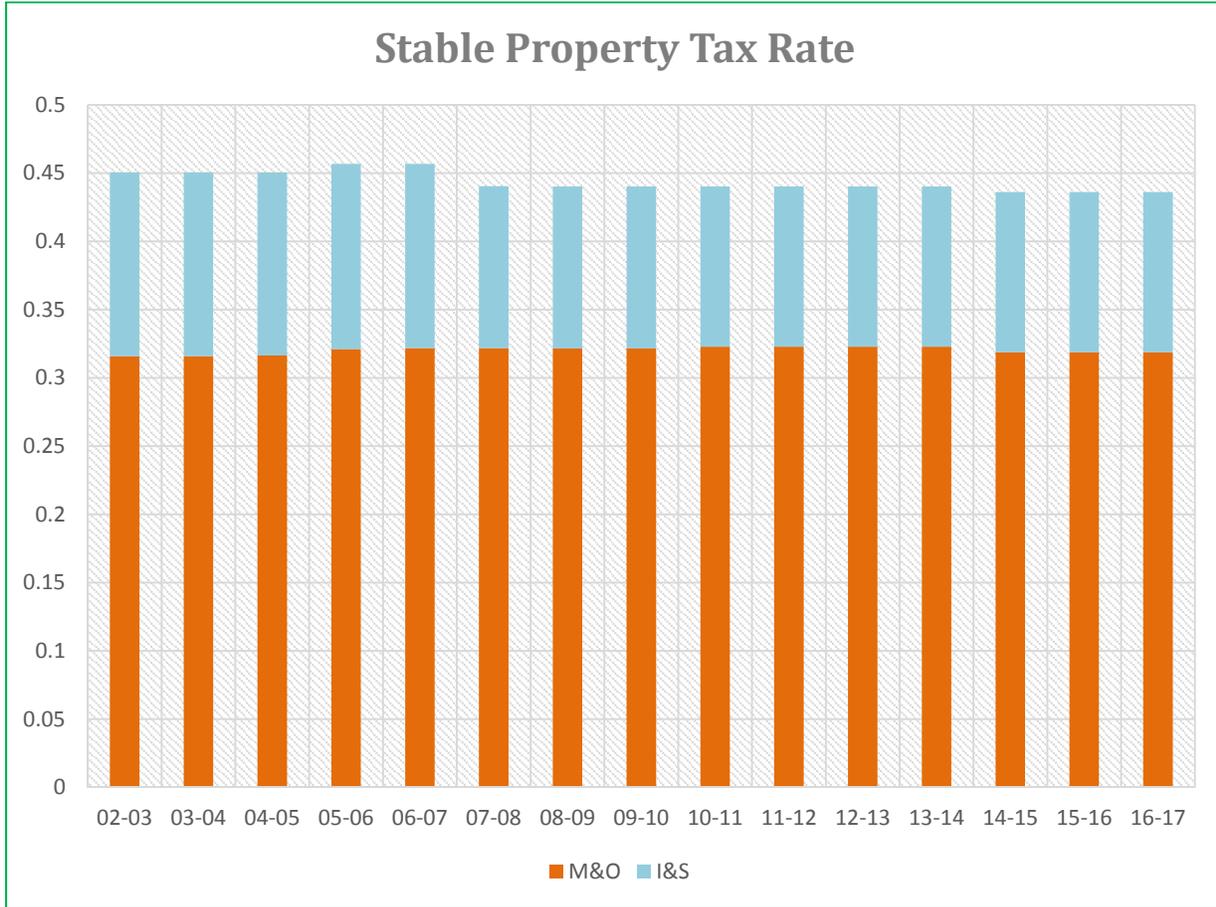
Projected FY 2017-18 budget revenue is \$86,905,218 which is \$5,907,815 (7%) more than last year's original budget. Property tax is projected at \$30,805,512 based on current rates. As mentioned above and reflected in the following chart, the primary driver of the increase is in the sales tax category, which is projected to be up 11% or \$2.69M.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	31,491,275	31,643,561	36,571,222	33,312,238	37,593,829	37,593,829	34,605,670
<u>REVENUES</u>							
Taxes	53,801,075	56,980,740	59,937,289	60,934,503	63,678,886	51,936,955	66,398,293
Licenses & Permits	1,818,744	2,171,011	2,238,695	1,740,957	1,879,410	1,982,246	2,021,875
Intergovernmental Revenues	359,806	268,871	338,012	317,001	317,001	158,809	338,605
Charges for Services	6,615,737	7,627,823	8,714,286	8,193,120	9,274,942	7,212,258	9,262,807
Culture and Recreation Revenues	1,223,963	1,028,354	1,089,022	1,251,050	1,225,125	951,221	1,214,730
Investment Earnings and Contributions	78,522	188,351	158,656	100,578	157,264	110,653	188,428
Fines, Forfeitures and other Court Fees	3,205,334	3,014,367	3,057,111	3,115,382	2,950,903	2,180,110	3,120,477
Other Financing Sources	615,310	686,726	412,151	1,426,335	1,353,931	1,231,129	422,626
Transfers In	3,898,606	3,894,871	11,593,361	3,918,477	3,978,319	3,555,456	3,937,377
Total Revenues	71,617,096	75,861,113	87,538,584	80,997,403	84,815,781	69,318,836	86,905,218

Taxes

As a category, "tax based" revenues for FY 2017-18 have been set at a total of \$66.398M or \$5.4M more than the FY 2016-17 budget. These revenues account for 76% of the adopted budget as compared to 75% for last year's budget.

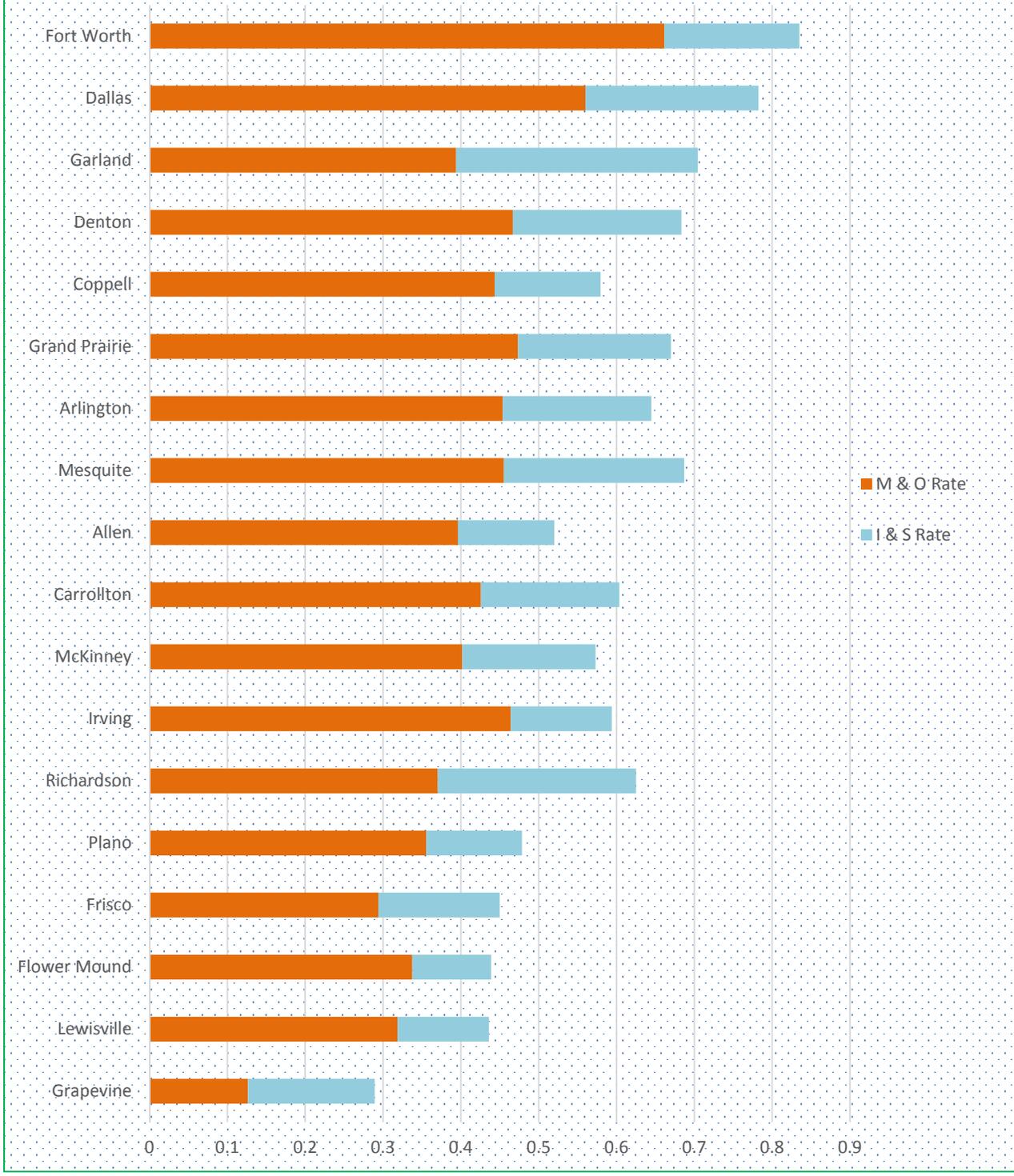
Tax Rate Comparisons:



As the previous chart reflects, the City of Lewisville has historically maintained a fairly level tax rate. It was 45 cents in 2005-06 and in 2006-07. In 2007-08 it was decreased to .44021 where it remained until 2014-15. Council decreased the overall tax rate in FY 2014-15 to .436086 where it has remained.

By comparing city taxes only, Lewisville ranks favorably among surrounding municipalities. As indicated on the following chart, based on FY 2016-17 adopted tax rates, Lewisville ranks second in lowest tax rate among its survey cities. However, as was communicated to the residents in relation to the recent G O Bond election, the debt rate may start increasing with a \$35M bond sale planned for FY 2017-18.

SURVEY CITY PROPERTY TAX



■ **Sales Tax**

Sales tax revenue for FY 2017-18 is projected at \$28 million or \$2.7M more than the FY 2016-17 budget of \$25.3 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. This increase is due to a number of factors including a robust economy in the north Texas region. In Lewisville, a large portion of the increase can be attributed to Bed, Bath and Beyond, which opened a distribution center in Lewisville during the FY 2016-17 fiscal year.



Pursuant to Council policy, the sales tax projected for FY 2017-18 should be no more than the estimate for the current year. It is anticipated that we will end the year at \$28M. although an increase of \$2.7M, this is a conservative estimate for year-end and is used as the base number for FY 2017-18. Local sales tax rates cannot exceed 2%. The following is the breakdown of the total 8.25% sales tax charged on applicable goods and services sold within Lewisville’s geographical boundaries:

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. The overextension of City resources is avoided 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 2017, budgeted sales tax revenue equates to 33% of all budgeted general fund revenue.

Under the Strategic Partnership Agreement with Denton County Fresh Water Supply District sales tax is collected in the district at a rate of 7.5%. For FY 2017-18, we are assuming that \$192,616 will be received under the 1% rate (4B sales tax is also collected). The bulk of the sales tax collected in the district first pays for the District’s Fire and Police Service contract. The balance is then split 50/50.



Licenses and Permits

This category is comprised mainly of building and development related permitting and is forecast at \$1.879M for the 2016-17 budget year compared to the \$1.741M originally budgeted for FY 2016-17. The estimate is always based on known building related activity that is in process. For FY 2017-18, \$2.022M has been budgeted, again based only on known building activity anticipated to occur.

■ **Building and Related Permits**

An increase of \$80K, from the original FY 2016-17 budget, is estimated for FY 2016-17 in building permit revenue. Staff is projecting an increase in the number of projects "in the pipeline" as well as renovation projects. For FY 2017-18, \$627,885 is estimated from building permit revenue.

■ **Abandoned Vehicle/Towing Contract**

An increase of \$112K in this line item is due to bidding this contract in FY 2016-17 which resulted in more a more favorable contract to the City.

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 2017-18 at \$9,262,807 compared to the FY 2016-17 budget of \$8,193,120 (\$1.07M/ 13% increase).

■ **Castle Hills Police and Fire Charges for Service**



The current FY 2016-17 contract amount is included for Castle Hills Police and Fire charges for services for FY 2017-18. Staff is working on the new contract amounts with Castle Hills currently and these numbers will be adjusted once the new contract is agreed upon. This contract is projected to remain fairly level with the 2016-17 contract amount.

■ **Landfill Host Fees, Commercial Refuse, and Equalization Fees**

Commercial refuse is anticipated to increase \$304,315 based on trend in collections applied to the current rate structure. Host fees from all three landfills are anticipated to increase \$537,388. Within this, the newly budgeted Camelot/Farmers Branch landfill host fee of \$435,000 is being set aside to use for one-time expenditures. In addition, an on-going Equalization fee from Farmers Branch in the amount of \$93,000 is being collected.

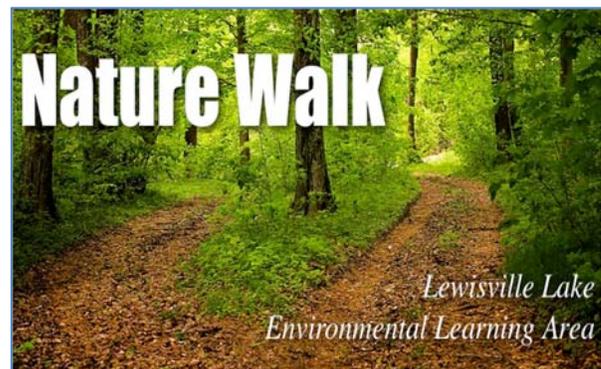
■ **Texas Ambulance Supplemental Payment Program**

This State of Texas reimbursement program is increasing the percentage that the State will retain. In 2014, it was 36%. In 2015, it was increased to 41.3%. It is now projected to be as high as 55%. Budgeting this line conservatively, due to the uncertainty, results in a budget projection of \$315,000 for 2017-18. This is a reduction to the General Fund of \$69,000.

Culture and Recreation Fees

Recreation fees are estimated at \$1,225,125 for FY 2016-17. For FY 2017-18, staff has estimated all lines at \$1,214,730.

- **Park Entrance Fees related to LLELA** are shown at \$100,000 for FY 2017-18. This revenue source was first included in FY 2016-17 as the City assumed gate operations of LLELA at that time. This funding will only be used for LLELA operations as required under the partnership agreement with UNT, LISD, and the Corps of Engineers.



- **MCL Grand** - Also included in the Culture and Recreation category is a portion of the MCL Grand revenue. For FY 2016-17, \$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. Currently, the MCL Grand is covering their expenses at 49% (not factoring in one-time expenses approved for FY 17-18). Staff is

considering fee increases to move the MCL Grand in-line with ticket prices of similar facilities and to allow reserve seating.

Fines and Forfeitures

This category consists primarily of Court Fines and Warrant Fees, although Library Fines are also included. The FY 2016-17 budget was \$3,115,382 and is forecast to end the year at \$2,950,903 due primarily to a decrease in warrant fees related to staffing issues in that position.

For FY 2017-18, this category is budgeted at \$3,120,477, an increase from 2016-17 original budget of \$3,115,382 (\$5,095), relatively flat.

- **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.



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 almost four cents of property tax, although this is not 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.

Intergovernmental Revenues

Lewisville Independent School District (LISD) covers 50% of the costs of School Resource Officers (\$333,605). The remaining revenue is received from the Texas Crime Victims Compensation Reimbursement program (\$5,000).

Transfers In

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.

The FY 2016-17 budget for the whole category was \$3.918M. The FY 2017-18 projection is \$3.938M (\$20K increase). This increase is the result of increased water and sewer revenue projections which change the franchise and payment in lieu of taxes payments.

Other Financing Sources

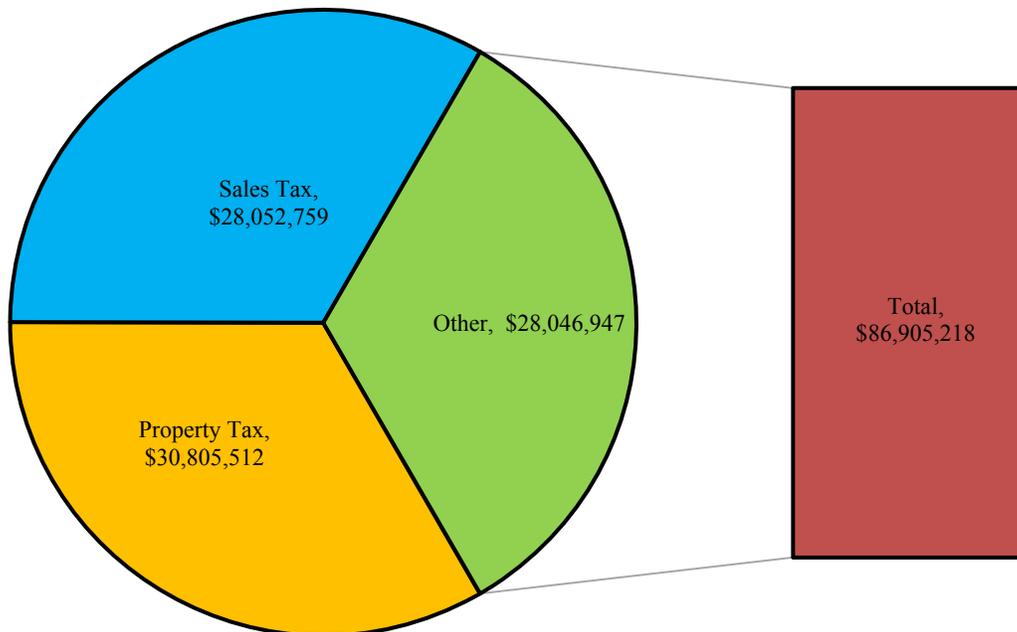
This category encompasses revenue sources that cannot logically be placed in another category such as abandoned property, auction item revenue, etc.

General Fund Revenue Summary

As always, many of the estimates for FY 2017-18 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.

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. A number of years ago 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 33%, sales tax 33%, and “other” 34%. The “Other” category of revenue has been slowly increasing each year since FY 1999-00 when it was 31%.

General Fund Revenue Diversification



Expenditures

General Fund FY 2016-17 Expenditures

Operating expenditures in the General Fund are estimated to be up less than 1% due primarily to purchase order carry overs from the prior fiscal year. Routine salary savings are anticipated in the major departments such as Police and Public Services which help bring the overall expenditure total to closer to the original budget levels.

MID YEAR OPERATING EXPENDITURES

Up less than 1% due primarily to purchase order carry overs from the prior fiscal year. Salary and fuel savings afforded many new items to be absorbed within existing budget totals including:

Sales tax audit/accounting change \$350,000

Storm related expenses \$152,000

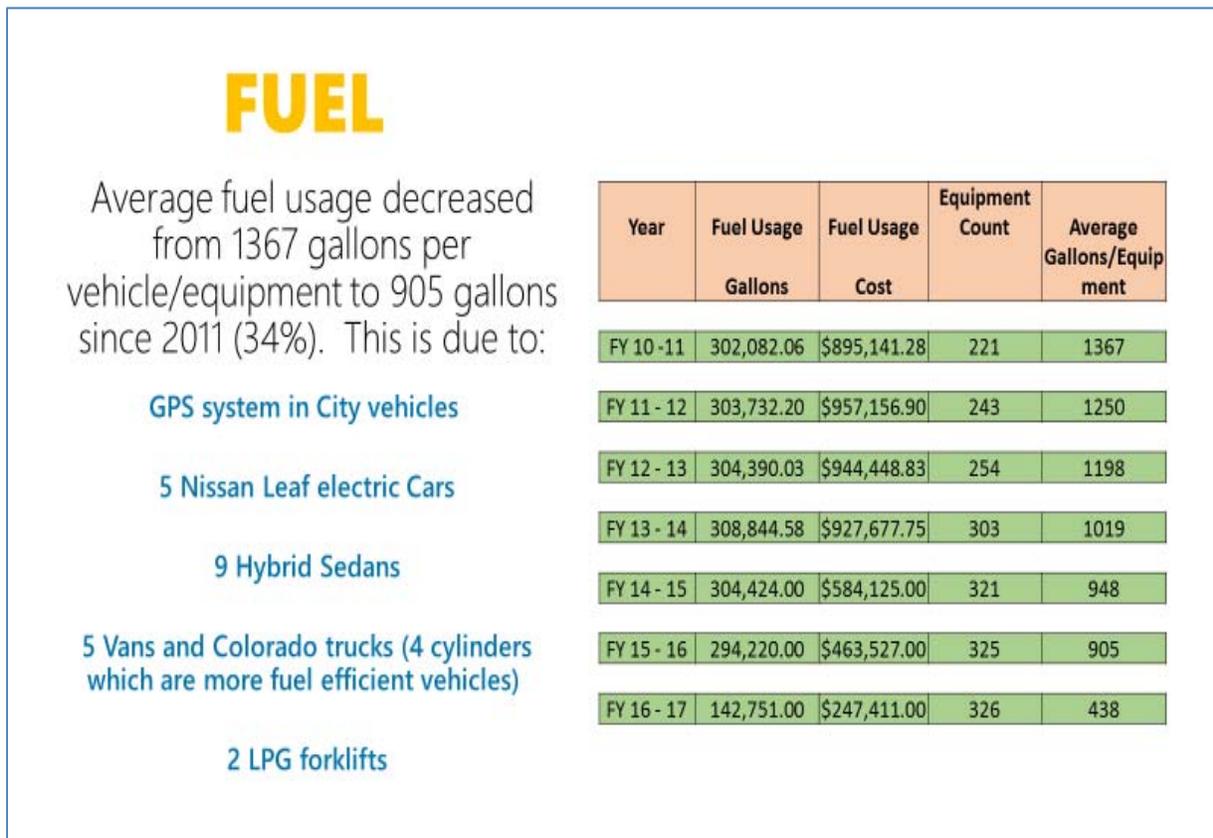
Castle Hills TIF/Annexation Studies \$95,000

Credit Card Fee increases \$40,000

FUND BALANCE EXPENDITURES

Up 11% or \$496,866 due to Bed, Bath and Beyond agreements outperforming projections (\$300,000); legal expenses related to governance issue (\$30,000); and purchase order carry overs from the prior year (\$46,000)

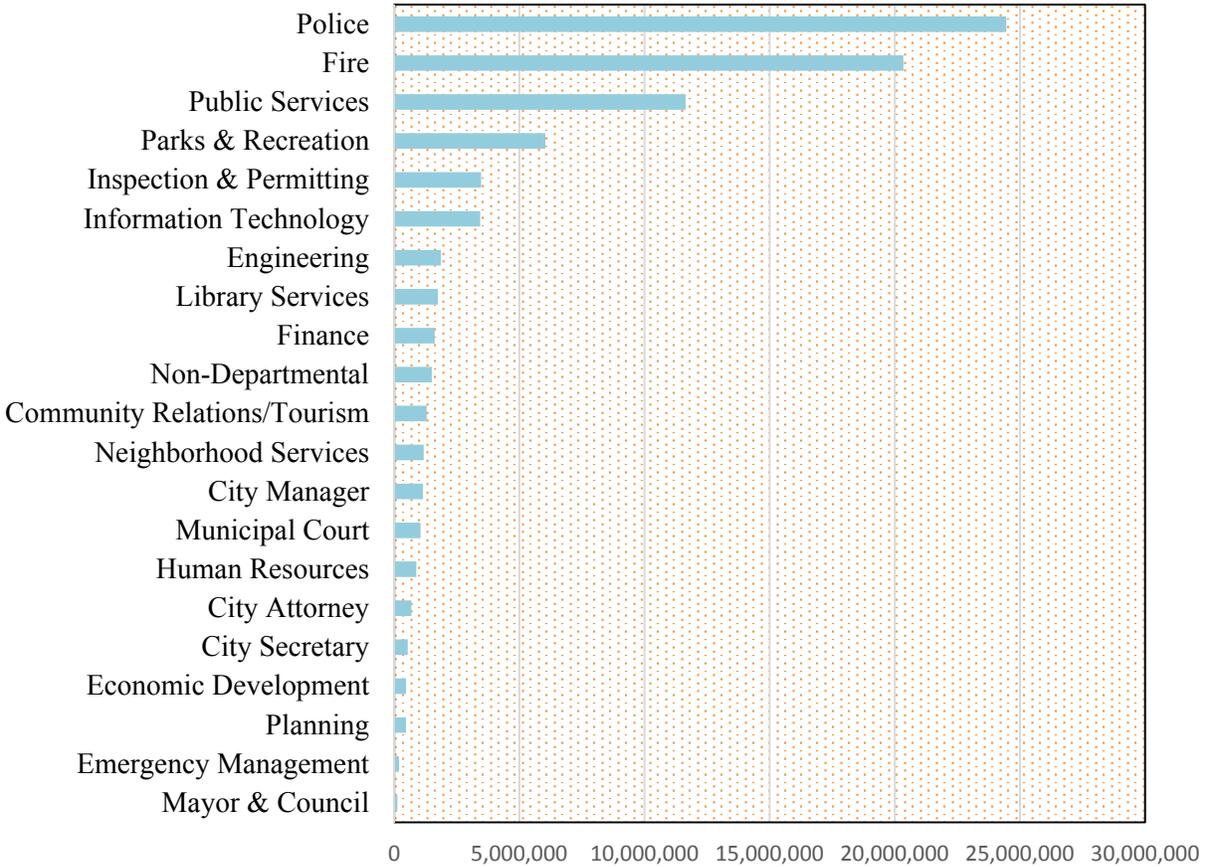
Additional savings in the General Fund are also due to intentional, transformative steps the city has taken to become more of a sustainable organization which has provided the added benefit of reducing the cost of providing services. As an example, the City recently installed GPS systems in City vehicles which has allowed for systematic vs. random routes in some departments. In addition, diversification of the City fleet to include 5 Nissan Leaf electric cars, 9 hybrid sedans, 5 vans and Colorado trucks (4 cylinders, which are more fuel efficient, and 2 Liquefied Petroleum Gas forklifts. These changes resulted in a decrease in fuel usage from an average of 1367 gallons per vehicle/equipment in 2011 to 905 gallons now. This is a 34% reduction.



General Fund FY 2017-18 Expenditures

The General Fund base operating budget for FY 2017-18 totals \$86,010,316 compared to the budgeted amount of \$80,997,403 in FY 2016-17. This is an increase of \$5.013M. Following is a chart reflecting projected expenditures by department.

GENERAL FUND EXPENDITURES BY SERVICE AREA



Streets/Signal/Drainage Capital Improvement Program

The Annual PAYGO Streets/Signal/Drainage capital improvement program for FY 2017-18 has been budgeted within the operating fund (Public Services) at \$5,010,583 (\$547,682 higher than last year’s amount). The program components are \$2.150M for concrete street rehab, \$330,000 for asphalt maintenance, \$1,294,682 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.

A follow-up citizen survey was conducted in May of 2016 to better understand the low satisfaction ratings received by code enforcement in the 2015 survey. The follow-up survey shows that residents are generally satisfied with the work of the code enforcement team but are very concerned about sidewalk maintenance. While a focus has been placed on bringing sidewalks into ADA compliance, general neighborhood sidewalks may need additional focus along with education concerning what approach the City is taking.

New Positions

There were 773 total positions in the FY 2016-17 budget. Included in the FY 2017-18 budget are 781 total positions. Following are the new positions budgeted within the FY 2017-18 General Fund budget.

- **\$91,219 Facilities Building Technician** position due to increased workload and added square footage to facilities. In the next 2-3 years additional buildings will be added to the inventory, including MGC, Fire Station #8, and a Nature Center. The MGC project will incorporate the existing Memorial Park Recreational Center and Senior Activity Center, combining 28,000 square feet into an 87,000-square-foot state of the art Multi-Generational Center. When applying International Facility Manager's Association bench marking, (the ratio is 30,000 – 47,000 Square Footage of space per FTE), approximately 11 Full-Time Equivalent Positions (FTE's) are required to properly maintain all City facilities. This equates to a staffing shortage of 3 FTE's. The effect of this staff shortage is evident in some PM requests not being completed on schedule and delays in responding to non-emergency service requests.

- **\$104,140 Sanitarian and Addition of BSI Online for Backflow Testing Administration.** The Health Services Division has three Sanitarian positions and a Chief Sanitarian. Health Services is responsible for inspecting backflow devices in addition to inspecting all food establishments. Backflow inspection is a state mandated requirement in place to prevent the contamination of the City's water supply. One Sanitarian spends 25% of their time inspecting these devices when questions arise and administering the program. Over the past 15 years the number of backflow devices that require an annual test has increased more than 40%. The number of food establishments has increased by 30% but the number of positions has remained flat. The division can no longer conduct timely inspections of food service facilities and backflow devices.

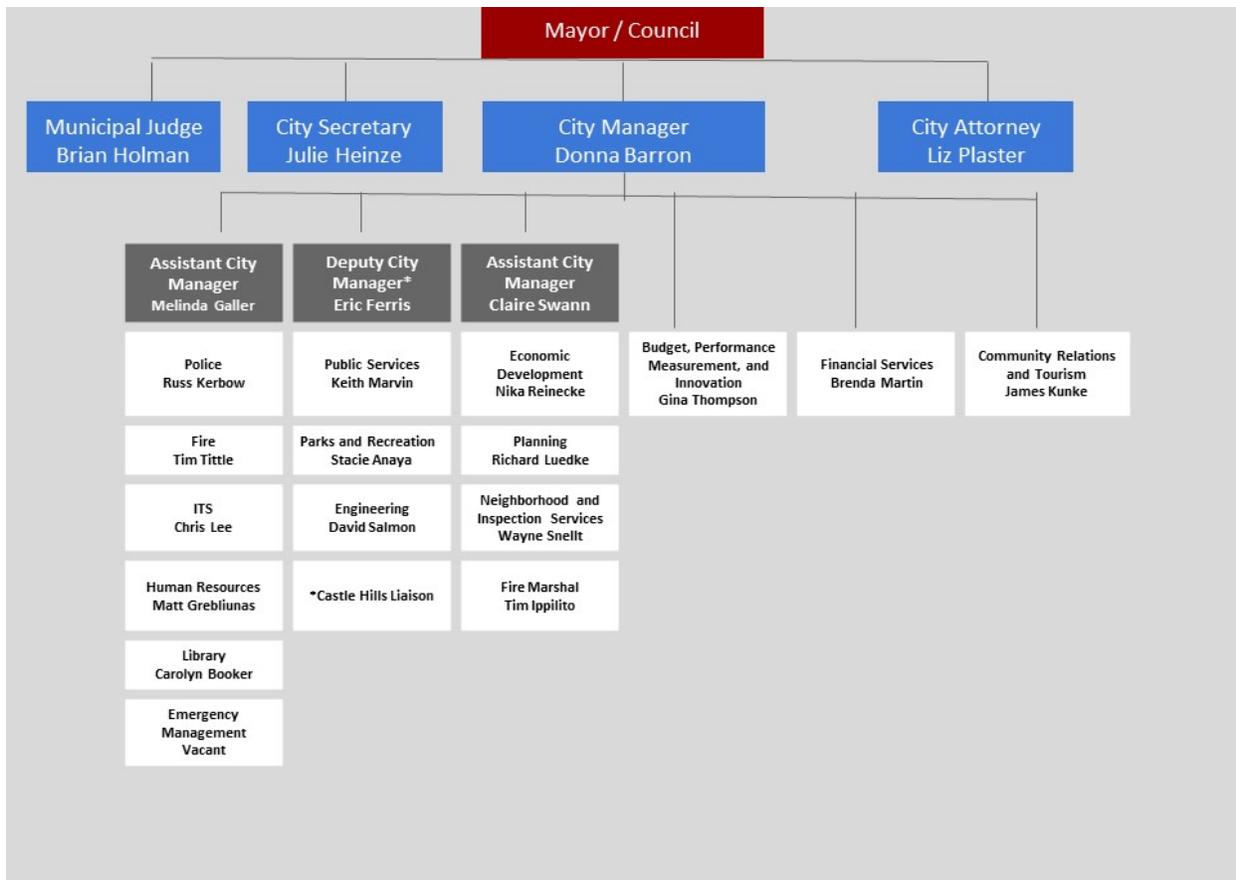
- **Facilities Crew Leader-\$95,162** Additional buildings will be added over the next several years including the MGC, Nature Center and Fire Station #8. The MGC project will expand the current 28,000 square feet of recreation space currently located in Memorial Park into an 87,000-square-foot state of the art recreation and aquatics center. This center will be a showcase and will require a higher level of facility maintenance. The Facilities Maintenance Division currently employs 10 employees to maintain approximately 36 facilities. A Facilities Building Technician has been added in the City Manager's Proposed Budget. The addition of a crew leader allows Facilities to divide the facilities into two districts supported by the two crews. This position will handle work orders, schedule HVAC and lighting system to conserve energy, schedule security system for events and meetings and provide overall supervision to a second crew.

