

City Council Work Session Handouts

November 28, 2011

- I. Public Hearing Review on Drainage Utility System
- II. Public Hearing Review on adopting a Drainage Utility Fee
- III. Consent Agenda Review on increasing Rental Registration Fee
- IV. Review of FY 10-11 Year End Financial Report
 - a. Year End Report Fund Summary Packet
- V. Review of Cultural Arts Master Plan Input Process
- VI. Review Galatyn Parkway Overpass Extension Project

Storm Water/Drainage Utility: Public Hearing Background



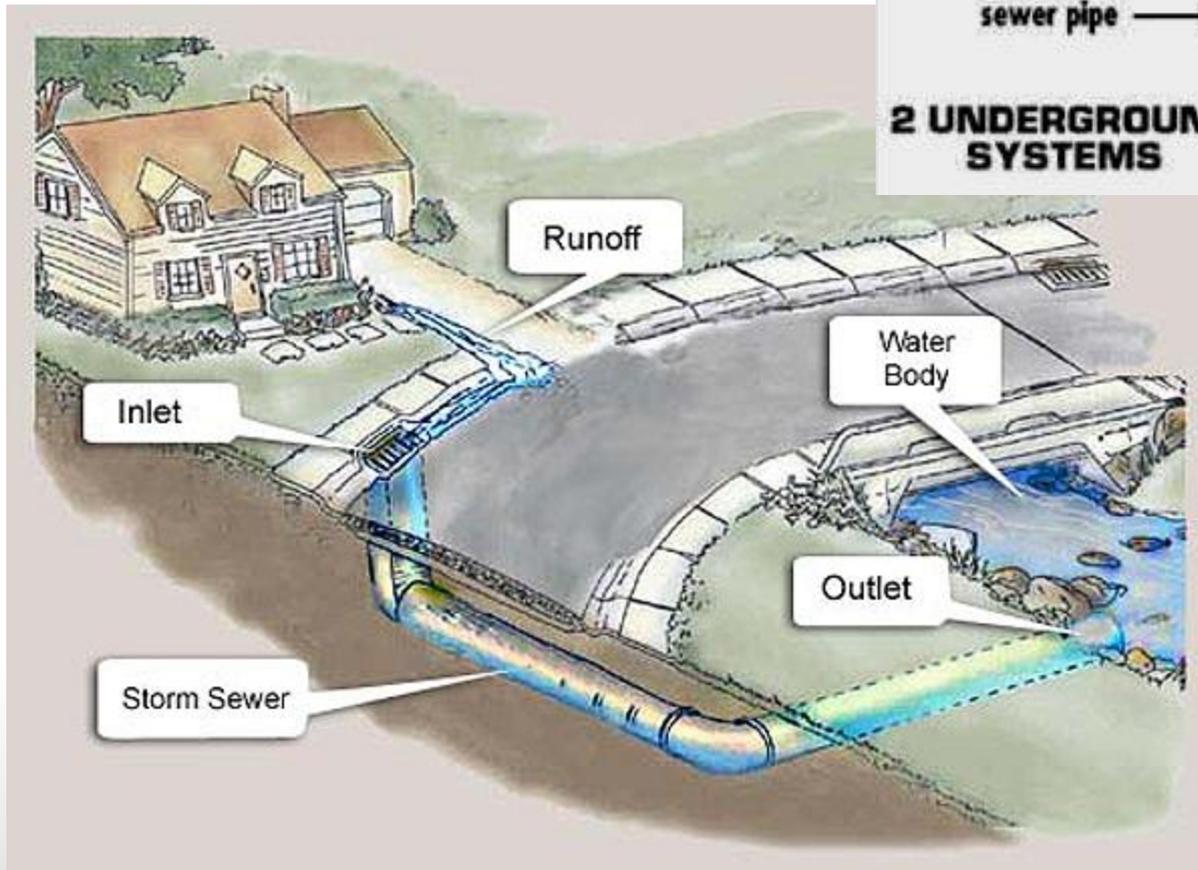
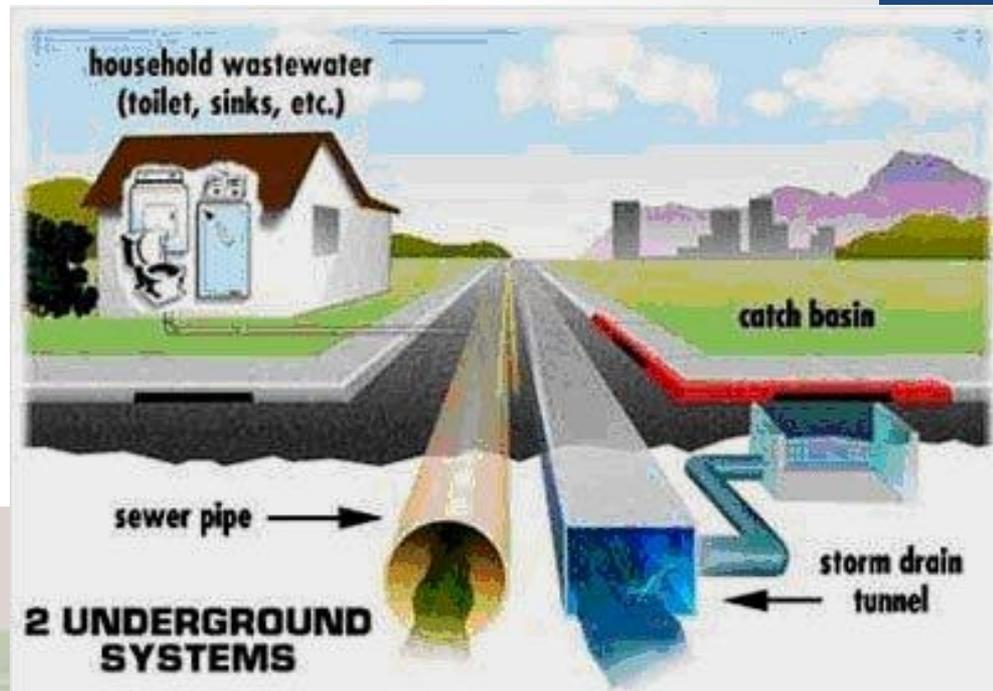
City of Richardson, Texas
City Council Work Session
November 28, 2011



Introduction

- Tonight has been posted for a **public hearing** as the City Council considers the adoption of a Storm Water Drainage Utility and related Rate structure for properties in Richardson.
- This hearing follows considerable review since 2008 on the development of a drainage utility for Richardson, involving periodic work sessions, news articles, web information, and notices.
- This utility system approach responds to ongoing maintenance and improvement obligations of the City's 12 drainage basins and imposed requirements of the U.S.-E.P.A. on cities
- Preparation of this Drainage Utility has been developed with direction from Texas Local Government Code 552 – Texas Municipal Drainage Utility System Act.
- Supplemental engineering services has been provided by Freese & Nichols Engineers – a recognized consulting service in this field.

Storm Water/Drainage System



- A mixed open and closed system of collection ways to transmit storm water to creeks / rivers / lakes / gulf/ocean.
- Not the wastewater sewer system.

