

City Council Work Session Handouts

December 16, 2019

- I. Review and Discuss the Tornado Recovery Update
- II. Review and Discuss Preparation Steps for Future Bond Program Considerations
- III. Review and Discuss the Year-End Financial Report for the FY 2018-2019
Operating Budget

OCTOBER 20, 2019 TORNADO RECOVERY UPDATE

City Council Briefing: December 16, 2019



RICHARDSON

TEXAS

UPDATE OUTLINE

- Debris Removal
- City Infrastructure & Facilities
- Permitting
- Financial Impact to the City
- Financial Assistance for Victims
- Next Steps



Tornado Timeline & Track



DEBRIS REMOVAL SUMMARY

- **Vegetation**
 - 679 loads
 - 43,500 cubic yards
- **Construction**
 - 239 loads
 - 16,000 cubic yards
- **\$1.5M estimated expenses to date**



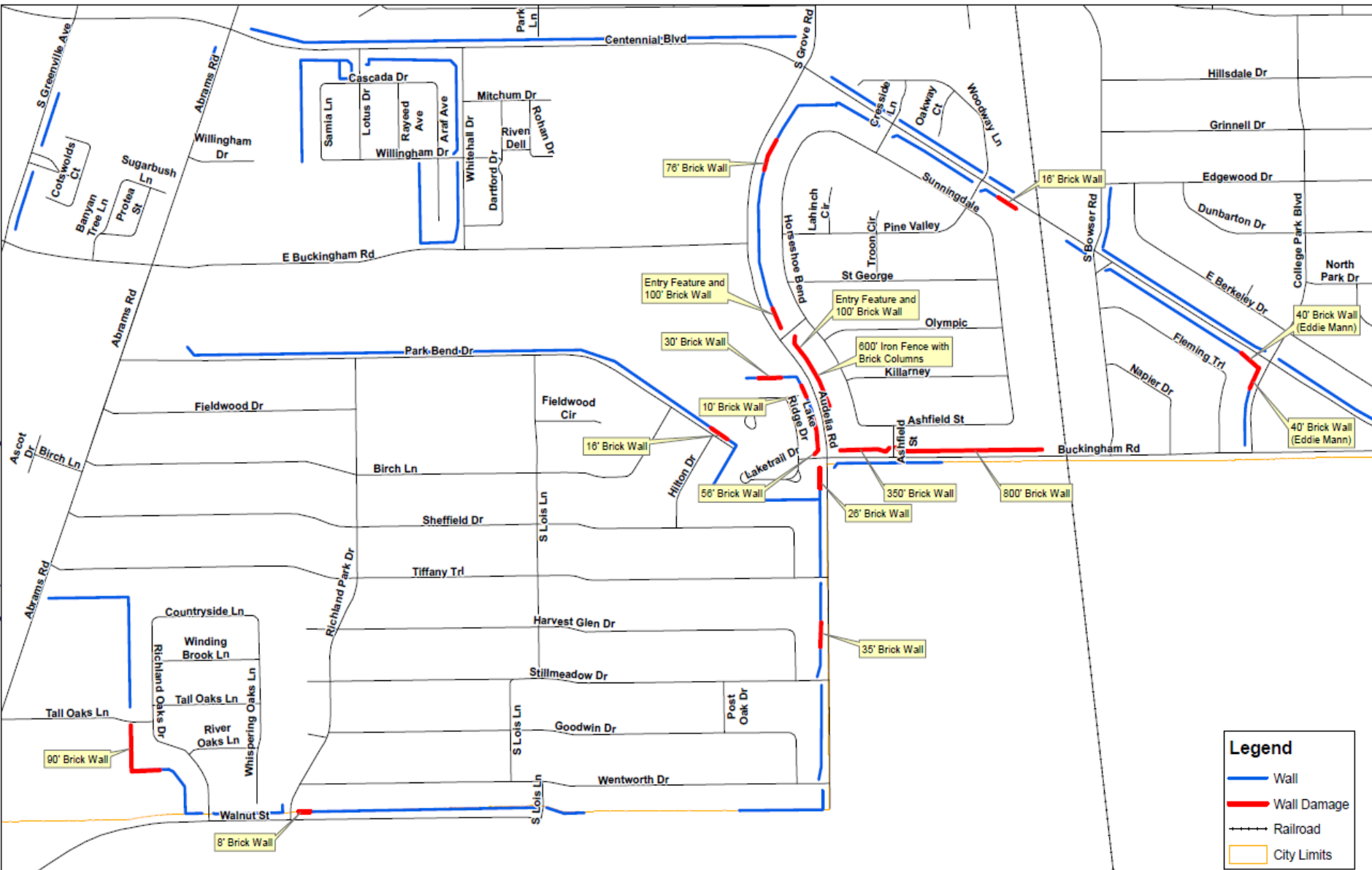
CURRENT DEBRIS REMOVAL APPROACH

- Initial storm debris removal complete
- Transitioning to scheduled removal of material
- Residents can schedule normal BABIC service or can arrange for special accommodations related to the removal of construction and demolition debris
- Residents in the storm-impacted area may request the use of an 8-yard Rent-A-Bin at no charge
- Insured property owners may obtain a list of permitted debris haulers

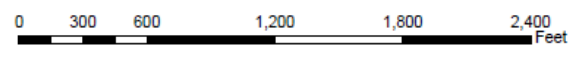


CITY INFRASTRUCTURE & FACILITIES

	Estimated Damage
Richland Park - Tennis Court Fence	\$1,800
Huffhines Park - Pavilion Roof	\$4,300
Street Sweeping	\$7,000
Richland Park - Restroom	\$31,000
Trees/Landscaping in Parks/Medians	\$63,600
Traffic Signals/Signs	\$315,000
Walls/Screening Walls	\$654,000
Total	\$1,076,700



Storm Damaged Walls



BUILDING PERMITTING ACTIVITY

- 290 permits issued since October 21
 - Addition/Remodel - Residential – 38 permits
 - Demolition - Residential – 2
 - Demolition - Commercial – 1
 - Roof - Residential – 173 permits
 - Roof - Commercial – 4 permits
 - Fence - Residential – 49 permits
 - Misc. Plumbing - Residential – 15 permits
 - Misc. Electrical - Residential – 5 permits
 - Misc. Mechanical - Residential – 2 Permits
 - Misc. Electrical - Commercial – 1 permit



BUILDING INSPECTION SUPPORT

- New resources online and in print for property owners and contractors
- Express permitting for tornado related construction
- Building permit fees waived for tornado related construction
- Water reconnection fees waived for tornado impacted properties
- C&D container rental fees waived for tornado related debris
- Extended inspection hours for tornado related construction

The screenshot shows the Richardson, Texas website. The navigation bar includes 'Our City', 'Departments', 'Government', 'Businesses', 'Services', and 'I Want To...'. The main content area is titled 'What to do if your home has sustained severe weather damage'. The page provides instructions on how to report power outages, gas leaks, and structural damage, and lists important numbers for reporting outages and concerns.

What to do if your home has sustained severe weather damage

The City's staff stands ready to assist our neighbors as we work to rebuild the homes and communities that have been destroyed or damaged.

- **Stay clear of fallen power lines or broken utility lines** and report them to the utility company immediately:
 - **ONCOR – Report a Power Failure or Downed Power Line** 888-313-4747
 - **Atmos Energy**
 - **Gas Outage** 866-322-8667
 - **Smell Gas / Act Fast – Leave the area immediately, and from a safe distance call 911 and Atmos Energy** 866-322-8667
- **Don't enter damaged or unsafe buildings.** Inquire if a post storm structural assessment of your home will be provided by your insurance company.
- **Tornado damage is generally covered under homeowner's and renter's insurance policies.** Contact your insurance agent or your company to start your claims process.
- **Texas Department of Insurance (TDI) can help you locate your agent or insurance company** if your unable to locate your policy documents. Call TDI's Consumer Help Line at 800-252-3439 for assistance.
- **Take pictures of home damage.** (entire building and personal contents).
- **Be careful during clean up.** Wear a long sleeve shirt, long pants, thick sole shoes and work gloves. Watch for broken glass, nails and other sharp objects.
- **Obtain building permits to rebuild, repair or replace your structure.** Contact Building Inspection at 972-744-4180 with all permitting questions.