- **Interpretive Park Ranger and implementation of Green Centerpiece Master Strategy - \$158,772** This team member will help educate people on how to use LLELA and communicate the principles of "Leave Only Footprints" or "Leave it Better than You Found it" to visitors. This package includes a vehicle for the Park Ranger and also includes funding for branding, education, and marketing LLELA.

- **\$57,048 Body Worn Camera Technician** - The Axon Replacement Program will provide officers with a body worn camera, a Taser (plus cartridges and holsters), and unlimited storage on the cloud. Body worn cameras would be replaced every two years and Tasers every five years. This program allows the department to budget appropriately for storage and replacement costs. The new property/evidence technician will handle the increase in digital evidence.



- **\$85,219 Residential Plans Examiner** - The City has had one plans examiner since the early 1980s. Due to incremental expansion of job duties as well as the increase in community development, the current plans examiner is stretched thin and unable to adequately accomplish all assigned duties. Since March 2015, the current plans examiner has also served as our Assistant Building Official.
- **\$72,840 Librarian** - A full time Makerspace Librarian to oversee the Makerspace operation proposed for the Library (funded in the 4B fund). Within the Library, a space will be renovated to include 3D printing, laser engraving, a desktop CNC machine, sewing/embroidery, as well as collaboration and classroom space. With the addition of one Librarian and one part-time employee, the Makerspace will be open five days a week for a total of 38 hours.



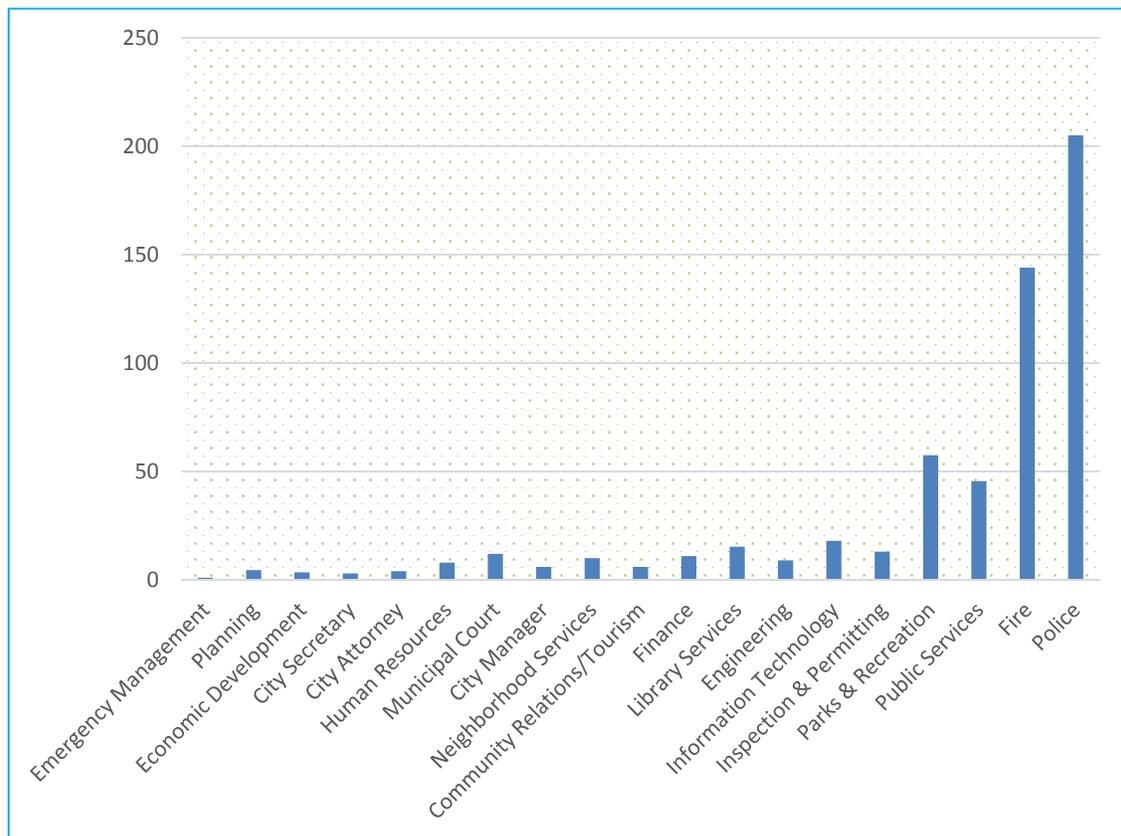
Increasing Operating Costs in Base Budget

A focus of management has always been on a competitive pay and benefits system. Based on survey data, the FY 2017-18 adjustments include a 3% merit increase for general government, public safety step raises, 3.2% average market adjustment for police ranks and a 3.4% average adjustment for fire ranks varying rank to rank based on market matches for each rank. In addition, the General Government pay plans are being adjusted an average 1.6%. Only the general government employees whose salaries fall below the new minimum will be adjusted (1.3% of general government employees fall below new minimum). These increases amount to \$1,454,078 in the General Fund.

In addition, the City increased the internal health insurance payment rate (the per employee rate charged to the departments to fund the employer share of the claims and administrative cost) from \$12,353 per employee to \$13,769 based on claim trends. This 11% rate increase results in an impact to General Fund expenditures of \$844,347. A more detailed discussion of the on-going challenges related to operating a Health plan can be found in the Health Fund analysis.

The TMRS contribution rate (actuarial calculation by TMRS) decreased from 16.55% in 2017 to 16.29% effective January 1, 2018. A blended rate is used for budget purposes since the rate increase occurs on the calendar year as opposed to the fiscal year. The blended rate included in the budget is 16.36%

GENERAL FUND EMPLOYEES BY SERVICE AREA



Funded program changes

Decisions related to packages included in the base budget are reflective of the 2025 Plan, City Council Retreat direction, City Council priorities, and other plans including the Green Centerpiece Master Strategy, Marketing Plan (Cooksey), and I-35 Overlay District. In addition, citizen survey results and Infrastructure Report Card measures are utilized to assist in prioritizing budget packages. Following are the major new programs funded in the General Fund operating budget. A detailed list of every new item funded in the base budget is attached to this memo.

- **Unmarked Hybrids for Police Street Crimes Unit-\$260,245**

The Street Crimes Unit has been minimally staffed since its creation. Only two officers have historically filled the 7 authorized positions. The unit anticipates filling five (5) vacant positions by August 2017. The unit has operated with hold over marked units in the past. This program replaces the hold over marked units with unmarked hybrid units to allow for a more covert method of deployment. Also included is the necessary equipment for the 5 units. The use of hybrids supports the Sustainability Big Move.

- **Third Party Building Inspections-\$40,000**

Third party inspection services offer flexibility for the building inspection department and allows the department to expand and contract along with the changing economy. The City would only be required to pay for services rendered. Due to the heavy work load created by a strong economy, inspectors were not allowed to attend important skill training in 2016-2017. Bureau Veritas, one of the leading third-party inspection companies in the Metroplex provides a quality service and is utilized by many cities in the North Texas area. This dollar amount would cover 320 inspections and would allow for needed training.

- **Public Services/Facilities Vehicles-\$127,856**

Facilities has four pickup trucks that were hold-overs from other departments to achieve day to day maintenance activities for the division. All the trucks are more than 13 years old and operate inefficiently at less than 10 miles per gallon. The average mileage on these trucks are more than 108,000. Maintenance and repair cost on these vehicles has exceeded more than 60% of purchase cost. By replacing these trucks with fuel efficient vans/trucks we could achieve the sustainability goals of the City. New trucks/vans give at least 17 MPG and have fuel efficient engines

- **Funding for ITS Support – Municipal Court-\$63,773**

A full-time Technology Support Specialist is currently funded in the Municipal Court Technology Fund at \$103,773 in addition to \$42,332 in on-going court technology costs. The Court Technology fee brings in \$75,045 annually. The City transfers \$40,000 each year to help bridge the revenue to expenditure gap. However, this gap continues to widen and it is prudent to avoid utilizing fund balance every year for the cost of the Support Specialist and

instead, reduce the transfer from General Fund and move the position to the General Fund which will allow the fund balance to grow for a future court software update.

- County-wide homelessness coordinated entry program designed to ensure consistent evaluation so that appropriate resources are targeted for each person in the system - \$4,000

This program encompasses basic bill pay all the way up to sheltering services.

- Sidewalk Repair-\$500,000

The condition of sidewalks throughout the city was noted as a major area of concern in the 2015 citizen survey. An additional \$47,682 was added in the FY 17-18 budget to focus on this issue. Public Services staff has made considerable progress in replacing sidewalks that are targeted as part of the ADA Compliance Project as well as sidewalks that are targeted due to age and condition. In addition, staff must be prepared to respond to citizen complaints related to sidewalks that might be a safety situation. While progress has been made over the last several years, the projects left in just the area of ADA compliance are significant.

Curb Ramps

In January of 2010 HR Gray prepared a 27-year plan for Curb Ramp Retro Fit. The first year of the plan started in budget year FY 10-11. Currently, the estimated number of existing Curb Ramps is 4,862.

- Of these, 2,151 have been retro fitted or about 44%; ahead of plan by about 5 years or 18%
- In the last 12 months about 270 ramps have been retro fitted at an average cost of \$1,050.
- Estimated cost at current contract pricing \$2,846,550

Sidewalk Repairs:

In the last 12 Months 14,104 square yards of sidewalk have been replaced. That equates to 31,734 linear feet or about 6 miles of 4 ft wide sidewalk.

Work Orders:

Current number of sidewalk related repair requests in the Work Order System is 43. Average cost per work order last 12 months \$6,957.33. Estimated amount needed to clear the sidewalk back log is \$299,165.

- Custodial Services-\$150,000

Over the last several years, staff has had considerable issues related to the custodial contract. Issues included the inability of the contractors to provide enough employees to adequately clean the facilities, and the inability to have consistent workers. Many times, potential employees failed required background checks to be able to work. Many of these issues are probably related to the amount of wages being paid to the workers. In addition, even though the contracts required the contractor to provide all cleaning supplies and consumables, they were not adequately stocked and the City experienced shortages. Custodial services is

budgeted at \$0.90 per S.F. This price includes daily cleaning, periodic carpet shampoo, window cleaning and floor stripping/waxing. Looking at our survey cities that are satisfied with custodial services, we find they budget anywhere between \$1.23 per S.F. and \$1.48 per S.F. If we look at the typical average of \$1.25 per S.F., it would appear we are approximately 40% low with current budget. Based on 322,754 S.F. of area to clean, the amount low would be about \$113,000. ($\$1.25 - \$0.90 = \0.35; $\$0.35 \times 322,754 \text{ s.f.} = \$113,000$)

- Police License Plate Recognition-\$72,000

Several years ago, the Police department purchased four (4) License Plate Recognition systems from Vigilant Solutions. Today, these four (4) systems have exceeded the life-cycle and are not only non-repairable, but are not covered under a warranty. This enhanced technological investigative tool better equips the department by adding vehicle location intelligence (analytics and vehicle detections) to our open cases to develop more leads, and fuel investigations efficiently and effectively. This program replaces all four (4) systems along with a 5 year extended warranty.

- Library Book Sorter-\$131,300

The Lewisville Public Library was an early adopter of RFID technology with successful adoption of self-service checkout. An RFID-enabled sorter would take advantage of additional efficiencies possible with RFID technology in the behind-the-scenes work of taking in materials and doing an initial sort. This will get items back out to patrons faster resulting in increased circulation and will give library staff more time and flexibility to provide better service to the community. The sorter would be capable of printing holds slips and then diverting them into a special “holds and exceptions” bin, allowing staff to get materials into the hands of our patrons faster. With a sorter, fewer items are missed during the check-in process, ensuring a more precise system and accurate records for patron fines and item availability.

- Police Furniture and Equipment Replacement-\$98,477

The Police Department has historically been able to fund furniture and equipment replacement through salary savings available at year end. With a fully staffed department this salary savings is no longer available. This program would fund replacement recording equipment in the interview rooms (\$26,397) and replacement of the sniper night vision system (\$14,294). The police department has four interview rooms. The current recording system is outdated and incompatible with new hardware. In the past year, detectives have experienced issues traced to deteriorating cameras and microphones. Due to the age of the system, it is not feasible to upgrade the cameras and microphones without upgrading the entire system.

Included in this program is the purchase of two new night vision systems, six mounts, and the professional installation of the mounts by a gunsmith. The requested platform provides a much clearer view in the dark compared to the current sniper vision system.



- \$30,000 in election funding for the called Charter Amendment Election to be held in November 2017.
-



- Residential Plans Examiner in the Inspections and Permitting department (\$85,219).
- \$84,000 in credit card fees related to building permit credit card payments.



- \$135,000 to fund design for the Timber Creek erosion project Phase 2.

- \$14,000 to fund Hotel Occupancy Tax Audits. This funding will allow the audit of seven hotels per year, rotating every four years.





- \$32,000 in funding to contract research, application and administration of a specific grant opportunity. Grants to pursue could include Old Town Trolley, Live Burn Training Tower, or a Bookmobile.

- \$110,235 to hire additional Information Technology Services Interns for Business Analytics, GIS, the Fire department, and Engineering (working to get as-built plans onto GIS).





- \$69,250 for on-going costs related to the new Computer Aided Dispatch system.
 - New Police Technician for Body Worn Camera system (detailed previously) \$57,048
 - On-going costs related to replacing three Police Captain SUVs. - \$41,277
 - \$27,755 to purchase safety equipment for the Gang, Street Crimes, and Narcotics Units including undercover body armor and short barrel rifles.
-

- Granicus Agenda Workflow System, City Council video streaming and vote casting - \$84,326



Technology Plan replacements:

Network device replacements	\$140,985
Server replacements	\$189,350
PC replacements	\$156,400
Phone replacements	\$ 14,000
Printers	<u>\$ 11,500</u>
	\$512,235



- Funding in the Police department for the First Offender Program \$31,500 and the Children's Advocacy Center contract \$36,450.



- Supplemental funding for police and fire training programs \$110,000.
-

Denton County improves safety with new radio system

Alisa Kuykendall, Star Local Media contributor Jun 24, 2016



Sandy Blemers, assistant chief deputy of Denton County, performs a radio check in front of a call van. He said the new radio system provides clearer sound, coverage in areas of the county that previously had no service, and enough channels for thousands of conversations.

Alisa Kuykendall



LATEST NEWS

- Lewisville woman pleads guilty to 11 of a brother-in-law's
- Denton re-files appraisal reform bill
- Carrollton police crack down on jay drivers
- Coppell ISD names want lose fiscal superintendent
- Mesquite PD's free and reduced pr
- Lake Cities pets of the week

- Under the Interlocal agreement for the Denton County – City of Lewisville digital radio system, The City of Lewisville agrees to pay for the cost of a radio technician in exchange for radio maintenance service for the new radio system and the portable and mobile subscriber units - \$63,949

- \$63,213 – IH 35 Lighting Cost - The newly constructed IH35E has over 400 street lights between the south and north City limits. This funds the estimated cost of electricity to power these lights. Maintenance of the newly installed Highway Illumination System will be covered for a period of time by a maintenance warranty. A future budget request will be for an annual maintenance contract that will be used to maintain the IH35E Highway Illumination System.



Facilities



- Roof repairs are needed at several City owned facilities including Waste Water Admin, Prairie Creek, Blower Room, HSPS Pump Station, and Fire Station #4. \$125,000 is funded to begin to address this list of needed repairs.

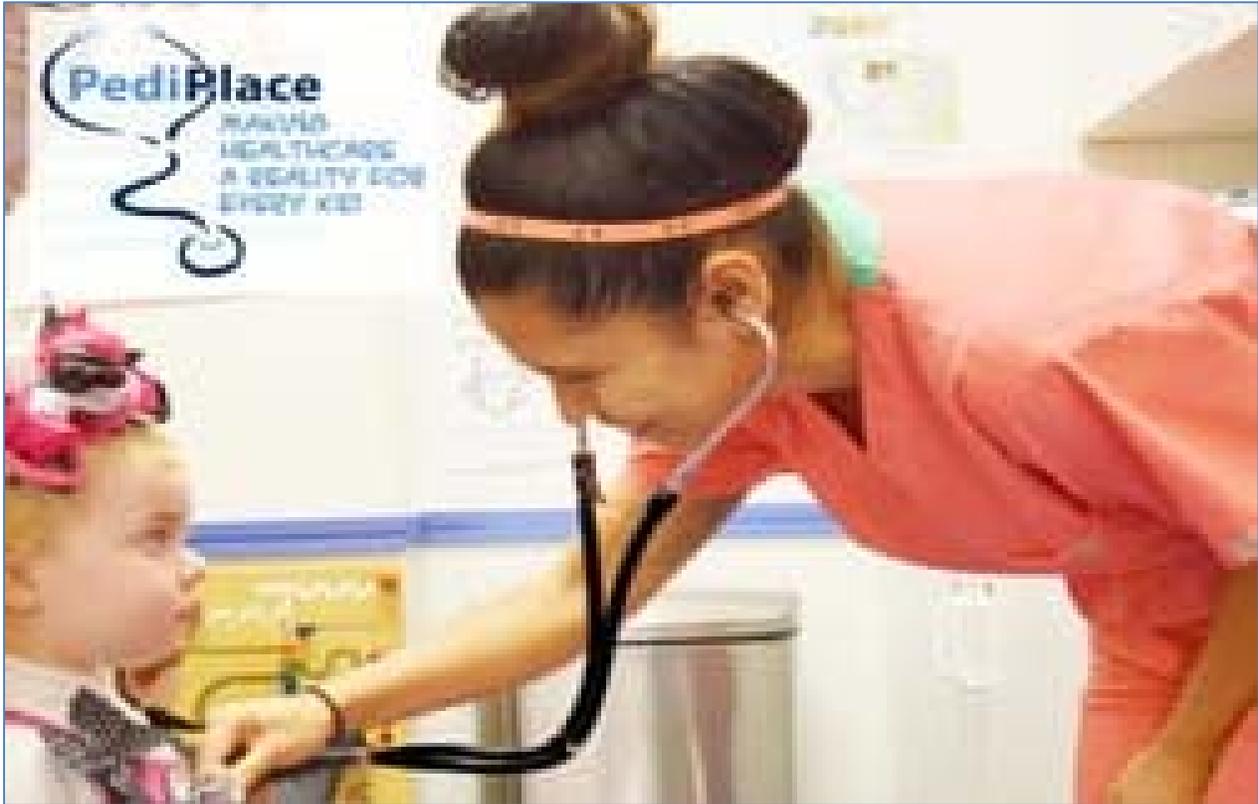
- Facilities Building Technician, as discussed previously \$91,219.
- Exterior Wall Mortar/Joint Sealing, Windows Repair and Re-coat Parapet Wall – first phase \$125,000
- Remodel Kealy Maintenance C and Fleet/Facilities Building \$76,182



- Storm Sewer Video Inspection Funding \$138,000 - Last year Council funded Storm Sewer Video Inspection at \$100,500. This dollar amount was acquired from local contractors based on a quantity of 90,000 linear feet. However, actual bid pricing came in at \$238,500.



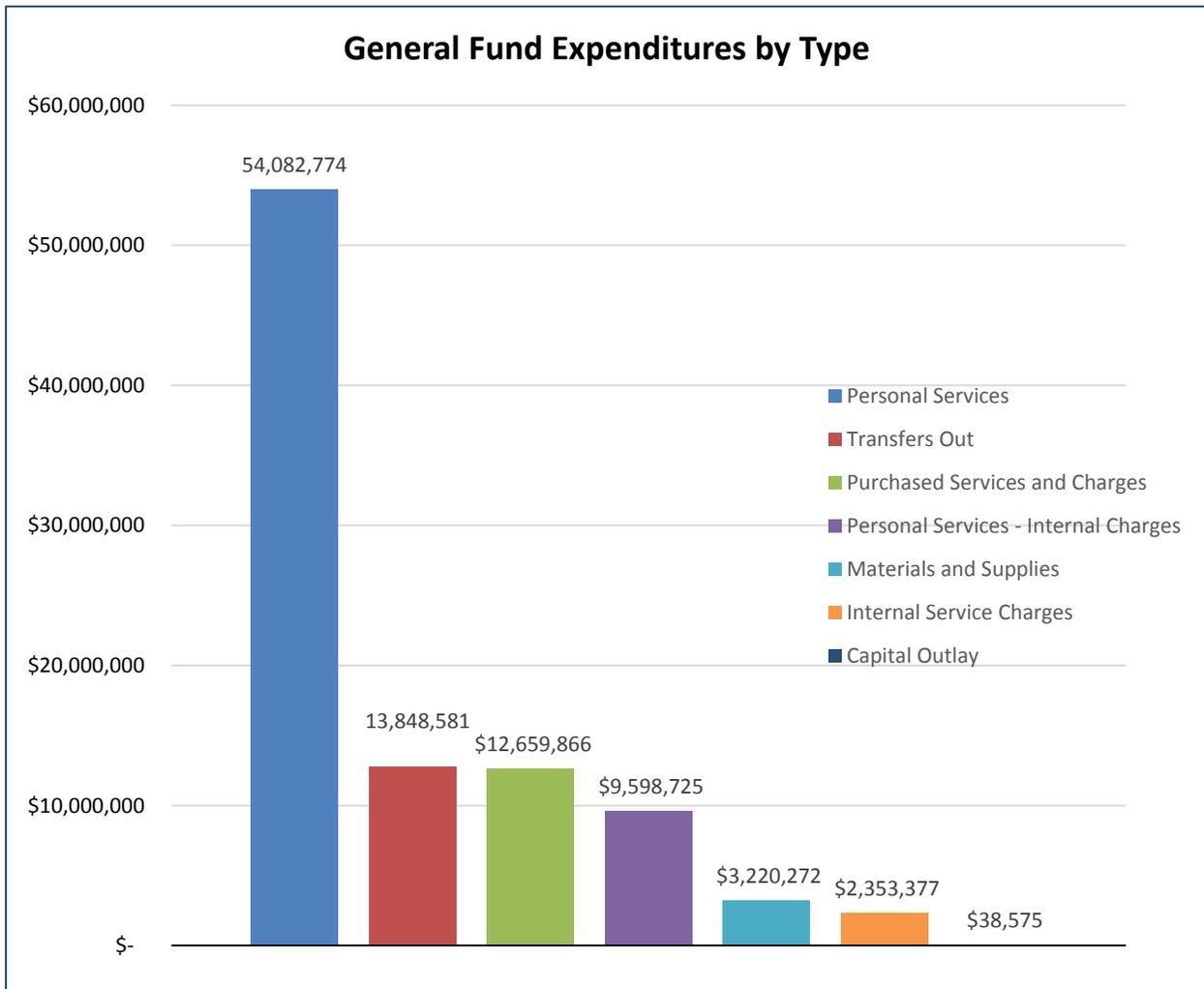
Pursuant to Council discussions and several years of history, the base budget includes allocations for social service contracts. The following is a summary of the current and projected General Fund allocations:



Agency	2016-17	2017-18	Change
PediPlace	\$57,000.00	\$58,000.00	\$1,000.00
Health Services of N. TX - Primary Care	\$-	\$16,000.00	\$16,000.00
RSVP	\$10,500.00	\$10,500.00	\$-
Youth and Family - First Offender Pgm	\$25,000.00	\$-	\$(21,000.00)
Communities in Schools	\$31,500.00	\$25,400.00	\$(6,100.00)
New Hope Learning Center	\$5,000.00	\$7,000.00	\$2,000.00
Denton Co. Children's Advocacy Center	\$13,000.00	\$8,361.00	\$(4,639.00)
Denton Co. Friends of the Family - Outreach	\$8,000.00	\$6,739.00	\$(1,261.00)
Special Abilities of North Texas	\$-	\$5,000.00	\$5,000.00
Camp Summit	\$5,000.00	\$5,000.00	\$5,000.00
Youth and Family	\$15,000.00	\$12,000.00	\$(3,000.00)
Boys and Girls Club	\$-	\$5,000.00	\$5,000.00
Catholic Charities	\$-	\$6,000.00	\$6,000.00
Giving Hope	\$-	\$5,000.00	\$5,000.00
Total	\$170,000.00	\$170,000.00	

The City Manager’s Proposed Budget adds funding for two agencies which have direct contracts with the Police Department: Children’s Advocacy Center (\$36,450) and the Friends of the Family First Offender Program (\$31,500). These two agencies are funded to cover the service specifically included in the contract. They may request additional social service funding through the CDBG Committee for services beyond the scope of the contract. This \$67,950 increase amounts to a 40% increase in funding to social service agencies this fiscal year.

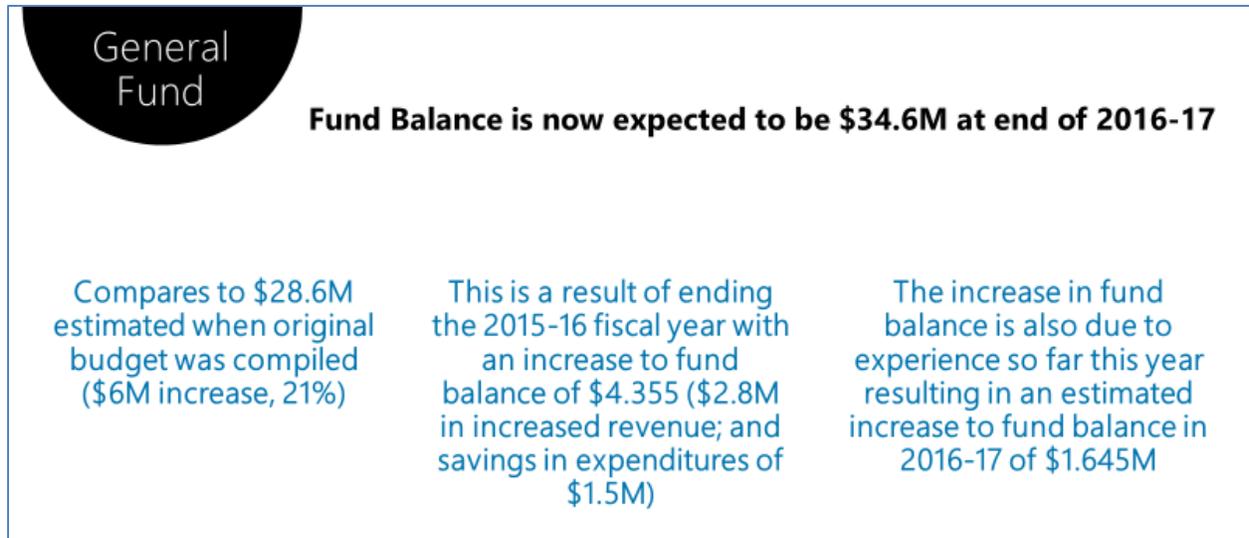
The following chart reflects expenditures by category as you would expect in a General Fund that is service oriented; personal services make up the largest expenditure category.



Last year, transfers out and additional one-time expenditures from reserves brought the total appropriation to \$87,803,940. For FY 2017-18 transfers/one-time expenditures from reserves amount to \$11,002,069, bringing total appropriations to \$97,012,415. The appropriations from fund balance will be discussed in the following fund balance discussion.

Fund Balance

At the time of the 2016-17 budget, the estimated ending fund balance for FY 2015-16 (which was the amount budgeted as the FY 2016-17 beginning fund balance) was projected at \$28,644,660. However, the FY 2015-16 ending fund balance has now been finalized at \$37,593,829. This difference is due to \$2.8M in additional revenue, primarily increased sales tax receipts. In addition, in FY 2015-16, expenditures came in lower than forecast by \$1.5M primarily due to salary savings related to position vacancies.



At this point in time, the projected FY 2016-17 ending fund balance is estimated to be \$34,605,670, an increase of \$5.961M (21%) from budgeted projections last year. This ending fund balance estimate is higher due primarily to the increased sales tax receipts again this fiscal year. The revised FY 2016-17 "current balance" is \$3,126,285. On the expenditure side, operating expenditures in the General Fund are estimated to be slightly above the original budget level by \$692,093 by the end of the fiscal year. This increase is due to purchase order carryovers from the prior year. However, routine salary savings are anticipated in the major departments such as Parks and Public Services which will help bring the overall expenditure total.

The starting point for FY 2017-18 is the projected ending 2016-17 balance of \$34,605,670. From this point, operating revenues are added, expenses subtracted and after reducing for the required 20% reserve (\$17,202,069), unencumbered reserves at year-end 2017-18 are \$17,403,601. Various appropriations from this balance as one-time or time limited expenditures are listed below.

One-Time Expenditure Funding from Reserves

Various expenditures out of reserves for one-time requests have been budgeted. A detailed listing of the \$11,002,069 in transfers out to the capital projects fund/one time expenditures out of reserves includes the following:

- \$3,454,400 Funding for shortages in existing street capital projects—Staff presented information to City Council in June related to cost increases for specified projects including Timberbrook addition, College Street, McKenzie-Hembry and North Mill. Various changes were made to these projects including a reduction in scope.
- \$2,494,398 Economic Development agreements – 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.

