

Budget Work Session Fiscal Year 2017-2018

July 18, 2017

Utility Fund Summary

Audited Utility Fund Ending Balance 09/30/16	\$ 9,244,885
Projected '17 Revenues	15,987,000
Available Funds	<u>25,231,885</u>
Projected '17 Expenditures	<u>(16,823,515)</u>
Estimated Ending Fund Balance 09/30/17	\$ 8,408,370
Estimated Beginning Fund Balance - 10/01/17	\$ 8,653,370 a)
Proposed Revenues '18	17,347,000
Proposed Expenses '18	(18,132,440) b)
Carry-Forward of Funds for Nortex Tank Engineering and Water Line Replacement	(245,000)
Use of Fund Balance - New/Replacement Fleet & Equipment	<u>(322,000) c)</u>
Estimated Ending Fund Balance 09/30/18	<u><u>\$ 7,300,930 d)</u></u>

- a) Increase due to estimated carry-forward of funds for engineering services for a replacement ground storage tank at the Nortex Pump Station and a water line replacement at Ballard Ave and First St.
- b) See list of recommended additions to Base Budget on slide #3.
- c) See list of items to be funded through Use of Fund Balance on slide #3
- d) Policy requirement is 90 days of operating expenditures, which is equal to \$4,471,013.

Recommended Additions to Base Budget & Fund Balance Items Utility Fund

RECOMMENDED ADDITIONS TO BASE BUDGET

Dept.	Description	Amount
Wastewater	New Maintenance Worker I	\$ 55,354
Util Billing	Phone Tree On-Line	\$ 2,000
Util Billing	Data Pro On-line Bill View/Printing	\$ 1,200
TOTAL		<u>\$ 58,554</u>

Note: Totals for new positions include salary, benefits, and all other associated costs.

ITEMS FUNDED OUT OF FUND BALANCE

Dept.	Description	Amount
Water	New 3/4 Ton Pickup Trucks (2)	\$ 82,500
Water	Water Utility Truck (Rpl Unit #257)	\$ 81,500
Water	Replacement Radios (3)	\$ 9,000
Engineering	3/4 Ton Pickup Truck (Rpl Unit #271)	\$ 41,500
Wastewater	Utility Truck w/ Crane (Rpl Unit #256)	\$ 101,500
Wastewater	Replacement Radios (2)	\$ 6,000
TOTAL		<u>\$ 322,000</u>

4B Sales Tax Fund Summary

Audited 4B Sales Tax Fund Ending Balance 09/30/16	\$ 2,345,435
Projected '17 Revenues	3,378,142
Available Funds	<u>5,723,577</u>
Projected '17 Expenditures	<u>(3,515,963)</u>
Estimated Ending Fund Balance 09/30/17	\$ 2,207,614
Estimated Beginning Fund Balance - 10/01/17	\$ 2,362,614 a)
Proposed Revenues '18	3,512,775 b)
Proposed Expenditures '18	(3,485,415) c)
Carry-Forward of Funds for Brown House Study and Parks & Open Space Master Plan	(155,000)
Use of Fund Balance - New/Replacement Fleet & Equipment	<u>(258,050) d)</u>
Estimated Ending Fund Balance 09/30/18	<u><u>\$ 1,976,924 e)</u></u>

- a) Increase due to estimated carry-forward of funds for Brown House Feasibility Study and Parks & Open Space Master Plan.
- b) Total includes sales tax revenue and revenue from the Recreation Center.
- c) See list of recommended additions to Base Budget on slide #5
- d) See list of items to be funded through Use of Fund Balance on slide #5.
- e) Policy requirement is 25% of budgeted sales tax revenue (\$2,831,475 x 25% = \$707,869).

Recommended Additions to Base Budget & Fund Balance Items

4B Sales Tax Fund

RECOMMENDED ADDITIONS TO BASE BUDGET

Dept.	Description	Amount
4B Senior	Upgrade PT GSS to FT Admin Assist.	\$ 45,543
4B Senior	Control Desk & Storage Millwork	\$ 17,000
4B Senior	Facility Usage Study	\$ 20,000
4B Rec	Upgrade PT GSS to FT Admin Assist.	\$ 46,893
4B Rec	New FT Buildings Attendant	\$ 103,575
4B Rec	Floor Resurfacing (3 Areas)	\$ 44,234
4B Rec	New 12-Passenger Van	\$ 36,000
TOTAL		<u>\$ 313,245</u>

ITEMS FUNDED OUT OF FUND BALANCE

Dept.	Description	Amount
4B Parks	Toro Mower (Rpl Unit #M-932)	\$ 97,500
4B Parks	3/4 Ton Pickup Truck (Rpl Unit #259)	\$ 37,500
4B Parks	New 3/4 Ton Truck w/ Utility Bed	\$ 41,625
4B Parks	1/2 Ton Pickup Truck (Rpl Unit #265)	\$ 33,500
4B Parks	New Laptop for Parks Division	\$ 2,050
4B Parks	New Skid Steer Loader	\$ 45,875
TOTAL		<u>\$ 258,050</u>

Note: Totals for new positions include salary, benefits, and all other associated costs.