Important Numbers

ONCOR
888-313-4747
[Report Outage](#)

Atmos Energy
Gas Smell or Outage
866-322-8667

Need Help locating Insurance Documents?
800-252-3439

Non-Emergency Police
972-744-4800

24-hour Response Line
972-744-4111
[Report Concern Online](#)

FINANCIAL IMPACT TO THE CITY

	Estimate
Sheltering	\$67,000
City Personnel Services	\$485,000
City Equipment Use	\$135,000
Debris Removal & Monitoring	\$1,500,000
City Property	\$1,076,700
Total	\$3,263,700
Reserved – TBD	\$736,300
Total	\$4,000,000

FINANCIAL ASSISTANCE FOR VICTIMS

- The U.S. Small Business Administration is offering low-interest federal disaster loans to residents, businesses and nonprofits affected by the October 20th tornado
 - Homeowners can receive up to \$200,000 for repairs to their property
 - Homeowners/renters may be eligible for up to \$40,000 to replace personal property
 - Eligible businesses and nonprofits can receive up to \$2 million
- The deadline to apply
 - Property damage claims - January 13, 2020
 - Economic injury claims - August 14, 2020

HOW TO CONTACT THE SBA

- Disaster Loan Outreach Center
 - Dallas' Bachman Lake Branch Library
 - 9480 Webb Chapel Rd., Dallas
 - Hours: 9 a.m.-6 p.m.
 - Monday-Friday
- <https://disasterloan.sba.gov/ela>
- 800-659-2955
- disastercustomerservice@sba.gov



NEXT STEPS

- Await/Track FEMA's decision on reimbursement
 - Share budget strategy if not reimbursed or partially reimbursed
 - Finalize SB2 implications given disaster declaration decision
- Schedule additional briefing in conjunction with deactivation of disaster declaration
- Ongoing dialogue and sustained support for impacted residents and businesses as they continue to recover



OCTOBER 20, 2019 TORNADO RECOVERY UPDATE

City Council Briefing: December 16, 2019



RICHARDSON

T E X A S

PREPARATION STEPS FOR FUTURE BOND PROGRAM CONSIDERATIONS

City Council Briefing: December 16, 2019



RECENT BOND PROGRAM HISTORY

Bond Election	Referendum Size	Tax Rate Increase	Tax Rate
2006	\$55M	5 Cents	\$.057516
2010	\$66M	6 Cents	\$.063516
2015	\$115M	None	\$.063516



R I C H A R D S O N
2015 CITY BOND PROGRAM

\$115M, 6 Year Serial Sale

Prop 1 Public Buildings	Prop 2 Streets	Prop 3 Parks	Prop 4 Sidewalks
\$67M	\$38.57M	\$7.2M	\$2.2M

2016	2017	2018	2019	2020	2021
\$8.5M	\$20.31M	\$40.47M	\$17.41M	\$15.01M	\$13.3M



Sale Scheduled
for 1-27-20



Final Year
Serial Sale

ELECTION SCHEDULE CONSIDERATIONS

	2020		2021		2022		2023	
	May 2	Nov 3	May 1	Nov 2	May 7	Nov 8	May 6	Nov 7
COR (2yr)			City Council				City Council	
RISD (3yr)	Trustees 6, 7		Trustees 1, 2 Possible Bond		Trustees 3, 4, 5		Trustees 6, 7	
PISD (4yr)			Trustees 1, 2, 3, 6				Trustees 4, 5, 7	
Dallas Co (4yr)		Commissioners & Sheriff				County Judge & JPS		
DCCCD (6yr)	Trustees 5, 6				Trustees 2, 3, 4			
Collin Co (4yr)		Commissioners, Constables, Judges, Sherriff, Tax Assessor			Commissioners, Constables, Judges, Sherriff, Tax Assessor			
CCCCC (6yr)			Trustees 7, 8, 9					
State - Gov/LT Gov/Sen (4yr) Rep (2yr)		Reps		Possible Tx Constitution		Gov, LT Gov, Sen, Reps		Possible Tx Constitution
Federal – Pres (4yr) Sen (6yr), Rep (2yr)		Pres, Sen, Reps				Sen, Reps		

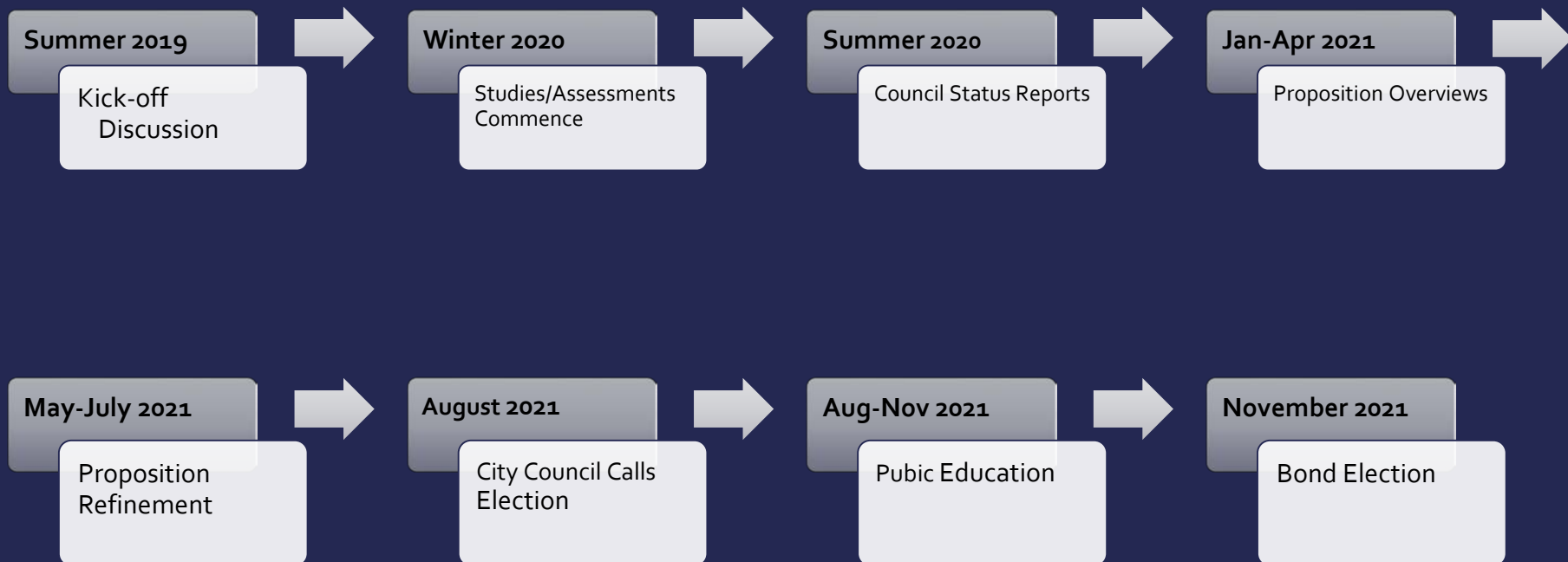
Notes – May uniform election date is the first Saturday in May. November elections are always the first Tuesday after the first Monday in November.