FY 17-18					
AGREEMENT	BUDGETED CONSTRUCTION & OTHER SALES TAX	PAID CONSTRUCTION & OTHER SALES TAX	BUDGETED PROPERTY TAX	PAID PROPERTY TAX	BUDGETED IMPACT FEES
229 Huffines Ltd. (121B & 35)			\$23,112.56		
Lewisville West Shopping Center (Fox & 35)			\$9,224.81		
Prime Controls (Water's Ridge)			\$22,357.34		
Medical Center of Lewisville (Old Town)			\$3,566.76		
WinCo (Old Orchard East)			\$35,297.86		
Old Orchard E (just shopping center)			\$28,278.00		
Majestic 5			\$21,681.25		
HOYA Optical Labs of America, Inc.			\$55,123.43		
Mattitos	\$24,960.00				
Norman Window Fashions			\$56,849.93		
Bed Bath & Beyond	\$1,000,000.00		\$460,047.40		
Mary Kay	\$220,000.00				\$366,000.00
Tower Bay					\$189,000.00
Ferguson	\$29,029.00		\$36,875.38		
Main Valley	\$100,000.00				
MCS			\$2,994.01		
Uptown Village (Belleville Village)					\$212,004.00
Old Town Development					
South Village					\$235,560.00
Feed Mill Restaurant	\$115,000.00				\$12,000.00
125 W. Walters					\$29,445.00
Legacy Pointe	\$250,000.00				\$88,335.00
Total	\$1,738,989.00	\$0.00	\$755,408.73	\$0.00	\$1,132,344.00

- \$1,140,000 Computer Aided Dispatch and Records Management—The Public Safety CAD and Records Management system is now over 17 years of age. While it has been reliable over the years, the technology is dated and does not allow us to take advantage of technology and functionality that are an industry standard in today’s market. A more detailed report related to the improvements available through this replacement will be provided at the Budget Workshop.
- \$1,000,000 Fleet Building—The facility utilized by Public Services/Fleet and Facilities is inadequate in relation to the number of offices and number of bays needed for this operation. Last year the Fire Fleet operation was combined with the city-wide fleet system which created efficiencies but caused even more overcrowding. Council adopted the General Fund Reserve Capital Plan two years ago. This plan lays out the use of our GF excess reserve for the cash funding of capital projects not part of the most recent bond program. The design for a new facility was completed for consideration by the Blue-Ribbon Bond committee. The committee recommendation was to cash fund this project projected to cost \$8,081,250 in FY 2023. Funding will be set aside over the six years to fund the project.
- \$1,000,000 Basement Remodel—This project is also planned for in the General Fund Reserve Capital Plan. Total cost of the renovation is anticipated to be \$4.5M. This does not

include the Emergency Operations Center portion of the basement, anticipated to cost \$1.1M (will be funded through G. O. Bonds). This project is targeted for 2025 with required cash set aside over the next 8 years.

- \$280,000 Enterprise Disk Drive System Replacement--The tier one storage system utilized by the city is at the end of its seven-year expected lifespan. With increasing dependency on our virtual resources, a strong tier one storage system is vital for maintaining the reliability demanded by systems such as Public Safety and Line of Business applications.
- \$250,000 Traffic Study - The City of Lewisville established the existing traffic signal data network in FY 2009-10. This infrastructure was funded through three different grants totaling approximately 1.4 million dollars. The primary grant, ARRA, was a federal grant that required all of the hardware purchased to be made in the United States. This prerequisite greatly reduced staff's ability to implement this project utilizing best of class equipment. As a result, the traffic network is a hodgepodge of solutions comprised of hardware from multiple vendors that do not always communicate appropriately. Support for this infrastructure is unavailable as the equipment in production is either end of life, or the parent company for several solutions is now defunct.

The primary purpose of this network is to support communication between the ATMS NOW software and the traffic signals. This gives signal maintenance personnel the ability to troubleshoot signal issues remotely and also provides alerts for any malfunctions. When working appropriately, this network also provides real time viewing of several intersections to assist Traffic Engineers in monitoring traffic flow, verifying complaints, and identifying problems with signal programming. A secondary use for this network could be for public safety personnel. If all intersections had appropriate bandwidth the video could be streamed back to dispatch, a command center, and even directly to public safety vehicles.

The City of Lewisville maintains a total of 107 traffic signals within the City with 67 of these intersections (63%) equipped with GE MDS Mercury 900 MHz radio traffic signal communication equipment, the majority of which is no longer manufactured or supported, and even when working appropriately does not have the bandwidth required to provide an adequate backhaul for streaming video. The proposed study will identify the potential signal communications technologies and will provide an assessment of these technologies. The study will ultimately provide a recommendation on the best fit for the City of Lewisville considering the existing infrastructure and budget.

- \$463,727 Roofs and City Hall repairs-- Public Services/Facilities developed a multiple year plan related to roof restoration and repair of the exterior of City Hall. In FY 2016-17, \$500,000 was budgeted to replace roofs at various city facilities. The replacement plan prioritizes roofs based on the score developed for the Infrastructure Report Card. The plan also focuses on problems with the exterior of City Hall including wall grouting, window seal replacement and parapet wall repairs.

■ \$450,000 Pedestrian Bridges

A master plan was developed for the Lewisville Levy Improvement District. The plan costs were updated in 2014 as part of the Blue Ribbon bond program. The plan addresses such items as trails, open space and gateways and thus ties in with the Lewisville 2025 Plan. The plan identified 4 locations for bridges. In 2009 an economic development agreement was approved with Lowen Vista Ridge I, LP to share the cost of one pedestrian bridge to be located between the Hilton Garden Inn and the Hampton Inn. An



escrow in the amount of \$140,000 was made by the property owner but the bridge has not been constructed to date. A second economic development agreement was approved in 2017 for a Planned Development located between MacArthur Blvd and Lake Vista Drive and is bounded by the levee district canal to the north and east. The PD contains a hotel, 2 restaurants and 154 SF homes. A pedestrian bridge is planned for connectivity. The developer was required to escrow \$165,000 towards the cost of the bridge. Savings is likely if both bridges are designed and constructed at the same time.

■ \$200,000 Design costs for Fire Burn Training Tower. The current tower was built in 1992 but has not been used for the last several years due to damage from high heat buildup

from Class A fuels and extensive spalling of the concrete exposing the rebar that helps hold the structure together. Staff has talked with various engineers but none have offered any type of solution. Staff has spoken with several area cities as well as the North Texas Central Collage related to replacing this facility with a regional facility. This funding will allow for an engineering and cost analysis for a modular complex. Once the cost is established staff can work with area cities and NCTC on a regional financing plan.



- \$188,640 Project management for MGC—Construction for the MGC will be starting



in the summer of 2018. Because of the complexity related to construction of the aquatic portion of the facility, staff believes an additional inspector would be beneficial. This third party would supply additional project management during key points in the construction process. Because of the rising costs of construction additional monies may be needed beyond what can be absorbed in the project budget.

- \$100,000 Space Utilization Study—Various facilities are at maximum capacity in relation to available space for operations. The addition of new facilities such as the MGC bring into question the use of other facilities such as the Fred Herring Recreation Center. A contract with a third party will allow for development of a plan for the highest and best use of available space. Staff will first focus on the Municipal Annex and the Fred Herring Center. A future study will look at the Kealy Complex and the planned Fleet facility. Staff is developing a RFP process to ascertain what companies are available that offer this type of service and at what cost. Depending on pricing this review may have to be funded over several years.

- \$69,544 Repairs and maintenance to Parks Maintenance Building--The Parks Maintenance building is around 17 years old and no major work, interior or exterior has been done. Due to settling of the foundation, there are major cracks in the flooring as well as walls. A structural deficiency inspection was conducted by an engineer for the deficiencies in the foundation. The report recommends fairly extensive work to salvage this facility for long term use.

- \$11,360 Funding to address goals resulting from the Assessment of Fair Housing. Activities will include bi-annual training to the public and to real estate professionals; contracting with North Texas Fair Housing Center to develop and implement a modest testing program that involves sending testing teams to apartment complexes, realtors and lenders to document fair housing compliance and practices; and financial coaching and credit counseling through a non-profit credit counseling agency.

Total transfers out/one-time expenditures out of General Fund reserves for FY 2017-18 are \$10,438,342, which will reduce reserves to \$24,167,328. This is far in excess of the required \$16.8M reserve.

General Fund Reserve Capital Plan

Staff created a ten-year plan for general fund reserves assuming \$3M growth annually in the fund balance (the ten-year average) and assuming a 20% reserve requirement continues to be met along with an additional \$5M balance (built-in by staff as an additional safeguard). For FY 2018-19 this growth factor has been increased by \$1.65M to account for the new Bed, Bath and Beyond Distribution Center discussed earlier in this memo. This plan includes the following:

- Technology
There are several major costs on the horizon including new traffic control system, future network expansion and upgrades, pc replacements, telephone system enhancements, and various system upgrades including possible replacement of the Utility Billing software.
- Large ticket one-time equipment needs
Annually there are funding needs related to City equipment such as air conditioner replacements that can run as high as \$800,000 each, or the update to the City's fuel system that you see in this fiscal year, etc.
- Economic Development Projects
The Lewisville 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 will more than likely have to use reserve funds for land banking and related development incentives. The current budget allocates \$2.4M for this purpose.
- 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/Green Centerpiece Master Strategy Projects
With the 4B Fund tapped for the near future, alternate sources will be looked at including general fund reserves.
- Facility Projects
As part of the Blue Ribbon committee recommendation, both the Fleet Services building and City Hall basement remodel were recommended to be funded out of General Fund reserves.

UTILITY FUND

Revenues

Utility fund revenue is projected to end FY 2016-17 over budget by \$1,172,716, a 3.9% increase. Water revenue is trending above last year's actuals, however, this revenue source is heavily influenced by the weather with hot and sunny days resulting in more water use and rainy days resulting in low water usage. This revenue source will continue to be monitored closely throughout the fiscal year. Sewer service is trending up 2.4% above budget. Capital recovery fee revenue is now estimated to end

UTILITY FUND - MID YEAR

Operating revenues are performing well - up 3.9% or \$1,172,716 over original budget

Operating expenditures are estimated to be virtually flat (less than a 1% decrease/(\$41,803))

the year 43% higher than the original budget based on year to date activity. This revenue is conservatively budgeted due to its volatility. All other revenue sources are coming in at or above the original budget projection.

For FY 2017-18, revenue is projected at \$32,967,941, a \$3.1M increase from the FY 2016-17 original budget amount. Water sales are anticipated at \$17,846,272 compared to the \$17,112,805 original budget for FY 2016-17. This revenue is based on trend information for the last five years. A normalized year is determined and water rates applied to that water volume. Council approved a 6% water rate increase for FY 2017-18. Sewer service revenue is budgeted at \$11,201,886 compared to the original FY 2016-17 budget amount of \$10,624,691. This is based on trend information applied to sewer rates. Council approved a 6% sewer rate increase for FY 2017-18.

Capital recovery fees for FY 2017-18 are budgeted at \$2,482,076 compared to the FY 2016-17 original budget amount of \$1,027,067. Capital recovery fees for FY 2017-18 include commercial projects such as Candlewood, AutoNation Nissan, L & L Autolink, Lewisville Autoplex, Lone Star Magic Touch, REW Materials, Autumn Gathering, Aloft, Hillside Office Warehouse, Sadler, Avalon Memory Care, and WM Breakroom. Residential projects include Lakeridge Townhomes, Highpoint Oaks Estates, Manors at Vista Ride Townhomes, Windhaven Crossing Additions, Lakewood Hills, Wyndale Meadows, Crescent Estates, Bellaire Townhomes, Visa Del Lago, Vista

Village and South Village. Capital Recovery Fees can be extremely volatile. Over the past 12 years, actual fees paid range from \$881K in 2009 to \$2,968M in 2014.



Three sources (water sales, sewer sales, and capital recovery) represent 95.6% 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 7.5% in FY 2017-18).

- 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 and are anticipated to remain at or near current budget levels.

Utility Fund Fee Modification

For FY 2017-18, the entire fee schedule was reviewed as part of the budget preparation process. For the upcoming fiscal year, Dallas Water Utilities (DWU) is increasing the Untreated Water Rate (11.6% rate increase) and the Treated Water Rate (3.4% increase in the Demand Rate and 7% increase in the Treated Volume Rate). This results in an increase of \$413,730 annually to the City. Historically the City Council passes this increase on to consumers.

In addition to the increase from DWU, several internal factors are driving the request for an additional increase to water and sewer rates including the initial phase of a 7-year plan to replace

all meters, the need to replace equipment and repair facilities as indicated on the unfunded list, and to continue to invest in infrastructure improvements as shown on the following 5-year capital improvement plan.

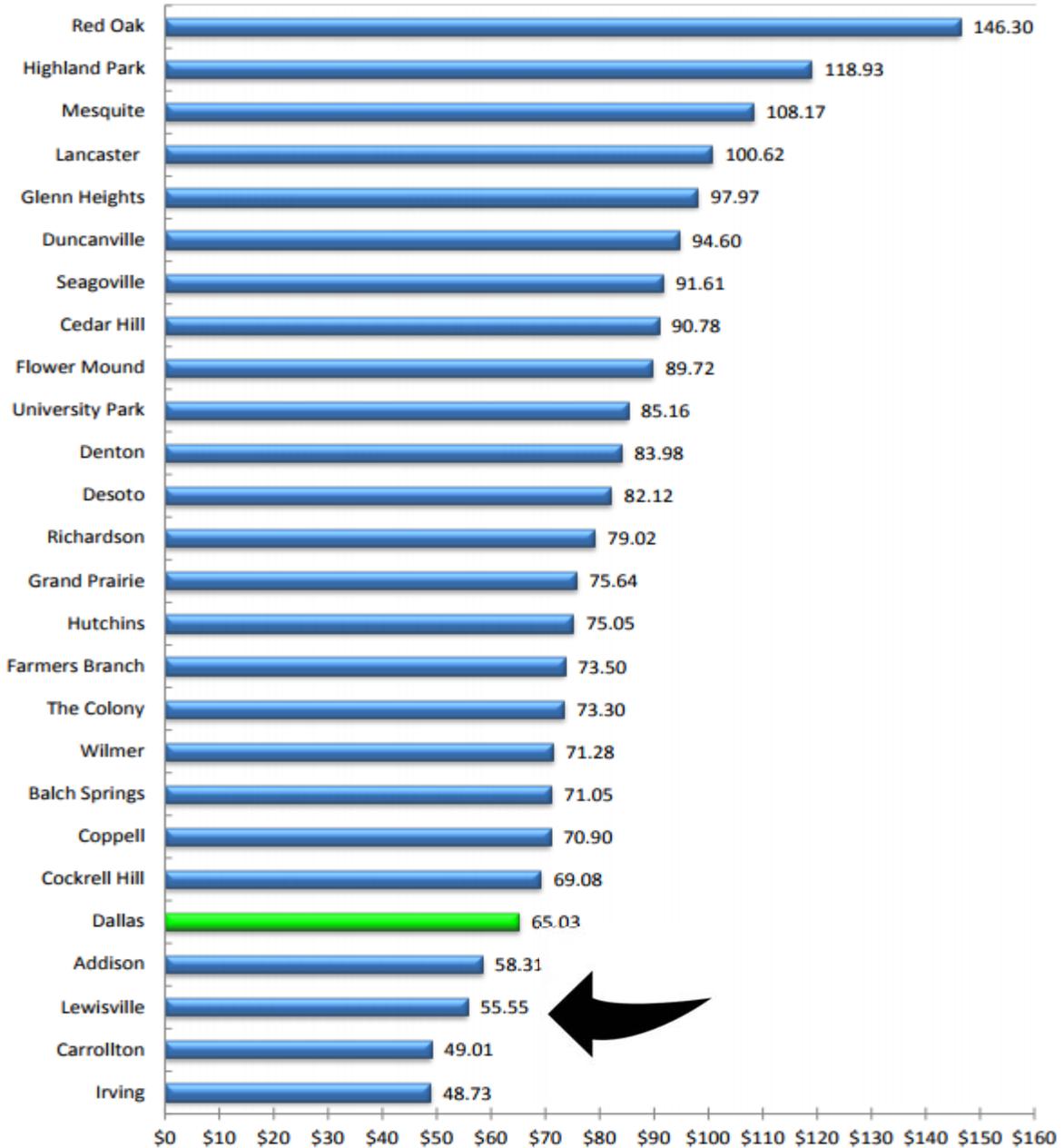
For FY 2017-18, a 6% increase was approved by the City Council for both water and sewer rates.

Water & Sewer Capital Improvement Plan

Project	2018	2019	2020	2021	2022	TOTAL
Powder Activated Carbon(PAC) Intake					2,100,000	2,100,000
Bioscrubber @ Hebron		600,000				600,000
WWTP Lime Stabilization			400,000		3,000,000	3,400,000
Timbercreek Force Main		2,000,000				2,000,000
Whipporwill Lift Station Pump/Valve		500,000		500,000		1,000,000
Corporate/Huffines W&S Line Repl			1,400,000			1,400,000
WTP Ozonation	1,800,000	1,000,000				2,800,000
WWTP UV Disinfection	1,700,000					1,700,000
Indian Creek/Crossroads Lift Station/Force Main		5,000,000	5,000,000			10,000,000
Mill/121B W&S Line Repl		100,000				100,000
Civic Circle W&S Line Repl		50,000				50,000
Valley Parkway W&S Line Repl		200,000				200,000
Whipporwill Force Main Repl			900,000			900,000
Plant to Mill 42" Water Line Repl		750,000				750,000
WWTP/Prairie Creek Lift Station			2,000,000			2,000,000
Kealy/Jones/Cowan W&S Line Repl			500,000			500,000
Indian Oaks W&S Line Repl			3,700,000			3,700,000
WTP Clearwell Repairs			250,000			250,000
WTP Disinfection Improvements				4,500,000		4,500,000
WWTP Disinfection Improvements			3,500,000	3,500,000		7,000,000
Valley 4 W&S Line Repl				2,800,000		2,800,000
Railroad Street W&S Line Repl					500,000	500,000
Cowan W&S Line Repl					700,000	700,000
Valley Ridge W&S Line Repl						-
Prairie Creek Lift Station Reconstruction			1,250,000	500,000	4,000,000	5,750,000
Vista Ridge Lift Station Impr	2,000,000					2,000,000
Midway Branch Lift Station & Force Main		2,000,000				2,000,000
Elevated IH35 Storage Tank			1,000,000	3,000,000		4,000,000
Aerial Crossings	2,580,000					2,580,000
IH35 W&S Rehabilitation	700,000					700,000
Old Town Water & Sewer Lines		700,000				700,000
Intake Structure Painting	1,000,000					1,000,000
WW Plant Electric Improvements	385,000					385,000
Meter Replacement Program	720,446	720,000	720,000	720,000	720,000	3,600,446
W/SS Line Replacements/Other	300,000	160,000	-	-	1,000,000	1,460,000
						-
Total Capital Needs	11,185,446	13,780,000	20,620,000	15,520,000	12,020,000	73,125,446
Cash Reserve Funding (Prior 10 Year Avg)	1,405,446	2,500,000	2,140,000	2,140,000	2,140,000	10,325,446
Bond Funding	9,780,000	11,280,000	18,480,000	13,380,000	9,880,000	62,800,000

As you can see from the following chart, Lewisville is the third lowest when compared with the survey cities water and sewer rates based on 5,500 gallons consumption (Source: City of Dallas).

Average Monthly Water & Wastewater Residential Bills
Dallas Rates Compared to Customer Cities
 (Based on 5/8" Meter; 8300 Gallons/Month; 5,500 Gallons Winter Month Average)



2017-18 Utility Fund Expenditures by Department

- Compensation modifications result in an increase of \$100,039 to the Utility Fund for FY 2017-18. Also included is an increase in health costs related to the increase in the per employee rate charged to the departments to fund the employer share of health claims and administrative costs as discussed earlier.
- Raw and treated water costs are budgeted based on the DWU increases as discussed previously. This increased the budget \$413,730.
- The operating budget includes “new” programs totaling \$2,006,7793 (detailed below).

■ Debt Service

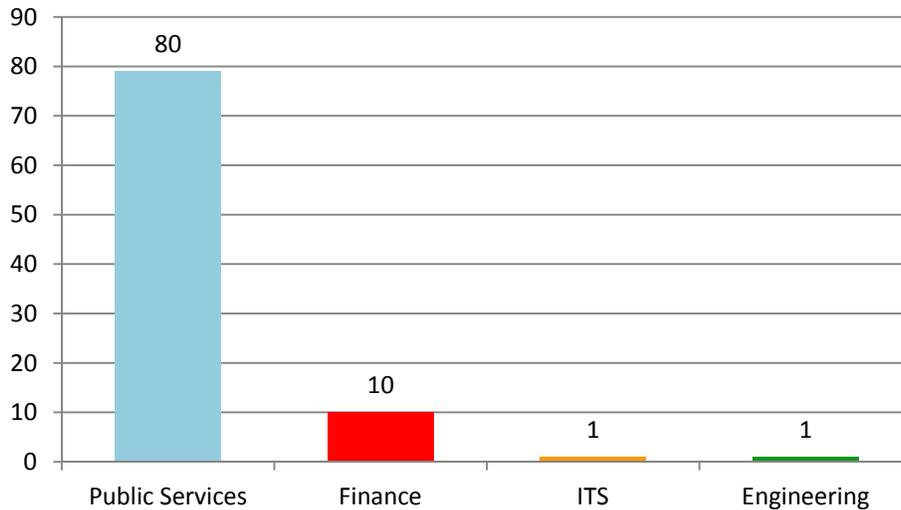
Debt Service was budgeted at \$7,662,769 for FY 2016-17. For FY 2017-18, debt service is \$7,977,109 (this includes debt service for the 2010 Refunding Revenue Bond Converted to General Obligation). Budgeted debt service represents 25.5% of Utility Fund operating expenditures in FY 2017-18 compared to 25% in FY 2016-17, 24.8% in FY 2015-16, 24.6% in FY 2014-15, 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 budget.

■ Organizational Changes

There is one new position budgeted in the base budget for the Utility Fund, an Instrumentation and Controls Technician - \$98,868

Both Water and Wastewater have needs for electrical, SCADA, and Instrumentation services for operations within the Treatment Plants and throughout the distribution and collection systems. These services are currently provided through contracts in order to maintain operations and to diagnose and resolve issues that can cause downtime. As the utility has expanded and infrastructure continues to age, the need and cost for these contract services have risen. This position allows more frequent performance testing of assets, provides up-to-date condition assessments, and lessens the potential for equipment failure. This request also includes a vehicle for this position at a cost of \$26,000 and replacement cost of \$3169 for ten years.

■ Utility Fund Employees by Department



Funded program changes

These changes represent additions to the operating base budget. Many of the 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.

■ Plant Water Pumps - \$51,561

The Wastewater Treatment Plant uses a series of six pumps to supply non-potable water throughout the plant. These six pumps, originally installed almost ten years ago, supply feed water for the chlorination system, clean the filter belts on the belt press, clean fine screen drums, aid in grit removal and pH adjustment in the odor control bio-trickling filter, and wash water throughout the plant. Two of the six pumps were recently rebuilt and a third has failed. Funds will replace three plant water pumps a year, for two years.

■ New Meter Sets - \$9,414

New meter sets are needed due to increased demand.

■ Variable Frequency Drive - \$89,406

The #4 pump at the Water Plant High Service Pump Station is currently off-line due to a failed soft start on the motor. The soft start is older technology that is no longer repairable. It is recommended to retro fit a variable frequency drive (VFD) for this unit. The cost for the VFD equipment and startup is \$68,100. The cost for a compatible check valve is \$21,306.

- Portable Laboratory Meter - \$7,225

Current water quality monitoring equipment has been utilized for the past ten years and new technology exists to increase efficiency and accuracy. Funding will replace three current meters with multiple probe attachments with a new single portable laboratory meter to be used in routine water quality testing. The requested module will be able to analyze five different water quality parameters at one time improving staff efficiency, collect GPS data association with sampling locations, and be more accurate in the field testing than current practices.

- Surge Valve for High Service Pump - \$21,307

The High Service Pump Station provides drinking water from the Water Plant into the 692 pressure zone. The #1 pump within this station currently has a globe valve that is causing problems with the variable frequency drive (VFD) which controls the motor. Replacement of the globe valve with a check valve will eliminate these issues.

- Misc. Equipment and Supplies for ULM - \$47,632

ULM Division miscellaneous maintenance needs for flushing hydrants, and de-chlorination costs.

- Prairie Creek Pump 2 - \$30,079

The Prairie Creek Lift Station pumps wastewater into the Wastewater Treatment Plant. The #2 Prairie Creek pump, one of three at this original lift station, failed due to bolt sheering, leaving the pump inoperable.

- Electric Vehicle for Laboratory - \$27,833

The Environmental Control Services Division received a N/A vehicle after the HHW program was absorbed into Public Services. The Environmental Control Services Laboratory has utilized this additional vehicle to answer citizen's complaints and maximize efficiency in taking samples across the city. The addition of this electric vehicle allows the laboratory to simultaneously collect samples across the city and more efficiently divide up sampling work. Adding the electric vehicle helps reduce fuel, provides dependability, and provides sustainability to the fleet.

- Expansion of Work Order and Asset Management Systems - \$37,537

This funding provides additional tablets, MPulse and I-Fix training, and communications in order to expand computerized maintenance management, work order and asset management, and radio communications within the utility. Includes three days of on-site training from Mpulse representatives at \$1500 per day and travel expenses of \$2500. In addition, this funding

includes four additional tablets (two Water and two Wastewater) and software to complete the transition to a paperless system for plant operations, and the extension of communications networking within the Wastewater Treatment Plant. The cost for the Panasonic Toughpad Tablets are \$2859, MS Office \$365, Netmotion \$214, and Verizon communications \$38 each. The extension of wireless communication network at the Wastewater Treatment plant includes Aruba MIMI Technology, wireless access points, Antenna kits, controllers, and an additional \$1200 for electrical maintenance services for borings and pole mounts. are included for each shift to perform maintenance tasks and work orders out in the field.

- Sand Filter Pump Replacement - \$18,650

Sand Filters are used at the Wastewater Treatment Plant to remove residual solids from treated water. This past year, the media was replaced in all five sand filters. As part of the project, the manufacturer's representative performed an inspection of each filter. During this inspection it was noted that the #5 sand filter pumps were not performing properly. This funding is for the replacement of these three pumps, which are now over 11 years old.

- Removal of Caustic Scrubber and Old Fluoride Tank - \$25,654

The Water Plant currently has an abandoned caustic scrubber system and a fluoride tank that need to be removed and disposed. The caustic scrubber system is over twenty years old and the fluoride tank more than seventeen; both units require hazardous waste disposal due to the potential for leaks.

- Midway Branch 12-inch water main - \$600,000

The scope of work is 2900 lf of 12" water line from the City east boundary at Midway Branch to Holfords Prairie Road at Midway Branch. Funding for the construction of this line is needed by 2018. There may be an opportunity for a developer to construct this line, however this is uncertain. If a developer does construct the line, this funding could be moved to the Fleet/Facilities building.

- Fleet/Facilities construction - \$450,000

The facility utilized by Public Services/Fleet and Facilities is inadequate in relation to the number of offices and number of bays needed for this operation. Last year the Fire Fleet operation was combined with the city-wide fleet system which created efficiencies but caused even more overcrowding. Council adopted the General Fund Reserve Capital Plan two years ago. This plan lays out the use of our GF excess reserve for the cash funding of capital projects not part of the most recent bond program. The design for a new facility was completed for consideration by the Blue-Ribbon Bond committee. The committee recommendation was to cash fund this project projected to cost \$8,081,250 to the General Fund and \$2,700,000 to the Utility Fund in FY 2023. Funding will be set aside over the six years to fund the project.

- Utility Line Maintenance Equipment and Supplies - \$175,421

Hydraulic hammer attachment with bits, \$13,000; 5 De-chlorinator units \$7,000; Automatic Fire hydrant flusher, \$17,945; 2017 John Deere 310SL Backhoe Loader, \$84,590; sanitary sewer main line wash nozzles, \$23,556; and an automatic valve operator/exerciser, \$29,330



- Environmental Control Services - \$65,332

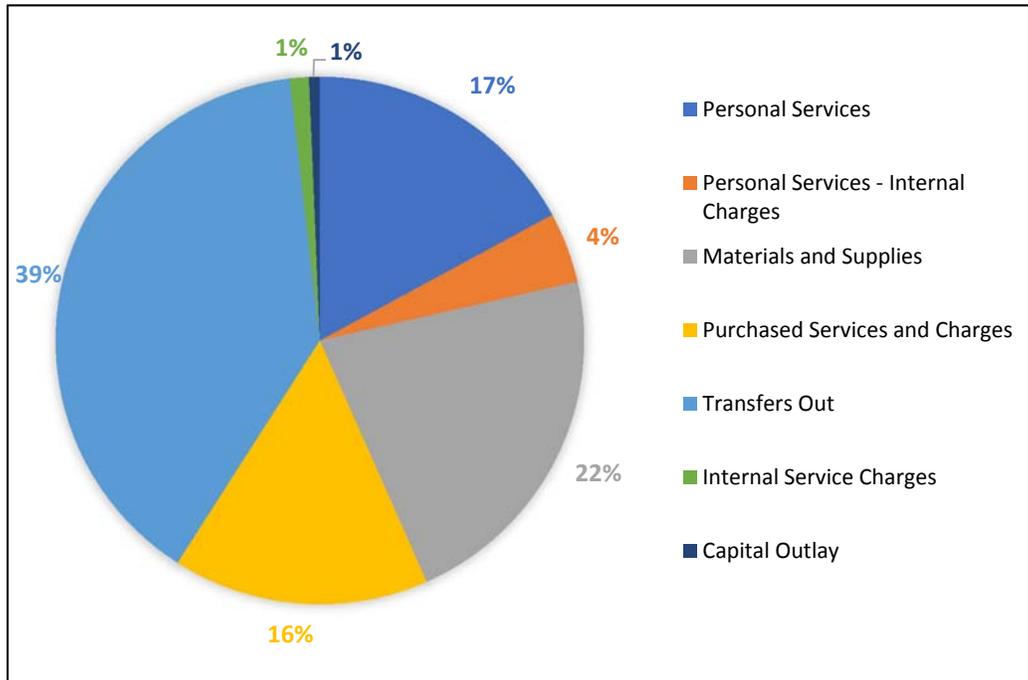
Flow Injection Analysis System for In-House TPDES Permit Testing, \$57,136; Replacement of Laboratory TPDES Permit Required, \$8,196

- Treatment Plant Equipment and Supplies - \$208,139

Utility Line Maintenance Equipment and Supplies - \$175,421; Fluke 810 Vibration Tester, \$9900; Fluke Ti480 Infrared Camera, \$13,150; placement of the existing chlorine and sulfur dioxide hoists that were installed in 1993 and 1991, \$51,060; Wastewater Treatment Plant's 36" Influent meter, \$20,129; Prairie Creek Bar Screen Rehab, \$38,926; Odor Media Replacement at Whippoorwill and Lake Pointe Lift Stations, \$11,472; Water Plant Booster Pump System, \$46,286; Plant 3 Flow Meters, \$17,216

- TCEQ Water System Fees were increased from \$89,299 in Fiscal Year 16/17 to \$114,565 in Fiscal Year 17/18, \$25,266 increase
- Confined Space and SCADA I-Fix Training, \$17,455

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.



As always, you can see that the Utility Fund is capital and equipment intensive. Historically, 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 transfers from undesignated reserves.

Fund Balance

Beginning Fund Balance (current year)

At the time of the 2016-17 budget, the estimated ending fund balance for FY 2015-16 (which was the amount budgeted as the FY 2016-17 beginning fund balance) was \$12,948,543. However, the FY 2015-16 ending fund balance has now been finalized at \$15,689,567. This increase is primarily due to revenue coming in over revised budget (primarily capital recovery fees) and savings in expenditures due to less cost for treating water due to the heavy rains and due to personnel vacancies creating salary savings.