Terms and Features



Inlet

Outfall Structure

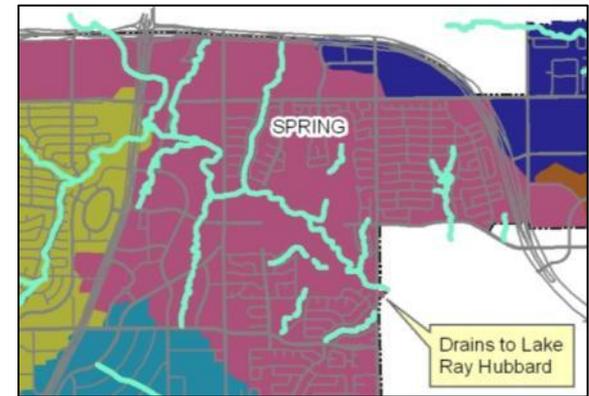


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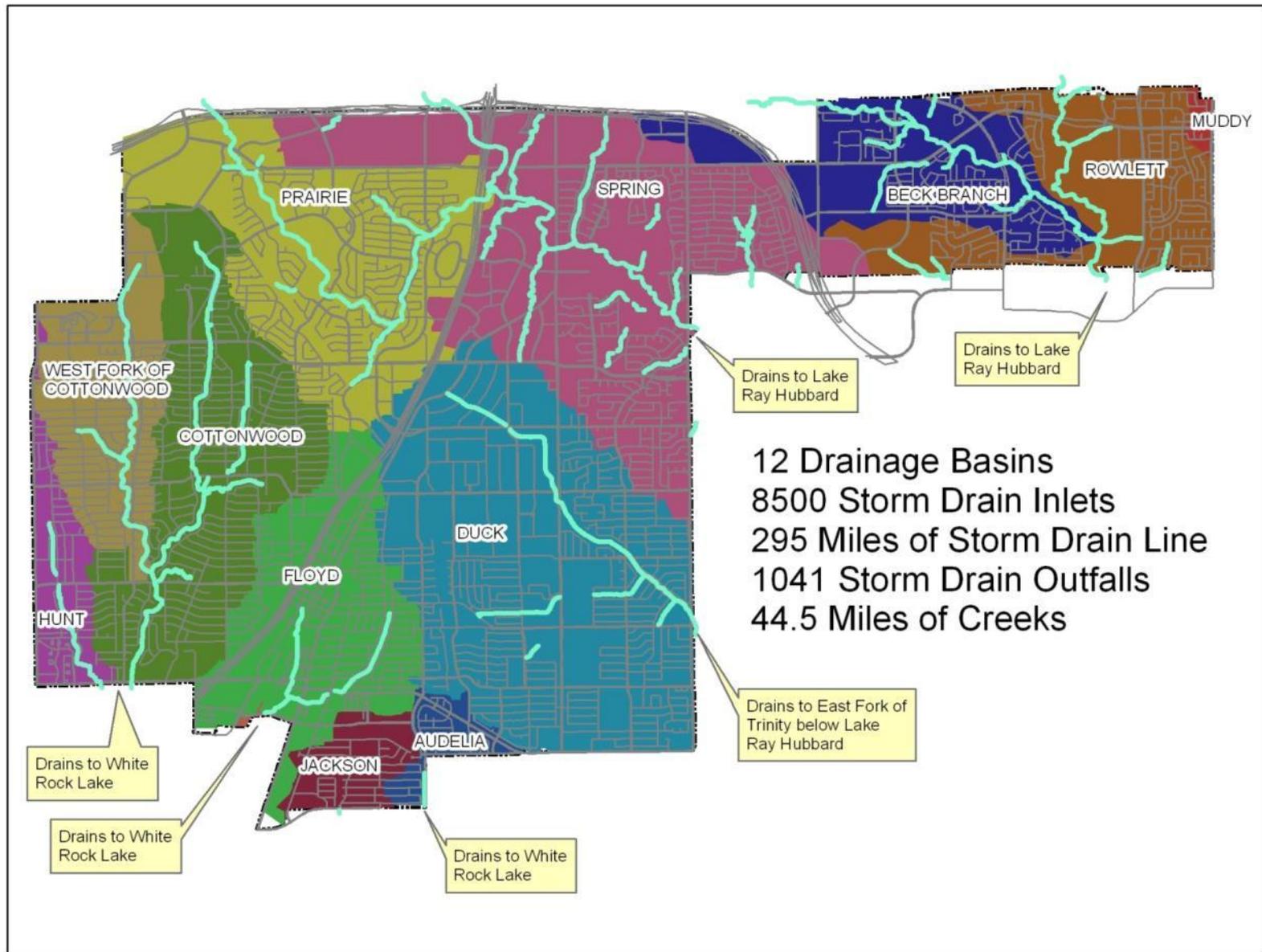


Box Culvert

Watershed/Basin

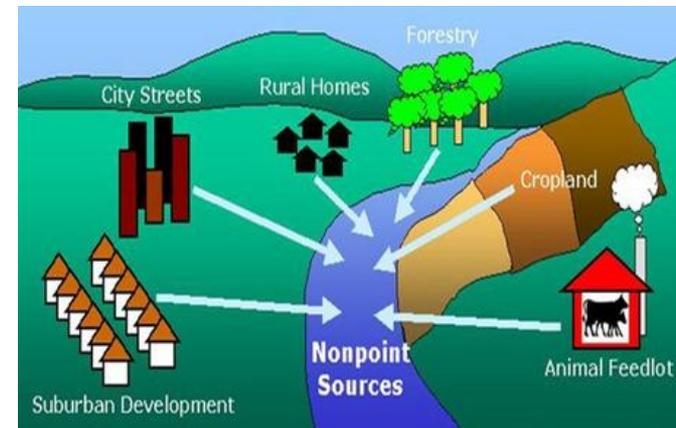
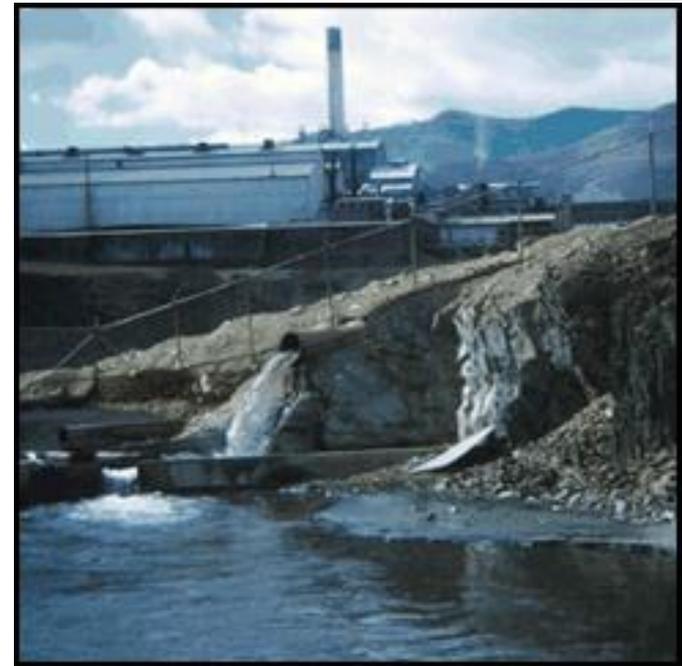


Richardson's Drainage Infrastructure

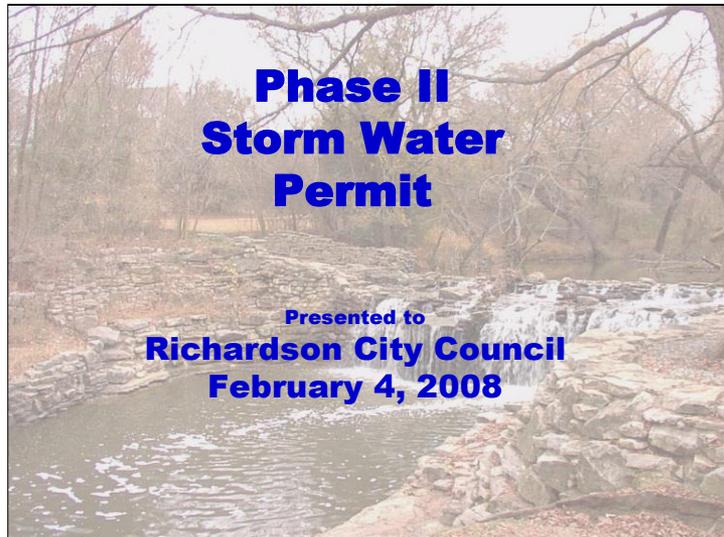


Background

- Storm water management practices have evolved since the early 1970's and continuously challenge local governments throughout the United States to **minimize pollution and other impacts to our lakes and streams.**
- For many years, the mandates focused on **“point”** sources (ie. key locations of private or public discharges.) Sewer treatment plants were a DFW-area focus.
- More recent attention has now moved to the wider **“non-point”** sources, focusing on general urban runoff into drainage systems.