ELECTION SCHEDULE CONSIDERATIONS

	2020		2021		2022		2023	
	May 2	Nov 3	May 1	Nov 2	May 7	Nov 8	May 6	Nov 7
COR (2yr)			City Council	Possible Bond Prgrm			City Council	
RISD (3yr)	Trustees 6, 7		Trustees 1, 2 Possible Bond		Trustees 3, 4, 5		Trustees 6, 7	
PISD (4yr)			Trustees 1, 2, 3, 6				Trustees 4, 5, 7	
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State - Gov/LT Gov/Sen (4yr) Rep (2yr)		Reps		Possible Tx Constitution		Gov, LT Gov, Sen, Reps		Possible Tx Constitution
Federal – Pres (4yr) Sen (6yr), Rep (2yr)		Pres, Sen, Reps				Sen, Reps		

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BOND PROGRAM DEVELOPMENT PROCESS



BOND PROGRAM ASSESSMENTS

Infrastructure	Parks	Special Projects	Facilities
Streets, Alleys, Signs, Markings	Aquatics	Polk / McKinney	City Hall/Library
Sidewalks	Trident Property	Main Street Open Space/Plaza	Service Center
Bridges & Guardrails	Lookout Park	Greenville Ave / Glenville Drive	Eisemann Center Lobby
Screening Walls	Breckenridge Park	Collins / Arapaho Open Space	Galatyn Urban Center
Erosion Study/ Urban Lakes	Tennis Center	Fleet	Animal Shelter

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CIVIC CAMPUS/LIBRARY ASSESSMENT

- Assess the condition of the Library and City Hall buildings, systems
- Update understanding of current space utilization and future needs
- Solicit input from key stakeholders
- Develop alternatives for use of 2015 bond program funds for the Library and City Hall
- Develop a range of options for the buildings and campus for future consideration

CIVIC CAMPUS/LIBRARY ASSESSMENT TEAM

Architexas

- Architectural firm with experience in both private and public projects, with an emphasis on redevelopment projects
- Recent projects include: City of Wylie Municipal Complex, City of Grapevine Rail Station and Harris County Courthouse

Holzman Moss Bottino

- Architectural firm that specializes in the design of cultural, civic and academic buildings with an emphasis on libraries
- Recent projects include: City of Wylie Public Library, Midwestern State University in Wichita Falls renovation and City of Lenexa, Kansas library

CIVIC CAMPUS/LIBRARY ASSESSMENT TIMELINE

Summer 2019	Contract negotiations, compile background information
October 2019	Kick-off meeting, meeting with City staff, research
January 2020	City Council interviews (Jan 13-14), meet with key Library partners
March 2020	Scope alternatives, develop options, produce preliminary cost estimates
April 2020	Presentation and discussion of alternatives and options

NEXT STEPS

- Schedule input sessions
 - City Council - Jan 13-14
- Continue with other assessments
- Further explore/refine bond program debt capacity scenarios with Hilltop Securities
- Schedule additional Council briefing in the Summer of 2020 to provide status reports on studies as well as initial review of capacity estimations



PREPARATION STEPS FOR FUTURE BOND PROGRAM CONSIDERATIONS

City Council Briefing: December 16, 2019





FY 2018-2019 Year End Report

December 16, 2019



City of Richardson
Budget Office



Presentation Overview

- Year End Financials across all operating funds . . .
 - General Fund
 - Water and Sewer Fund
 - Solid Waste Services Fund
 - Golf Fund
 - Hotel/Motel Tax Fund
- Focus is on year end performance of revenues and expenditures against last estimate of revenues and expenditures developed in June 2019. A comparative column is also included in the fund summaries comparing last year actual against this years unaudited actuals.



General Fund



Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$22.5 M	\$22.9 M	\$24.5 M	\$24.5 M	\$2.0 M	\$1.6 M	-
Revenues	\$131.3 M	\$137.9 M	\$138.7 M	\$142.5 M	\$11.2 M	\$4.6 M	\$3.8 M
Expenditures & Transfers	\$129.3 M	\$136.2 M	\$136.4 M	\$134.5 M	\$5.2 M	(\$1.7 M)	(\$1.9 M)
Ending Balance	\$24.5 M	\$24.6 M	\$26.8 M	\$32.5 M	\$8.0 M	\$7.9 M	\$5.7 M
Days of Fund Balance	67.72	66.00	71.70	75.93			

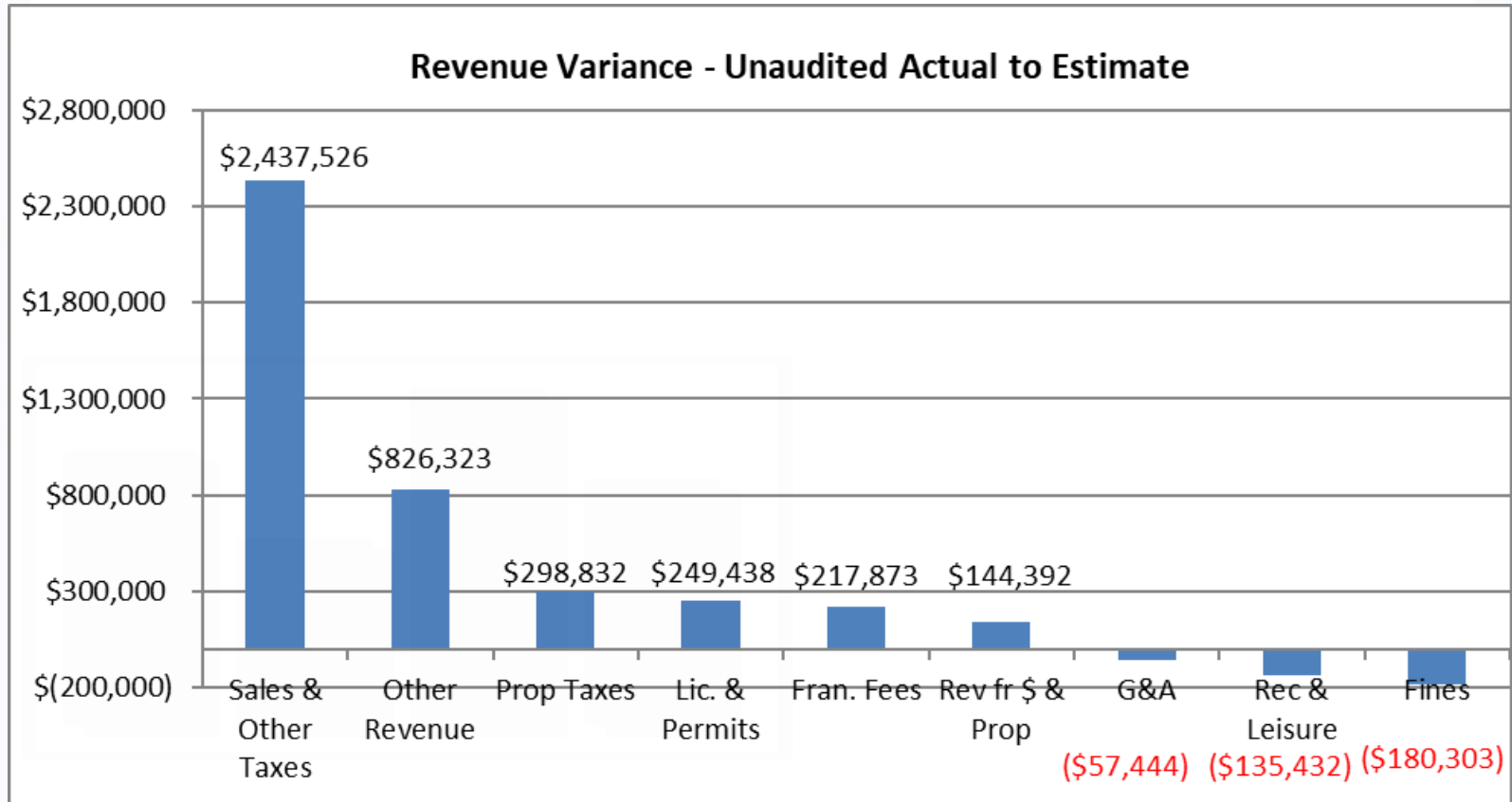


Revenues

	A	B	C	D	D-A	D-B	D-C
Revenue Source	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
General Property Taxes	\$52,352,448	\$57,993,588	\$56,879,384	\$57,178,216	\$4,825,768	(\$815,372)	\$298,832
Franchise Fees	17,187,830	17,383,042	16,892,721	17,110,594	(77,236)	(272,448)	217,873
Sales and Other Business Taxes	37,165,705	37,865,465	39,639,034	42,076,560	4,910,855	4,211,095	2,437,526
License and Permits	2,889,838	2,655,592	2,913,422	3,162,860	273,022	507,268	249,438
Fines and Forfeits	3,191,559	3,090,455	3,581,226	3,400,923	209,364	310,468	(180,303)
Revenue From Money/Property	780,094	776,837	1,091,554	1,235,946	455,852	459,109	144,392
Recreation and Leisure	4,074,854	4,214,900	4,025,953	3,890,521	(184,333)	(324,379)	(135,432)
Other Revenue	5,184,291	5,033,890	4,797,680	5,624,003	439,712	590,113	826,323
General & Administrative	8,513,443	8,872,618	8,868,683	8,811,239	297,796	(61,379)	(57,444)
Total Revenues	\$131,340,062	\$137,886,387	\$138,689,657	\$142,490,862	\$11,150,800	\$4,604,475	\$3,801,205



Revenues



General Property Tax

- General Fund Property Tax came in \$299,000 or 0.5% over year end estimates and -1.4% below original budget.
 - Current Year taxes finished the year \$324,000 over estimate while Prior Year Taxes and Penalties and Interest ended the year (\$25,000) below estimate.