Ending Fund Balance (current year)

At this point in time, the FY 2016-17 ending fund balance is estimated to be \$12.095M, a decrease of \$3.594M from the now final \$15.689M FY 2015-16 ending fund balance due to purchase order carry overs from the prior year and planned transfers out of reserves for FY 2016-17 (\$3.166M).

Fund balance (FY 2017-18)

Beginning with the projected FY 2016-17 ending balance of \$12.095M, the budgeted FY 2017-18 fund balance will be reduced by \$2,537,790 in transfers being made to the CIP program, \$1,405,446 (water and sewer line replacements. \$300,000, Wastewater Treatment Plant Electrical Improvements, \$385,000, and \$720,466 for meter replacements); and \$1,132,344 for economic development agreements for Uptown Village, Mary Kay, Tower Bay, South Village, Feed Mill, Legacy Pointe, and 125 W. Walters. This results in a total ending fund balance of \$9,736,186. After deducting the required operating reserve of \$6.558M, the final budget undesignated reserves will total \$3.178M. This fund balance will be monitored closely to make sure the reserves are adequate to meet the needs of the Utility system.

Capital Improvement Program

The FY 2017-18 planned allocation from reserves for capital planning is \$1,405,446. This transfer will fund PAYGO CIP Projects for water line replacements and electrical improvements at the Wastewater Treatment Plant.

■ Future Capital Programs

After the transfer for CIP improvements, \$3.178M is projected as undesignated Utility Fund reserves at the end of FY 2017-18. There are various CIP projects that are planned to be funded out of reserves in future years. The water/sewer CIP for FY 2018-19 through FY 2021-22 estimates the need for an additional \$10.325M in reserves over this period. This amount of fund balance reserve usage strengthens the argument for a water and sewer rate increase this fiscal year, as well as the historical practice of incremental rate increases each year.

■ 2017-18 Revenue Bond Funding

\$9,780,000 in revenue bonds is planned to fund the following projects:

- \$2,000,000 Vista Ridge Lift Station Improvements
- \$1,800,000 Water Treatment Plant Ozonation
- \$1,700,000 Wastewater Treatment Plant UV Disinfection
- \$2,580,000 Aerial Crossings
- \$1,000,000 Painting Intake Structure
- \$ 700,000 I35 Water and Sewer Lines

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.

Debt Service was budgeted at \$14,067,286 for FY 2016-17 which included a \$3.619M transfer from 4B Sales Tax Fund and the Old Town TIF Fund for their portions of certificate of obligations

debt service to be paid related to the 2010 Refunding Revenue and CO Bond conversions. In both 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 2017-18 debt service is budgeted at \$13,967,826 which includes a \$3.5M 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).

The G O Bond sale for FY 2017 includes the following projects:

Multi-Generational Center	\$33,705,000
Timberbrook neighborhood	\$ 2,100,000
College Street	\$ 635,000
Mill Street @ 121	\$ 500,000
Civic Circle	\$ 175,000
McKenzie and Hembry	\$ 3,575,000
	<u>\$40,690,000</u>

This is the largest G O Bond Sale in Lewisville's history. During the 2017 City Council Retreat, the City's financial advisor stated that based on planned issuances and a tax value growth of 4.6%, the I&S tax rate would need to go up 1 cent in FY 2018-19.

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, park infrastructure, kayak take out facilities and the nature center. The public hearings included the operation and maintenance of the projects. This year a public hearing was held on July 17, 2017 for two new projects: 1) Multi-Generational Center, and 2) Makerspace.

FY 2016-17 Re-estimates

Total FY 2016-17 4B revenues were budgeted at \$6,836,501 and are now estimated to end the year at \$7,586,421, a 11% increase. Sales tax revenues are projected to be up \$673,134 by year end.

Other 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 to remain at original budget levels. Because the majority of this revenue is seasonal and is received in the summer months, the revenue picture could change prior to year-end.

FY 2016-17 expenditures are up slightly due to purchase order carry overs.

FY 2017-18

Total revenue is estimated at \$7.587, an 11% increase over the FY 2016-17 budget (\$750,412). As in the General Fund, sales tax revenue is budgeted at the FY 16-17 estimated amount. Transfers In/Miscellaneous includes 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. A finance revenue reclassification moved the transfer to the “Other Financing Sources” category which can be seen on the fund summary.

Operating expenditures for FY 2017-18 include administrative charges in the amount of \$60,000 (general administrative services charged back to the General Fund) as well as Parks and Recreation Department (PARD) expenditures which include library, aquatic facilities, and park maintenance activities.

FY 2016-17 PALS expenditures were budgeted at \$2.36M. The FY 2017-18 expenditures are budgeted at \$464,105. One-time items funded last fiscal year were removed and new funding added for the following:

NEW PALS ITEMS

Irrigation Component Replacements – (\$146,995) - During the past ten years the City has slowly replaced/upgraded the irrigation system in order to get irrigation throughout the City on the same management system

On-going slide maintenance - \$3,200

Diamond Brite coating at Sun Valley Pool- \$242,605

Debris Blower replacement for parks maintenance - \$7,400

Replace washers and dryers at Campground - \$10,800

Replace a fountain at LoneStar Toyota of Lewisville Railroad Park - \$33,105

On-going MGC Marketing - \$20,000



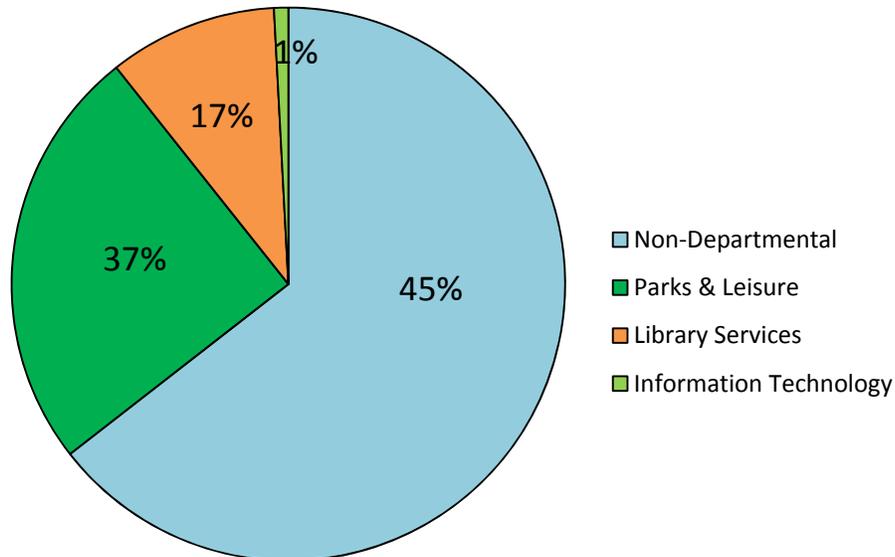
For FY 2016-17, Library expenditures were budgeted at \$923,789. The FY 2017-18 expenditures are budgeted at \$1,082,921. This increase is due to removing the one-time expenditures funded last fiscal year but then adding new funding for the following:

NEW LIBRARY ITEMS

- Enhanced Digital Media (\$10,775) to bring funding for Hoopla up to an equal level with cloudLibrary.
- WiFi Hot Spot (\$17,430) – will increase the number of hotspots available from twenty to fifty.
- Youth Library Programs (\$12,335) - programs such as Spanish Early Literacy Classes, a quarterly multicultural program, book clubs for older elementary students and a wildflower garden for the weekly STEAM classes.
- Blue Cloud Visibility (\$11,800) - allows library collections to be visible in search engine results like Google and Bing and geographically located by users.
- Adult Library Programs (\$8,950) - improve adult classes and events, Library-wide events, a 50th Anniversary Celebration, and book club materials.
- Makerspace (\$215,171) – Makerspace equipment and digital lab within the Library.

Debt payments total \$2,896,394 which includes payments on the 2004 \$21.2M certificates of obligation sale and the 2007 \$18.8M certificates of obligation sale. In addition, payment on \$1.5M in tax notes issued in June 2016 are also included for FY 2017-18. These expenses are included in the Non-Departmental designation below:

4B Fund Operating Expenditures by Department



Future Capital Improvements

For FY 2017-18, transfers to CIP out of reserves total \$2,000,000. Funding will be used to fund a portion of the Nature Center project. A bond sale in 2018-19 in the amount of approximately \$15M is planned to fund the construction of the Nature Center.

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. In May 2016, voters approved the extension of the Crime Control and Prevention District for an additional 20 years via a referendum election. 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.

FY 2016-17 Re-estimates

Total FY 2016-17 revenues were budgeted at \$3,177,097 and are estimated to end the year at \$3,515,728, an increase of \$338,631. Revenue is made up of both sales tax collections and interest

earnings. Expenditures were budgeted at \$3.582M and projected to end the fiscal year \$31K higher due to a purchase order carry over from the prior fiscal year.

FY 2017-18

Sales tax collection is projected to be \$3,506,595. Interest earnings of \$11,872 are also projected resulting in total estimated revenues of \$3.518M, a 11% increase over the FY 2016-17 budget.

A five-year budget plan is updated on an annual basis for this fund to better plan for the volatility of a fund supported by sales tax. Currently there are a total of 32 positions budgeted including 13 police officers, a sergeant, six dispatchers, five detention officers and a supervisor, an ITS Systems Administrator and three Code Enforcement Officers. The five-year plan was revised in FY 2017-18 and projected through FY 2021-22. Staff will not recommend the addition of any additional staff to this fund in the future without significant growth in sales tax. Currently, 78% of the overall revenue into this fund goes to support personnel. A goal of 60/40 is more prudent and therefore, staff will work to reduce this percentage over the next several years.

The following items are included in the 2017-18 budget:

CCPD FY 2016-17 PROPOSED BUDGET



- FY 2017-18 – Ongoing Expenses
 - Continue ongoing expenses for staff and equipment purchased FY 2011-12 through FY 2015-16
 - \$99,315 – Increased health insurance premiums and comp plan
 - \$213,912 - Body worn camera video storage
 - \$80,000 – Ongoing training
- One-Time Expenditures
 - \$276,082 -- Body Worn Cameras
 - \$79,000 -- Equipment for SUV scheduled replacement in lieu of sedans

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 \$3.977M with a fund balance projected to be \$1.907M by fiscal year end. An undesignated reserve of \$1.112M remains after the calculation of a reserve requirement of 20% of total expenditures.

This budget was considered and approved by the Crime Control Board on July 3, 2017.

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. In May 2016, voters approved the extension of the Fire Control and Prevention District for an additional 20 years via a referendum election. 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.

FY 2016-17 Re-Estimate

Total revenues were budgeted at \$3,191,690 and estimated to end the year at \$3,532,662, an increase of \$340,972. Revenue is made up of both sales tax collections and interest earnings. Operating expenditures were budgeted at \$7,228,525 and projected to end the fiscal year at \$7,258,827, an increase of \$30,302 due to purchase order carry overs.

FY 2017-18

Sales tax collection is projected to be \$33,506,595. Interest earnings of 30,472 are also projected resulting in total estimated revenues of \$3.537M, a 11% increase over the FY 2016-17 budget.

A 5-year budget plan is updated on an annual basis for this fund to better plan for the volatility of a fund supported largely by sales tax. A major focus of this plan is to fully fund Fire Station #8 planned for east Lewisville/Castle Hills. Each year funding has been set aside for Fire Station #8 and staffing/equipment for this station.



The first four 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 Fund), an ITS System Support Specialist dedicated to support the technology workload, and partial funding for an emergency management position. In addition, funding was allocated for Station #6 remodel and land for relocation of Fire Station #3 (G O Bond project). Station 8 funding was allocated in FY 2016-17 at \$4,290,000. This fiscal year an additional \$2,625,000 is being added to cover shortages in Station 8, as well as Station 3.

At this time, only 30% of this fund supports personnel cost. Staff will be analyzing the impact of adding 18 firefighters to this fund in FY 2018-19. If the General Fund supports a percentage of the cost of the new personnel, staff could begin setting aside funds to replace Central Fire Station.

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.

The following items are included in the 2017-18 budget:

ONE TIME EXPENDITURES FY 2017-18

- \$15,750 for funding the cost of the hiring process of 18 firefighter/paramedics to staff Station 8.
 - Hiring process includes testing , polygraph test, psychological test, and physical exam.
- \$33,388 - Lifepack Monitor/Defibrillator for Medic 6 replacement
- \$34,362 - Lucas CPR Devices for reserve medic
- 44,550 – SCBA Voice Amplifiers
- \$15,000 – Protective clothing, testing and maintenance

Total expenditures are \$3.998M with a fund balance projected to be \$888,678. This budget was considered and approved by the Fire Control Board on July 3, 2017.

HOTEL/MOTEL FUND

The hotel-motel tax is levied on 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 2016-2017 Re-Estimate

The FY 2016-17 estimated hotel occupancy tax revenues are \$2.530M, \$107,493 less than budget. Lewisville's hotel market remains strong, with an occupancy rate of about 78% that is better than the D/FW average of 71.3%. The current Average Daily Rate (ADR) is up to about \$97 and has increased steadily throughout the fiscal year. Despite this, there has been an unexpected dip in hotel occupancy tax revenue this fiscal year. This is largely due to extensive renovations at four major hotel properties this year that limited the available room supply at those hotels. Holiday Inn Express is one such example. The hotel was under major renovation for more than six months, including one month in which half of its rooms were unavailable. Since the renovations were completed, that hotel has bounced back and is producing more monthly revenue than it was prior to the renovation, as the newly remodeled rooms have brought an increased ADR.

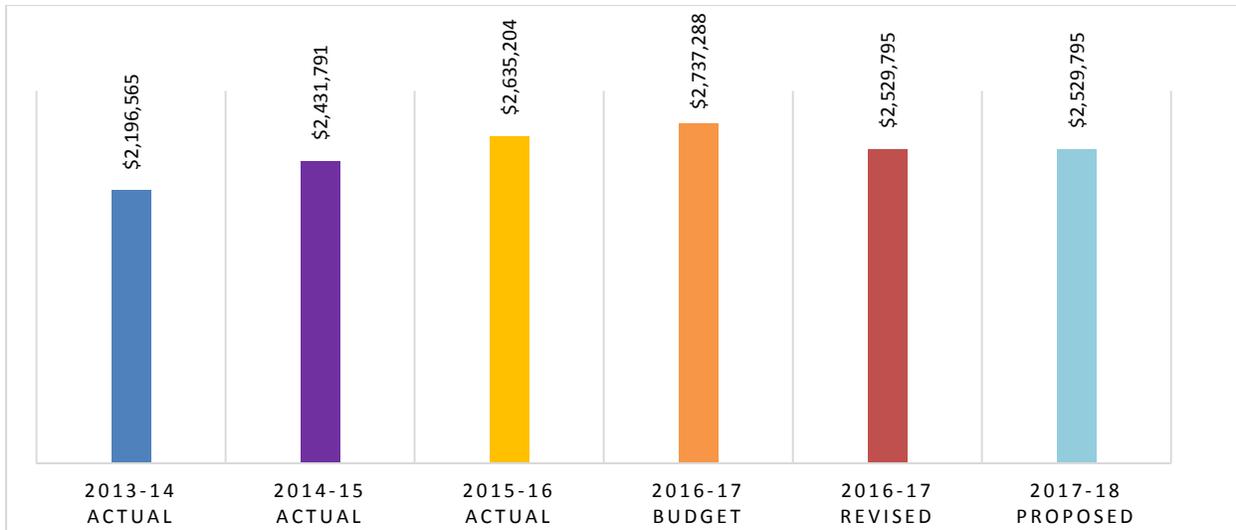
The 'Other Financing Sources' category accounts for a hotel tax refund paid to the Hilton Garden (-\$250,000). The rebate is shown as a negative revenue and covers the cost of management fees as required in the Convention Center contract.

FY 2016-17 estimated expenditures are \$1.879M compared to a \$1.875M budget, relatively flat.

Prior to the end of the year, \$102,051 will be transferred to the Arts Capital Project based on Council direction to transfer any remaining funds available under the arts cap to a capital project at the end of each fiscal year. At that time, the Public Arts Capital Project will have a total budget of \$664,669 available.

FY 2017-18

The FY 2017-18 hotel occupancy tax revenue is projected to remain flat with current 2016-17 tax collection estimates. 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. Interest earnings are projected at \$26,487.



The ‘Other Financing Sources’ category includes the refund of the hotel tax to the Hilton Garden of \$250,000. This refund requirement is a reduction from the prior year amount of \$300,000 as required under the agreement. This offset amount will end altogether in July of 2022.

The FY 2017-18 total expenditures are budgeted at \$1.984M compared to the FY 2016-17 budget of \$1.875M, an increase of \$109K which is the net of the reduction of one-time funding from FY 2016-17 and the inclusion of health plan adjustments (\$11,040), compensation plan adjustments (\$7,816) and new program funding for FY 2017-18: Visitor Information Center operations (\$62,371), LED Lighting of City Hall/MCL Grand (\$85,373), online Old Town marketing services (\$25,800), a “kickoff” public art project in Old Town associated with the Public Art Master Plan (\$60,000), Artist Micro Grants (\$5,000), increased funding for St. Paddy’s Texas Style (\$12,500), and funding toward a new Charreada event at the Lewisville Rodeo Arena (\$39,350).

Special events included in this fund are Western Days festival (\$327,700), Sounds of Lewisville Summer Music Series (\$62,620), Old Town Holiday Stroll (\$31,185), KTA Jam Session (\$16,300), Best Little Brewfest (\$22,000), ColorPalooza (\$38,750), St. Paddy’s in the Plaza (\$27,500); Lewisville Saddle Club’s Labor Day Rodeo (\$10,000); and Vida Charreada (\$39,350, assuming \$20,000 in existing funding for a Chamber of Commerce Hispanic event is included). The total Hotel/Motel Fund budget for special events is \$575,405 or approximately 30% of Hotel/Motel Fund expenditures.

Note that less than half (48.2 percent) of the Western Days budget comes from this fund. The total event budget of \$679,700 also includes \$343,250 from the Community Events Fund and \$8,750 from the Risk Fund for rain insurance.

The final components of the Community Relations/Tourism activity are positions dedicated to special events and conference sales: 32% of the Director of Community Relations and Tourism, one Tourism Sales Coordinator, one Marketing and Tourism Manager, 70% of the Publication Specialist, a Secretary, 50% of the Art Center Supervisor, and one Events and Promotion Specialist. Added this year is 3060 part-time hours for a pool of Visitor Information Attendants to cover operations Monday through Saturday.

State law sets a cap at 15% of hotel-motel revenue that can be spent on arts activities (cap is \$379,469 based on projected 2017-18 revenue). Arts Promotion includes the Arts Support Grant budgeted in the amount of \$168,400, unchanged from FY 2014-15. Grants are distributed to various qualifying arts groups through recommendations from the Board. This year's approved allocation includes seven arts organizations, all of which are repeat recipients of an Arts Support Grant. As noted previously, the base budget also includes \$5,000 for a new Artist Micro Grant program.

Actors Conservatory = 33,400
GLCT = 34,000
Ballet = 42,000
Chorale = 5,000
Symphony = 42,000
Our Productions = 4,500
VAL = 7,500
Total = 168,400

Money also is budgeted for electricity in the arts center (\$104,938), Arts Project (\$60,000) and out-of-market advertising for MCL Grand events (\$23,000). In total, \$296,338 is spent on the arts (\$23,131 under the cap). Any remaining funding available under the cap at the end of the fiscal year will be transferred to the Public Art capital project at mid-year of 2018-19.

For FY 2017-18, a one-time expenditure from fund balance for \$600,000 is funded out of reserves for the possible future purchase of land for future visitor's center space/parking. The overall hotel motel fund budget has current fund balance of \$5,920,728.

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 \$60,000 targeted for the General Fund, and special event revenue.

FY 2016-17 Re-Estimate

Revenues for FY 2016-17 are expected to be \$448,792 compared to the \$541,306 originally budgeted. This decrease is due to over-estimating growth in MCL Grand rental revenue for the original FY 2016-17 budget.

Expenditures for FY 2015-16 are expected to end the year at \$748,587, an increase of \$14,355 due to purchase order carryovers from the prior fiscal year.

FY 2017-18

Revenues for FY 2017-18 are expected to be \$759,727. Major revenue streams into this fund are MCL Grand rentals (\$160,000), special events sponsors (\$221,100), special events revenue (\$199,920), MCL Grand sponsors (\$70,000), and ED agreements (\$55,000). Projected revenues reflect a decrease of \$136,672 from the FY 2016-17 budget related to over-estimating MCL Grand rental revenue in FY 2016-17.

FY 2017-18 expenditures for Special Events total \$343,250 for Western Days consulting fees and main stage entertainment.

MCL Grand expenditures are budgeted at \$323,266. This includes part-time theater attendants (\$46,258), Texas Tunes concert series (\$96,976), StandUp comedy series (\$28,474), and Black Box Singer/Songwriter concert series (\$29,200). Also included in this number is existing funding for the Event Programming Coordinator position (\$100,715).

Also included in the FY 2016-17 expenditures is \$10,000 for expenditures related to anticipated Animal Shelter donations and \$40,000 for economic development marketing materials and web site enhancement.

A fund balance of \$121,206 is projected.

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 costs such as salaries cannot be included in this fund.

FY 2016-17 Re-Estimate

Revenues for FY 2016-17 are expected to be \$399,607 compared to the \$398,473 originally budgeted for FY 2016-17.

Revised expenditures are decreased from \$100,000 to \$23,517 based on prior year purchase order carryovers (\$23,517) and delaying the web streaming project (\$100,000).

FY 2017-18

Projected revenue for FY 2017-18 is \$293,262 in franchise payments and \$3,040 in interest earnings for total revenue of \$296,302. This is the same amount of revenue received in PEG fees for 2015-16.

Expenditures planned for FY 2016-17 are budgeted to pay for a potential web streaming project at City Hall and MCL Grand. This project is tentative. The five-year PEG Fund Capital Plan calls

for no spending this year or next (years four and five of the plan) to accumulate money for the purchase of a mobile production unit. If the web streaming project is not completed, or replaced with another capital project, that money will roll in to the PEG Fund reserves for future use.

The projected fund balance is \$1,257,196.

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 \$175,000 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.

From FY 2014-15 to FY 2015-16, the City's pharmacy costs increased by 11.18% and medical claims experience increased by 29.02%. As of the end of May 2017, the Health Plan has 39 members with claims exceeding \$25,000 for a total spend of \$2,951,644. Of that, the City has been reimbursed \$406,913, resulting in less than 3% of the covered lives accounting for 60% of total cost of claims thus far this fiscal year. This is compared to the previous year where at this same time period, the Health Plan had already been reimbursed \$2,557,951 in reinsurance payments. While the 2016-17 plan year is running in line with projected claims, plan changes and rate increases are required to assist in keeping plans affordable and employer cost shares in line while battling increases in claim projections year after year.

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 62.75% over the previous five fiscal years from \$7,590 in FY 2011-12 to \$12,353 in FY 2016-17. The City's annual contribution is increasing 11.5% from \$12,353 per employee to \$13,769 in FY 2017-18. This brings an increased revenue of \$1,094,115. The increasing internal payment rate has had major impacts on the General Fund as well as all other funds that include full-time employees.

The Affordable Care Act mandates have also increased the cost of providing health insurance due to changes to the medical plan designs and mandated taxes and fees. The Patient-Centered Outcomes Research Institute (PCORI) Fee is in effect from 2012 to 2019 and is assessed on each covered life (employees, retirees, spouses and dependents). The fee has increased from \$1 per covered life per year in 2013 to \$2.26 for FY 2017-18 and is estimated to cost the City

\$3,410. The fee will not apply to plan years ending after Sept. 30, 2019. The Transitional Reinsurance Fee was in place from 2014 to 2016. Reinsurance payments made are to reduce the uncertainty of insurance risk in the individual market by partially offsetting issuers' risk associated with high-cost enrollees. For 2014, the fee was \$63 per covered life equating to \$91,476. That fee dropped to \$44 for 2015, which equated to \$64,181. In 2016, the fee dropped to \$27 per covered life equating to \$32,292. There is no Reinsurance Fee for 2017-18.

Employees have also shared in the burden of covering the costs of increasing health care expenditures. Between FY 2011-12 and FY 2016-17, employee premiums increased an average of 30% depending on the plan and level of coverage (spouse, children, or spouse and children) on the HSA and HRA. This year employee rates will be increased by 3% on two of the plans, and the CAT plan will incur a \$15 aggregate increase across all tiers in order to bring the employer cost share closer in line with the other two plans. Employees will also still incur additional surcharges for smoking and for employee and covered spouses not participating in the wellness screenings.

In addition, spouses of employees who can obtain a qualified medical plan through their employer are ineligible for coverage under the City of Lewisville health plan. This change was effective October 1, 2016. We also allowed an employee who had a spouse who had the ability to obtain a qualified medical plan through their employer but had been covered since September 30, 2016 to cover the spouse with an additional \$100 monthly surcharge. By decreasing the number of spouses on the plan, the total claims cost is expected to decrease. The City continues to consider various plan design changes in an effort to offset the City's continuing increasing costs of the health plan.

A comprehensive wellness program has been a priority over the last several years. The Wellness Works Health Center opened in January of 2014 and has become the anchor to the City's wellness program. Utilization continues to be high with 92% of employees and 89% of covered spouses completing their annual wellness visits this past year. The number of acute care visits to the wellness center also continues to increase with 921 visits over the last 12 months. Participation in Wellness Health Center's disease management program is increasing monthly as more covered members with chronic health conditions become engaged. Staff has also seen employees whose health was at risk, begin making progress toward normal ranges. Blood pressure and cholesterol have been two key areas of focus. During the past 12-months, the clinic reports 61% of patients with high blood pressure and 43% with high total cholesterol have made progress toward the normal range. In theory, as the number of covered members with chronic health conditions become engaged in managing and reducing the risks associated with chronic conditions, the claim costs will decrease.

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. Prior to 2007, 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 \$138,300). Recognized as revenue to the Health Fund (\$260,100) is an actuarially derived number that reflects the actual costs of the retiree claims.

In summary, the total Health Fund revenues projected in FY 2017-18 are \$12.61M which is an increase of over 9.5% from FY 2016-17.

The FY 2017-18 budget fund balance is \$1,016,832.

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 (\$138,300) from the Health Trust as well as interest earned by the trust (\$74,911). Expenditures are \$260,100 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 FY 2017-18 budget fund balance is \$4,310,822.

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. Premiums for all lines of coverages have remained relatively stable over the last five years.

Expenditures for FY 2017-18 are budgeted at \$1.73M for various lines of coverage in comparison to \$1.62M budgeted in FY 2016-17 (6% increase). Liability claims have remained stable; however, this fiscal year, the City has suffered two severe hail storms and one tornado resulting in over \$1M in property damages. The City's expense for those three storms has been \$40,000 (\$10,000 deductible for catastrophic hail damage to vehicles and a \$10,000 deductible for property damage for each of the three storms). This increase in property claims is expected to result in higher premiums for property coverage for next fiscal year.

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.

An Information Technology General Controls Assessment was completed in October 2016. The assessment resulted in the recommendation of a more focused follow-up audit that covers specific critical applications. This follow-up audit has been budgeted for FY 2017-18 at a cost of \$12,000. In addition, the audit recommended the City undergo a Cyber Security Assessment to help protect the City from increasingly sophisticated and widely available attack methods. Intentional attacks, breaches and incidents can have damaging consequences. Funding in the amount of \$42,000 has been budgeted for the Cyber Security Assessment.

In addition, a one-time expenditure (\$22,348) has been funded for an access control card reader to enhance the building security of the Public Services Kealy complex. Funding has also been included for an additional server to ensure that all networking interfaces are monitored. The current network monitoring solution provides monitoring for over 1500 interfaces and devices but an additional server is required to monitor all interfaces. In addition, \$16,757 has been budgeted to increase the security of our network when outside vendors require access to servers and desktop for support and development. This system will allow the IT staff to control vendors' access and trace their steps afterwards. Isolating and managing the use of privileged accounts will reduce the risk of those credentials being stolen, shared, or misused. After these expenses, the FY 2017-18 budget fund balance is \$3,802,400.

FIRE AND POLICE 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. In FY 2006-07, revenue and expense related to the Firearms Simulator rental also began being tracked in this fund. Historically, donations and special event funding given to the Fire and Police departments were tracked in separate funds. In FY 2011-12, to reduce the number of city-wide funds, all donation revenues and related expenditures were moved here and are now tracked in this fund.

Anticipated Fire department expenditures for FY 2017-18 amount to \$78,086 and will be used to purchase training materials and cover overtime expenses related to training, as well as expenses related to the Keeping Tradition Alive (KTA) Symposium. Donations for the KTA event are also shown in this fund.

In this year's General Fund budget there is a one-time expense out of reserves for \$200,000 for design of a Live Burn Training Tower to replace the existing tower. This project is currently being evaluated as a regional project with surrounding cities and North Central Texas College. The estimated ending fund balance of \$183,786 in this fund will be reviewed for use in the future to help pay for our share of the construction cost related to the new Tower.

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 2017-18, \$9,000 in training is budgeted.

GRANT FUND

This consists of Selective Traffic Enforcement Program and other police related grants, 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.

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.

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 2017-18, \$200,000 has been budgeted as revenue and expense for this purpose.

In Emergency Management, a portion of the Emergency Management Specialist position is budgeted in the grant fund at a cost of \$48,398. A 2017 UASI grant in the amount of \$120,000 is also included. This grant is anticipated to be awarded in late 2017.

\$242,457 is budgeted in police grants including Texas Department of Transportation Traffic Enforcement Grants, DWI Grant, and Click It or Ticket Grant.

CDBG GRANT FUND

The City will receive a CDBG entitlement in the amount of \$604,261 (an increase of \$5,159 from the \$599,102 received in FY 2015-16) from the U.S. Department of Housing and Urban Development to fund eligible grant projects for FY 2017-18.

<u>CDBG BUDGET</u>	<u>FY 2017-18</u>
Bricks and mortar projects	\$449,770
Social service agencies	\$90,639
Administration	<u>\$120,852</u>
	\$661,261

This includes \$57,000 from prior year funding

In addition to this, \$107,773 is budgeted for FY 2017-18 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.

For FY 2017-18, the CDBG Grant Fund has the following budgeted staff members within the CDBG activity: a Grants Manager, Grants Specialist (65% CDBG, 35% General Fund), and a Housing Rehabilitation Specialist (60% General Fund, 40% CDBG).

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 2017-18 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 2017-18 revenues are projected at \$56,642 compared to the \$62,876 original budget in FY 2016-17. Expenditures for the fund amount to \$55,303.

The Technology Fund is limited to the technology needs of the court. For FY 2017-18, \$146,105 in operating costs is budgeted. Major expenditures include a Support Services Specialist position that is responsible for finding ways to use technology to increase the efficiency of court operations, increase the accuracy of court data and to develop systems for making this data more accessible by the general public. A transfer from the General Fund in the amount of \$40,000 comes into this fund to offset the total cost of the position.