Recap: *Regulatory Obligations*



- In Feb. 2008, the City Council was briefed on the City of Richardson's (a Phase II city) requirements & deadlines under the Texas Pollution Discharge Elimination System (TPDES) regulations.
- Key obligations included: pollution prevention, erosion management, public information, construction site mgt. etc.

Texas Pollution Discharge Elimination System (TPDES)



- State of Texas (TCEQ) component of National EPA Mandate
- Phased Permitting by Population Size (>100,000)
- **Initial Richardson Compliance Period: 2007-2008**
 - 5 Year Phased Program (Aug. 13, 2007)
 - Permitted Until 2012-2013
- ***Future Re-permitting/Renewal Period in 2012-2013***
 - *Renewal by Aug.13, 2012*
 - *Draft Requirements Now being Issued*
 - *Stronger/Added Requirements*
 - *Several Municipal “Housekeeping” Requirements Proposed*



TEXAS COMMISSION
ON ENVIRONMENTAL QUALITY

Storm Water Management

- The **Storm Water Management Plan** has impacted the City's operating budgets over the last several years as monitoring, maintenance and enforcement practices were put in place:
 - Expansion of existing services and best management practices
 - Additional development and redevelopment storm water design and review requirements
 - Increased construction storm water runoff permitting, inspection and record keeping procedures
 - Sustain maintenance levels for street sweeping & culverts and drainage way maintenance
 - Inspection, maintenance and or enforcement of storm water control structures

Richardson's Prior Attention to Drainage Support

- Important 1996 innovative **financial support policy** posture for City/Owner cost-sharing in support of Creek Erosion capital improvements to creek-side parcels (Res. #96-05).
- \$13 million of capital improvements were allocated through the 1997, 2006, and 2010 General Obligation element for **drainage/erosion improvement**, as well as \$1 million of the 2001 C.O. program for expedited **flood management** improvements.
- Urban Lakes & Creekway property **drainage system evaluation assessments**
- Staff monitoring and community advisory for private property **flood insurance** mapping updates by FEMA – Dallas County/Richardson & Collin County/Richardson efforts.

Motivations for Action

- Four key elements have shaped the timing and features of this Storm Water Utility Review by the City of Richardson:
 - ***Council's Initiatives/Goals Guidance***
 - ***Recent & Anticipated Texas Pollution Discharge Elimination System (TPDES) regulatory requirements***
 - ***Community Requests for Enhanced Drainage Support/Services***
 - ***The City's strengthened attention to environmental management and positive ecological practices and facilities***

Utility Creation Process

Guidance from Local Govt. Code (LGC 552)

- Evaluate need for Storm Water Utility
- Develop rate basis for fee schedule
 - Assess drainage runoff features by key property types
 - Evaluation of impervious surface/lot size areas of City
- Determine storm water service and infrastructure costs and revenue requirements
- Develop Storm Water Utility policies, billing processes and proposed ordinances
- Provide posting of draft ordinance & resolution in newspaper
- Hold public hearing regarding the creation of a storm water utility and the proposed fee schedule
- Adopt ordinances establishing the Storm Water Utility and associated fee schedule
- Initiate billing and enhanced workplan/services

Rate Making Summary

- Storm Water Utility Rates are typically based on runoff contributed by an average residential home. Lot size is typical proxy for residential criteria.
 - Expressed as **rate per residential lot**
- Non-residential rates are based on an equivalent residential rate through the use of a scaling factor based on the amount of impervious area for each property.
 - Expressed as **rate per 100 sf of impervious surface** as calculated



Storm Water Utility Objectives

- Establish a **formal utility structure** with fiscal and operating features to continue to sustain our **environmental and regulatory obligations** for storm water management practices
- **Enhance our annual storm water management work plan** and meet the community's capital improvement and maintenance expectations
- Allocate the related costs of storm water management services through **equitable rates** using the statutorily-provided guidance
- Acknowledge **remaining role of periodic G.O. Bond Program** for larger CIP drainage projects



Key Service & Project Elements

Operations

- Daily service administration
- Plan reviews
- Inspections & Compliance
- Inlet & conveyance debris removal/clean out
- Vegetation management
- Hazardous spill management
- Road surface debris removal
- Public Awareness and Outreach
- Engineering assessments and modeling
- Storm Preparation & Post-Event Response
- Pipe & Channel Repair

Capital Projects

- Flood control
- Erosion protection
- Storage and conveyance structures
- Velocity mitigation
- Storm water treatment structures
- Aeration & aquatic vegetation management
- Silt management & safe removal and disposal
- Bridge and Culvert Construction
- Spillways/Dam Structures

Rate Making Expense Elements

- City of Richardson Expense Elements:
 - Key Departments:
 - Public Services Department
 - Engineering Department
 - Health Department
 - Parks Department
 - Fire Department Hazmat
 - Communications Department
 - Services/Contracts:
 - Street Sweeping Operations
 - Street Sweeping Contract
 - Creek Mowing
 - Periodic Drainage Studies
 - Capital Projects Program:
 - Non-Bond PayGo Program
 - CIP Database: ~\$60 million - A & B Lists