Hotel Occupancy Tax Fund Summary

Audited Hotel Occupancy Tax Fund Ending Balance 09/30/16	\$ 190,974
Projected '17 Revenues	90,200
Available Funds	<u>281,174</u>
Projected '17 Expenditures	<u>(50,000)</u>
Estimated Ending Fund Balance 09/30/17	\$ 231,174
Estimated Beginning Fund Balance - 10/01/17	\$ 231,174
Proposed Revenues '18	121,500
Proposed Expenditures '18	<u>(33,150)</u>
Estimated Ending Fund Balance 09/30/18	<u><u>\$ 319,524</u></u>

General Fund Summary

Audited General Fund Ending Balance 09/30/16		\$ 16,272,269
Projected '17 Revenues		37,915,224
Available Funds		<u>54,187,493</u>
Projected '17 Expenditures		<u>(38,896,320)</u>
Estimated Ending Fund Balance 09/30/17		\$ 15,291,173
Estimated Beginning Fund Balance - 10/01/17		\$ 15,346,173 a)
Proposed Revenues '18	40,198,426	
Proposed Expenditures '18	<u>(40,180,778) b)</u>	
Excess Revenues Over Expenditures		\$ 17,648
Carry-Forward of Funds for Emergency Communications Radio Equipment		(55,000)
Use of Fund Balance - Transfer to PSB Renovation/Expansion Fund		(1,056,000)
Recommended Additional Use of Fund Balance - Transfer to PSB Renov/Exp Fund		<u>(2,198,588)</u>
Estimated Ending Fund Balance 09/30/18		<u><u>\$ 12,054,233 c)</u></u>

a) Increase due to estimated carry-forward of funds to be used to relocate radio equipment from the PSB and the purchase of a GPS radio interface.

b) See list of recommended additions to Base Budget on slides #8 & #9.

c) Policy is 25% of budgeted expenditures. As shown, this Ending Fund Balance is 30%.

Recommended Additions to Base Budget (Personnel) General Fund

<u>Dept</u>	<u>Description</u>	<u>Amount</u>	<u>Dept</u>	<u>Description</u>	<u>Amount</u>
Police	New Records Clerk	\$ 71,384	Streets	New Equipment Operator	\$ 61,015
AC	New PT Kennel Asst	\$ 13,299	Facilities	New Facilities Maintenance Tech	\$ 71,478
Library	FT Children's Ref to FT Librarian	\$ (4,711)	Parks	New Chemical Applicator	\$ 65,582
Library	New PT Adult Ref Asst	\$ 15,794	Court	New Senior Court Clerk	\$ 74,099
Library	Staffing to add 2 hours to Wed. nights	\$ 30,560	Court	New PT Prosecutor	\$ 52,074
WFR	New Captain	\$ 141,537	HR	New Admin. Assistant	\$ 58,183
WFR	New Firefighter	\$ 110,674			
				TOTAL:	<u>\$ 760,968</u>

Note: Totals for new positions include salary, benefits, and all other associated costs.

Recommended Additions to Base Budget (Non-Personnel)

General Fund

Dept	Description	Amount	Dept	Description	Amount
Police	New CID Sgt Vehicle	\$ 42,500	Streets	Mower (Rpl Unit #882)	\$ 10,000
Police	Patrol Unit (Rpl Unit #329)	\$ 51,700	Streets	Mower (Rpl Unit #910)	\$ 10,000
Police	Crime Scene Tech Unit (Rpl Unit #205)	\$ 64,000	Streets	Mower (Rpl Unit #911)	\$ 10,000
Police	Community Services Unit (Rpl Unit #250)	\$ 41,900	Streets	Saw Trailer (Rpl Unit #800)	\$ 7,500
Police	CID Detective Unit (Rpl Unit #296)	\$ 37,000	Streets	New 3/4 Ton Pickup Trucks (2)	\$ 82,500
Police	CID Detective Unit (Rpl Unit #327)	\$ 37,000	Streets	TxDOT Street Signs	\$ 20,000
Police	Replace Radars	\$ 16,650			
AC	Animal Transport Unit (Rpl Unit #201)	\$ 67,700	Library	Upgrade/Replace 3M Workstations	\$ 4,450
AC	New Laptop & Shelter Software	\$ 2,750	Library	Upgrade RFID detection system	\$ 22,602
			Library	Replace Shelving	\$ 15,185
Planning	New Laptop	\$ 2,155	WFR	Brush Truck (Rpl Unit #106)	\$ 200,000
IT	CJIS Security Upgrade	\$ 9,000	WFR	SCBA Equipment Replacement	\$ 54,816
IT	External Connection for PSB	\$ 6,348	WFR	Replace MDCs (4)	\$ 14,000
IT	Replace Virtual Server	\$ 14,800	WFR	Desktop/Monitor for Fire Marshall	\$ 2,000
			WFR	Bed Topper for Unit #141	\$ 6,000
Parks	Replace Community Park Playground	\$ 110,000	Emer Comm	Next Gen 911 (Year 1)	\$ 132,500
Parks	Toro Workman (Rpl Unit #M-894)	\$ 15,500			
Parks	Utility Trailer (Rpl Unit #T-839)	\$ 8,750	City Sec	MCCI Laserfiche Programming	\$ 50,000
Parks	Lightning Detector – Community Park	\$ 12,550			
TOTAL					\$ 1,181,856