The current revenue to expenditure balance in this fund for FY 2017-18 is (\$30,130). Allowing the expenditures to outpace the revenue is not a sustainable model for this fund. Therefore, in the General Fund Unfunded Items listing you will see a request to move the Support Services position currently funded here to the General Fund. This will allow the fund balance to grow for future court technology needs.

Also in this fund are the on-going court software maintenance costs, equipment costs, programming fees, Laserfiche training, and departmental allocations for google apps, Sharepoint, Microsoft Office, and camera maintenance agreements (\$42,332). FY 2017-18 revenue is budgeted at \$115,975 which includes the transfer from the General Fund as well as court fines related to citations.

Use of the Juvenile Case Manager fee is limited to expenses related to salary and benefits of a juvenile case manager. The intent is to supplement court programs that are handling 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. Included in the FY 2017-18 budget is the on-going \$77,945 to pay for a full time Juvenile Case Manager and the addition of \$8,417 for Juvenile Case Intern position.

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 2017-18, 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

addition, \$34,329 is allocated to purchase new ballistic rated helmets and electronic communication systems for members of the SWAT team. Helmets have reached their end-of-life and the communications system currently in use is unreliable.

In the federal fund \$269,905 is allocated for needed equipment including the following: \$179,205 for the replacement of one of the Captain's vehicles that is due for replacement this FY (replacement with an SUV). In addition, two other Captains currently drive non-asset (NA) vehicles, which will be replaced with two SUVs added to the replacement schedule. \$55,200 is included for the replacement of expiring ballistic vests. In addition, the following routine expenditures are funded.

Undercover recording and surveillance devices	\$10,000
Leadership Development Training	\$10,000
DEA vehicle related expenses	\$4,750
Ongoing cost related to Patrol Captain's Vehicle	\$10,750

RECREATION ACTIVITY FUND

This fund collects revenue from activity fees and pays program and instructor costs. In addition, parks and library sponsorships and donations 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 are no corresponding expenses.

For FY 2017-18, \$404,000 is expected in revenue related to recreation center classes, MCL Grand Theater classes, LLELA, league fees and miscellaneous recreation activities. There is another \$156,381 in sponsorships/donations (including \$150,000 in revenue for LoneStar Toyota of Lewisville Railroad Park naming rights sponsorship funding, and \$3,200 in special events sponsors and donations.

FY 2017-18 operating expenditures are budgeted at \$881,676 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, LLELA class fees, and purchase of donated items. This includes a transfer out to the capital improvement project fund in the amount of \$350,000 to help fund the Nature Center capital project.

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. During FY 2014-15, staff conducted an in-depth review of the replacement payments, auction proceeds, and interest earnings to determine whether or not the \$759,000 reduction was still valid. A determination has been made that the City should begin to slowly reduce this offset amount annually until the reduction is permanently eliminated. A major factor in this change is that the inflation factor historically utilized has not kept pace with inflation.

A request for \$100,000 was approved by the City Council in FY 2015-16 and FY 2016-17 to reduce the \$759,000 subsidy. Therefore, the offset is now \$559,000.

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.

FY 2017-18 revenue compared to expenditures is (\$616,365). 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.

OLD TOWN TAX INCREMENT FUND

For the FY 2017-18 budget, revenue is shown at \$873,542. This compares to \$447,500 received in FY 2009-10, \$557,018 in FY 2010-11, \$481,843 in FY 2011-12, \$510,434 in FY 2012-13, \$638,563 in FY 2013-14, \$716,619 in FY 2014-15, \$757,869 in 2015-16, and \$785,777 received in 2016-17.

It should be noted that Denton County’s participation in this fund is currently 80% of their tax increment.

The required debt service for FY 2017-18 (debt issuance in 2007 for the Medical Center of Lewisville Grand Theater in the amount of \$8,040,000) is \$636,500. The revenue in this fund is solely being used to pay for debt service.

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 2017-18 657,692 is anticipated in tax revenue compared to YTD collections of \$562,022 in FY 2016-17, and \$380,455 in FY 2015-16.

For FY 2017-18 there are no expenditures planned. An expenditure in the amount of \$1,000,000 occurred in FY 2016-17 as partial reimbursement to the General Fund for pre-funding a project for TIRZ No. 2 - the Riverside Road/Bridge in the amount of \$2.4M several years ago. The remaining \$1.4M will be transferred once the balance in this fund is high enough.

The projected ending fund balance for FY 2017-18 is \$1,051,117.

2025 IMPLEMENTATION/INCENTIVES FUND

During the FY 2014-15 budget process, the City Council approved funding in the General Fund in the amount of \$757,027 to assist with implementation of the Vision 2025 Plan. That money was transferred to a newly created fund entitled the 2025 Implementation/Incentives Fund to better enable staff and Council to track spending related to Vision 2025.

For FY 2017-18, \$80,516 is budgeted to expend in that fund for Property Enhancement Program (PEP) incentives.

JOSEY PID FUND

City Council established the Josey Lane Public Improvement District in 2014. This fund is used to account for the payment of expenses incurred in the construction and administration of the district. The PID is based on a Reimbursement Agreement between the City and the Developer (Centurion Acquisitions). City Council authorized this PID in exchange for investment in Old Town.

For 2017-18, \$42,948 in assessments are programmed and \$42,847 in expenses for auditing, legal expenses, and a general and administrative (G &A) charge back to the General Fund.

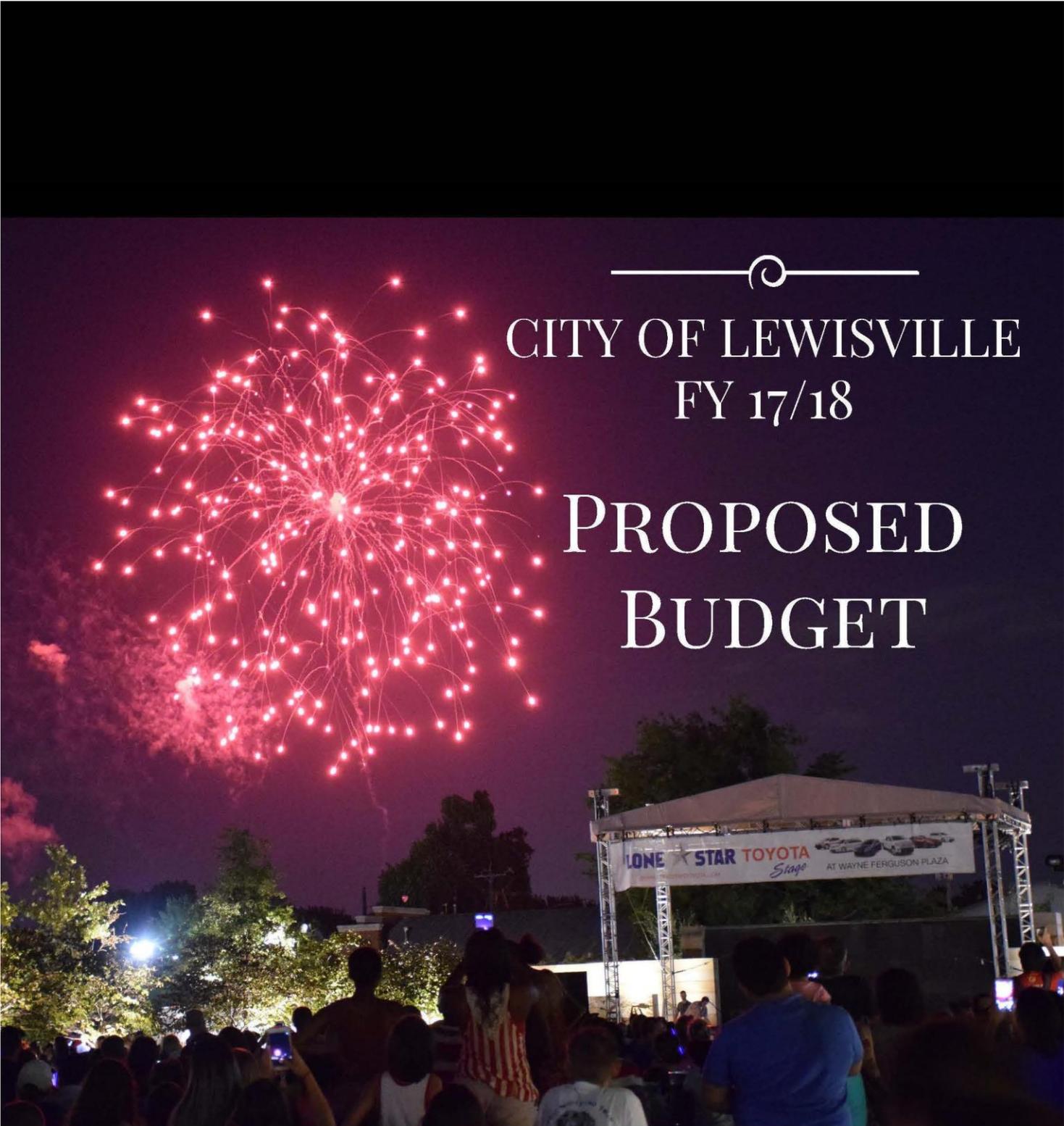
In addition to this fund, the Josey PID has Capital Fund revenues and expenditures. For FY 2016-2017, assessments were collected in the amount of \$474,171. The City has reimbursed the

Developer \$1.477M for waterline improvements using available Utility Capital funds. The Utility Capital Fund will be reimbursed from assessments as collected. The overall cost of authorized improvements is \$17,738,000.

DRAINAGE UTILITY FUND

This is a new fund created to account for the Drainage Utility that is planned for implementation in January 2018. State law allows for the establishment of a drainage utility to fund stormwater programs including such projects as improvements to the existing storm drain system, improving drainage in flood prone areas and constructing new drainage systems. The rate is based on the impervious area in the city. The long-range plan includes projects estimated to cost \$33,700,000 (2017 estimate with no inflation factor).

For 2017-18, \$1,600,000 in drainage fee revenue is anticipated. Expenditures are budgeted at \$1,335,930 as a transfer to the Capital Improvement Program.



CITY OF LEWISVILLE
FY 17/18
PROPOSED
BUDGET

Fund Summaries

General 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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	31,491,275	31,643,561	36,571,222	33,312,238	37,593,829	37,593,829	34,605,670
REVENUES							
Taxes	53,801,075	56,980,740	59,937,289	60,934,503	63,678,886	51,936,955	66,398,293
Licenses & Permits	1,818,744	2,171,011	2,238,695	1,740,957	1,879,410	1,982,246	2,021,875
Intergovernmental Revenues	359,806	268,871	338,012	317,001	317,001	158,809	338,605
Charges for Services	6,615,737	7,627,823	8,714,286	8,193,120	9,274,942	7,212,258	9,262,807
Culture and Recreation Revenues	1,223,963	1,028,354	1,089,022	1,251,050	1,225,125	951,221	1,214,730
Investment Earnings and Contributions	78,522	188,351	158,656	100,578	157,264	110,653	188,428
Fines, Forfeitures and other Court Fees	3,205,334	3,014,367	3,057,111	3,115,382	2,950,903	2,180,110	3,120,477
Other Financing Sources	615,310	686,726	412,151	1,426,335	1,353,931	1,231,129	422,626
Transfers In	3,898,606	3,894,871	11,593,361	3,918,477	3,978,319	3,555,456	3,937,377
Total Revenues	71,617,096	75,861,113	87,538,584	80,997,403	84,815,781	69,318,836	86,905,218
Total Resources	103,108,371	107,504,674	124,109,806	114,309,641	122,409,610	106,912,665	121,510,888
EXPENDITURES							
City Attorney	567,869	585,594	608,136	664,322	664,309	544,882	687,706
City Manager	1,102,064	1,025,093	1,415,393	1,445,126	1,118,736	790,019	1,154,731
City Secretary	336,960	330,017	353,366	373,313	390,965	318,486	541,819
Community Relations/Tourism	814,658	881,455	1,044,271	1,328,858	1,330,286	922,069	1,297,607
Economic Development	617,502	601,113	796,520	1,003,524	591,105	404,388	474,790
Emergency Management	126,575	141,304	175,711	179,825	-	-	196,212
Engineering	1,228,669	1,279,397	1,369,095	1,684,823	1,658,398	1,337,386	1,866,905
Finance	1,281,226	1,332,686	1,431,749	1,538,984	1,548,308	1,300,417	1,635,397
Fire	16,505,460	17,025,366	17,717,505	19,072,306	19,474,137	16,553,783	20,342,836
Human Resources	728,781	784,669	825,553	1,006,891	1,021,391	855,617	884,745
Information Technology	2,017,242	2,584,662	2,993,474	2,900,117	2,827,436	2,304,393	3,543,051
Inspection & Permitting	2,690,964	2,743,288	2,691,351	2,927,956	3,352,581	2,650,953	3,618,697
Library Services	1,450,429	1,497,227	1,463,547	1,593,342	1,606,884	1,334,268	1,874,203
Mayor & Council	81,272	98,229	84,498	126,202	126,202	81,261	133,102
Municipal Court	903,903	894,137	921,753	1,014,176	1,014,175	834,799	1,054,306
Neighborhood Services	1,341,816	1,457,677	1,627,811	1,785,323	1,380,120	1,174,247	1,181,892
Non-Departmental	799,014	1,486,841	1,360,556	1,676,245	2,139,882	1,665,579	1,445,021
Parks & Recreation	4,728,527	5,119,471	5,060,890	6,212,113	6,316,389	5,132,829	6,198,716
Planning	-	-	-	-	463,136	381,498	474,425
Police	20,286,136	20,580,580	21,428,628	23,376,303	23,536,248	19,612,023	24,890,558
Public Services	8,033,957	8,225,263	8,987,316	11,087,654	11,128,808	9,663,017	12,513,627
Total Expenditures	65,643,024	68,674,068	72,357,124	80,997,403	81,689,496	67,861,912	86,010,346
Current Rev. - Current Exp.	5,974,073	7,187,045	15,181,460	-	3,126,285	1,456,924	894,872
Expenditures from Fund Balance							
Non-Departmental	5,821,787	2,259,383	81 14,158,854	4,647,578	6,114,444	3,610,189	11,002,069

	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2016-2017	FY 2017-2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	YTD ACTUAL	PROPOSED
				BUDGET	BUDGET		BUDGET
ENDING FUND BALANCE	31,643,561	36,571,222	37,593,829	28,664,660	34,605,670	35,440,564	24,498,473
OPERATING RESERVE: 20%	13,128,605	13,734,814	14,471,425	16,199,481	16,337,899	13,572,382	17,202,069
UNDESIGNATED RESERVE	18,514,956	22,836,409	23,122,404	12,465,179	18,267,771	21,868,181	7,296,404

GENERAL FUND REVENUE DETAIL

	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
Taxes	56,980,740	59,937,289	60,934,503	63,678,886	66,398,293	
101.01.100.3110 - Property Taxes	24,269,124	26,013,879	28,132,219	28,108,915	30,805,512	property tax rate applied to TAV
101.01.100.3111 - Property Taxes, Delinquent	98,680	73,451	100,872	104,379	97,819	Trend in collections
101.01.100.3112 - Property Taxes, Penalty & Ir	137,629	120,741	120,268	119,016	131,444	Trend in collections
101.01.100.3130 - Sales Tax	25,184,230	26,606,800	25,360,223	28,052,759	28,052,759	Used 2016-17 updated estimated amount
101.01.100.3132 - Sales Tax, Castle Hills	62,261	141,635	62,421	192,616	192,616	increased based on prior year and YTD receipts
101.01.100.3134 - Mixed Beverage Tax	463,773	436,866	432,738	394,072	421,522	three year average
101.01.100.3150.100 - Franchise Taxes-CoServ	443,367	444,565	424,169	459,728	449,220	three year average
101.01.100.3150.101 - Franchise Taxes-Texas I	3,266,880	3,177,105	3,299,548	3,234,555	3,234,555	three year average
101.01.100.3150.102 - Franchise Taxes-Oncor	90,286	87,001	58,422	95,762	95,762	three year average
101.01.100.3150.103 - Franchise Taxes-Atmos	734,955	586,764	773,499	739,051	739,051	three year average
101.01.100.3150.120 - Franchise Taxes-Fiber C	10,200	10,200	-	-	-	Now in consolidated franchise line item
101.01.100.3150.126 - Franchise Taxes-Verizon	983,458	911,731	972,100	871,800	871,800	year to date and prior year trend
101.01.100.3150.127 - Franchise Taxes-Time V	494,543	529,985	469,026	526,212	526,212	three year average
101.01.100.3150.140 - Franchise Taxes-Southco	20,544	24,591	7,265	21,938	21,938	based on YTD receipts
101.01.100.3150.180 - Franchise Taxes-Telecom	720,810	771,975	721,733	758,083	758,083	trend in collections
Licenses & Permits	2,171,011	2,238,695	1,740,957	1,879,410	2,021,875	
101.07.110.3270 - Special Events Permits	-	-	-	160	160	Broken out into departmental line items during 16-17
101.07.110.3280 - Abandoned Vehicle Tow/Au	7,935	22,144	8,392	122,800	122,800	New contract in 16-17
101.08.110.3270 - Special Events Permits	-	194	-	528	6,490	Broken out into departmental line items during 16-17
101.08.390.3230 - Fire Prevention Permits	-	-	-	62,000	62,000	Broken out into departmental line items during 16-17
101.08.390.3231 - Fire Occupancy Inspections	-	-	-	95,000	95,000	based on prior year history; moved from department 11
101.09.110.3270 - Special Events Permits	-	1,557	-	2,350	2,350	based on FY 16-17 activity
101.11.380.3210 - Licenses	-	-	-	40,000	40,933	anticipated to remain at current levels. Moved from department 40
101.11.380.3220 - Building Permits	-	-	-	510,000	627,885	Based on known activity; moved from department 40
101.11.380.3221 - Mechanical Permits	-	-	-	10,000	13,312	anticipated to remain at current levels, moved from department 40
101.11.380.3222 - Electrical Permits	-	-	-	10,832	12,020	anticipated to remain at current levels, moved from department 40
101.11.380.3223 - Plumbing Permits	-	-	-	40,000	44,465	anticipated to remain at current levels, moved from department 40
101.11.380.3224 - Fence Permits	-	-	-	22,410	25,673	current trend in activity; moved from department 40
101.11.380.3225 - Sign Permits	-	-	-	11,546	12,904	based on year to date actuals; moved from department 40
101.11.380.3226 - Garage Sale Permits	-	-	-	3,000	2,908	current trend in activity; moved from department 40
101.11.380.3232 - Multi-Family Inspections	-	-	-	120,000	120,000	based on year to date actuals; moved from department 40
101.11.380.3270 - Special Events Permits	-	-	-	310	600	Broken out into departmental line items during 16-17
101.11.390.3230 - Fire Prevention Permits	86,770	62,032	55,000	-	-	Moved to department 08 for FY 17-18
101.11.390.3231 - Fire Occupancy Inspections	147,734	164,288	165,000	-	-	Moved to department 08 for FY 17-18
101.11.390.3232 - Multi-Family Inspections	140,229	-	-	-	-	Moved to department 11 for FY 17-18
101.11.390.3233 - Natural Gas Well Permits	-	-	-	-	-	No new gas well permits anticipated
101.11.390.3234 - Annual Gas Well Inspection:	3,900	5,850	4,387	4,875	4,875	Based on trend over past 3 years
101.11.390.3235 - Gas Well ROW Usage Licen	80,000	80,000	80,000	80,000	80,000	Anticipated to remain at current levels
101.11.395.3240 - Health Services Permits	135,010	140,680	207,500	207,500	207,500	Anticipated to remain at current levels
101.11.395.3241 - Food Handlers Permits	59,750	53,495	-	2,345	-	No longer able to collect
101.11.395.3260 - Animal Services	81,194	111,614	83,106	95,894	95,000	Based on trend over past 3 years
101.12.121.3228 - Alarm Billings	365,248	391,158	385,000	385,000	385,000	Anticipated to remain at current levels
101.15.161.3250 - Zoning/ZBOA/Subdivision	52,459	94,756	50,000	-	-	Moved to department 16
101.16.161.3250 - Zoning/ZBOA/Subdivision	-	-	-	52,860	60,000	Based on trend over past 3 years
101.40.380.3210 - Licenses	35,280	47,520	25,000	-	-	Moved to department 11 for FY 17-18
101.40.380.3220 - Building Permits	854,186	780,435	431,442	-	-	Moved to department 11 for FY 17-18
101.40.380.3221 - Mechanical Permits	14,047	15,888	14,663	-	-	Moved to department 11 for FY 17-18
101.40.380.3222 - Electrical Permits	10,420	14,809	10,832	-	-	Moved to department 11 for FY 17-18
101.40.380.3223 - Plumbing Permits	39,276	54,119	33,613	-	-	Moved to department 11 for FY 17-18
101.40.380.3224 - Fence Permits	22,057	32,553	22,410	-	-	Moved to department 11 for FY 17-18

101.40.380.3225 - Sign Permits	11,831	15,334	11,546	-	-	Moved to department 11 for FY 17-18
101.40.380.3226 - Garage Sale Permits	2,940	2,783	3,816	-	-	Moved to department 11 for FY 17-18
101.40.380.3227 - Kiosk Sign Permits	275	-	-	-	-	Moved to department 11 for FY 17-18
101.40.380.3232 - Multi-Family Inspections	-	144,700	146,750	-	-	Moved to department 11 for FY 17-18
						Broken out into departmental line items during 16-17
101.40.380.3270 - Special Events Permits	20,471	2,786	2,500	-	-	
Intergovernmental Revenues	268,871	338,012	317,001	317,001	338,605	
101.07.110.3380 - School Resource Officer LIS	264,951	316,495	312,001	312,001	333,605	LISD contribution 50/50 for SRO program
101.07.253.3385 - TX Crime Victims Compens	-	10,428	5,000	5,000	5,000	year to date actuals
101.07.600.3310 - Federal Grants-Operating	3,920	11,089	-	-	-	not anticipated to receive award for 16-17
101.70.276.3310 - Federal Grants-Operating	-	-	-	-	-	not anticipated to receive award for 16-17
Charges for Services	7,627,823	8,714,286	8,193,120	9,274,942	9,262,807	
101.01.100.3400 - Credit Card Convenience Fe	7,486	8,283	7,950	8,305	7,852	trend in collections
101.01.100.3441 - Weed & Debris Assessment	54,514	32,388	42,883	43,261	43,387	three year average
101.01.100.3499 - Other Charges for Services	20,216	10,000	11,261	13,130	14,448	trend and YTD actuals
101.03.321.3462 - Recycling Revenue	25,232	144,176	100,000	-	-	Moved to department 9
101.04.110.3450 - Birth & Death Certificates	46,181	18,267	-	-	-	records now being provided by Denton County
101.04.110.3451 - Birth Certificate Envelope Fe	2,040	362	-	-	-	records now being provided by Denton County
101.04.110.3452 - Off Premise Alcohol Process	1,195	6,828	3,500	1,710	3,500	average collections
101.04.110.3453 - Mixed Beverage Permit Proc	27,115	18,375	20,000	10,190	20,000	three year average
101.04.110.3454 - Records Management Fee	2,691	1,017	-	-	-	records now being provided by Denton County
101.07.110.3471 - Fingerprinting	6,600	7,060	6,000	6,500	6,000	year to date activity
						trend in collections; on line reports not being able to be collected
101.07.110.3472 - Police Reports	15,061	30,653	20,000	24,339	20,000	
101.07.110.3473 - Online Police Reports	6,174	96	-	30	-	no longer can collect on-line police report fees
101.07.110.3474 - Castle Hills Police	181,474	200,672	423,193	287,432	287,432	based on current contract amount
101.07.110.3477 - Radio Service Contract	40,040	54,402	1,521	8,640	18,801	New contract amounts based on new system
101.07.110.3478 - Vandalization Restitution	1,636	2,091	1,600	2,200	1,600	trend in collections
101.08.110.3488 - Castle Hills Fire & EMS	389,344	509,482	389,344	628,891	628,891	based on current contract amount
101.08.271.3486 - Ambulance Fees	1,851,514	1,878,729	1,907,059	1,984,473	1,957,845	based on trend in collections and YTD amount
101.08.271.3487 - Ambulance/Fire Contracts	65,579	65,194	65,194	65,194	65,194	based on current contract amount
						based on current payment information received for 17-18; decreasing percentage
101.08.271.3489 - TX Ambulance Supplementa	37,728	385,907	384,000	315,000	315,000	reimbursement from the State
						based on current contract amount of traffic
101.09.110.3440 - Traffic Signal Repair	87,245	108,306	116,613	108,219	116,603	signals
101.09.110.3460 - Refuse Cart Repair	29,510	30,273	-	29,891	29,891	three year average
101.09.110.3461 - Commercial Refuse Adminst	1,720,655	1,695,017	1,445,912	1,717,652	1,750,227	trend in collections
101.09.110.3462 - Recycling Revenue	-	-	-	-	100,000	Moved from department 03
101.09.110.3463 - Landfill Host Fees-WM	1,671,882	1,935,156	1,613,636	1,820,456	1,885,189	trend in collections
101.09.110.3464 - Landfill Host Fees-Allied/Re	466,373	594,399	451,891	647,348	632,726	trend in collections
						new landfill host fee in 16-17; partial year
101.09.110.3465 - Landfill Host Fees-Farmers I -	-	-	350,000	435,000	435,000	collected so far
101.09.110.3469 - Equalization Fee-Farmers Br -	-	-	93,000	93,000	93,000	annual payment from FB for equalization fee
101.11.380.3410 - Plan Review Fees	-	-	-	215,721	241,624	three year average; moved from department 40
101.11.380.3411 - Electronic Plan Review Fees -	-	-	-	115,000	84,117	three year average; moved from department 40
101.11.380.3412 - Electronic Plan Review Con -	-	-	-	80,000	67,705	three year average; moved from department 40
101.11.380.3414 - Development & Construction -	-	-	-	10,000	5,825	three year average; moved from department 40
101.11.395.3416 - Pool Operators Course Fees	3,660	2,640	3,000	3,000	4,000	trend in collections
101.15.160.3430 - MSD Municipal Setting Des	3,000	-	-	-	-	no new applications anticipated
101.20.110.3541 - Public Copier	18,283	22,693	19,550	23,860	19,950	prior year activity
101.30.200.3418 - Maps & Publications	2,356	1,397	1,689	1,000	1,000	anticipated to remain at current levels
101.30.200.3420 - Engineering Inspection Fees	307,714	360,614	375,528	460,000	390,500	anticipated to remain at current levels
101.30.200.3422 - After Hours Inspection Fees	7,892	13,377	12,000	10,000	10,000	three year average
101.30.200.3426 - Escrow Administration Fees	5,546	8,500	6,000	5,500	5,500	three year average
						anticipated to remain at current levels; moved to department 9
101.40.321.3462 - Recycling Revenue	-	-	-	100,000	-	
101.40.380.3410 - Plan Review Fees	414,416	362,589	215,721	-	-	Moved to department 11
101.40.380.3411 - Electronic Plan Review Fees	58,701	108,650	59,350	-	-	Moved to department 11
101.40.380.3412 - Electronic Plan Review Con	44,270	88,845	40,600	-	-	Moved to department 11
101.40.385.3414 - Development & Construction	4,500	7,850	5,125	-	-	Moved to department 11
Culture and Recreation Revenues	1,028,354	1,089,022	1,251,050	1,225,125	1,214,730	

101.10.110.3580.100 - Concessionaire Revenue	100,070	114,283	100,000	101,788	105,000	trend in collections
101.10.110.3580.101 - Concessionaire Revenue	26,164	30,274	50,000	28,000	35,000	trend in collections
101.10.110.3580.102 - Concessionaire Revenue	122,108	114,255	120,000	120,000	120,000	anticipated to remain at current levels
101.10.110.3580.103 - Concessionaire Revenue	5,004	6,581	4,500	6,000	6,000	anticipated to remain at current levels
101.10.110.3580.104 - Concessionaire Revenue	85,222	100,308	85,000	90,000	90,000	anticipated to remain at current levels
101.10.110.3580.105 - Concessionaire Revenue	794	721	700	700	700	anticipated to remain at current levels
101.10.110.3580.106 - Concessionaire Revenue	103	128	100	100	100	anticipated to remain at current levels
101.10.110.3580.107 - Concessionaire Revenue	414	292	150	200	200	anticipated to remain at current levels
101.10.110.3580.108 - Concessionaire Revenue	3,566	685	-	-	-	No longer in operation
101.10.110.3580.109 - Concessionaire Revenue	12,046	11,640	14,800	12,000	12,000	anticipated to remain at current levels
101.10.110.3580.110 - Concessionaire Revenue	36	130	-	37	-	No longer in operation
101.10.420.3522 - Recreation Center	77,783	84,467	82,000	82,000	80,000	trend in collections
101.10.420.3527 - Senior Center Rentals	4,380	3,780	4,000	4,000	4,000	trend in collections
101.10.420.3530 - Recreation Participation Fee:	30,468	18,738	26,000	20,000	20,000	trend in collections
101.10.470.3521 - Campground Laundry	4,265	3,987	5,200	5,200	5,200	trend in collections
101.10.470.3524 - Athletic Fields	8,077	3,853	10,000	10,000	11,000	trend in collections
101.10.470.3525 - Facility & Pavilion Rentals	51,723	69,932	52,000	52,000	57,885	trend in collections
101.10.470.3526 - Lake Park Picnic Rentals	2,502	250	5,000	5,000	5,000	YTD activity
101.10.470.3528 - Campground Rentals	205,205	221,624	200,000	200,000	225,000	YTD activity
101.10.470.3529 - Park Entrance Fees	138,635	71,006	250,000	250,000	200,345	year to date activity
101.10.470.3531 - Other Recreation Rentals or	3,500	2,625	3,500	3,500	3,500	anticipated to remain at current levels
101.10.480.3502 - Class Fees	-	-	-	-	-	-
101.10.480.3525 - Facility & Pavilion Rentals	-	200	300	300	500	YTD activity
101.10.480.3528 - Campground Rentals	136	50	2,000	1,000	1,000	YTD activity
101.10.480.3529 - Park Entrance Fees	10,853	93,414	100,000	100,000	100,000	LLELA activity to date First 60,000 of art center facility rentals goes to the General Fund, the remainder is allocated to
101.14.152.3550 - Art Center Facility Rentals	60,000	60,000	60,000	60,000	60,000	the Community Activities Fund
101.20.110.3540 - County Library Allotment	75,300	75,800	75,800	73,300	72,300	latest information from Denton County
Investment Earnings and Contributions	188,351	158,656	100,578	157,264	188,428	
101.01.100.3700 - Interest	144,132	169,917	99,778	157,024	188,428	three year average
101.01.100.3705 - Fair Market Value of Investr	43,859	-12,041	-	-	-	not a stable source of revenue
101.40.383.3745 - Donations-First Time Homel	360	780	800	240	-	Firt Time Homebuyers program is not viable
Fines, Forfeitures and other Court Fees	3,014,367	3,057,111	3,115,382	2,950,903	3,120,477	
101.20.110.3880 - Library Fines	67,128	65,546	66,400	66,400	66,400	anticipated to remain at current levels
101.22.220.3801 - Court Fines	1,548,405	1,646,463	1,592,478	1,645,291	1,624,328	Based on trend in ticket writing
101.22.220.3802 - Warrant & Other Fees	999,083	1,000,495	1,050,065	913,248	1,071,066	three year average
101.22.220.3803 - Child Safety	41,427	39,365	41,427	35,538	42,256	trend in collections
101.22.220.3804 - Time Payment Fees	36,077	37,503	40,518	37,155	36,466	trend in collections
101.22.220.3805 - Teen Court	28,017	15,676	16,000	17,193	17,300	trend in collections
101.22.220.3808 - Municipal Court Fees	107,211	110,667	113,204	91,248	115,468	trend in collections
101.22.220.3818 - Child Safety County Fees	149,682	115,045	149,682	115,045	117,346	trend in collections
101.22.220.3819 - State Juror Reimbursement F	11,177	11,526	11,177	9,673	9,189	trend in collections
101.22.220.3820 - Motor Carrier Fines	26,160	14,824	34,431	20,112	20,658	based on prior year amount
Other Financing Sources	686,726	412,151	1,426,335	1,353,931	422,626	
101.01.100.3901 - Discounts Taken	1,148	1,174	-	-	-	not a stable source of revenue
101.01.100.3902 - Cash Over/Short	-134	50	-	-	-	not a stable source of revenue
101.01.100.3912 - Kiosk Program Revenue	-	-	-	-	-	not a stable source of revenue
101.01.100.3930 - Auction/Sale of Assets Reve	97,133	15,748	5,280	27,733	46,871	YTD activity
101.01.100.3940 - Miscellaneous Revenue	358,903	307,063	195,533	251,298	305,755	three year average
101.01.100.3960 - Project Engineer Allocation	155,740	-	155,740	-	-	Not programmed for 17-18
101.01.100.3962 - 4B Administration Allocation	60,000	60,000	60,000	60,000	60,000	anticipated to remain at current levels
101.01.100.3965 - Other Component Unit Tran:	-	-	1,000,000	1,000,000	-	transfer in from TIRZ 2: payback for loan occurred in 16-17; none anticipated for 17-18
101.03.321.3945 - Sustainability Savings	-	4,574	-	-	-	Moved to department 40
101.07.110.3910 - Jail Phone Commissions	8,831	10,858	9,682	5,900	5,900	anticipated to remain at current levels
101.07.110.3911 - Abandoned Property Revenu	5,105	12,684	100	5,000	100	not a stable source of revenue
101.40.321.3945 - Sustainability Savings	-	-	-	4,000	4,000	YTD activity
Transfers In	3,894,871	11,593,361	3,918,477	3,978,319	3,937,377	
101.01.100.3160 - Franchise Taxes-W&S Utilit	265,822	291,028	275,031	293,999	285,811	1% of water and sewer sales amounts
101.01.100.3180 - W&S Utility PILOT	1,063,289	1,164,111	1,100,125	1,175,999	1,143,245	4% of water and sewer sales amounts
101.01.100.3991 - Transfers In	60,000	7,668,463	60,000	60,000	60,000	held at current level
101.01.100.3992 - G&A Transfer	2,414,808	2,414,808	2,414,808	2,414,808	2,414,808	held at current level
101.01.100.3993 - Security Fee Transfer	33,513	37,513	33,513	33,513	33,513	held at current level
101.01.100.3994 - Technology Fund Transfer	40,000	-	35,000	-	-	Changed the way IT staff was budgeted and this transfer no longer warranted. no longer able to collect based on interpretation of state law
101.01.100.3995 - Juvenile Case Mgr Transfer	17,438	17,438	-	-	-	
Total Revenues	75,861,113	87,538,584	80,997,403	84,815,781	86,905,218	