Regional Rate Adoption Context

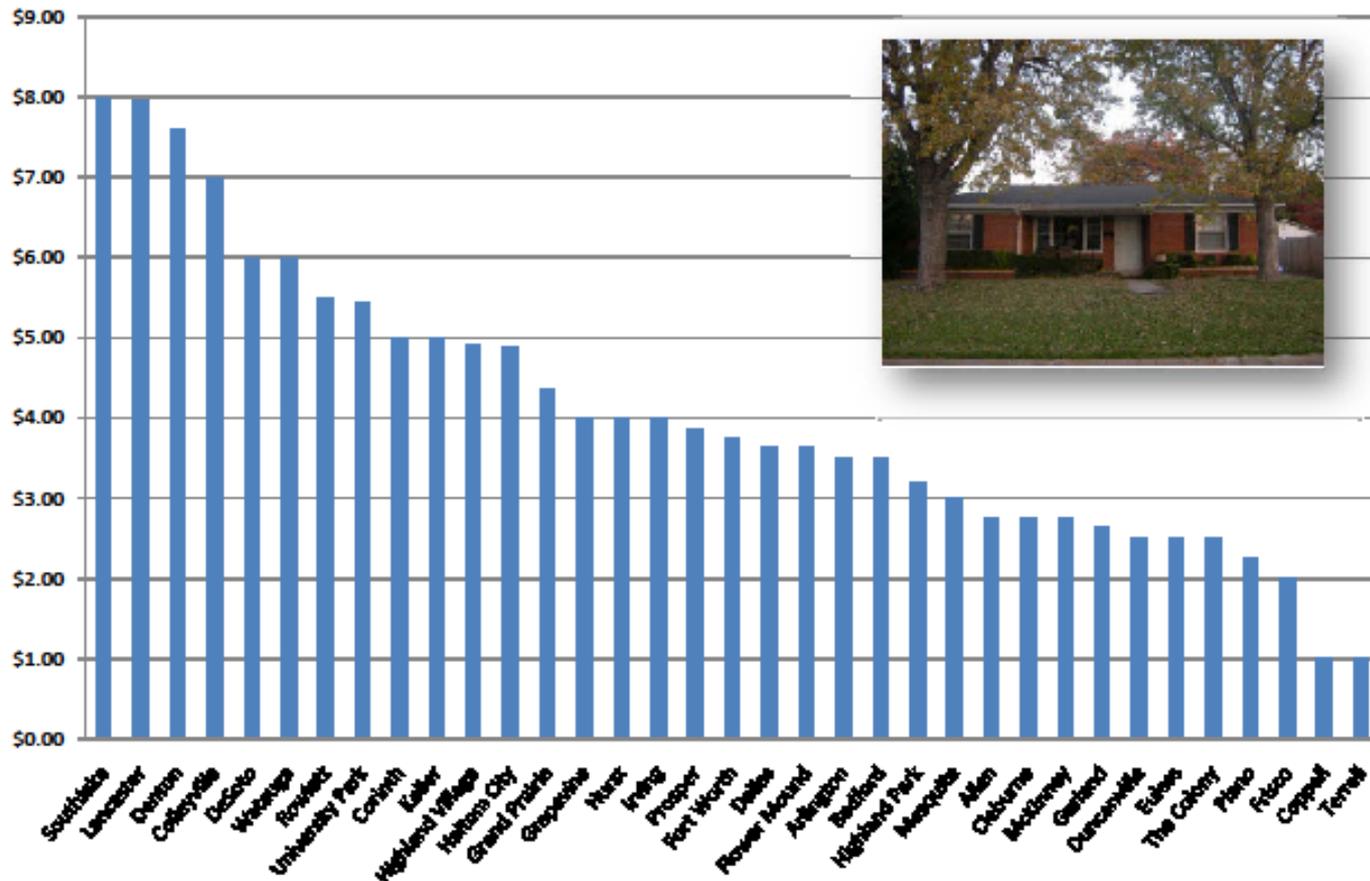
- Eleven of the Twelve Comparison Cities have activated a Drainage Utility Fee, including: Dallas, Ft. Worth, Arlington, Plano, Irving, Frisco, Garland, Grand Prairie, McKinney, Mesquite, & Allen.
 - These fees have been in place for several years.
- Majority of cities have established Storm Water Utility Systems with residential rates varying from \$2.00 to \$19.00 per month
- Most cities use storm water fee revenues for operations and maintenance and some capital expenditures.

12-City Review

City	Drainage Utility?	Avg. Res.
Allen	Yes	\$3.00
Arlington	Yes	\$4.25
Carrollton	-	-
Dallas	Yes	\$7.77
Ft. Worth	Yes	\$4.75
Frisco	Yes	\$2.00
Garland	Yes	\$2.88
Grand Prairie	Yes	\$4.30
Irving	Yes	\$4.00
McKinney	Yes	\$2.75
Mesquite	Yes	\$3.00
Plano	Yes	\$3.30
<i>Richardson</i>	<i>TBD</i>	<i>TBD</i>
		<i>Survey Avg: \$3.82</i>

Residential Monthly Stormwater Utility Charge for Selected Cities

(10,000 sq. ft. lot size/3,450 sq. ft. impervious area)



Land Parcel Review

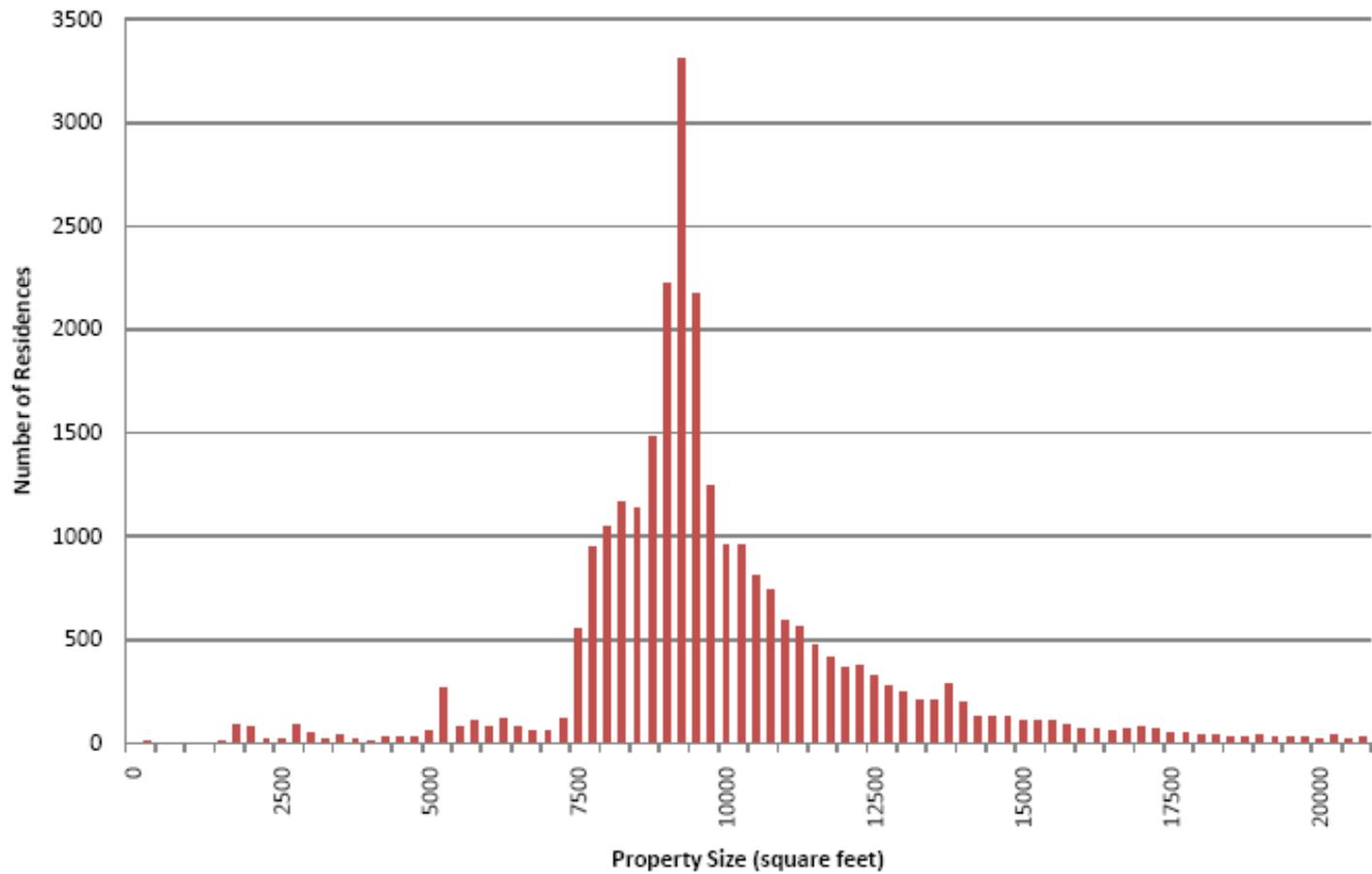
- Over this study period, staff and Freese & Nichols Engineering consultants reviewed Richardson's land parcel configurations:
 - Assessment of all property types
 - Sorting/grouping to determine “break-points” for possible rate grouping structure
 - Confirm from parcel data sampling that impervious surface follows lot size
 - Determine multiplier factor for commercial properties expressed as “residential equivalent” in rate per 100 sf of impervious surface
- Objective is to establish an equitable and reasonable allocation of fees for drainage program.