Franchise Fees

- Franchise Fees ended the year \$218,000 over year-end estimate.
 - The majority of the increase, or \$168,000, is the result of higher than anticipated sales of water and sewer services.



Sales Taxes

- Sales and Other Business Taxes finished the year \$2.4 million over the year-end estimate of \$39.7 million.
 - Total collections were \$4.2 million over the original budget.
- Sales Tax increased \$2.4 million from year end estimates ending the year at \$41.4 million, an increase of \$4.2 million from the original budget.
 - Significant audit adjustments totaled \$3.0 million.
- The Mixed Beverage and Bingo tax finished the year \$6,600 over the combined year end estimate of \$651,000.

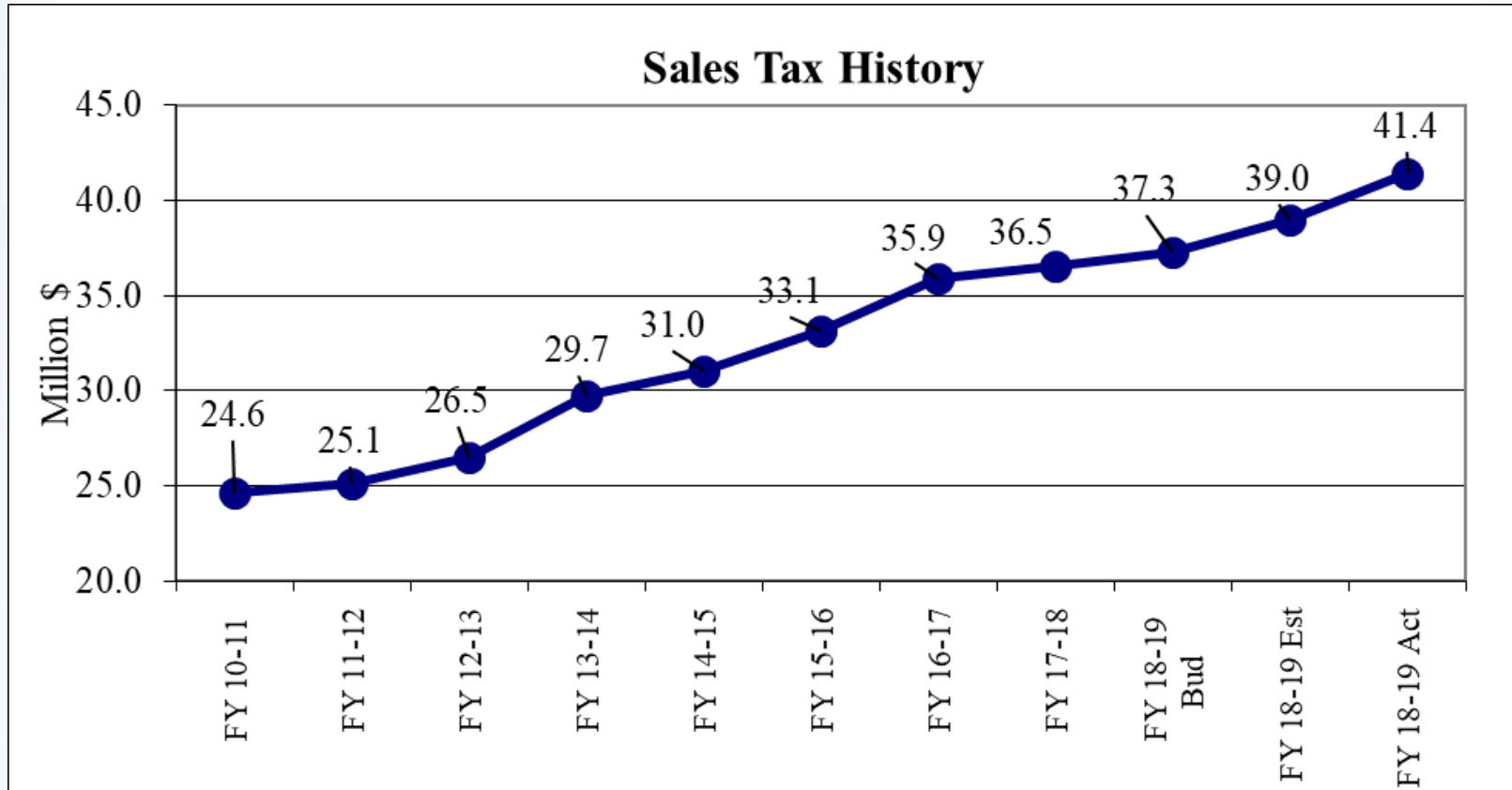


Sales Tax

	FY 2017-2018			FY 2018-2019				
	Significant State Audit			Significant State Audit				
	Base Actual	Adjustments	Actual	Budget	Revised Budget	Base Actual	Adjustments	Actual
NOV	\$3,274,225	\$ -	\$3,274,225	\$3,450,638	\$3,755,661	\$3,584,617	\$ 171,044	\$3,755,661
DEC	2,626,588	(178,436)	2,448,152	2,938,909	3,221,896	3,001,514	220,382	3,221,896
JAN	3,071,214	-	3,071,214	2,598,211	2,722,005	2,722,005	-	2,722,005
FEB	4,095,942	-	4,095,942	4,043,458	4,373,283	3,850,030	523,253	4,373,283
MAR	2,750,523	-	2,750,523	2,848,353	2,867,398	3,396,228	(528,830)	2,867,398
APR	2,487,916	(106,400)	2,381,516	2,568,578	3,126,672	2,569,406	557,266	3,126,672
MAY	3,514,358	302,293	3,816,651	3,594,983	3,554,607	3,554,607		3,554,607
JUN	2,494,919	169,959	2,664,878	2,739,514	3,183,986	2,781,398	402,588	3,183,986
JUL	2,638,612	172,607	2,811,219	2,831,208	2,952,655	2,731,801	220,854	2,952,655
AUG	3,587,317	-	3,587,317	3,545,764	3,659,063	3,809,223	258,450	4,067,673
SEP	2,947,765	179,398	3,127,163	3,006,381	3,006,720	3,428,036	477,403	3,905,439
OCT	2,520,589	-	2,520,589	3,084,507	2,571,001	3,017,350	677,220	3,694,570
Cumulative	36,009,968	539,421	36,549,389	37,250,506	38,994,947	38,446,215	2,979,630	41,425,845



Sales Tax History



Note: These figures represent Sales Tax receipts alone. They do not include Other Business Taxes.



Other Revenue Category

- The category increased \$826,000 over year-end estimate of \$4.8 million.
 - \$230,000 of the increase came from the School Resource Officer reimbursement from the Richardson Independent School District. In addition to 2 new Resource Officers, the District now reimburses half of the assigned officers salaries and benefits for a full year
 - Ambulance Fees increase \$649,000 due to a \$600,000 payment from the Texas Department of Health and Human Services; basically a “true-up” of the Medicaid program.
 - “Governmental ambulance providers may receive a supplemental payment if the governmental ambulance provider's allowable costs exceed the fee-for-service revenues received during the same period...”



Remaining Revenues

- The five remaining revenue categories, which combine for a total \$20.5 million in revenue increased \$21,000 from year end estimates.