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	1,622,886	2,101,836	2,456,516	2,603,738	2,801,894	2,801,894	2,313,611
<u>REVENUES</u>							
Taxes	8,407,375	9,007,942	9,629,174	10,448,625	10,453,284	10,471,439	11,073,936
Investment Earnings and Contributions	3,291,454	3,330,140	3,214,401	3,618,661	3,630,439	2,984,181	3,516,399
Other Financing Sources	16,226	23,506,120	11,024,979	-	12,296	12,296	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	11,715,055	35,844,202	23,868,555	14,067,286	14,096,019	13,467,915	14,590,335
Total Resources	13,337,941	37,946,037	26,325,071	16,671,024	16,897,913	16,269,810	16,903,946
<u>EXPENDITURES</u>							
Non-Departmental	11,236,105	35,489,522	23,523,176	14,584,275	14,584,302	13,003,742	14,286,156
Total Expenditures	11,236,105	35,489,522	23,523,176	14,584,275	14,584,302	13,003,742	14,286,156
Current Rev. - Current Exp.	478,950	354,680	345,379	(516,989)	(488,283)	464,174	304,179
ENDING FUND BALANCE	2,101,836	2,456,516	2,801,894	2,086,749	2,313,611	3,266,068	2,617,790
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	2,101,836	2,456,516	2,801,894	2,086,749	2,313,611	3,266,068	2,617,790

2025 Implementation/Incentives

(#150)

This fund is used to track expenditures related to Vision 2025 Implementation.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	-	-	670,730	55,355	312,623	312,623	76,454
REVENUES							
Investment Earnings and Contributions	-	3,322	2,715	2,784	2,957	1,070	4,062
Transfers In	-	757,027	250,000	250,000	250,000	250,000	-
Total Revenues	-	760,349	252,715	252,784	252,957	251,070	4,062
Total Resources	-	760,349	923,445	308,139	565,580	563,693	80,516
EXPENDITURES							
City Manager	-	89,618	610,823	308,139	489,126	234,885	80,516
Total Expenditures	-	89,618	610,823	308,139	489,126	234,885	80,516
Current Rev. - Current Exp.	-	670,730	(358,108)	(55,355)	(236,169)	16,185	(76,454)
ENDING FUND BALANCE	-	670,730	312,623	-	76,454	328,808	-
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	-	670,730	312,623	-	76,454	328,808	-

Hotel/Motel Tax Fund

(#230)

The Hotel Motel Tax Fun accounts for the expenditure of revenues accumulated through a 7% charge on room occupancy at Lewisville hotels and motels.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	3,647,861	4,127,263	4,714,402	4,493,159	4,974,680	4,974,680	6,284,201
REVENUES							
Taxes	2,196,565	2,431,791	2,635,204	2,737,288	2,529,795	1,984,540	2,529,795
Investment Earnings and Contributions	10,490	26,768	29,762	20,310	25,766	21,438	26,487
Other Financing Sources	(299,613)	(303,558)	(270,523)	1,750,000	1,750,000	1,700,000	(250,000)
Total Revenues	1,907,442	2,155,002	2,394,443	4,507,598	4,305,561	3,705,978	2,306,282
Total Resources	5,555,302	6,282,265	7,108,845	9,000,757	9,280,241	8,680,658	8,590,483
EXPENDITURES							
Community Relations/Tourism	1,428,039	1,567,863	1,459,036	1,875,144	1,879,024	1,294,702	1,984,382
Total Expenditures	1,428,039	1,567,863	1,459,036	1,875,144	1,879,024	1,294,702	1,984,382
Current Rev. - Current Exp.	479,403	587,139	935,407	2,632,454	2,426,537	2,411,277	321,900
Expenditures from Fund Balance							
Non-Departmental	-	-	675,130	1,014,965	1,117,016	1,014,964	685,373
ENDING FUND BALANCE	4,127,263	4,714,402	4,974,680	6,110,648	6,284,201	6,370,992	5,920,728
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	4,127,263	4,714,402	4,974,680	6,110,648	6,284,201	6,370,992	5,920,728

Recreation Activity Fund

(#231)

This fund is used to track expenditures related to recreational programs including league play and recreation center classes.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	280,221	264,028	277,853	368,118	338,732	338,732	356,953
REVENUES							
Charges for Services	408	704	1,349	1,000	1,319	1,408	1,319
Culture and Recreation Revenues	288,215	301,797	366,432	404,220	396,220	313,140	404,000
Investment Earnings and Contributions	159,802	156,186	162,611	152,109	156,858	118,255	156,381
Other Financing Sources	550	12	186	-	-	65	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	448,975	458,699	530,578	557,329	554,397	432,869	561,700
Total Resources	729,195	722,728	808,431	925,447	893,129	771,601	918,653
EXPENDITURES							
Community Relations/Tourism	1,816	799	468	2,000	2,000	(173)	2,000
Library Services	60	-	5,000	1,200	1,200	133	1,200
Parks & Recreation	463,292	444,076	458,125	532,976	532,976	393,905	878,476
Total Expenditures	465,167	444,875	463,594	536,176	536,176	393,865	881,676
Current Rev. - Current Exp.	(16,192)	13,825	66,984	21,153	18,221	39,003	(319,976)
Expenditures from Fund Balance							
Non-Departmental	-	-	6,105	-	-	-	-
ENDING FUND BALANCE	264,028	277,853	338,732	389,271	356,953	377,736	36,977
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	264,028	277,853	338,732	389,271	356,953	377,736	36,977

PEG Programming Fund

(#232)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	229,197	244,512	541,633	713,606	684,804	684,804	1,060,894
REVENUES							
Taxes	277,775	299,709	293,262	396,706	396,706	130,566	293,262
Investment Earnings and Contributions	566	2,246	3,907	1,767	2,901	2,227	3,040
Total Revenues	278,341	301,955	297,169	398,473	399,607	132,793	296,302
Total Resources	507,538	546,467	838,802	1,112,079	1,084,411	817,598	1,357,196
EXPENDITURES							
Community Relations/Tourism	263,026	4,834	153,998	100,000	23,517	1,517	100,000
Total Expenditures	263,026	4,834	153,998	100,000	23,517	1,517	100,000
Current Rev. - Current Exp.	15,315	297,121	143,171	298,473	376,090	131,276	196,302
ENDING FUND BALANCE	244,512	541,633	684,804	1,012,079	1,060,894	816,080	1,257,196
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	244,512	541,633	684,804	1,012,079	1,060,894	816,080	1,257,196

Court Technology Fund

(#233)

This fund has revenues from specific fees attached to fines and must be used for court technology purposes.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	183,735	190,073	201,616	202,557	210,597	210,597	166,719
<u>REVENUES</u>							
Investment Earnings and Contributions	511	1,190	1,142	890	1,057	786	930
Fines, Forfeitures and other Court Fees	81,682	75,853	78,376	83,383	70,298	55,273	75,045
Transfers In	-	-	40,000	40,000	40,000	40,000	-
Total Revenues	82,193	77,043	119,518	124,273	111,355	96,059	75,975
Total Resources	265,928	267,116	321,134	326,830	321,952	306,656	242,694
<u>EXPENDITURES</u>							
Information Technology	40,000	40,000	78,329	93,862	100,643	74,618	-
Municipal Court	35,855	25,500	30,775	42,710	54,590	38,544	42,332
Non-Departmental	-	-	-	-	-	-	-
Total Expenditures	75,855	65,500	109,104	136,572	155,233	113,162	42,332
Current Rev. - Current Exp.	6,338	11,543	10,414	(12,299)	(43,878)	(17,103)	33,643
Expenditures from Fund Balance							
Non-Departmental	-	-	1,432	-	-	-	-
ENDING FUND BALANCE	190,073	201,616	210,597	190,258	166,719	193,494	200,362
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	190,073	201,616	210,597	190,258	166,719	193,494	200,362

Court Security Fund

(#234)

This fund has revenues from specific fees attached to fines and must be used for court security purposes.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	72,233	78,866	83,165	57,685	60,361	60,361	58,151
REVENUES							
Investment Earnings and Contributions	186	457	338	338	358	137	358
Fines, Forfeitures and other Court Fees	61,268	56,894	58,786	62,538	52,735	41,466	56,284
Total Revenues	61,454	57,351	59,123	62,876	53,093	41,603	56,642
Total Resources	133,687	136,217	142,289	120,561	113,454	101,964	114,793
EXPENDITURES							
Municipal Court	54,821	53,052	81,928	55,303	55,303	49,983	55,303
Total Expenditures	54,821	53,052	81,928	55,303	55,303	49,983	55,303
Current Rev. - Current Exp.	6,633	4,299	(22,805)	7,573	(2,210)	(8,380)	1,339
ENDING FUND BALANCE	78,866	83,165	60,361	65,258	58,151	51,980	59,490
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	78,866	83,165	60,361	65,258	58,151	51,980	59,490

Juvenile Case Manager Fund

(#235)

This fund is used to account for expenditures related to the juvenile case manager fee collected by the municipal court.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	95,000	115,462	134,422	149,693	154,528	154,528	166,350
REVENUES							
Investment Earnings and Contributions	262	749	802	556	702	504	702
Fines, Forfeitures and other Court Fees	93,582	93,462	96,907	102,945	86,713	68,270	90,181
Total Revenues	93,843	94,211	97,709	103,501	87,415	68,774	90,883
Total Resources	188,843	209,673	232,131	253,194	241,943	223,302	257,233
EXPENDITURES							
Municipal Court	73,381	75,251	77,603	73,955	75,593	55,443	86,362
Total Expenditures	73,381	75,251	77,603	73,955	75,593	55,443	86,362
Current Rev. - Current Exp.	20,462	18,959	20,106	29,546	11,822	13,332	4,521
ENDING FUND BALANCE	115,462	134,422	154,528	179,239	166,350	167,859	170,871
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	115,462	134,422	154,528	179,239	166,350	167,859	170,871

Fire & Police Training Fund

(#237)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	154,218	158,513	138,838	10,048	167,476	167,476	183,162
REVENUES							
Intergovernmental Revenues	23,591	7,010	52,771	38,100	44,507	56,445	46,000
Charges for Services	996	-	-	-	25	25	-
Culture and Recreation Revenues	-	-	25,311	29,191	27,112	21,789	27,112
Investment Earnings and Contributions	39,290	64,721	9,654	6,802	11,519	17,771	10,686
Transfers In	-	-	-	-	-	-	-
Total Revenues	63,877	71,731	87,736	74,093	83,163	96,030	83,798
Total Resources	218,096	230,244	226,574	84,141	250,639	263,506	266,960
EXPENDITURES							
Fire	58,120	63,824	17,965	71,150	60,548	7,692	78,086
Police	1,463	27,582	41,133	6,929	6,929	5,597	5,700
Total Expenditures	59,583	91,406	59,098	78,079	67,477	13,290	83,786
Current Rev. - Current Exp.	4,295	(19,675)	28,637	(3,986)	15,686	82,740	12
ENDING FUND BALANCE	158,513	138,838	167,476	6,062	183,162	250,216	183,174
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	158,513	138,838	167,476	6,062	183,162	250,216	183,174

LEOSE Fund

(#238)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	-	2,160	5,160	5,160	6,282	6,282	10,257
REVENUES							
Intergovernmental Revenues	10,493	10,316	10,039	9,000	12,939	12,939	9,000
Investment Earnings and Contributions	12	29	46	25	36	46	36
Total Revenues	10,505	10,346	10,084	9,025	12,975	12,985	9,036
Total Resources	10,505	12,506	15,244	14,185	19,257	19,267	19,293
EXPENDITURES							
Police	8,345	7,346	8,962	9,000	9,000	35	9,000
Total Expenditures	8,345	7,346	8,962	9,000	9,000	35	9,000
Current Rev. - Current Exp.	2,160	2,999	1,122	25	3,975	12,950	36
ENDING FUND BALANCE	2,160	5,160	6,282	5,185	10,257	19,232	10,293
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	2,160	5,160	6,282	5,185	10,257	19,232	10,293

Waters Ridge PID Fund

(#239)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	234,472	242,468	254,000	254,665	267,424	267,424	268,824
REVENUES							
Taxes	15,174	15,031	15,023	15,023	15,023	15,023	15,023
Investment Earnings and Contributions	661	1,526	1,502	1,158	1,377	877	1,377
Total Revenues	15,835	16,557	16,524	16,181	16,400	15,900	16,400
Total Resources	250,308	259,025	270,524	270,846	283,824	283,324	285,224
EXPENDITURES							
Economic Development	-	-	-	-	-	-	-
Parks & Recreation	7,840	5,025	3,100	15,000	15,000	12,690	15,000
Total Expenditures	7,840	5,025	3,100	15,000	15,000	12,690	15,000
Current Rev. - Current Exp.	7,995	11,532	13,424	1,181	1,400	3,210	1,400
ENDING FUND BALANCE	242,468	254,000	267,424	255,846	268,824	270,634	270,224
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	242,468	254,000	267,424	255,846	268,824	270,634	270,224

Asset Forfeiture-State Fund

(#240)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	165,534	171,459	188,817	53,945	107,068	107,068	84,594
REVENUES							
Intergovernmental Revenues	13,866	24,544	33,567	20,000	14,319	9,620	15,000
Investment Earnings and Contributions	443	1,081	829	-	198	326	400
Other Financing Sources	4,750	6,131	2,575	-	515	2,565	1,500
Total Revenues	19,059	31,756	36,971	20,000	15,032	12,511	16,900
Total Resources	184,593	203,215	225,788	73,945	122,100	119,579	101,494
EXPENDITURES							
Police	13,133	14,398	118,720	37,000	37,506	5,553	71,329
Total Expenditures	13,133	14,398	118,720	37,000	37,506	5,553	71,329
Current Rev. - Current Exp.	5,926	17,358	(81,749)	(17,000)	(22,474)	6,958	(54,429)
ENDING FUND BALANCE	171,459	188,817	107,068	36,945	84,594	114,026	30,165
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	171,459	188,817	107,068	36,945	84,594	114,026	30,165

Asset Forfeiture-Federal Fund

(#241)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	677,802	619,298	367,358	130,279	222,550	222,550	306,959
REVENUES							
Intergovernmental Revenues	326,490	103,371	85,436	60,000	193,000	211,926	94,000
Investment Earnings and Contributions	1,705	2,644	1,468	1,908	842	1,335	2,700
Other Financing Sources	-	-	-	-	-	-	-
Total Revenues	328,195	106,015	86,904	61,908	193,842	213,261	96,700
Total Resources	1,005,997	725,313	454,262	192,187	416,392	435,810	403,659
EXPENDITURES							
Police	386,700	357,955	231,712	109,434	109,433	73,727	269,905
Total Expenditures	386,700	357,955	231,712	109,434	109,433	73,727	269,905
Current Rev. - Current Exp.	(58,505)	(251,940)	(144,808)	(47,526)	84,409	139,533	(173,205)
ENDING FUND BALANCE	619,298	367,358	222,550	82,753	306,959	362,083	133,754
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	619,298	367,358	222,550	82,753	306,959	362,083	133,754

Josey Lane PID Assessment Admin

(#242)

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	-	-	-	-	-	-	91
<u>REVENUES</u>							
Taxes	-	-	-	-	42,857	42,857	42,857
Investment Earnings and Contributions	-	-	-	-	91	139	91
Total Revenues	-	-	-	-	42,948	42,995	42,948
Total Resources	-	-	-	-	42,948	42,995	43,039
<u>EXPENDITURES</u>							
Non-Departmental	-	-	-	-	42,857	954	42,847
Total Expenditures	-	-	-	-	42,857	954	42,847
Current Rev. - Current Exp.	-	-	-	-	91	42,041	101
ENDING FUND BALANCE	-	-	-	-	91	42,041	192
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	-	-	-	-	91	42,041	192

Community Activities Fund

(#255)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	212,412	268,044	313,025	440,240	210,869	210,869	81,526
<u>REVENUES</u>							
Culture and Recreation Revenues	185,008	251,411	376,529	541,306	448,792	319,998	401,820
Investment Earnings and Contributions	280,548	236,470	193,112	355,093	399,655	129,883	357,907
Other Financing Sources	10	-	78,000	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	465,566	487,881	647,642	896,399	848,447	449,881	759,727
Total Resources	677,978	755,924	960,667	1,336,639	1,059,316	660,750	841,253
<u>EXPENDITURES</u>							
Community Relations/Tourism	409,934	442,899	739,798	913,435	925,320	490,825	670,047
Economic Development	-	-	-	40,000	40,000	-	40,000
Inspection & Permitting	-	-	10,000	10,000	12,470	-	10,000
Total Expenditures	409,934	442,899	749,798	963,435	977,790	490,825	720,047
Current Rev. - Current Exp.	55,632	44,982	(102,156)	(67,036)	(129,343)	(40,944)	39,680
ENDING FUND BALANCE	268,044	313,025	210,869	373,204	81,526	169,925	121,206
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	268,044	313,025	210,869	373,204	81,526	169,925	121,206

Grants Fund

(#270)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	20,626	20,673	31,569	59,244	74,036	74,036	53,998
REVENUES							
Intergovernmental Revenues	315,716	418,155	427,635	1,888,005	1,888,005	250,140	605,782
Investment Earnings and Contributions	48	13	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	7,461	8,542	11,984	3,226	3,226	3,226	6,173
Total Revenues	323,225	426,710	439,619	1,891,231	1,891,231	253,366	611,955
Total Resources	343,851	447,383	471,187	1,950,475	1,965,267	327,401	665,953
EXPENDITURES							
Economic Development	41,015	-	-	-	-	-	-
Emergency Management	100,443	40,482	142,895	1,427,173	-	-	168,398
Engineering	9,294	-	-	-	-	-	-
Fire	64,551	241,139	75,830	200,000	212,211	15,643	200,000
Inspection & Permitting	-	96	-	-	-	-	-
Library Services	-	4,678	-	-	-	-	-
Neighborhood Services	-	-	-	-	1,435,000	72,318	-
Parks & Recreation	402	-	-	-	-	-	-
Police	107,472	124,361	176,999	264,058	264,058	190,459	242,457
Public Services	-	5,059	1,427	-	-	28,761	-
Total Expenditures	323,177	415,815	397,152	1,891,231	1,911,269	307,181	610,855
Current Rev. - Current Exp.	48	10,895	42,467	-	(20,038)	(53,815)	1,100
ENDING FUND BALANCE	20,673	31,569	74,036	59,244	53,998	20,221	55,098
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	20,673	31,569	74,036	59,244	53,998	20,221	55,098

CDBG Grant Fund

(#280)

This fund accounts for revenue and expenditures related to the federally funded Community Development Block Grant.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	45,785	49,291	48,092	59,927	36,230	36,230	45,634
REVENUES							
Intergovernmental Revenues	658,665	264,025	394,942	599,102	759,102	907,926	661,261
Investment Earnings and Contributions	243	96	-	-	-	-	-
Other Financing Sources	2,757	6,187	-	-	5,056	14,680	-
Transfers In	27,910	27,910	63,749	81,545	78,953	78,953	107,773
Total Revenues	689,575	298,218	458,691	680,647	843,111	1,001,559	769,034
Total Resources	735,360	347,509	506,783	740,574	879,341	1,037,789	814,668
EXPENDITURES							
Neighborhood Services	686,069	299,416	470,553	680,647	833,707	1,042,140	769,034
Total Expenditures	686,069	299,416	470,553	680,647	833,707	1,042,140	769,034
Current Rev. - Current Exp.	3,505	(1,198)	(11,862)	-	9,404	(40,581)	-
ENDING FUND BALANCE	49,291	48,092	36,230	59,927	45,634	(4,351)	45,634
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	49,291	48,092	36,230	59,927	45,634	(4,351)	45,634

Crime Cntr & Prevention District

(#285)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	1,365,743	1,631,860	2,259,978	2,322,330	2,462,698	2,462,698	2,365,537
REVENUES							
Taxes	2,914,466	3,057,726	3,231,268	3,170,027	3,506,595	2,310,449	3,506,595
Investment Earnings and Contributions	3,159	9,265	10,600	7,070	9,133	6,796	11,872
Other Financing Sources	-	122	-	-	-	-	-
Total Revenues	2,917,625	3,067,113	3,241,869	3,177,097	3,515,728	2,317,245	3,518,467
Total Resources	4,283,368	4,698,972	5,501,846	5,499,427	5,978,426	4,779,943	5,884,004
EXPENDITURES							
Information Technology	73,330	121,321	185,196	187,763	190,345	162,011	191,566
Neighborhood Services	197,418	202,018	210,605	231,076	229,372	189,471	239,509
Non-Departmental	-	-	-	-	43,750	27,917	43,750
Police	2,380,760	2,115,656	2,643,347	3,163,609	3,149,422	2,247,516	3,501,760
Total Expenditures	2,651,508	2,438,995	3,039,149	3,582,448	3,612,889	2,626,914	3,976,585
Current Rev. - Current Exp.	266,117	628,118	202,720	(405,351)	(97,161)	(309,669)	(458,118)
ENDING FUND BALANCE	1,631,860	2,259,978	2,462,698	1,916,979	2,365,537	2,153,029	1,907,419
OPERATING RESERVE: 20%	530,302	487,799	607,830	716,490	722,578	525,383	795,317
UNDESIGNATED RESERVE	1,101,558	1,772,179	1,854,868	1,200,489	1,642,959	1,627,646	1,112,102

Fire Cntr & Prevention District

(#286)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	2,681,051	3,127,688	3,036,371	4,824,102	5,075,642	5,075,642	1,349,477
REVENUES							
Taxes	2,916,364	3,058,057	3,235,711	3,170,027	3,506,595	2,310,609	3,506,595
Investment Earnings and Contributions	4,658	25,433	30,291	21,663	26,067	13,621	30,472
Other Financing Sources	300	-	55,000	-	-	-	-
Total Revenues	2,921,322	3,083,489	3,321,003	3,191,690	3,532,662	2,324,229	3,537,067
Total Resources	5,602,373	6,211,177	6,357,374	8,015,792	8,608,304	7,399,871	4,886,544
EXPENDITURES							
Emergency Management	16,418	18,890	30,203	25,503	-	-	24,818
Fire	2,398,402	3,076,223	1,176,458	7,004,884	6,992,226	6,587,895	3,848,475
Information Technology	59,865	79,693	75,071	198,138	197,575	66,905	80,823
Neighborhood Services	-	-	-	-	25,276	19,281	-
Non-Departmental	-	-	-	-	43,750	27,917	43,750
Total Expenditures	2,474,685	3,174,806	1,281,732	7,228,525	7,258,827	6,701,998	3,997,866
Current Rev. - Current Exp.	446,637	(91,317)	2,039,271	(4,036,835)	(3,726,165)	(4,377,769)	(460,799)
ENDING FUND BALANCE	3,127,688	3,036,371	5,075,642	787,267	1,349,477	697,873	888,678
OPERATING RESERVE: 20%	494,937	634,961	256,346	1,445,705	1,451,765	1,340,400	799,573
UNDESIGNATED RESERVE	2,632,751	2,401,410	4,819,295	(658,438)	(102,289)	(642,527)	89,105

Water & Sewer 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 covenants that require monthly installments of the upcoming principle and interest payments.

	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2016-2017	FY 2017-2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	REVISED BUDGET	YTD ACTUAL	PROPOSED BUDGET
BEGINNING FUND BALANCES	20,151,603	14,665,970	13,899,704	12,948,543	15,689,567	15,689,567	12,095,223
REVENUES							
Utility Revenues	28,622,055	29,940,046	33,099,426	29,811,826	30,972,719	24,068,576	32,865,452
Charges for Services	(16,878)	(38,177)	(58,181)	-	-	(12,510)	-
Investment Earnings and Contributions	39,857	99,599	90,440	74,829	85,677	46,696	96,026
Other Financing Sources	17,397	6,357	65,483	4,802	5,777	6,617	6,463
Transfers In	-	-	-	-	-	-	-
Total Revenues	28,662,430	30,007,825	33,197,168	29,891,457	31,064,173	24,109,379	32,967,941
Total Resources	48,814,033	44,673,795	47,096,872	42,840,000	46,753,740	39,798,946	45,063,164
EXPENDITURES							
City Manager	183,962	151,013	(36,121)	-	-	-	-
Engineering	81,474	100,436	106,819	115,562	115,283	92,606	119,309
Finance	989,642	1,049,435	1,073,835	1,536,776	1,396,602	969,522	1,527,991
Information Technology	-	-	45,479	163,992	132,856	102,886	173,243
Non-Departmental	11,556,220	9,886,807	11,653,304	11,748,241	11,818,084	9,985,583	11,864,725
Public Services	15,650,375	15,729,669	17,002,440	17,994,276	18,029,219	13,753,275	19,103,920
Total Expenditures	28,461,673	26,917,360	29,845,756	31,558,847	31,492,044	24,903,873	32,789,188
Current Rev. - Current Exp.	200,757	3,090,465	3,351,411	(1,667,390)	(427,871)	(794,494)	178,753
Expenditures from Fund Balance							
Non-Departmental	5,686,390	3,856,731	1,561,548	3,141,473	3,166,473	2,503,142	2,537,790
ENDING FUND BALANCE	14,665,970	13,899,704	15,689,567	8,139,680	12,095,223	12,391,932	9,736,186
OPERATING RESERVE: 20%	5,692,335	5,383,472	5,969,151	6,311,769	6,298,409	4,980,775	6,557,838
UNDESIGNATED RESERVE	8,973,635	8,516,232	9,720,416	1,827,911	5,796,815	7,411,157	3,178,349

UTILITY FUND REVENUE DETAIL

	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>REVISED</u>	<u>PROPOSED</u>	
Utility Revenues	29,940,046	33,099,426	29,811,826	30,972,719	32,865,452	
402.09.320.3070 - Stormwater Inspecti	9,005	12,635	9,200	12,500	12,000	Trend in collections
402.09.325.3018 - Water Taps	33,686	11,350	3,525	8,950	8,950	based on current year activity
402.09.325.3019 - Water Meters	34,666	72,982	20,108	53,637	28,679	based on current year activity
402.09.325.3035 - Sewer Taps	5,310	6,195	1,770	5,130	2,670	based on current year activity based on normalized year consumption applied to current
402.09.330.3010 - Water Sales	15,775,289	16,859,348	17,112,805	17,565,622	17,846,272	rates
402.09.330.3016 - Water Samples	85,620	90,860	100,000	100,000	92,160	Trend in collections
402.09.330.3020 - Wholesale Water S	103,555	543,905	103,555	-	316,333	Trend in collections
402.09.330.3090 - Water Capital Reco -	-	40,548	-	-	-	Moved to department 11
402.09.345.3030 - Sewer Service	9,887,970	10,723,279	10,624,691	10,880,510	11,201,886	based on normalized year
402.09.345.3032 - Wholesale Sewer S	801,926	966,418	565,974	669,320	690,000	YTD activity
402.09.345.3034 - Effluent Sewer	13,496	9,837	15,231	5,425	9,526	Trend in collections anticipated to remain at current
402.09.350.3038 - Industrial Waste Su	145,890	97,694	150,000	97,000	97,000	levels anticipated to remain at current
402.09.350.3075 - Environmental Assc	364	520	200	312	200	levels based on projects currently in
402.11.380.3090 - Water Capital Reco -	-	-	-	848,537	1,289,311	process based on projects currently in
402.11.380.3095 - Sewer Capital Reco -	-	-	-	618,076	1,192,765	process
402.12.123.3015 - Water Reconnect C	69,325	68,140	70,000	70,000	70,000	based on FY 16-17 activity anticipated to remain at current
402.12.123.3073 - Accelerated Activat	5,900	-960	7,700	7,200	7,700	levels Removed as a revenue; shown as an offset to an expenditure
402.40.321.3080 - Water Conservation -	-	-	-	30,500	-	Moved to department 11
402.40.380.3090 - Water Capital Reco	1,783,270	2,048,421	589,145	-	-	Moved to department 11
402.40.380.3095 - Sewer Capital Reco	1,184,773	1,548,254	437,922	-	-	Moved to department 11
Charges for Services	-38,177	-58,181	-	-	-	
402.01.100.3499 - Other Charges for Services	-38,177	-58,181	-	-	-	Offset account, not budgeted
Investment Earnings and Contributions	99,599	90,440	74,829	85,677	96,026	
402.01.100.3700 - Interest	74,829	96,525	74,829	85,677	96,026	based on current interest earnings
Other Financing Sources	6,357	65,483	4,802	5,777	6,463	
402.01.100.3940 - Miscellaneous Revenue	3,850	62,248	3,850	4,184	4,017	based on prior year actual
402.09.330.3940 - Miscellaneous Revenue	2,509	3,235	952	1,593	2,446	based on YTD activity
Total Revenues	30,007,825	33,197,168	29,891,457	31,064,173	32,967,941	