Key Assessments

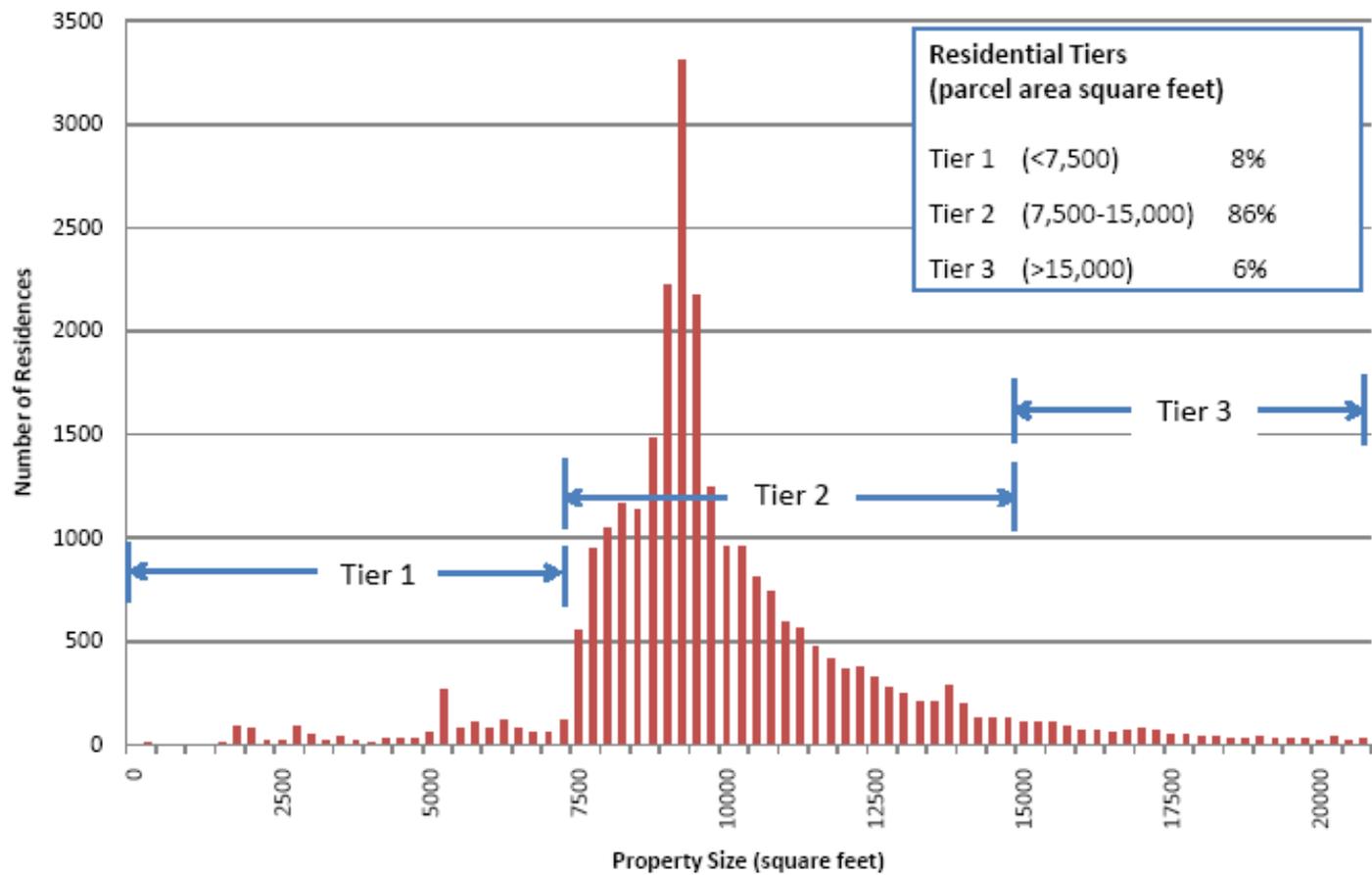
- 50% of impervious area is residential / 50% are non-residential
- Residential lots follow a “bell-shaped” curve
- Lots fall into three groupings:
 - Smaller than 7,500 sf...about 8%
 - A larger group around 7,500 to 15,000...about 86%
 - A remaining larger lot group above 15,000...about 6%
- Impervious portion of lots are about 2,600 sf to 3,500 sf for most lots...larger lots have larger impervious areas (4,475 sf).



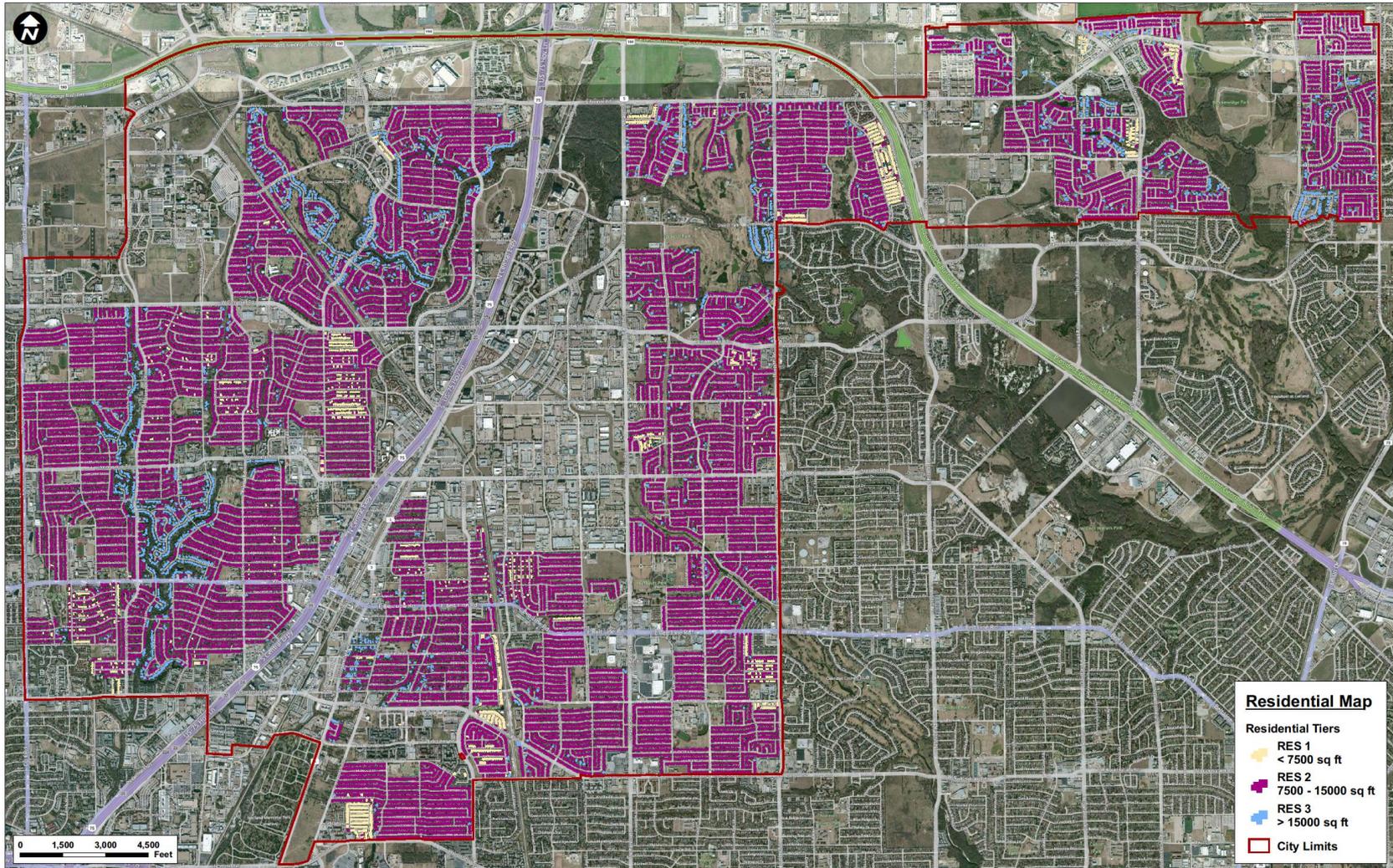
City of Richardson Residential Property Size Distribution