Expenditures

Expenditure Category	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Personal Services	\$90,778,151	\$95,615,469	\$ 94,288,626	\$93,277,159	\$2,499,008	(\$2,338,310)	(\$1,011,467)
Professional Services	9,025,176	10,190,708	10,310,266	9,669,927	644,751	(520,781)	(640,339)
Maintenance	3,495,354	4,919,770	4,803,312	4,145,373	650,019	(774,397)	(657,939)
Contracts	7,815,655	8,293,405	8,725,166	8,320,093	504,438	26,688	(405,073)
Supplies	9,286,069	9,167,011	10,029,522	9,024,865	(261,204)	(142,146)	(1,004,657)
Capital	146,248	-	49,669	77,834	(68,414)	77,834	28,165
Street Rehabilitation	3,544,504	3,840,383	3,840,383	3,840,383	295,879	-	-
Street Supplement	650,000	-	-	-	(650,000)	-	-
Alley Rehabilitation	708,901	1,536,153	1,536,153	1,536,153	827,252	-	-
Parks Maintenance	-	768,077	768,077	768,077	768,077	-	-
Special Projects	2,700,000	-	-	2,000,000	(700,000)	2,000,000	2,000,000
Economic Development	1,134,241	1,228,923	1,228,923	1,228,923	94,682	-	-
Transfer Out - Golf Fund	-	-	230,000	-	-	-	(230,000)
Equipment Replacement Fund	-	600,000	600,000	600,000	600,000	-	-
Total Transfers & Exp	\$129,284,299	\$136,159,899	\$136,410,097	\$134,488,787	\$5,204,488	(\$1,671,112)	(\$1,921,310)



Expenditures

- Total Expenditures, **excluding transfers**, finished the year (\$3.7 million), or -2.9% below year-end estimate and original budget.
- Personal Services ended the year (\$1.0 million), or -1.1% below year end estimate due to personnel savings across many departments.



Expenditures

- Professional Services ended with (\$640,000), or-6.2% savings under the estimate of \$10.3 million.
 - \$208,000 of the savings has been encumbered at year end for delivery or completion of the work in FY19-20
 - \$144,000 in savings was for contract building inspection services that were not needed this year as planned projects either did not develop or completed early.
 - The remaining \$288,000 is minor savings across many departments



Expenditures

- The Maintenance category came in (\$658,000), or -13.7% below the year end estimate of \$4.8 million.
 - The majority of this savings has either been encumbered or reserved in fund balance for delivery or completion of the work in FY19-20.
- Contracts came in (\$405,000) below its estimated position of \$8.7 million.
- Supplies finished the year with (\$1.0 million) in savings from an estimated position of \$10.0 million.
 - Mild temperatures and a renegotiated contract for electrical service provided \$380,000 in savings.
 - The mild Winter accounted for \$54,000 in Natural Gas savings



Expenditures

- Supplies (continued)...
 - The remaining savings represents minor savings across the General Fund departments.
- Capital expenses of \$78,000 provided for replacement Police vehicles that were damaged during the year. The majority of these expenditures are offset by insurance reimbursements.
- Transfers
 - Street and Alley Rehabilitation, Parks Maintenance, Economic Development, and the Equipment Replacement Fund transfers remain as budgeted.
 - The expected \$230,000 transfer to assist the Golf Fund will not be required .



Expenditures

- Transfers (continued)...
 - Due to the previously discussed revenue and expenditure performance, \$2.0 million will be set aside for special projects. Some of these projects were originally funded and intended for completion this year, but were delayed until FY19-20.
 - Sidewalk Program Supplement = \$750,000
 - Building Security upgrades = \$250,000
 - Facility Improvements = \$615,000 (funded in FY18-19)
 - Memorial Park Renovation Supplement = \$238,000
 - Median Landscape Improvements = \$100,000
 - A briefing on the project specifics will follow at a later date



Expenditures

- In light of the October 20th tornado in southeast Richardson and, with better than expected revenue and expenditure performance, the City will reserve \$4.0 million of fund balance.
 - The funds will be used for disaster relief expenses that are not reimbursed through FEMA. If all or a portion of these funds are not required for such expense, they will remain in fund balance and assist the City in building days of fund balance.
- Fund balance will increase 4.23 days over year-end estimate ending the year at 75.93 days in fund balance. This is an increase of 9.93 days from original budget, and 8.21 days from FY17-18.



Water and Sewer Fund



Fund Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$16.8 M	\$17.7 M	\$20.2 M	\$20.2 M	\$3.4 M	\$2.5 M	-
Revenues	\$79.2 M	\$81.8 M	\$77.7 M	\$81.2 M	\$2.0 M	(\$0.6 M)	\$3.5 M
Expenditures & Transfers	\$75.8 M	\$81.4 M	\$82.2 M	\$80.7 M	\$4.9 M	(\$0.7 M)	(\$1.5 M)
Ending Balance	\$20.2 M	\$18.1 M	\$15.6 M	\$20.6 M	\$0.4 M	\$2.5 M	\$5.0 M
Days of Fund Balance	88.34	81.08	69.36	91.1			



Revenues

Revenue Source	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Water Sales & Charges	\$ 47,884,224	\$ 50,315,801	\$ 44,921,121	\$ 47,599,008	\$ (285,216)	\$ (2,716,793)	\$ 2,677,887
Sewer Sales & Charges	29,477,212	29,758,828	30,967,898	31,652,199	2,174,987	1,893,371	684,301
Late Charges	935,147	920,825	875,893	883,837	(51,310)	(36,988)	7,944
Interest Earnings	256,780	154,062	273,951	247,815	(8,965)	93,753	(26,136)
Service Fees - Others	61,011	71,585	63,907	62,105	1,094	(9,480)	(1,802)
Installation Charges	77,550	83,730	33,967	72,355	(5,195)	(11,375)	38,388
Miscellaneous	493,723	478,475	569,938	655,088	161,365	176,613	85,150
Total Revenues	\$79,185,647	\$81,783,306	\$77,706,675	\$81,172,407	\$1,986,760	(\$610,899)	\$3,465,732



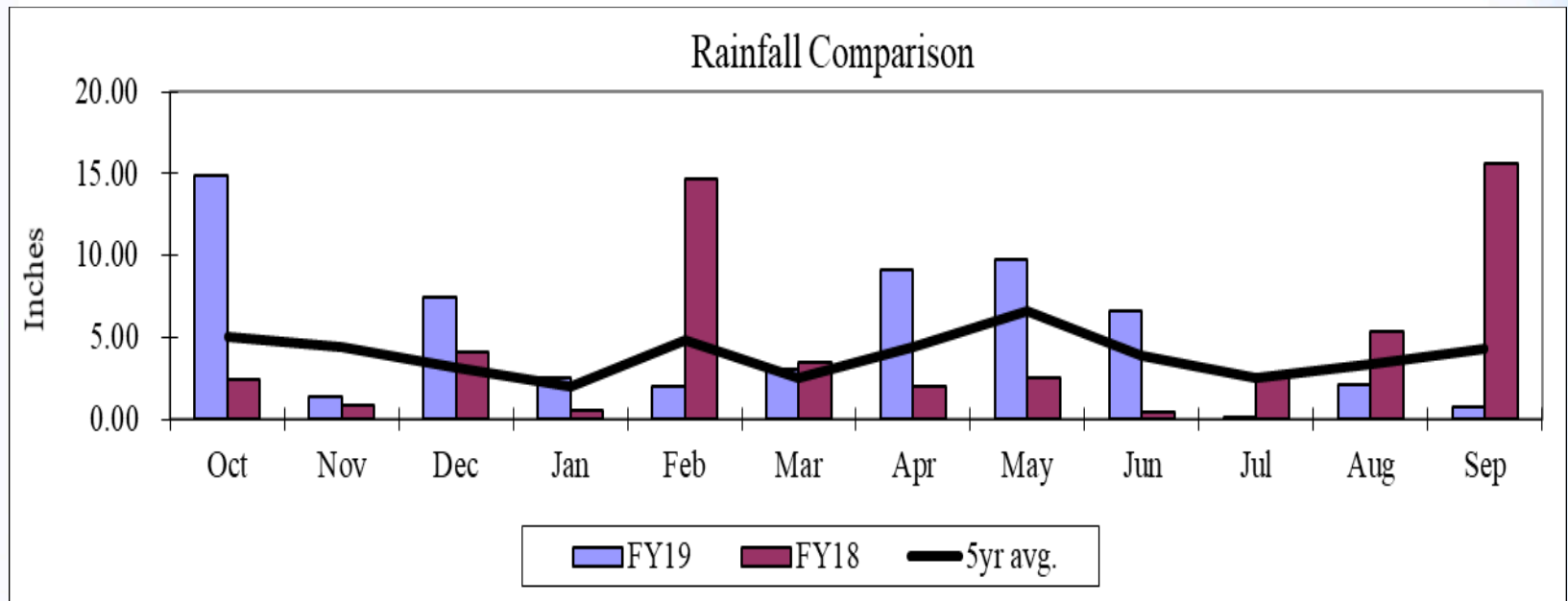
Revenues

- Total revenues of \$81.2 million are \$3.5 million over year-end estimates.
- Water Sales are \$2.7 million over year-end estimates.
- Sewer Sales finished the year \$684,000 over the year end estimate of \$31.0 million.
- Remaining revenue sources of \$1.9 million finished \$104,000 over estimate.