Drainage Fund

(#430)

The Drainage Utility Fund accounts for the City's stormwater and drainage operations. The Utility fund is a proprietary fund that operates like a business and is self-sufficient.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	-	-	-	-	-	-	-
REVENUES							
Utility Revenues	-	-	-	-	-	-	1,600,000
Investment Earnings and Contributions	-	-	-	-	-	-	7,990
Total Revenues	-	-	-	-	-	-	1,607,990
Total Resources	-	-	-	-	-	-	1,607,990
EXPENDITURES							
Non-Departmental	-	-	-	-	-	-	1,335,930
Public Services	-	-	-	-	-	-	2,000
Total Expenditures	-	-	-	-	-	-	1,337,930
Current Rev. - Current Exp.	-	-	-	-	-	-	270,060
ENDING FUND BALANCE	-	-	-	-	-	-	270,060
OPERATING RESERVE: 20%	-	-	-	-	-	-	267,586
UNDESIGNATED RESERVE	-	-	-	-	-	-	2,474

Maintenance & Replacement Fund

(#503)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	5,705,175	6,158,937	5,577,866	2,725,580	3,262,192	3,262,192	4,321,598
REVENUES							
Internal Service Revenues	2,257,247	2,349,756	2,359,143	2,362,165	2,711,513	2,707,091	2,813,072
Investment Earnings and Contributions	16,569	32,311	23,547	24,300	25,191	14,757	25,637
Other Financing Sources	136,557	88,427	245,897	107,569	107,419	143,358	80,420
Transfers In	-	-	100,000	100,000	200,000	200,000	100,000
Total Revenues	2,410,373	2,470,494	2,728,587	2,594,034	3,044,123	3,065,206	3,019,129
Total Resources	8,115,548	8,629,431	8,306,453	5,319,614	6,306,315	6,327,398	7,340,727
EXPENDITURES							
Information Technology	155,991	161,645	989,695	181,484	244,930	226,084	192,350
Public Services	1,800,619	2,889,921	4,054,565	1,739,787	1,739,787	1,415,137	3,443,144
Total Expenditures	1,956,610	3,051,565	5,044,260	1,921,271	1,984,717	1,641,221	3,635,494
Current Rev. - Current Exp.	453,762	(581,071)	(2,315,674)	672,763	1,059,406	1,423,985	(616,365)
Expenditures from Fund Balance							
Non-Departmental	-	-	-	-	-	-	-
ENDING FUND BALANCE	6,158,937	5,577,866	3,262,192	3,398,343	4,321,598	4,686,177	3,705,233
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	6,158,937	5,577,866	3,262,192	3,398,343	4,321,598	4,686,177	3,705,233

FY 2017 - 2018 Replacements

Asset #	Radio #	Make	Description	Notes	Life	Repl. Year	Rev. Repl.	Original Cost \$	Anticipated Repl. \$
POLICE DEPARTMENT									
130012	4113	Ford	PI Sedan	Patrol	4	2017	2018	\$28,660	\$31,010
140003	4120	Ford	PI Sedan	Patrol	4	2018		\$27,304	\$29,543
140005	4122	Ford	PI Sedan	Patrol	4	2018		\$27,304	\$29,543
140008	4128	Ford	PI Sedan	Patrol	4	2018		\$27,304	\$29,543
140001	4112	Ford	PI Sedan	Patrol	4	2018		\$27,304	\$29,543
130023	4117	Ford	PI Sedan	Patrol	4	2018		\$28,077	\$30,379
140002	4116	Ford	PI Sedan	Patrol	4	2018		\$27,304	\$29,543
PUBLIC SERVICES									
201660	326	Freightliner	Tandum Dump	Tandem	10	2017	2018	\$67,685	\$82,508
201594	594	Freightliner	M2106 (model 08)	Tandem 12 yd	10	2017	2018	\$74,792	\$91,171
202484	520	Ford	F150		10	2016	2018	\$12,046	\$14,684
201635	403	Ford	F150 Long Bed		10	2016	2018	\$13,500	\$16,457
201613	533	Ford	F350 w/dump bed	Crew cab	10	2018	2018	\$33,822	\$41,229
201632	401	Ford	F150		10	2016	2018	\$12,046	\$14,684
202483	525	Ford	F150	was 522 (retired)	10	2016	2018	\$12,046	\$14,684
202374	379	Ford	F150		10	2017	2018	\$15,198	\$18,526
202456	393	Ford	F150		10	2015	2018	\$11,883	\$14,485
209074	Mule 1	Kawasaki	Mule		6	2018		\$9,671	\$10,890
209075	Mule 2	Kawasaki	Mule		6	2018		\$9,671	\$10,890
201610	549	Ford	F350 w/dump bed	Crew cab	10	2018		\$33,882	\$41,302
PALS									
201606	752	Toro (mod)	Groundsmaster 72	Mower	5	2013	2018	\$16,250	\$17,940
201615	760	Toro (mod)	580D	Mower	7	2015	2018	\$63,710	\$73,203
202361	736	Kawasaki	Mule 600		7	2014	2018	\$5,790	\$6,654
201551	Line #5	Smithco	Superliner	Liner	3	2012	2018	\$12,892	\$13,678
201620	703	Ford	F350 Crew	Stake Bed	10	2018		\$28,523	\$34,770
5022	734	New Holland	TC 29	Tractor	10	2009	2018	\$9,969	\$12,152
7679	Chipper	Brush Banc	250 XP (Rehab 20	Chipper	15	2011	2018	\$32,793	\$44,139
200361	Trencher	Case	360	Trencher	15	2015	2018	\$21,416	\$28,826
201560	761	Toro	7200 Groundmaste	Mower	5	2014	2018	\$16,495	\$18,210
COMMUNITY DEVELOPMENT									
202353	802	Ford	Chasis	F-250	10	2018		\$16,640	\$20,284
202351	803	Ford	Chasis	F-250	10	2018		\$16,640	\$20,284
FIRE									
209067	Medic 163	Ford	F465		6	2018		\$201,108	\$250,000
CD BUILDING INSPECTIONS									
202390	1543	Ford	F150		10	2017	2018	Grant	\$21,178

Vehicle Total \$905,351.02
Equipment Total \$236,582.30
Total Cost \$1,141,933.32

Computer Replacement Schedule for FY 2017-2018

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
101.07.258.4610									\$145,880
pd-unit 4100	Device Panasonic CF31 Toughbook	6LKSA98350	2017-00000779	2/21/2017	5	3805	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2017-00000779	2/21/2017	5	8631.47	\$3,600	\$3,784	\$757
	Mobile Arbitrator Hardware		2017-00000779	2/21/2017	5		\$4,600	\$4,835	\$967
	SW NetMotion Mobility Universal License		IT-2017-089	2/1/2017		213.6		\$	\$
pd-unit 4102	Device Panasonic CF31 Toughbook	6FKSA77586	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4103	Device Panasonic CF31 Toughbook	6FKSA77542	2016-00001159	7/29/2016	5	3682.2	\$4,600	\$4,835	\$967
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4104	Device Panasonic CF31 Toughbook	6FKSA77547	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2017	5		\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5		\$3,600	\$3,784	\$757
pd-unit 4105	Device Panasonic CF31 Toughbook	6FKSA77733	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 4111	Device Panasonic CF31 Toughbook	6FKSA77710	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4112	Device Panasonic CF31 Toughbook	6FKSA77562	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4113	Device Panasonic CF31 Toughbook	6FKSA77525	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4114	Device Panasonic CF31 Toughbook	6FKSA77292	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4115	Device Panasonic CF31 Toughbook	6FKSA77580	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4116	Device Panasonic CF31 Toughbook	6FKSA77530	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 4116	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4117	Device Panasonic CF31 Toughbook	6FKSA77559	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4118	Device Panasonic CF31 Toughbook	6FKSA77485	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4119	Device Panasonic CF31 Toughbook	6EKSA71570	2016-00001693	10/19/2016	5	4344.62	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001693	10/19/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001693	10/19/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4120	Device Panasonic CF31 Toughbook	6FKSA77526	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4121	Device Panasonic CF31 Toughbook	6FKSA77583	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 4122	Device Panasonic CF31 Toughbook	6FKSA77724	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4123	Device Panasonic CF31 Toughbook	6FKSA77578	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4124	Device Panasonic CF31 Toughbook	6FKSA77577	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4125	Device Panasonic CF31 Toughbook	6FKSA77723	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4126	Device Panasonic CF31 Toughbook	6FKSA77352	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4127	Device Panasonic CF31 Toughbook	6FKSA77570	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 4127	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4128	Device Panasonic CF31 Toughbook	6FKSA77539	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4129	Device Panasonic CF31 Toughbook	6FKSA77569	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4131	Device Panasonic CF31 Toughbook	6FKSA77551	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4132	Device Panasonic CF31 Toughbook	6FKSA77543	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4134	Device Panasonic CF31 Toughbook	6FKSA77575	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5		\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5		\$3,600	\$3,784	\$757

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 4135	Device Panasonic CF31 Toughbook	6FKSA77476	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5		\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5		\$3,600	\$3,784	\$757
pd-unit 4202	Device Panasonic CF31 Toughbook	6FKSA77743	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4212	Device Panasonic CF31 Toughbook	6FKSA77553	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4213	Device Panasonic CF31 Toughbook	6FKSA77746	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4214	Device Panasonic CF31 Toughbook	6FKSA77548	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4215	Device Panasonic CF31 Toughbook	6FKSA77288	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5		\$4,600	\$4,835	\$967

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 4215	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5		\$3,600	\$3,784	\$757
pd-unit 4220	Device Panasonic CF31 Toughbook	6FKSA77560	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4221	Device Panasonic CF31 Toughbook	6FKSA77574	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4222	Device Panasonic CF31 Toughbook	6FKSA77717	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4223	Device Panasonic CF31 Toughbook	6FKSA77556	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 4224	Device Panasonic CF31 Toughbook	6FKSA77721	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 5203	Device Panasonic CF31 Toughbook	6FKSA77534	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5220	Device Panasonic CF31 Toughbook	6FKSA77735	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5221	Device Panasonic CF31 Toughbook	6FKSA77736	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5222	Device Panasonic CF31 Toughbook	6FKSA77557	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5223	Device Panasonic CF31 Toughbook	6FKSA77521	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5230	Device Panasonic CF31 Toughbook	6FKSA77579	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 5230	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
pd-unit 5231	Device Panasonic CF31 Toughbook	6FKSA77563	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5232	Device Panasonic CF31 Toughbook	6FKSA77531	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5233	Device Panasonic CF31 Toughbook	6FKSA77554	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5234	Device Panasonic CF31 Toughbook	6FKSA77414	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5240	Device Panasonic CF31 Toughbook	6FKSA77519	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 5241	Device Panasonic CF31 Toughbook	6FKSA77561	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5242	Device Panasonic CF31 Toughbook	6FKSA77712	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 5243	Device Panasonic CF31 Toughbook	6FKSA77490	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 7310	Device Panasonic CF31 Toughbook	6FKSA77709	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	5695.78	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
pd-unit 7311	Device Panasonic CF31 Toughbook	6FKSA77537	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016		5695.78	\$4,600	\$	\$
pd-unit 7312	Device Panasonic CF31 Toughbook	6FKSA77720	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5		\$4,600	\$4,835	\$967

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
pd-unit 7312	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5		\$3,600	\$3,784	\$757
101.08.274.4610									\$38,173
fd-Engine 161	Device Apple IPAD	DMPPNF5QFK10	2015-00001200	7/14/2015	5	375	\$400	\$420	\$84
	Device Apple IPAD	DMPPNBM9FK10	2015-00001200	7/14/2015	5	375	\$400	\$420	\$84
	Device Panasonic CF31 Toughbook	6FKSA77567	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-Engine 162	Device Apple IPAD	DMPPNBT2FK10	2015-00001200	7/14/2015	5	375	\$400	\$420	\$84
	Mobile Police/Fire Hardware		110637		5		\$3,600	\$3,784	\$757
fd-Engine 163	Device Apple IPAD	DMPPNCTEFK10	2015-00001200	7/14/2015	5	375	\$400	\$420	\$84
	Device Panasonic CF31 Toughbook	6FKSA77455	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-Engine 164	Device Apple IPAD	DMPPNENGFK10	2015-00001200	7/14/2015	5	375	\$400	\$420	\$84
	Device Panasonic CF31 Toughbook	6FKSA77718	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-Engine 165	Device Apple IPAD AIR MD78A5LLA	DMPMGKRZFK10	IT-2014-116	5/13/2014	5	499.99	\$600	\$631	\$126
	Device Panasonic CF31 Toughbook	6FKSA77730	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159		5		\$3,600	\$3,784	\$757
fd-Engine 166	Device Apple IPAD	DMRPFA8YFK10	2015-00001200	7/14/2015	5	375	\$400	\$420	\$84

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
fd-Engine 166	Device Panasonic CF31 Toughbook	6FKSA77714	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-Truck 167	Device Apple IPAD	DMTPFF9WFK10	2015-00001200	7/14/2015	5	375	\$400	\$420	\$84
	Device Panasonic CF31 Toughbook	6FKSA77728	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Device Panasonic CF31 Toughbook	6FKSA77707	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-Battalion 160	Device Panasonic CF31 Toughbook	6FKSA77480	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	4810.74	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	5510.74	\$3,600	\$3,784	\$757
fd-Command Van	Device Lenovo Thinkpad T440P 20AN	PC08HZYM	2016-00000506	1/19/2016	5	760	\$800	\$841	\$168
	Device Panasonic CF31 Toughbook	6FKSA77564	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-Mobile Medics	Device Panasonic CF19	6GKUA66992	2016-00001243	10/18/2016	5	3539.99	\$4,500	\$4,730	\$946
	Device Panasonic CF19	6GKUA66985	2016-00001243	10/18/2016	5	3539.99	\$4,500	\$4,730	\$946
	Device Panasonic CF19	6JKSA75157	2016-00001619	11/3/2016	5	4402.82	\$4,500	\$4,730	\$946
	Device Panasonic CF19	6JKSA75219	2016-00001619	11/3/2016	5	4402.82	\$4,500	\$4,730	\$946
	Device Panasonic CF19	6GKUA66993	2016-00001243	10/18/2016	5	3539.99	\$4,500	\$4,730	\$946
	Device Panasonic CF19	6GKUA66989	2016-00001243	10/18/2016	5	3539.99	\$4,500	\$4,730	\$946

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
fd-Mobile Medics	Device Panasonic CF19	6GKUA66987	2016-00001243	10/18/2016	5	3539.99	\$4,500	\$4,730	\$946
	Device Panasonic CF19	6GKUA66990	2016-00001243	10/18/2016	5	3539.99	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001243	10/18/2016	5	799.06	\$3,600	\$3,784	\$757
	Printer HP LJ P2035	CNB9J65057	IT-2012-010	11/3/2011		254.13		\$	\$
	Printer HP LJ P2035	WNB3D97515	IT-2014-104	4/28/2014		170		\$	\$
	Printer HP LJ P2035	VNB3340664	141265	9/15/2014		216.17		\$	\$
	Printer HP LJ P2035	VNB3340657	141265	9/15/2014		216.17		\$	\$
fd-mobile spares	Device Panasonic CF31 Toughbook	6FKSA77545	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-Rescue162	Device Panasonic CF31 Toughbook	6FKSA77742	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	981	\$3,600	\$3,784	\$757
jcovey	Device Panasonic CF31 Toughbook	1AKYA41834	110637	4/1/2011	Replaced	3630	\$4,500	\$	\$
	Mobile Police/Fire Hardware		110637	4/11/2011	5	799.06	\$3,600	\$3,784	\$757
mrichard	Device Panasonic CF31 Toughbook	6FKSA77484	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	799.06	\$3,600	\$3,784	\$757
reeves	Device Panasonic CF191FYAV1M	3CKYB08228			Replaced			\$	\$
	Mobile Police/Fire Hardware		110637	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-BC160	Mobile Police/Fire Hardware		110637	7/29/2016	5	981	\$3,600	\$3,784	\$757
fd-Medic 161	Mobile Police/Fire Hardware		121038	7/29/2016	5	1016.76	\$3,600	\$3,784	\$757

Device Assignment	Device Type Specific	Serial #	PO Num	Purchase Date	Yrs Svc	Original Purch Price	Orig Lease Cost	Lease Plus 1%	Amount Due This FY
fd-Medic 162	Mobile Police/Fire Hardware		111005	7/29/2016	5	799.06	\$3,600	\$3,784	\$757
fd-Medic 163	Mobile Police/Fire Hardware		111005	7/29/2016	5	799.06	\$3,600	\$3,784	\$757
fd-Medic 165	Mobile Police/Fire Hardware		111005	7/29/2016	5	799.06	\$3,600	\$3,784	\$757
tmcgrath	Mobile Police/Fire Hardware		111005	7/29/2016	5	799.06	\$3,600	\$3,784	\$757
	Phone Cisco 8945	PUC1731041D						\$	\$
285.07.258.4610									\$8,009
pd-unit 4101	Device Panasonic CF31 Toughbook	6FKSA77706	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	1315	\$3,600	\$3,784	\$757
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	4109	\$4,600	\$4,835	\$967
pd-unit 4130	Device Panasonic CF31 Toughbook	6FKSA77725	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	4109	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	1315	\$3,600	\$3,784	\$757
pd-unit 4133	Device Panasonic CF31 Toughbook	6FKSA77703	2016-00001159	7/29/2016	5	3682.2	\$4,500	\$4,730	\$946
	Mobile Arbitrator Hardware		2016-00001159	7/29/2016	5	4109	\$4,600	\$4,835	\$967
	Mobile Police/Fire Hardware		2016-00001159	7/29/2016	5	1315	\$3,600	\$3,784	\$757
286.08.274.4610									\$757
fd-Medic 166	Mobile Police/Fire Hardware		111005	7/29/2016	5	799.06	\$3,600	\$3,784	\$757

Self-Insurance Risk Fund

(#504)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	5,274,914	5,221,741	4,135,965	3,757,786	3,899,603	3,899,603	3,802,400
REVENUES							
Internal Service Revenues	1,519,921	1,509,041	1,611,696	1,601,027	1,617,371	1,563,320	1,694,163
Investment Earnings and Contributions	16,216	37,095	33,742	27,991	32,091	17,365	34,141
Other Financing Sources	7,591	14,749	34,637	-	3,672	3,672	4,159
Total Revenues	1,543,727	1,560,886	1,680,075	1,629,018	1,653,134	1,584,357	1,732,463
Total Resources	6,818,641	6,782,627	5,816,039	5,386,804	5,552,737	5,483,960	5,534,863
EXPENDITURES							
Human Resources	1,596,900	1,482,112	1,472,152	1,617,654	1,617,878	856,943	1,724,619
Total Expenditures	1,596,900	1,482,112	1,472,152	1,617,654	1,617,878	856,943	1,724,619
Current Rev. - Current Exp.	(53,172)	78,774	207,922	11,364	35,256	727,414	7,844
Expenditures from Fund Balance							
Non-Departmental	-	1,164,551	444,284	96,068	132,459	32,661	-
ENDING FUND BALANCE	5,221,741	4,135,965	3,899,603	3,673,082	3,802,400	4,594,356	3,810,244
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	5,221,741	4,135,965	3,899,603	3,673,082	3,802,400	4,594,356	3,810,244

Health Benefit Trust Fund

(#505)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	1,347,432	2,245,537	2,204,153	647,971	1,114,477	1,114,477	1,016,832
REVENUES							
Charges for Services	-	1,469,441	1,790,210	1,841,147	1,672,962	1,426,438	1,701,276
Internal Service Revenues	9,188,531	8,055,888	8,166,551	9,734,645	9,817,461	9,675,161	10,906,190
Investment Earnings and Contributions	12,901	22,808	16,636	20,422	19,402	16,330	19,912
Other Financing Sources	96,132	28,206	15,224	8,460	1,000	4,475	1,000
Transfers In	-	-	300,000	-	-	-	-
Total Revenues	9,297,564	9,576,344	10,288,622	11,604,674	11,510,825	11,122,404	12,628,378
Total Resources	10,644,996	11,821,881	12,492,775	12,252,645	12,625,302	12,236,881	13,645,210
EXPENDITURES							
Human Resources	8,399,459	9,617,728	11,378,298	11,598,420	11,608,470	9,519,662	12,532,157
Total Expenditures	8,399,459	9,617,728	11,378,298	11,598,420	11,608,470	9,519,662	12,532,157
Current Rev. - Current Exp.	898,105	(41,384)	(1,089,676)	6,254	(97,645)	1,602,742	96,221
ENDING FUND BALANCE	2,245,537	2,204,153	1,114,477	654,225	1,016,832	2,717,219	1,113,053
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	2,245,537	2,204,153	1,114,477	654,225	1,016,832	2,717,219	1,113,053

OPEB Liability Trust Fund

(#610)

This fund accounts for Other Post Employment Benefit liability associated with retiree health claims.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	3,739,985	3,584,789	3,851,055	3,833,048	4,120,019	4,120,019	4,310,822
REVENUES							
Internal Service Revenues	279,200	224,000	175,700	200,300	200,300	200,300	138,300
Investment Earnings and Contributions	(104,996)	382,066	367,064	63,138	275,103	329,726	74,911
Total Revenues	174,204	606,066	542,764	263,438	475,403	530,026	213,211
Total Resources	3,914,189	4,190,855	4,393,819	4,096,486	4,595,422	4,650,046	4,524,033
EXPENDITURES							
Human Resources	329,400	339,800	273,800	284,600	284,600	142,300	260,100
Total Expenditures	329,400	339,800	273,800	284,600	284,600	142,300	260,100
Current Rev. - Current Exp.	(155,196)	266,266	268,964	(21,162)	190,803	387,726	(46,889)
ENDING FUND BALANCE	3,584,789	3,851,055	4,120,019	3,811,886	4,310,822	4,507,746	4,263,933
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	3,584,789	3,851,055	4,120,019	3,811,886	4,310,822	4,507,746	4,263,933

Tax Increment Reinvestment Zone1

(#792)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	1,119,551	1,217,423	1,364,226	1,514,067	1,546,934	1,546,934	1,193,481
REVENUES							
Taxes	634,611	707,742	748,242	776,305	776,305	776,138	863,772
Investment Earnings and Contributions	3,953	8,877	9,627	8,877	9,472	6,249	9,770
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	638,563	716,619	757,869	785,182	785,777	782,386	873,542
Total Resources	1,758,115	1,934,042	2,122,095	2,299,249	2,332,711	2,329,320	2,067,023
EXPENDITURES							
Economic Development	-	-	-	-	500,000	-	-
Non-Departmental	540,691	569,816	575,162	639,230	639,230	491,604	636,500
Total Expenditures	540,691	569,816	575,162	639,230	1,139,230	491,604	636,500
Current Rev. - Current Exp.	97,872	146,802	182,708	145,952	(353,453)	290,782	237,042
ENDING FUND BALANCE	1,217,423	1,364,226	1,546,934	1,660,019	1,193,481	1,837,716	1,430,523
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	1,217,423	1,364,226	1,546,934	1,660,019	1,193,481	1,837,716	1,430,523

Tax Increment Reinvestment Zone2

(#793)

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.

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	95,245	200,708	450,946	827,225	831,402	831,402	393,425
REVENUES							
Taxes	104,976	247,804	375,671	562,161	562,023	562,022	655,746
Investment Earnings and Contributions	488	2,434	4,784	1,946	-	(257)	1,946
Total Revenues	105,463	250,238	380,455	564,107	562,023	561,766	657,692
Total Resources	200,708	450,946	831,402	1,391,332	1,393,425	1,393,167	1,051,117
EXPENDITURES							
Economic Development	-	-	-	-	-	-	-
Non-Departmental	-	-	-	1,000,000	1,000,000	1,000,000	-
Total Expenditures	-	-	-	1,000,000	1,000,000	1,000,000	-
Current Rev. - Current Exp.	105,463	250,238	380,455	(435,893)	(437,977)	(438,234)	657,692
ENDING FUND BALANCE	200,708	450,946	831,402	391,332	393,425	393,167	1,051,117
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	200,708	450,946	831,402	391,332	393,425	393,167	1,051,117

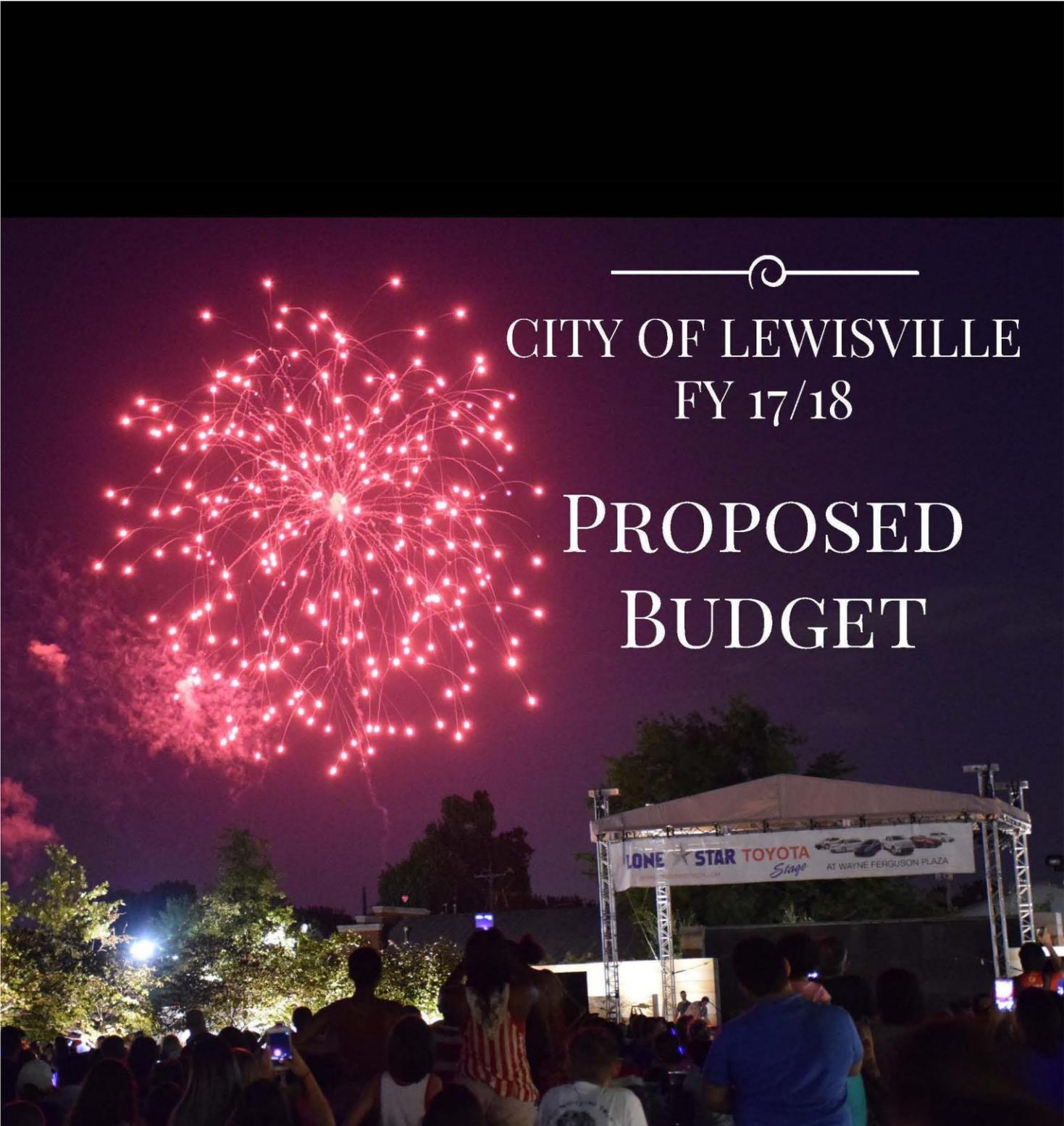
LPLDC (4B) Fund

(#794)

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

	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 REVISED BUDGET	FY 2016-2017 YTD ACTUAL	FY 2017-2018 PROPOSED BUDGET
BEGINNING FUND BALANCES	8,178,339	9,094,361	10,540,108	4,901,270	5,559,981	5,559,981	3,722,859
REVENUES							
Taxes	6,026,564	6,466,414	6,900,056	6,510,412	7,246,907	4,886,325	7,246,907
Culture and Recreation Revenues	236,703	222,111	180,160	246,421	236,558	163,514	237,200
Investment Earnings and Contributions	26,562	66,904	69,746	50,715	74,003	39,731	73,853
Other Financing Sources	28,923	28,967	1,464,059	28,953	28,953	28,941	28,953
Transfers In	-	-	-	-	-	-	-
Total Revenues	6,318,752	6,784,396	8,614,021	6,836,501	7,586,421	5,118,511	7,586,913
Total Resources	14,497,091	15,878,757	19,154,129	11,737,771	13,146,402	10,678,492	11,309,772
EXPENDITURES							
Information Technology	-	-	61,598	83,035	80,048	67,472	82,182
Library Services	572,330	477,303	689,556	923,789	896,920	710,721	1,082,921
Non-Departmental	2,795,234	2,714,333	4,113,004	3,031,621	3,119,121	2,592,039	2,916,394
Parks & Recreation	1,685,306	1,746,828	1,777,526	2,326,504	2,327,454	1,945,381	2,427,793
Total Expenditures	5,052,870	4,938,463	6,641,683	6,364,949	6,423,543	5,315,613	6,509,290
Current Rev. - Current Exp.	1,265,882	1,845,932	1,972,338	471,552	1,162,878	(197,102)	1,077,623
Expenditures from Fund Balance							
Non-Departmental	349,860	400,186	6,952,465	3,000,000	3,000,000	3,000,000	2,000,000
ENDING FUND BALANCE	9,094,361	10,540,108	5,559,981	2,372,822	3,722,859	2,362,879	2,800,482
OPERATING RESERVE: 20%	1,010,574	987,693	1,328,337	1,272,990	1,284,709	1,063,123	1,301,858
UNDESIGNATED RESERVE	8,083,787	9,552,415	4,231,644	1,099,832	2,438,150	1,299,756	1,498,624