City of Richardson Residential Property Size Distribution



Residential Lot Types



Residential Features

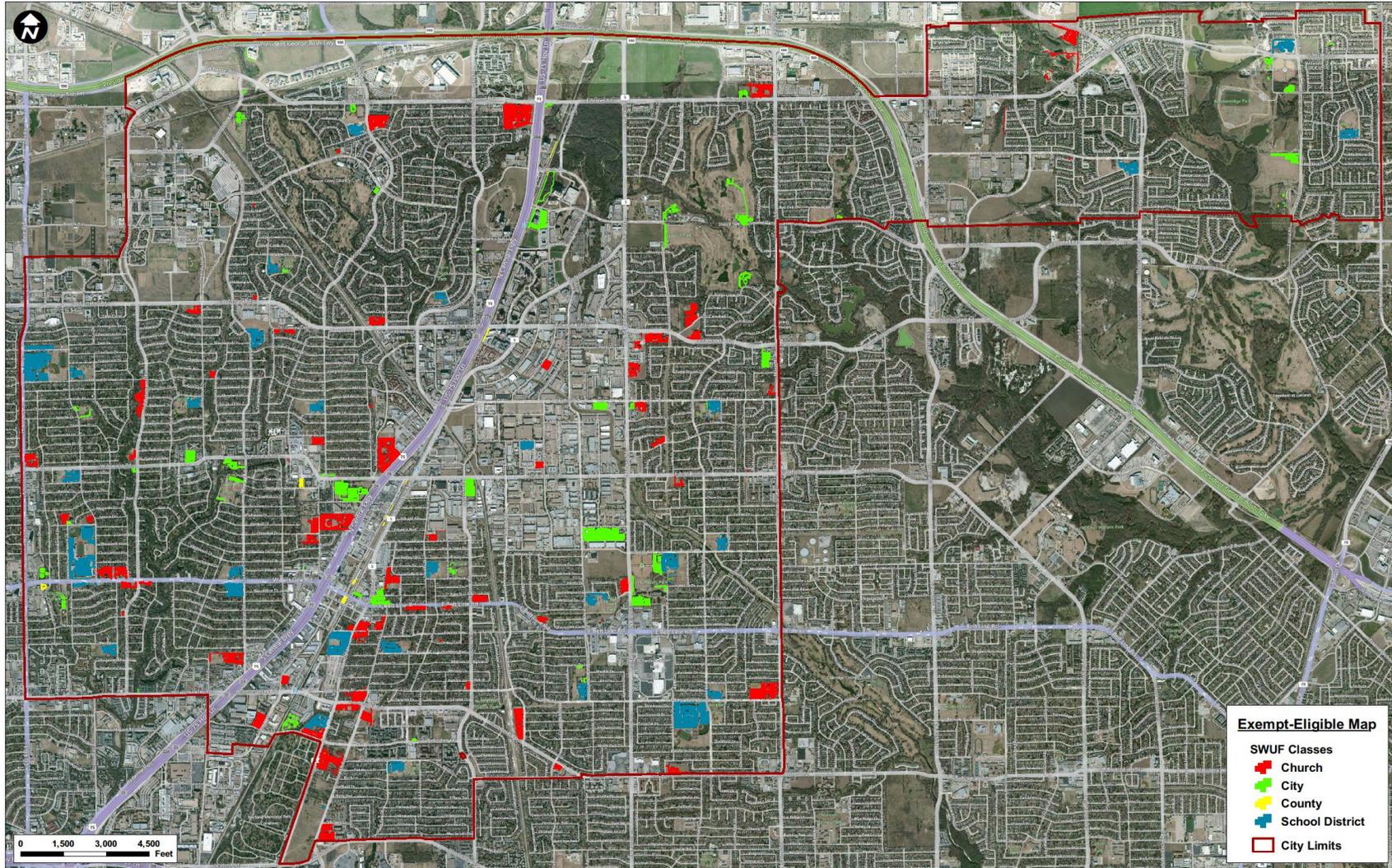
Residential Category	Parcel Category Limits	% of Residences	Impervious Area per Res. (sf)
R1	<7,500	8%	2,600
R2	7,500-14,999	86%	3,573
R3	15,000+	6%	4,475

Allowed/Recommended Exemptions

- School District properties are proposed for exemption: RISD & PISD
- Church Property is proposed for exemption
- UTDallas property is already exempt under state statute



Exemption Recommendations



Proposed Rates

- **Residential:** A three-tier structure is supported by data analysis. Tiers and relative rate factor provide equity in rate allocation.
 - **R1 - Rate of \$2.75/month**
 - **R2 - Rate of \$3.75/month**
 - **R3 - Rate of \$4.75/month**
- **Commercial:** A rate of **\$0.105/100 sf of impervious surface** as assigned by measurement.
 - Equivalent to avg. residential lot (middle tier). Individual commercial lot measurements will be performed.

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- **Billing:** Monthly charge will be placed on water/sewer account's monthly bill. Identified with separate line description/itemization on bill. Similar collection/payment features to current "water bill".

Annual Billing Impact

Example	Billing Unit	Annual Impact
Average Single Family Residential Parcel	\$3.75/month	\$45
Largest Apartment	\$0.105/100sf	\$11,805
Largest Comm. /Retail (only 8 over \$10,000 annually)	\$0.105/100sf	\$21,839

Budgetary Integration of a New Storm Water Utility

- A new **Drainage Utility Fund** will be established in City Budget at rate adoption – mid-2011-2012 implementation
- All rate revenue is deposited and tracked from this new fund.
- Storm water/drainage expenses will be allocated as follows:
 - Identified expenses that are “fractional” will remain in General Fund and a prescribed interfund G&A transfer will be initiated to assign the cost burden to the Drainage Utility Fund
 - Key contractual expenses and the capital PayGo programs will be directly expensed from this new Drainage Utility Fund
- A new Drainage Utility Fund Summary will become part of periodic budget reporting, annual budget preparation, and included in the annual audit/CAFR.
- With the mid-year initiation in 2011-2012 for this program and partial year receipt of revenues, a modified capital program will occur for this start-up year, but a full year program begins with next fiscal year: 2012-2013.