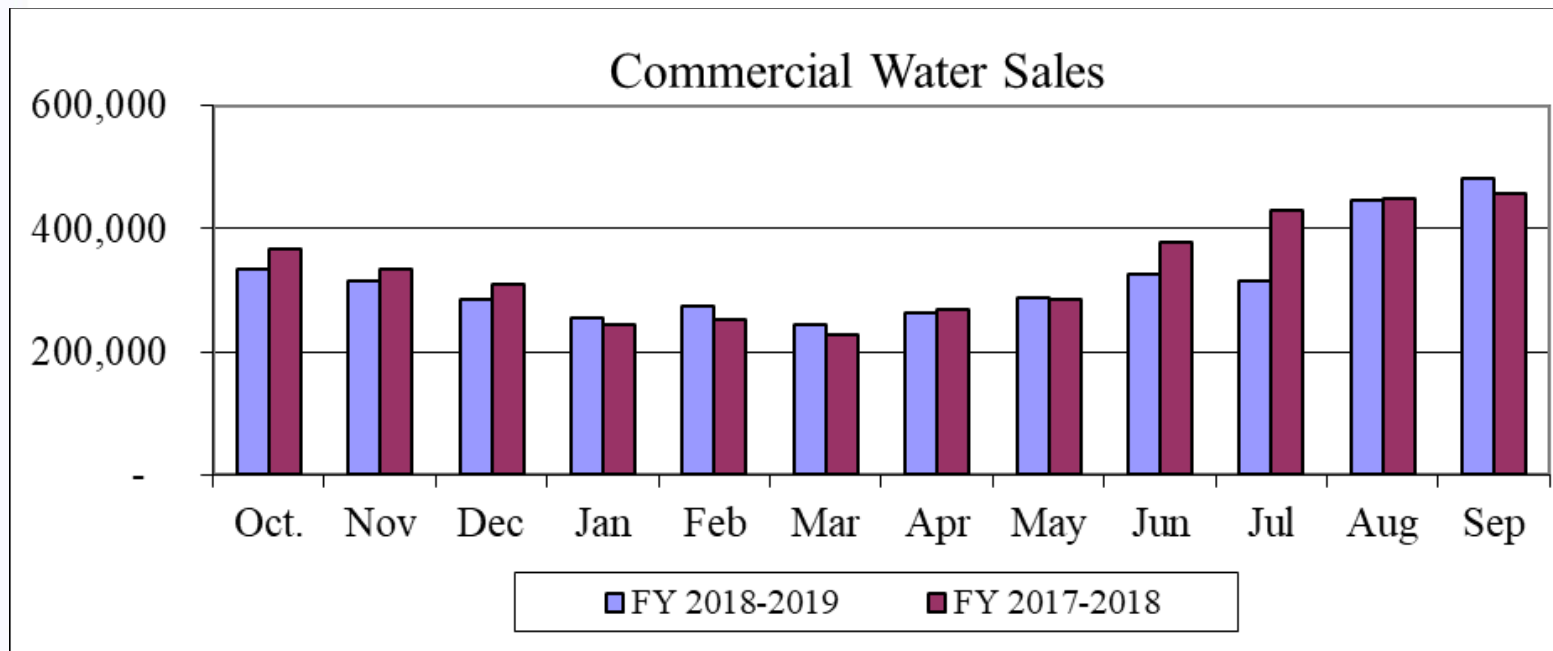
Rainfall

- The City received 59.7" of rain in FY 2018-19, compared to the 54.7" in the previous year and the five-year average of 46.9".

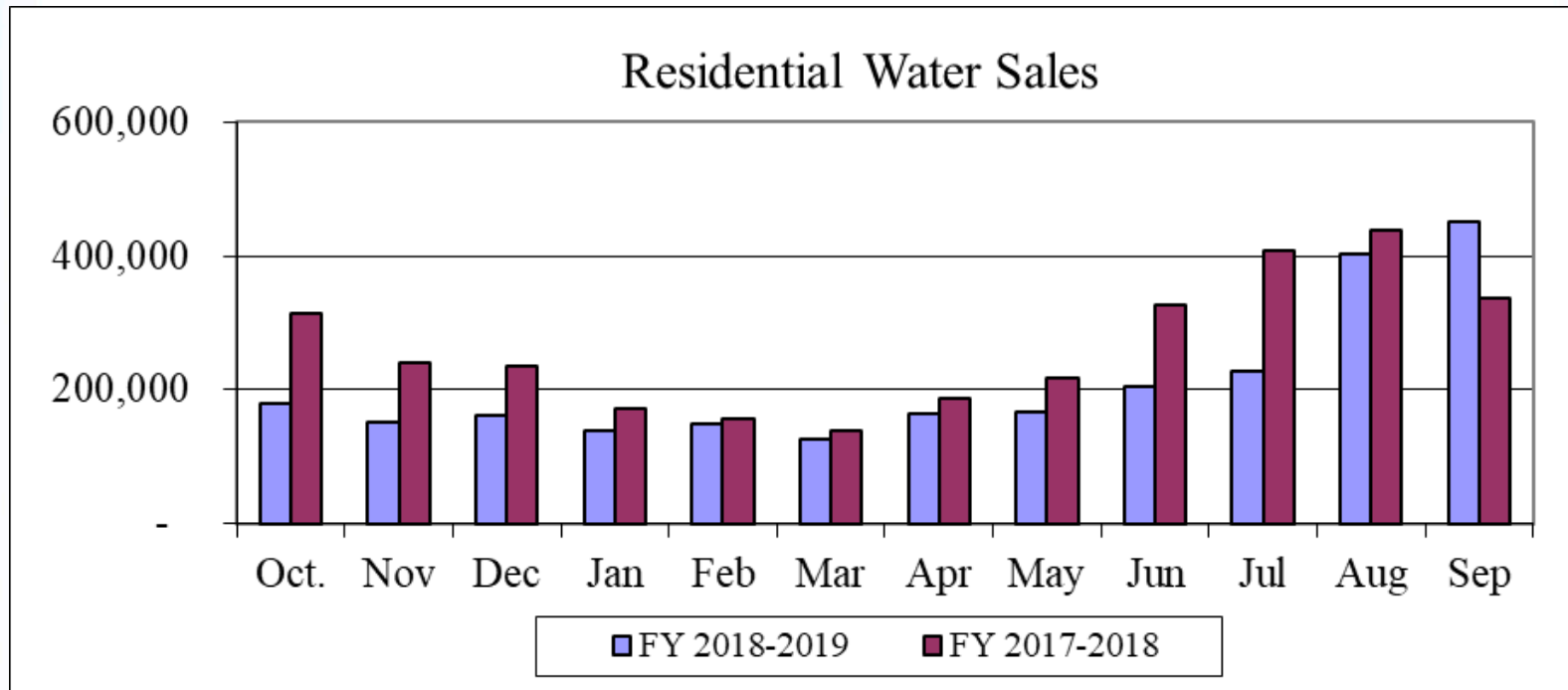


Revenues

- The following charts indicate Commercial and Residential Water Sales compared to last year.