GENERAL FUND							
	15-16	16-17	17-18	Base	Proposed		Adopted
City Attorney	4.00	4.00	4.00				
City Manager	7.00	8.00	6.00	moved Secretary to CSO and Sus Mgr to Dev Svs and Sus Spec to PS and move ACM from HR			
City Secretary	3.50	3.50	4.00	Move .5 to HR for Trainer and added Secretary from CM			
Community Relations	8.48	9.48	9.48				
Court	12.00	12.00	12.00				
Development Services	29.00	29.00	30.00	Move Sustainability Mgr from CM	Plans Examiner and Sanitarian	2.00	
Eco Development	3.50	4.50	3.50				
Planning	4.50	4.50	4.50	Delete ED Manager			
Emergency Management	1.00	1.00	1.00				
Engineering	14.00	15.00	15.00				
Finance	11.00	11.00	11.00				
Fire	138.00	138.00	145.00	Reallocate Division Chief to Firefighter and Quartermaster - Moved 6 Fire Inspection from NS			
Human Resources	7.50	8.50	8.00	.5 added from City Secretary for FT Trainer and move ACM			
ITS	19.00	19.00	18.00	Move Security and Fire Tech to Public Services	BIA from Court Tech Fund	1.00	
Library	14.31	14.31	14.31		Librarian	1.00	
Neighborhood Services	16.00	16.00	10.00	Moved 6 from fire inspections a			
Parks and Recreation	52.00	51.00	51.00		Park Ranger	1.00	
Police	205.00	205.00	205.00		Property Evidence Tech	1.00	
Public Services	42.50	42.50	44.50	Fire Security Tech and Materials Management Specialist	Building Repair Tech; Crewleader	2.00	
SUB TOTAL	592.29	596.29	596.29			8.00	
UTILITY FUND							
Engineering	1.00	1.00	1.00				
Finance	10.00	10.00	10.00				
Public Services	79.00	79.00	79.00		Instrumentation and Control Technician	1.00	
ITS	1.00	2.00	2.00				
SUB TOTAL	91.00	92.00	92.00			1.00	
GRANT FUND							
Neighborhood Services	3.00	3.00	3.00				
Emergency Management	0.66	0.66	0.66				
SUB TOTAL	3.66	3.66	3.66			0.00	
HOTEL/MOTEL FUND							
Tourism	5.52	5.52	5.52				
SUB TOTAL	5.52	5.52	5.52			0.00	
INTERNAL SERVICE FUND							
Public Services	7.50	7.50	7.50				
SUB TOTAL	7.50	7.50	7.50			0.00	
Juvenile Case Fund							
Court	1.00	1.00	1.00				
SUB TOTAL	1.00	1.00	1.00			0.00	
4B FUND							
Library	0.69	2.69	2.69				
ITS	1.00	1.00	1.00				
PALS	19.00	19.00	19.00				
SUB TOTAL	20.69	22.69	22.69			0.00	
Crime Control Fund - 215							
Neighborhood Services	3.00	3.00	3.00				
ITS	1.00	1.00	1.00				
PD	28.00	28.00	28.00				
SUB TOTAL	32.00	32.00	32.00				
Fire Control Fund - 216							
Emergency Management	0.34	0.34	0.34				
Fire	9.00	9.00	9.00				
ITS	1.00	1.00	1.00				
SUB TOTAL	10.34	10.34	10.34			0.00	
Community Activities Fund							
Community Relations	1.00	1.00	1.00				
Court Technology Fund							
ITS	1.00	1.00	1.00		Move BIA to GF	-1.00	
TOTAL	766.0	773.0	773.0			8.0	781.0



CITY OF LEWISVILLE
FY 17/18
PROPOSED
BUDGET

Debt Summary

**BOND PAYMENT REQUIREMENTS BY ISSUE
FISCAL YEAR 2017-2018
GENERAL OBLIGATION BONDS**

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2007 Ref & Improv.	\$ 310,000.00	\$ 39,600.00	\$ 33,400.00	\$ 383,000.00
2008	645,000.00	26,400.00	13,500.00	684,900.00
2009	310,000.00	56,568.75	50,756.25	417,325.00
2010 Refunding - Rev Supported	625,000.00	16,887.75	8,544.00	650,431.75
2012 Ref. & Improv. GO Supported	1,415,000.00	209,175.00	180,875.00	1,805,050.00
2012 Ref. & Improv. 4B Supported	1,165,000.00	184,800.00	161,500.00	1,511,300.00
2013	710,000.00	188,731.25	181,631.25	1,080,362.50
2015 Refunding - GO Supported	610,000.00	101,125.00	95,025.00	806,150.00
2015 Refunding - 4B Supported	-	175,375.00	175,375.00	350,750.00
2015 Refunding - TIF Supported	-	117,375.00	117,375.00	234,750.00
2016 Ref. & Improv. - GO Supported	2,105,000.00	194,500.00	141,875.00	2,441,375.00
2016 Ref. & Improv. - 4B Supported	560,000.00	77,500.00	63,500.00	701,000.00
2016 Ref. & Improv. - TIF Supported	350,000.00	30,250.00	21,500.00	401,750.00
2016 Tax Notes - Radio System	1,700,000.00	119,925.00	77,425.00	1,897,350.00
2016 Tax Notes - Parks	185,000.00	21,125.00	16,500.00	222,625.00
2017	445,000.00	550,974.17	274,275.00	1,270,249.17
TOTAL	\$ 11,135,000.00	\$ 2,110,311.92	\$ 1,613,056.50	\$ 14,858,368.42

**GENERAL OBLIGATION BOND PAYMENT REQUIREMENTS
BY FISCAL YEAR**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2017-2018	\$ 11,135,000.00	\$ 3,723,368.42	\$ 14,858,368.42
2018-2019	10,155,000.00	3,028,037.75	13,183,037.75
2019-2020	9,375,000.00	2,629,812.50	12,004,812.50
2020-2021	7,915,000.00	2,268,087.50	10,183,087.50
2021-2022	7,610,000.00	1,947,056.25	9,557,056.25
2022-2023	7,580,000.00	1,645,700.00	9,225,700.00
2023-2024	6,665,000.00	1,373,581.25	8,038,581.25
2024-2025	4,635,000.00	1,144,206.25	5,779,206.25
2025-2026	4,505,000.00	947,550.00	5,452,550.00
2026-2027	4,750,000.00	747,000.00	5,497,000.00
2027-2028	4,115,000.00	565,800.00	4,680,800.00
2028-2029	3,270,000.00	420,256.25	3,690,256.25
2029-2030	2,300,000.00	310,256.25	2,610,256.25
2030-2031	2,400,000.00	214,900.00	2,614,900.00
2031-2032	2,505,000.00	107,075.00	2,612,075.00
2032-2033	1,300,000.00	26,000.00	1,326,000.00
TOTAL	\$ 90,215,000.00	\$ 21,098,687.42	\$ 111,313,687.42

MUNICIPAL BOND RATING

Type	Fitch	S & P
General Obligation	AAA	AAA

**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
2017-18	\$ 310,000.00	4.000%	\$ 39,600.00	\$ 33,400.00	\$ 383,000.00
2018-19	245,000.00	4.000%	33,400.00	28,500.00	306,900.00
2019-20	260,000.00	5.000%	28,500.00	22,000.00	310,500.00
2020-21	275,000.00	5.000%	22,000.00	15,125.00	312,125.00
2021-22	295,000.00	5.000%	15,125.00	7,750.00	317,875.00
2022-23	310,000.00	5.000%	7,750.00	-	317,750.00
TOTAL	\$ 1,695,000.00		\$ 146,375.00	\$ 106,775.00	\$ 1,948,150.00

Total Outstanding Bonds: \$ 1,695,000.00

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
2017-18	\$ 645,000.00	4.000%	\$ 26,400.00	\$ 13,500.00	\$ 684,900.00
2018-19	675,000.00	4.000%	13,500.00	-	688,500.00
TOTAL	\$ 1,320,000.00		\$ 39,900.00	\$ 13,500.00	\$ 1,373,400.00

Total Outstanding Bonds: \$ 1,320,000.00

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
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	\$ 2,830,000.00		\$ 270,981.25	\$ 214,412.50	\$ 3,315,393.75

Total Outstanding Bonds: \$ 2,830,000.00

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
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	\$ 1,265,000.00		\$ 25,431.75	\$ 8,544.00	\$ 1,298,975.75

Total Outstanding Bonds: \$ 1,265,000.00

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
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	\$ 11,170,000.00		\$ 1,094,475.00	\$885,300.00	\$ 13,149,775.00

Total Outstanding Bonds: \$ 11,170,000.00

Total Original Issue: \$ 25,750,000.00

**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
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	\$ 9,240,000.00		\$ 768,900.00	\$ 584,100.00	\$ 10,593,000.00

Total Outstanding Bonds: \$ 9,240,000.00

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
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	\$ 10,165,000.00		\$ 1,492,056.25	\$ 1,303,325.00	\$ 12,960,381.25

Total Outstanding Bonds: \$ 10,165,000.00

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

**GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2015 GENERAL OBLIGATION REFUNDING BONDS
GO SUPPORTED**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 610,000.00	2.000%	\$ 101,125.00	\$ 95,025.00	\$ 806,150.00
2018-19	615,000.00	2.000%	95,025.00	88,875.00	798,900.00
2019-20	1,175,000.00	3.000%	88,875.00	71,250.00	1,335,125.00
2020-21	1,230,000.00	5.000%	71,250.00	40,500.00	1,341,750.00
2021-22	1,005,000.00	5.000%	40,500.00	15,375.00	1,060,875.00
2022-23	615,000.00	5.000%	15,375.00	-	630,375.00
TOTAL	\$ 5,250,000.00		\$ 412,150.00	\$ 311,025.00	\$ 5,973,175.00

Total Outstanding Bonds: \$ 5,250,000.00

Total Original Issue: \$ 21,085,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, 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.

Paying Agent: Bank of New York Mellon

**GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2015 GENERAL OBLIGATION REFUNDING BONDS
4B SUPPORTED**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ -	2.000%	\$ 175,375.00	\$ 175,375.00	\$ 350,750.00
2018-19	-	2.000%	175,375.00	175,375.00	350,750.00
2019-20	-	3.000%	175,375.00	175,375.00	350,750.00
2020-21	-	5.000%	175,375.00	175,375.00	350,750.00
2021-22	-	5.000%	175,375.00	175,375.00	350,750.00
2022-23	760,000.00	5.000%	175,375.00	156,375.00	1,091,750.00
2023-24	615,000.00	5.000%	156,375.00	141,000.00	912,375.00
2024-25	650,000.00	5.000%	141,000.00	124,750.00	915,750.00
2025-26	675,000.00	5.000%	124,750.00	107,875.00	907,625.00
2026-27	700,000.00	5.000%	107,875.00	90,375.00	898,250.00
2027-28	855,000.00	3.000%	90,375.00	77,550.00	1,022,925.00
2028-29	875,000.00	3.250%	77,550.00	63,331.25	1,015,881.25
2029-30	905,000.00	3.250%	63,331.25	48,625.00	1,016,956.25
2030-31	950,000.00	5.000%	48,625.00	24,875.00	1,023,500.00
2031-32	995,000.00	5.000%	24,875.00	-	1,019,875.00
TOTAL	\$ 7,980,000.00		\$ 1,887,006.25	\$ 1,711,631.25	\$ 11,578,637.50

Total Outstanding Bonds: \$ 7,980,000.00

Total Original Issue: \$ 21,085,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, 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.

Paying Agent: Bank of New York Mellon

**GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2015 GENERAL OBLIGATION REFUNDING BONDS
TIF SUPPORTED**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ -	2.000%	\$ 117,375.00	\$ 117,375.00	\$ 234,750.00
2018-19	-	2.000%	117,375.00	117,375.00	234,750.00
2019-20	-	3.000%	117,375.00	117,375.00	234,750.00
2020-21	470,000.00	5.000%	117,375.00	105,625.00	693,000.00
2021-22	520,000.00	5.000%	105,625.00	92,625.00	718,250.00
2022-23	585,000.00	5.000%	92,625.00	78,000.00	755,625.00
2023-24	660,000.00	5.000%	78,000.00	61,500.00	799,500.00
2024-25	735,000.00	5.000%	61,500.00	43,125.00	839,625.00
2025-26	820,000.00	5.000%	43,125.00	22,625.00	885,750.00
2026-27	905,000.00	5.000%	22,625.00	-	927,625.00
TOTAL	\$ 4,695,000.00		\$ 873,000.00	\$ 755,625.00	\$ 6,323,625.00

Total Outstanding Bonds: \$ 4,695,000.00

Total Original Issue: \$ 21,085,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, 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.

Paying Agent Bank of New York Mellon

**GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2016 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS
GO SUPPORTED**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 2,105,000.00	5.000%	\$ 194,500.00	\$ 141,875.00	\$ 2,441,375.00
2018-19	850,000.00	5.000%	141,875.00	120,625.00	\$ 1,112,500.00
2019-20	835,000.00	5.000%	120,625.00	99,750.00	\$ 1,055,375.00
2020-21	880,000.00	5.000%	99,750.00	77,750.00	\$ 1,057,500.00
2021-22	925,000.00	5.000%	77,750.00	54,625.00	\$ 1,057,375.00
2022-23	960,000.00	2.000%	54,625.00	45,025.00	\$ 1,059,650.00
2023-24	970,000.00	2.000%	45,025.00	35,325.00	\$ 1,050,350.00
2024-25	195,000.00	3.000%	35,325.00	32,400.00	\$ 262,725.00
2025-26	205,000.00	4.000%	32,400.00	28,300.00	\$ 265,700.00
2026-27	215,000.00	4.000%	28,300.00	24,000.00	\$ 267,300.00
2027-28	220,000.00	4.000%	24,000.00	19,600.00	\$ 263,600.00
2028-29	230,000.00	4.000%	19,600.00	15,000.00	\$ 264,600.00
2029-30	240,000.00	4.000%	15,000.00	10,200.00	\$ 265,200.00
2030-31	250,000.00	4.000%	10,200.00	5,200.00	\$ 265,400.00
2031-32	260,000.00	4.000%	5,200.00	-	\$ 265,200.00
TOTAL	\$ 9,340,000.00		\$ 904,175.00	\$ 709,675.00	\$ 10,953,850.00

Total Outstanding Bonds: \$ 9,340,000.00

Total Original Issue: \$ 15,300,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, 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; construct and improve streets, sidewalks, bridges, and other public ways; construct, equip, renovate and improve parks, trails, and recreation facilities; acquire, develop, construct, and equip an indoor aquatic center, including pools; and to refund a portion of the City's outstanding debt.

Paying Agent: Bank of New York Mellon

**GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2016 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS
4B SUPPORTED**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 560,000.00	5.000%	\$ 77,500.00	\$ 63,500.00	\$ 701,000.00
2018-19	585,000.00	5.000%	63,500.00	48,875.00	697,375.00
2019-20	620,000.00	5.000%	48,875.00	33,375.00	702,250.00
2020-21	650,000.00	5.000%	33,375.00	17,125.00	700,500.00
2021-22	685,000.00	5.000%	17,125.00	-	702,125.00
TOTAL	\$ 3,100,000.00		\$ 240,375.00	\$ 162,875.00	\$ 3,503,250.00

Total Outstanding Bonds: \$ 3,100,000.00

Total Original Issue: \$ 15,300,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, 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; construct and improve streets, sidewalks, bridges, and other public ways; construct, equip, renovate and improve parks, trails, and recreation facilities; acquire, develop, construct, and equip an indoor aquatic center, including pools; and to refund a portion of the City's outstanding debt.

Paying Agent: Bank of New York Mellon

**GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2016 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS
TIF SUPPORTED**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 350,000.00	5.000%	\$ 30,250.00	\$ 21,500.00	\$ 401,750.00
2018-19	400,000.00	5.000%	21,500.00	11,500.00	433,000.00
2019-20	460,000.00	5.000%	11,500.00	-	471,500.00
TOTAL	\$ 1,210,000.00		\$ 63,250.00	\$ 33,000.00	\$ 1,306,250.00

Total Outstanding Bonds: \$ 1,210,000.00

Total Original Issue: \$ 15,300,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, 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; construct and improve streets, sidewalks, bridges, and other public ways; construct, equip, renovate and improve parks, trails, and recreation facilities; acquire, develop, construct, and equip an indoor aquatic center, including pools; and to refund a portion of the City's outstanding debt.

Paying Agent: Bank of New York Mellon

**SCHEDULE OF REQUIREMENTS
2016 TAX NOTES - RADIO SYSTEM**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 1,700,000.00	5.000%	\$ 119,925.00	\$ 77,425.00	\$ 1,897,350.00
2018-19	1,400,000.00	5.000%	77,425.00	42,425.00	1,519,850.00
2019-20	1,325,000.00	5.000%	42,425.00	9,300.00	1,376,725.00
2020-21	650,000.00	2.000%	9,300.00	2,800.00	662,100.00
2021-22	140,000.00	2.000%	2,800.00	1,400.00	144,200.00
2022-23	140,000.00	2.000%	1,400.00	-	141,400.00
TOTAL	\$ 5,355,000.00		\$ 253,275.00	\$ 133,350.00	\$ 5,741,625.00

Total Outstanding Bonds: \$ 5,355,000.00

Total Original Issue: \$ 8,670,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: To acquire and install public safety equipment including a public safety digital radio system and, to construct park and recreation facility improvements including the acquisition of land

Paying Agent: Bank of New York Mellon

**SCHEDULE OF REQUIREMENTS
2016 TAX NOTES - PARKS**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 185,000.00	5.000%	\$ 21,125.00	\$ 16,500.00	\$ 222,625.00
2018-19	195,000.00	5.000%	16,500.00	11,625.00	\$ 223,125.00
2019-20	205,000.00	5.000%	11,625.00	6,500.00	\$ 223,125.00
2020-21	215,000.00	2.000%	6,500.00	4,350.00	\$ 225,850.00
2021-22	215,000.00	2.000%	4,350.00	2,200.00	\$ 221,550.00
2022-23	220,000.00	2.000%	2,200.00	-	\$ 222,200.00
TOTAL	\$ 1,235,000.00		\$ 62,300.00	\$ 41,175.00	\$ 1,338,475.00

Total Outstanding Bonds: \$ 1,235,000.00

Total Original Issue: \$ 8,670,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: To acquire and install public safety equipment including a public safety digital radio system; and, to construct park and recreation facility improvements including the acquisition of land.

Paying Agent: Bank of New York Mellon

**GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2017 GENERAL OBLIGATION BONDS**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 445,000.00	3.000%	\$ 550,974.17	\$ 274,275.00	\$ 1,270,249.17
2018-19	825,000.00	3.000%	274,275.00	261,900.00	1,361,175.00
2019-20	825,000.00	4.000%	261,900.00	245,400.00	1,332,300.00
2020-21	355,000.00	4.000%	245,400.00	238,300.00	838,700.00
2021-22	520,000.00	4.000%	238,300.00	227,900.00	986,200.00
2022-23	560,000.00	4.000%	227,900.00	216,700.00	1,004,600.00
2023-24	855,000.00	4.000%	216,700.00	199,600.00	1,271,300.00
2024-25	895,000.00	4.000%	199,600.00	181,700.00	1,276,300.00
2025-26	980,000.00	4.000%	181,700.00	162,100.00	1,323,800.00
2026-27	1,025,000.00	4.000%	162,100.00	141,600.00	1,328,700.00
2027-28	1,065,000.00	4.000%	141,600.00	120,300.00	1,326,900.00
2028-29	1,110,000.00	4.000%	120,300.00	98,100.00	1,328,400.00
2029-30	1,155,000.00	4.000%	98,100.00	75,000.00	1,328,100.00
2030-31	1,200,000.00	4.000%	75,000.00	51,000.00	1,326,000.00
2031-32	1,250,000.00	4.000%	51,000.00	26,000.00	1,327,000.00
2032-33	1,300,000.00	4.000%	26,000.00	-	1,326,000.00
TOTAL	\$ 14,365,000.00		\$ 3,070,849.17	\$ 2,519,875.00	\$ 19,955,724.17

Total Outstanding Bonds: \$ 14,365,000.00

Total Original Issue: \$ 14,365,000.00

All Bonds with maturities February 15, 2028 callable February 15, 2027, 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

**CERTIFICATES OF OBLIGATION REQUIREMENTS
BY FISCAL YEAR**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2017-2018	\$ -	\$ 70,718.76	\$ 70,718.76
2018-2019	-	70,718.76	70,718.76
2019-2020	-	70,718.76	70,718.76
2020-2021	-	70,718.76	70,718.76
2021-2022	-	70,718.76	70,718.76
2022-2023	-	70,718.76	70,718.76
2023-2024	185,000.00	66,671.88	251,671.88
2024-2025	195,000.00	57,750.00	252,750.00
2025-2026	210,000.00	47,625.00	257,625.00
2026-2027	230,000.00	36,625.00	266,625.00
2027-2028	115,000.00	28,000.00	143,000.00
2028-2029	125,000.00	22,000.00	147,000.00
2029-2030	130,000.00	15,625.00	145,625.00
2030-2031	135,000.00	9,337.50	144,337.50
2031-2032	140,000.00	3,150.00	143,150.00
TOTAL	\$ 1,465,000.00	\$ 711,096.94	\$ 2,176,096.94

**REVENUE BOND PAYMENT REQUIREMENTS
BY FISCAL YEAR**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2017-2018	5,465,000.00	1,713,753.77	7,178,753.77
2018-2019	4,370,000.00	1,554,197.52	5,924,197.52
2019-2020	4,110,000.00	1,414,041.27	5,524,041.27
2020-2021	4,265,000.00	1,267,691.27	5,532,691.27
2021-2022	4,100,000.00	1,115,778.77	5,215,778.77
2022-2023	3,940,000.00	945,072.52	4,885,072.52
2023-2024	4,115,000.00	768,191.27	4,883,191.27
2024-2025	3,540,000.00	602,816.27	4,142,816.27
2025-2026	2,715,000.00	471,535.02	3,186,535.02
2026-2027	2,820,000.00	362,785.02	3,182,785.02
2027-2028	2,150,000.00	271,444.39	2,421,444.39
2028-2029	1,920,000.00	196,022.51	2,116,022.51
2029-2030	1,540,000.00	133,085.01	1,673,085.01
2030-2031	1,600,000.00	78,606.88	1,678,606.88
2031-2032	1,020,000.00	32,460.00	1,052,460.00
2032-2033	460,000.00	7,130.00	467,130.00
TOTAL	\$ 48,130,000.00	\$ 10,934,611.49	\$ 59,064,611.49

MUNICIPAL BOND RATING

Type	Fitch	S & P
Water/Sewer	AAA	AAA

**BOND PAYMENT REQUIREMENTS BY ISSUE
FISCAL YEAR 2017-2018
WATERWORKS AND SEWER SYSTEM REVENUE BONDS**

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2008	\$ 605,000.00	\$ 12,100.00	\$ -	\$ 617,100.00
2009	735,000.00	28,981.25	15,200.00	779,181.25
2011 Ref. & Impr.	1,220,000.00	126,362.50	101,962.50	1,448,325.00
2012 Ref. & Impr.	570,000.00	56,740.63	45,340.63	672,081.26
2013	290,000.00	76,518.75	73,618.75	440,137.50
2015 Ref. & Impr.	925,000.00	186,884.38	168,384.38	1,280,268.76
2016 Ref. & Impr.	340,000.00	207,725.00	204,325.00	752,050.00
2017 Ref. & Impr.	780,000.00	210,655.00	198,955.00	1,189,610.00
TOTAL	\$ 5,465,000.00	\$ 905,967.51	\$ 807,786.26	\$ 7,178,753.77

**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
2017-18	\$ 605,000.00	4.000%	\$ 12,100.00	-	\$ 617,100.00
TOTAL	\$ 605,000.00		\$ 12,100.00	\$ -	\$ 617,100.00

Total Outstanding Bonds: \$ 605,000.00

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
2017-18	\$ 735,000.00	3.750%	\$ 28,981.25	\$ 15,200.00	\$ 779,181.25
2018-19	760,000.00	4.000%	15,200.00	-	775,200.00
TOTAL	\$ 1,495,000.00		\$ 44,181.25	\$ 15,200.00	\$ 1,554,381.25

Total Outstanding Bonds: \$ 1,495,000.00

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
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	\$ 7,080,000.00		\$ 689,306.25	\$ 562,943.75	\$ 8,332,250.00

Total Outstanding Bonds: \$ 7,080,000.00

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
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	\$ 3,630,000.00		\$ 283,771.93	\$ 227,031.30	\$ 4,140,803.23

Total Outstanding Bonds: \$ 3,630,000.00

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
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	\$ 4,120,000.00		\$ 616,312.50	\$ 539,793.75	\$ 5,276,106.25

Total Outstanding Bonds: \$ 4,120,000.00

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

**UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2015 WATERWORKS & SEWER SYSTEM
REVENUE REFUNDING AND IMPROVEMENT BONDS**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 925,000.00	3.000%	\$ 186,884.38	\$ 168,384.38	\$ 1,280,268.76
2018-19	960,000.00	3.000%	168,384.38	158,784.38	1,287,168.76
2019-20	990,000.00	3.000%	158,784.38	134,034.38	1,282,818.76
2020-21	1,040,000.00	4.000%	134,034.38	108,034.38	1,282,068.76
2021-22	760,000.00	4.000%	108,034.38	89,034.38	957,068.76
2022-23	465,000.00	4.000%	89,034.38	79,734.38	633,768.76
2023-24	485,000.00	4.000%	79,734.38	70,034.38	634,768.76
2024-25	510,000.00	4.000%	70,034.38	57,284.38	637,318.76
2025-26	530,000.00	4.000%	57,284.38	46,684.38	633,968.76
2026-27	550,000.00	4.000%	46,684.38	38,434.38	635,118.76
2027-28	570,000.00	4.000%	38,434.38	29,884.38	638,318.76
2028-29	585,000.00	4.000%	29,884.38	20,378.13	635,262.51
2029-30	605,000.00	4.000%	20,378.13	10,546.88	635,925.01
2030-31	625,000.00	4.000%	10,546.88	-	635,546.88
TOTAL	\$ 9,600,000.00		\$ 1,198,137.57	\$ 1,011,253.19	\$ 11,809,390.76

Total Outstanding Bonds: \$ 9,600,000.00

Total Original Issue: \$ 11,750,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, 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
2016 WATERWORKS & SEWER SYSTEM
REVENUE REFUNDING AND IMPROVEMENT BONDS**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 340,000.00	2.000%	\$ 207,725.00	\$ 204,325.00	\$ 752,050.00
2018-19	935,000.00	2.000%	204,325.00	194,975.00	1,334,300.00
2019-20	965,000.00	5.000%	194,975.00	170,850.00	1,330,825.00
2020-21	1,005,000.00	2.000%	170,850.00	160,800.00	1,336,650.00
2021-22	1,040,000.00	5.000%	160,800.00	134,800.00	1,335,600.00
2022-23	1,090,000.00	5.000%	134,800.00	107,550.00	1,332,350.00
2023-24	1,150,000.00	5.000%	107,550.00	78,800.00	1,336,350.00
2024-25	440,000.00	3.000%	78,800.00	72,200.00	591,000.00
2025-26	455,000.00	4.000%	72,200.00	63,100.00	590,300.00
2026-27	475,000.00	4.000%	63,100.00	53,600.00	591,700.00
2027-28	495,000.00	4.000%	53,600.00	43,700.00	592,300.00
2028-29	515,000.00	4.000%	43,700.00	33,400.00	592,100.00
2029-30	535,000.00	4.000%	33,400.00	22,700.00	591,100.00
2030-31	555,000.00	4.000%	22,700.00	11,600.00	589,300.00
2031-32	580,000.00	4.000%	11,600.00	-	591,600.00
TOTAL	\$ 10,575,000.00		\$ 1,560,125.00	\$ 1,352,400.00	\$ 13,487,525.00

Total Outstanding Bonds: \$ 10,575,000.00

Total Original Issue: \$ 10,880,000.00

All Bonds with maturities February 15, 2026 callable February 15, 2025, 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 waterworks and sewer system.

Paying Agent: Bank of New York Mellon

**UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2017 WATERWORKS & SEWER SYSTEM
REVENUE REFUNDING AND IMPROVEMENT BONDS**

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2017-18	\$ 780,000.00	3.000%	\$ 210,655.00	\$ 198,955.00	\$ 1,189,610.00
2018-19	260,000.00	3.000%	198,955.00	195,055.00	654,010.00
2019-20	1,030,000.00	3.000%	195,055.00	179,605.00	1,404,660.00
2020-21	1,060,000.00	3.000%	179,605.00	163,705.00	1,403,310.00
2021-22	1,100,000.00	4.000%	163,705.00	141,705.00	1,405,410.00
2022-23	1,145,000.00	5.000%	141,705.00	113,080.00	1,399,785.00
2023-24	1,200,000.00	5.000%	113,080.00	83,080.00	1,396,160.00
2024-25	1,265,000.00	5.000%	83,080.00	51,455.00	1,399,535.00
2025-26	345,000.00	5.000%	51,455.00	42,830.00	439,285.00
2026-27	360,000.00	3.000%	42,830.00	37,430.00	440,260.00
2027-28	370,000.00	3.000%	37,430.00	31,880.00	439,310.00
2028-29	390,000.00	3.000%	31,880.00	26,030.00	447,910.00
2029-30	400,000.00	3.000%	26,030.00	20,030.00	446,060.00
2030-31	420,000.00	3.000%	20,030.00	13,730.00	453,760.00
2031-32	440,000.00	3.000%	13,730.00	7,130.00	460,860.00
2032-33	460,000.00	3.100%	7,130.00	-	467,130.00
TOTAL	\$ 11,025,000.00		\$ 1,516,355.00	\$ 1,305,700.00	\$ 13,847,055.00

Total Outstanding Bonds: \$ 11,025,000.00

Total Original Issue: \$ 11,025,000.00

All Bonds with maturities February 15, 2028 callable February 15, 2027, 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 waterworks and sewer system.

Paying Agent: Bank of New York Mellon

**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
2017-18	\$ -	-	\$ 35,359.38	\$ 35,359.38	\$ 70,718.76
2018-19	-	-	35,359.38	35,359.38	70,718.76
2019-20	-	-	35,359.38	35,359.38	70,718.76
2020-21	-	-	35,359.38	35,359.38	70,718.76
2021-22	-	-	35,359.38	35,359.38	70,718.76
2022-23	-	-	35,359.38	35,359.38	70,718.76
2023-24	185,000.00	4.375%	35,359.38	31,312.50	251,671.88
2024-25	195,000.00	5.000%	31,312.50	26,437.50	252,750.00
2025-26	210,000.00	5.000%	26,437.50	21,187.50	257,625.00
2026-27	230,000.00	5.000%	21,187.50	15,437.50	266,625.00
2027-28	115,000.00	5.000%	15,437.50	12,562.50	143,000.00
2028-29	125,000.00	5.000%	12,562.50	9,437.50	147,000.00
2029-30	130,000.00	5.000%	9,437.50	6,187.50	145,625.00
2030-31	135,000.00	4.500%	6,187.50	3,150.00	144,337.50
2031-32	140,000.00	4.500%	3,150.00	-	143,150.00
TOTAL	\$ 1,465,000.00		\$ 373,228.16	\$ 337,868.78	\$ 2,176,096.94

Total Outstanding Bonds: \$ 1,465,000.00

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 athletic complex and related improvements

Paying Agent: Bank of New York Mellon