Key Richardson Work Plan Elements

Element	Amount/Yr.	
Annual Rate Revenue	\$2,500,000	<i>a</i>
Department Expenses	\$845,000	<i>b</i>
City Sweeping Operations	\$65,000	<i>b</i>
Street Sweeping Contract	\$290,000	<i>c</i>
<i>Sub-total</i>	\$1,200,000	
PayGo Capital Program/Year	\$1,300,000	<i>d</i>
Total Annual Program	\$2,500,000	

Notes

- *a. Annual collection estimate -net of recommended exemptions*
- *b. G&A elements in General Fund related to drainage services:

 - *Public Works, Parks, Engineering, Health, Communications, Fire**
- *c. Current contract to be moved to new Drainage Fund*
- *d. Annual PayGo allocation for annual programming*

Additional Contract Services – 5 Yr. Est.	
Watershed, Flood Prevention and Lake Studies	\$250,000
Water Quality (Debris Removal in Creeks/Public Info.)	\$250,000
System Maintenance (Vegetative Clearing/Inspection/Cleaning/Repair)	\$500,000
Sub Total	\$1,000,000
Capital Projects	
Vegetative Clearing - West Fork South of Campbell	\$100,000
Dumont Dr. at Hunt Branch Culvert Replacement	\$300,000
Aeration for Lakes	\$200,000
Hunt Branch Culvert - Belt Line to Cottonwood	\$880,000
Cottonwood Culvert at Wisteria	\$150,000
Cottonwood Culvert at Brentwood	\$600,000
Cottonwood Culvert at Melrose	\$1,100,000
West Fork Culvert at Melrose	\$400,000
1112 N. Floyd Erosion Repair	\$175,000
Sharps Farm Lake Rehabilitation	\$400,000
3109 & 3113 Springbranch Erosion Repair	\$70,000
Lawnmeadow Flood Prevention	\$900,000
Beck Branch Erosion Repair	\$70,000
Lamp Post Flood Prevention	\$165,000
Chippewa Flood Prevention	\$950,000
N. Waterview at West Fork Bridge Improvement	\$200,000
2305 Custer Parkway Erosion Repair	\$325,000
333 - 335 Ridgebriar Erosion Repair	\$135,000
Summit Dr. Flood Prevention	\$1,075,000
Waterview Dr. North of Cullum Erosion Repair	\$95,000
3329 Haylee Ct. Erosion Repair	\$100,000
Kirby Lake Rehabilitation	\$400,000
Silt removal from Park Lakes	\$355,000
Sub Total	\$21,445,000
Total Capital Program	\$22,445,000

Drainage PAYGO Capital Project Considerations



New Level of Drainage Service & Projects



Important Public Awareness Focus



Next time you are taking care of your yard, remember: It's important for all of us to make it a point to keep our storm drains clean and clear. You see, they're meant to carry rain water away and to help water flow easily away from your home during a heavy rain fall. The water that runs into and through the storm drain system is not treated. It goes straight to our waterways, and ultimately to Galveston Bay.

Don't blow it—bag or compost your leaves or grass clippings. And please, don't put anything—garbage, motor oil, paint, doggie doo or what-have-you—down the storm drain. Because it could wind up as "ewww" on you.

For more information call Harris County at (713) 290-3000 or log on to www.CleanWaterClearChoice.org



Clean waterways start here.



Notice and Preparation

- Prior TPDES & Drainage Utility Work Session briefings since February 2008
- Recent Work Session briefing on October 17, 2011
- *Richardson Today*
- *Mayor's Week in Review* item
- Web Page information
- *Dallas Morning News* publication
 - Draft Ordinance # 3843 – Drainage System
 - Draft Resolution # 11-33 – Rates
 - Published entire documents three times, as required:
 - Oct. 28, Nov. 4, Nov. 11.

Future Steps After Adoption



- Complete preparation steps for February 1, 2012 billing start with billing cycles
- Sustain drainage utility operations & public awareness programs
- Establish 2011-2012 mid-year start-up budget
- Evaluate partial year and new 2012-2013 Drainage Capital Improvement projects
- Prepare TPDES Renewal Permit materials – due by August 2012



RENTAL REGISTRATION PROGRAM ORDINANCE ENHANCEMENTS OVERVIEW

Introduction

- City Council Near Term Action Items
 - Review and evaluate the rental registration program and develop fee alternatives and strategies to increase compliance.
 - Initial briefing on October 24, 2011
 - Follow up briefing on November 7, 2011
 - Presidents briefing on November 16, 2011
 - Review proposed amendments and new requirements on November 28, 2011

Goals of the Program

- Protect the vitality and integrity of Richardson by making certain the City's rental housing stock is maintained in a safe and healthy manner through proactive yet fair and reasonable enforcement of codes and ordinances
- Ensure tenants are provided dwellings that meet minimum property, health, fire and zoning standards
- Make compliance as convenient as possible for property owners and tenants
- Do not hinder an owner's or tenant's ability to move in

Program Enhancements

- Increase annual registration fee to \$75 to defray the expense incurred in administering the program
- Require inspection upon Change in Occupancy – Within 30 days of tenant moving in
- Update evaluation criteria and utilize a score sheet to assess the condition of properties
- Require a score of 85 or higher to pass the annual inspection
- Require a re-inspection of all properties that score less than 85; Charge \$90 fee for said re-inspection and \$120 for all subsequent re-inspections

6-470 Definitions

6-470 - Amended

- *Owner* means the person claiming, or in whom is invested, the ownership, dominion, or title of real property including, but not limited to, holder of fee-simple title; holder of life-estate; holder of leasehold estate for an interim term of five years or more; a buyer under contract for deed or executory contract for conveyance; a mortgagee, receiver, executor, administrator or trustee in control of real property; but not including the holder of a leasehold estate or a tenancy for initial term of less than five years.

6-470 - Amended

- *Rent* means the offering, holding out or actual leasing of a rental unit to ~~an occupant~~ a person other than the owner and generally involves the payment of ~~a rental~~ an amount of money as consideration for the right to occupy the rental unit, although other forms of consideration or no consideration at all may be involved ~~or no consideration at all may be involved~~.

6-471 Rental Registration

6-471 (a) - Amended

- Each owner of a rental unit within the city shall register each such rental unit with the building official ~~before~~ ~~January 1, 2004~~ and shall renew such registration annually on the date prescribed by the building official pursuant to subsection 6-472 (a). Separate registration shall be required for each rental unit.

6-471 (b) - Amended

- Each new owner of a rental unit within the city shall make application for registration with the building official and schedule an inspection of said rental unit within ~~10~~ 30 days after the date of acquiring owner of a rental unit.

6-471 (d) - Amended

- A nonrefundable fee of \$50 ~~annual fee~~ \$75 shall be charged for the registration of a rental unit.

6-471 (g) - Amended

- It is an offense for an owner to fail to register ~~and/or~~ ~~renew the registration for~~ the owner's rental units within the city, and each and every day that the owner continues to fail to register ~~and/or renew the registration of~~ the owner's rental units within the city shall constitute a separate offense.

6-472 Renewal of Registration

6-472 (a) - Amended

- ~~□ Recognizing that the initial implementation of this article may be difficult because of the number of rental units, the inspections of rental units and limited manpower, †~~ The building official shall, by administrative order, divide the city into four or more geographical areas and establish annual registration dates for rental units located within each geographical area. A copy of the geographical designation shall be on file in the office of the building official.

6-472 (b) - Amended

- A registered owner of a rental unit within the city, or the owner's agent shall renew the registration for each rental unit on or before the date prescribed by subsection (a) and shall pay to the city a non refundable renewal fee of \$75.00 at the time of application for renewal.

6-472 (e) - New

- *It is an offense for an owner to fail to renew the registration of the owner's rental units within the City, and each and every day that the owner continues to fail to renew the registration of the owner's rental units within the city shall constitute a separate offense.*

6-473 Reserved

6-474 Inspection

6-474 (b) - New

- Within thirty (30) days after the initial registration of a rental unit and within thirty (30) days after the change of occupancy or change in tenancy of a rental unit, the owner of the rental unit shall request the building official conduct an inspection and make the rental unit available for inspection by the building official.

6-474 (b) - Continued

- Upon each inspection by the building official, the rental unit must score 85 or higher on the habitability evaluation criteria set forth in section 6-474 (e) below to satisfy the minimum physical condition and human habitability standards for the rental unit.
- Any rental unit that has a habitability score of less than 85 must be re-inspected and charged a re-inspection fee as set forth in subsection (d), below.

6-474 (c) - New

- Establishes process for carrying out voluntary inspections as well as obtaining and executing inspection warrants if voluntary compliance cannot be achieved.