Revenues



Total Expenditures & Transfers

Expenditure Category	A	B	C	D	D-A	D-B	D-C
	ACTUAL	BUDGET	ESTIMATED	UNAUDITED	VARIANCE	VARIANCE	VARIANCE
	2017-18	2018-19	2018-19	ACTUAL	ACTUAL TO	ACTUAL TO	ACTUAL TO
				2018-19	ACTUAL	BUDGET	ESTIMATED
Personal Services	\$6,170,590	\$7,100,870	\$6,726,456	\$6,248,421	\$77,831	(\$852,449)	(\$478,035)
Professional Services	1,763,171	4,197,115	4,135,353	3,754,148	1,990,977	(442,967)	(381,205)
Maintenance	47,786,247	52,829,280	53,348,865	51,957,078	4,170,831	(872,202)	(1,391,787)
Contracts	963,310	1,009,534	1,015,944	1,142,167	178,857	132,633	126,223
Supplies	3,204,340	1,089,117	2,050,460	1,920,555	(1,283,785)	831,438	(129,905)
Capital	490,945	313,000	314,715	279,291	(211,654)	(33,709)	(35,424)
G & A	4,095,881	4,258,082	4,258,082	4,258,082	162,201	-	-
Franchise Fee	3,868,070	4,033,777	3,794,451	3,843,276	(24,794)	(190,501)	48,825
BABIC	466,666	466,666	466,666	466,666	-	-	-
Debt Service	5,529,000	6,133,000	6,133,000	6,133,000	604,000	-	-
Special Projects	1,500,000	-	-	750,000	(750,000)	750,000	750,000
Total Transfers & Exp.	\$75,838,220	\$81,430,441	\$82,243,992	\$80,752,684	\$4,914,464	(\$677,757)	(\$1,491,308)



Total Expenditures & Transfers

- Total expenditures, excluding transfers, ended the year (\$2.3 million) below year end estimates.
- Personal Services ended the year (\$478,000), below year end estimate due to personnel savings across many departments.
- Professional Services recognized savings of (\$381,000) in current year expenditures. The majority of these funds have been encumbered for expense in FY19-20 as those services are completed.



Total Expenditures & Transfers

- The Maintenance Category, which includes among other items, the cost of wholesale water and sewer treatment services, came in (\$1.4 million) under estimates.
 - Wholesale water costs of \$30.8 million include a rebate of (\$1.4 million) based on \$0.42 per 1,000 gallons of unused water.
 - Due to the revised rate methodology the District implemented last year, this rebate was not budgeted as in years past.
 - Sewer treatment costs of \$19.3 million are \$348,000 higher than year-end estimates.

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
NTMWD Water	\$ 29,720,231	\$ 32,176,388	\$ 32,176,388	\$30,820,711	\$1,100,480	(\$1,355,677)	(\$1,355,677)
NTMWD Regional Sewer	6,877,921	7,847,847	7,847,847	8,143,330	1,265,409	295,483	295,483
NTMWD Upper East Fork	3,747,437	4,346,234	4,346,234	3,980,836	233,399	(365,398)	(365,398)
Dallas Sewer	2,726,775	3,472,540	3,575,125	4,007,143	1,280,368	534,603	432,018
Garland Sewer	2,991,908	3,156,115	3,156,115	3,141,962	150,054	(14,153)	(14,153)
Tot Water & Sewer	\$46,064,271	\$50,999,124	\$51,101,709	\$50,093,982	\$4,029,711	(\$905,142)	(\$1,007,727)



Total Expenditures & Transfers

- The remaining categories combine for an additional (\$10,000) savings from the estimated budget of \$18.0 million.
- With better than expected revenue and expenditure performance, \$750,000 will be transferred to a capital fund for reinvestment in the funds infrastructure.
- The fund finishes the year with 91.0 days of fund balance, 1.0 days over the adopted financial policy of 90 days.



Solid Waste Services Fund



Fund Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$4.0 M	\$4.1 M	\$4.1 M	\$4.1 M	\$0.1 M	-	-
Revenues	\$14.9 M	\$14.9 M	\$15.1 M	\$15.0M	\$0.1 M	\$0.1 M	(\$0.1 M)
Expenditures & Transfers	\$14.8 M	\$15.0 M	\$15.3 M	\$15.3 M	\$0.5 M	\$0.3 M	-
Ending Balance	\$4.1 M	\$4.0M	\$4.0 M	\$3.8 M	(\$0.3 M)	(\$0.2 M)	(\$0.2M)
Days of Fund Balance	101.35	98.15	94.06	91.61			



Revenues

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Residential Collections	\$6,071,741	\$6,132,913	\$6,084,672	\$6,064,687	(\$7,054)	(\$68,226)	(\$19,985)
Commercial Collections	7,956,926	8,057,656	8,057,010	8,071,707	114,781	14,051	14,697
Rate Stabilization	-	-	250,000	-	-	-	(250,000)
BABIC Program	466,666	466,666	466,666	466,666	-	-	-
Other Revenue	369,713	245,083	177,122	327,146	(42,567)	82,063	150,024
Interest Income	37,193	31,342	51,804	55,530	18,337	24,188	3,726
Total Revenues	\$14,902,239	\$14,933,660	\$15,087,274	\$14,985,736	\$83,497	\$52,076	(\$101,538)



Revenues

- Total revenues finished the year (\$102,000) below the year-end estimate of \$15.1 million.
- Residential revenues were (\$20,000), or -0.3% below the estimated \$6.1 million year-end position.
- Commercial Collections finished the year \$15,000 over the estimate of \$8.1 million.
- The \$250,000 Rate Stabilization transfer estimated at mid-year will not be necessary.
- The category Other Revenue, increased \$150,000 and includes \$98,000 of insurance reimbursements.
- Remaining revenues of \$522,000 were \$3,700 over estimates.



Total Expenditures & Transfers

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Personal Services	\$4,986,464	\$5,161,682	\$5,216,754	\$5,116,060	\$129,596	(\$45,622)	(\$100,694)
Professional Services	443,086	323,939	323,640	354,475	(88,611)	30,536	30,835
Maintenance	3,967,715	4,329,500	4,507,944	4,168,849	201,134	(160,651)	(339,095)
Contracts	464,485	465,438	515,807	636,515	172,031	171,077	120,708
Supplies	227,442	332,836	298,471	235,112	7,670	(97,724)	(63,359)
Capital	-	-	-	-	-	-	-
G & A Transfer	2,227,640	2,277,784	2,277,784	2,227,640	-	(50,144)	(50,144)
Franchise Fee	701,433	709,528	707,084	706,820	5,387	(2,708)	(264)
Special Projects	1,408,000	1,426,000	1,426,000	1,426,000	18,000	-	-
Debt Service	400,000	-	-	400,000	-	400,000	400,000
Total Exp and Transfers	\$14,826,265	\$15,026,707	\$15,273,484	\$15,271,471	\$445,206	\$244,764	(\$2,013)



Total Expenditures & Transfers

- Total Expenditures and Transfers, ended the year (\$2,000) below the estimate of \$15.3 million.
- The Maintenance category recognized savings of (\$339,000) ending the year at \$4.2 million.
 - Actual disposal costs of \$36.68 per ton were (\$1.57) lower than original NTMWD estimates. In addition, the City's total tonnage of 104,405 amounted to 15.8% of the total for the 5 member cities, compared to the 15.4% used in the original budget.



Total Expenditures & Transfers

- With combined expenses of \$10.7 million, all other expenditure categories finished the year (\$63,000) below year-end estimates.
- With better than expected revenue and expenditure performance, \$400,000 will be set aside for disaster relief expenses that are not reimbursed through FEMA. If all or a portion of these funds are not required for such expense, they will be used for capital equipment replacement.
- Solid Waste will end the year with 91.61 days in fund balance, or 1.61 days in excess of the Council approved policy of “90 Days”.



Golf Fund



Fund Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$0.2 M	\$0.1 M	\$0.2 M	\$0.2 M	-	\$0.1 M	-
Revenues	\$2.2 M	\$2.4 M	\$2.3 M	\$2.3 M	\$0.1 M	(\$0.1 M)	-
Expenditures & Transfer	\$2.2 M	\$2.3 M	\$2.3 M	\$2.2 M	-	(\$0.1 M)	(\$0.1 M)
Ending Balance	\$0.2 M	\$0.2 M	\$0.2 M	\$0.2 M	-	-	-
Days of Fund Balance	27.08	30.05	31.13	36.78			



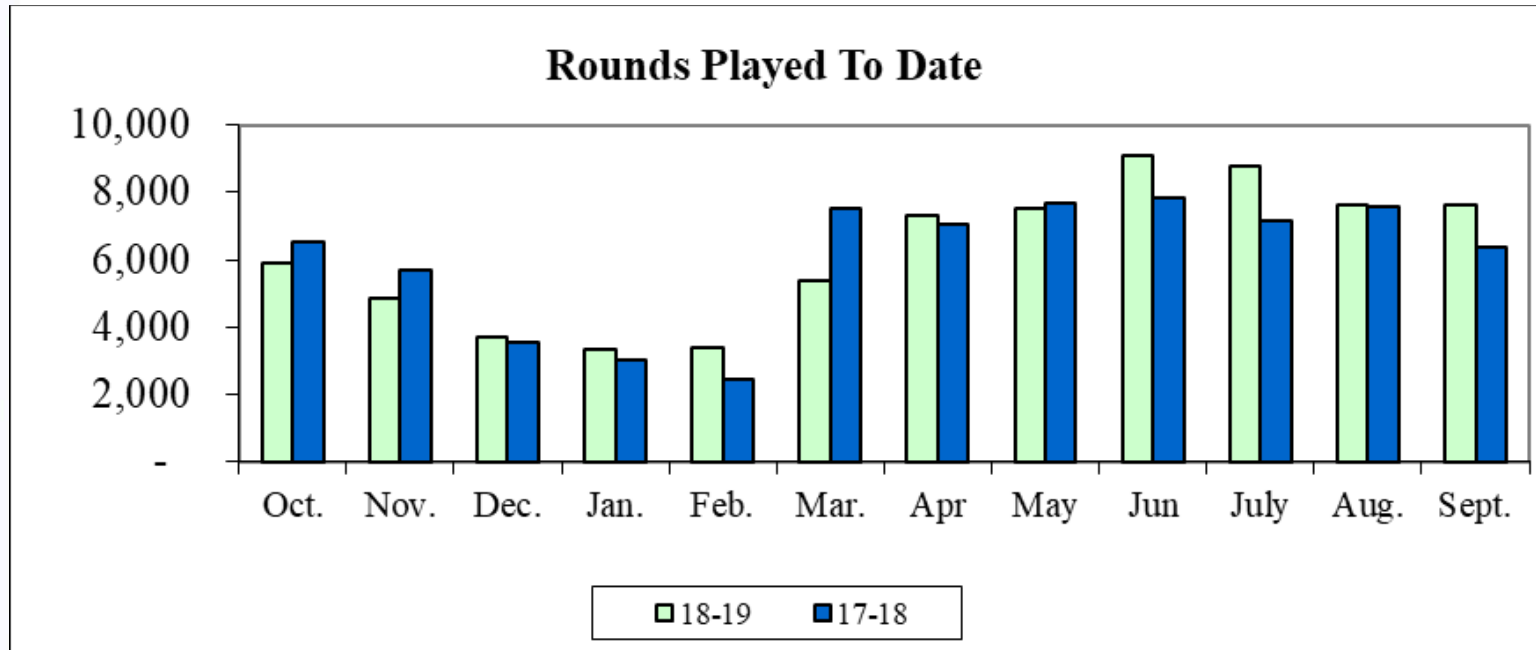
Revenues

	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Green Fees	\$1,448,730	\$1,619,400	\$1,372,389	\$1,478,148	\$29,418	(\$141,252)	\$105,759
Cart Fees	610,954	627,000	569,447	625,626	14,672	(1,374)	56,179
Restaurant	38,082	38,803	35,595	38,394	312	(409)	2,799
Merchandise Sales	13,756	14,239	15,947	14,702	946	463	(1,245)
Driving Range	40,023	39,756	45,036	46,634	6,611	6,878	1,598
Lessons	9,871	9,200	14,909	16,916	7,045	7,716	2,007
Miscellaneous	32,305	11,220	24,053	29,023	(3,282)	17,803	4,970
Transfer In - General Fund	-	-	230,000	-	-	-	(230,000)
Interest Earnings	2,162	1,959	1,139	2,323	161	364	1,184
Total Expenditures and Transfers	\$2,195,883	\$2,361,577	\$2,308,515	\$2,251,766	\$55,883	(\$109,811)	(\$56,749)



Revenues

- Rounds played of 74,577 are 2,126 over the 72,451 played in 2017-2018.



Revenues

- Revenue from green fees finished the year \$106,000 over year-end estimates of \$1.4 million.
- Cart Fees increased \$56,000 from the \$569,000 year end estimate.
- The transfer of \$230,000 from the General Fund discussed at retreat will not be required.
- Remaining revenues totaling \$148,000 are \$11,000 over estimates.



Total Expenditures & Transfers

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Personal Services	\$1,154,359	\$1,196,713	\$1,167,581	\$1,143,050	(\$11,309)	(\$53,663)	(\$24,531)
Professional Services	243,279	236,545	237,016	237,667	(5,612)	1,122	651
Maintenance	221,817	239,688	239,688	234,654	12,837	(5,034)	(5,034)
Contracts	128,646	148,191	143,101	127,549	(1,097)	(20,642)	(15,552)
Supplies	379,678	392,275	390,275	350,954	(28,724)	(41,321)	(39,321)
Capital	-	-	-	-	-	-	-
G & A	99,206	101,686	101,686	101,686	2,480	-	-
Total Expenditures and Transfers	\$2,226,985	\$2,315,098	\$2,279,347	\$2,195,560	(\$31,425)	(\$119,538)	(\$83,787)



Expenditures

- Total Expenditures finished the year (\$84,000) below the year-end estimate of \$2.3 million.
- The fund will end the year with 36.78 days in fund balance, in compliance with the adopted financial policy of “30 building to 60 days”.



Hotel Motel Tax Fund



Fund Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$2.8 M	\$2.8 M	\$3.2 M	\$3.2 M	\$0.4 M	\$0.4 M	-
Revenues	\$6.4 M	\$7.1 M	\$6.4 M	\$6.6 M	\$0.2 M	(\$0.5 M)	\$0.2 M
Expenditures	\$6.0 M	\$6.7 M	\$7.1 M	\$6.7 M	\$0.7 M	-	(\$0.4 M)
Ending Balance	\$3.2 M	\$3.2 M	\$2.5 M	\$3.1 M	(\$0.1 M)	(\$0.1 M)	\$0.6 M



Revenues

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Tax Revenues	\$4,244,671	\$4,314,151	\$4,081,766	\$ 4,244,866	195	(69,284)	163,100
Parking Fees	215,314	230,562	230,830	239,005	23,691	8,443	8,175
Eisemann Center	1,923,530	2,467,233	2,004,446	2,019,781	96,251	(447,452)	15,335
Interest Income	46,645	42,806	69,028	79,054	32,409	36,248	10,026
Total Revenues	\$6,430,160	\$7,054,752	\$6,386,070	\$6,582,706	\$152,546	(\$472,045)	\$196,636



Revenues

- Total revenues finished the year \$197,000 over year-end estimates.
- Hotel occupancy taxes ended the year \$163,000 over the estimate \$4.1 M.
- Eisemann Center revenues and Parking Fees finished the year \$24,000 over mid-year estimates of \$2.2 million.



Total Expenditures & Transfers

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	UNAUDITED ACTUAL 2018-19	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Operating Expenditures	\$4,601,372	\$5,160,139	\$5,038,159	\$4,766,322	\$164,950	(\$393,817)	(\$271,837)
Capital Renewal Expenditures	353,335	305,000	854,274	787,557	\$434,222	\$482,557	(\$66,717)
Other Uses	472,522	456,460	457,740	519,531	47,009	63,071	61,791
Transfer To General Fund - CVB	254,946	381,205	377,270	317,826	62,880	(63,379)	(59,444)
G & A	350,000	350,000	350,000	350,000	-	-	-
Total Expenditures and Transfer	\$6,032,175	\$6,652,804	\$7,077,443	\$6,741,237	\$709,062	\$88,433	(\$336,206)



Total Expenditures & Transfers

- Total Expenditures and Transfers are (\$336,000) below year-end estimate.
- Eisemann Center operating expenditures finished the year (\$219,000) below the year-end estimates.
 - Eisemann Operations contributing (\$143,000) of that savings.
 - Eisemann Presents an additional (\$76,000) in cost containment.
- The Parking Garage finished (\$53,000) under year-end estimates.



Total Expenditures & Transfers

- Capital Renewal Expenditures shows current year savings of (\$67,000) from a year-end estimate of \$854,000.
- Convention and Visitors Bureau transfer was reduced to match actual expenditures of in the General Fund.