6-474 (d) - New

- Any rental unit that has a habitability score of less than 85 must be re-inspected until the rental unit achieves a habitability score of 85 or greater.
- A re-inspection fee in the amount of \$90.00 shall be paid prior to the initial re-inspection. A re-inspection fee of \$120.00 shall be paid prior to each second and subsequent re-inspection.

6-474 (e) - New

- The habitability score for a rental unit shall be determined by deducting up to the maximum points set forth below from 100 based on the conditions or existence of the inspected category or item as determined by the building official or other person performing the inspection pursuant to this section:
 - See Rental Registration Program Inspection Report

Next Steps

- Amend ordinance to reflect new program features
- Begin publicizing new program features in advance of January 1, 2012 implementation
 - Send information to owners of registered properties
 - Richardson Today Article
 - Email Update Features

City of Richardson

**Year End Financial Report
November 28, 2011
City Council Work Session**



Presentation Overview

- **Brief review of the 2010-2011 Budget Process**
- **Year End Financials across all operating funds . . .**
 - **General Fund**
 - **Water and Sewer Fund**
 - **Solid Waste Services Fund**
 - **Hotel/Motel Tax Fund**
 - **Golf Fund**
- **Focus is on year end performance of revenues and expenditures against last estimate of revenues and expenditures developed in June 2011. A comparative column has also been included to the fund summaries comparing last year actual against this years unaudited actuals.**

2010-2011 Budget Process

May 2010 – Departments submitted requests

Jun – Aug 2010 – Budget Team reviewed requests and developed proposed budget

Aug 2010 – Budget submitted to City Council for review

Sept 2010 – City Council approved 2010-2011 Budget

Oct 2010 – 2010-2011 Fiscal Year began

Jan 2011 – 1st Quarter Report provided

May 2011 – Departments submitted year end estimates

Jun – Jul 2011 – Budget team reviewed year end estimates

July 2011 – Council Budget Retreat on both year-end estimates and 2011-2012

Proposed Budget

Sept 2011 – City Council approved Year End Estimates along with 2011-2012 Budget

Nov 2011 – Year End Financial Report provided

General Fund



Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$15.5 M	\$15.5 M	\$15.9 M	\$15.9 M	\$0.4 M	\$0.4 M	-
Revenues	\$94.5 M	\$94.2 M	\$94.9 M	\$95.9 M	\$1.4 M	\$1.6 M	\$1.0 M
Expenditures & Transfers	\$94.2 M	\$94.2 M	\$94.9 M	\$95.7 M	\$1.5 M	\$1.5 M	\$0.8 M
Ending Balance	\$15.9 M	\$15.6 M	\$15.9 M	\$16.0 M	\$0.2 M	\$0.5 M	\$0.2 M
Days of Fund Balance	60.24	60.28	61.02	60.76			

General Fund

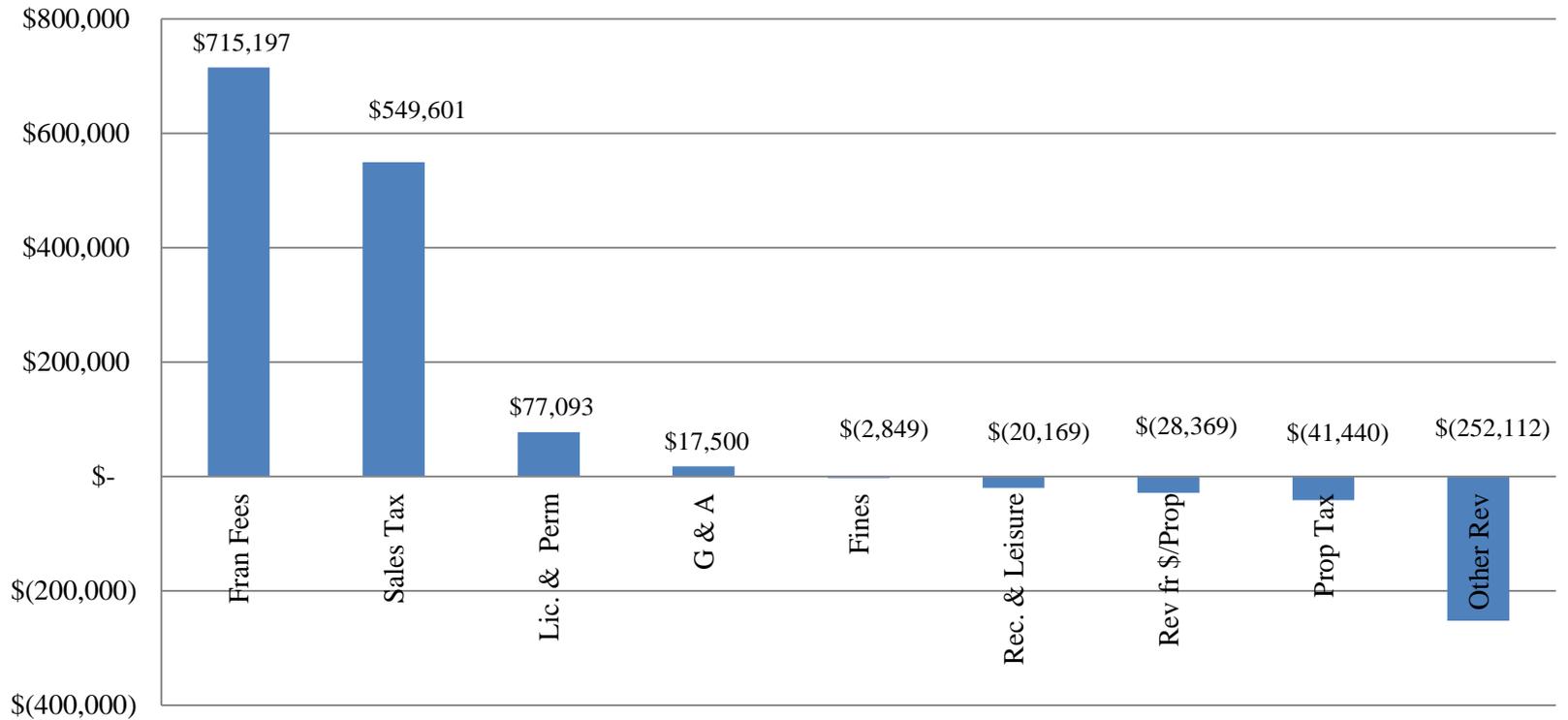
Revenues

	A	B	C	D	D-A	D-B	D-C
Revenue Source	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
General Property Taxes	\$36,792,431	\$35,852,870	\$35,111,143	\$35,069,703	(\$1,722,728)	(\$783,167)	(\$41,440)
Franchise Fees	12,274,990	12,614,167	12,702,875	13,418,072	1,143,082	803,905	715,197
Sales and Other Business Taxes	25,255,573	24,943,951	24,498,449	25,048,050	(207,523)	104,099	549,601
License and Permits	1,461,182	1,401,691	1,689,547	1,766,640	305,458	364,949	77,093
Fines and Forfeits	3,981,148	3,892,914	4,445,946	4,443,097	461,949	550,183	(2,849)
Revenue From Money/Property	437,860	377,995	378,860	350,491	(87,369)	(27,504)	(28,369)
Recreation and Leisure	3,275,011	3,269,357	3,347,522	3,327,353	52,342	57,996	(20,169)
Other Revenue	3,839,020	3,938,434	4,154,335	3,902,223	63,203	(36,211)	(252,112)
General & Administrative	7,226,515	7,952,998	8,550,998	8,568,498	1,341,983	615,500	17,500
Total Revenues	\$94,543,730	\$94,244,376	\$94,879,675	\$95,894,127	\$1,350,397	\$1,649,750	\$1,014,452

General Fund

Revenues

Revenue Variance - Estimate to Unaudited Actuals



General Fund

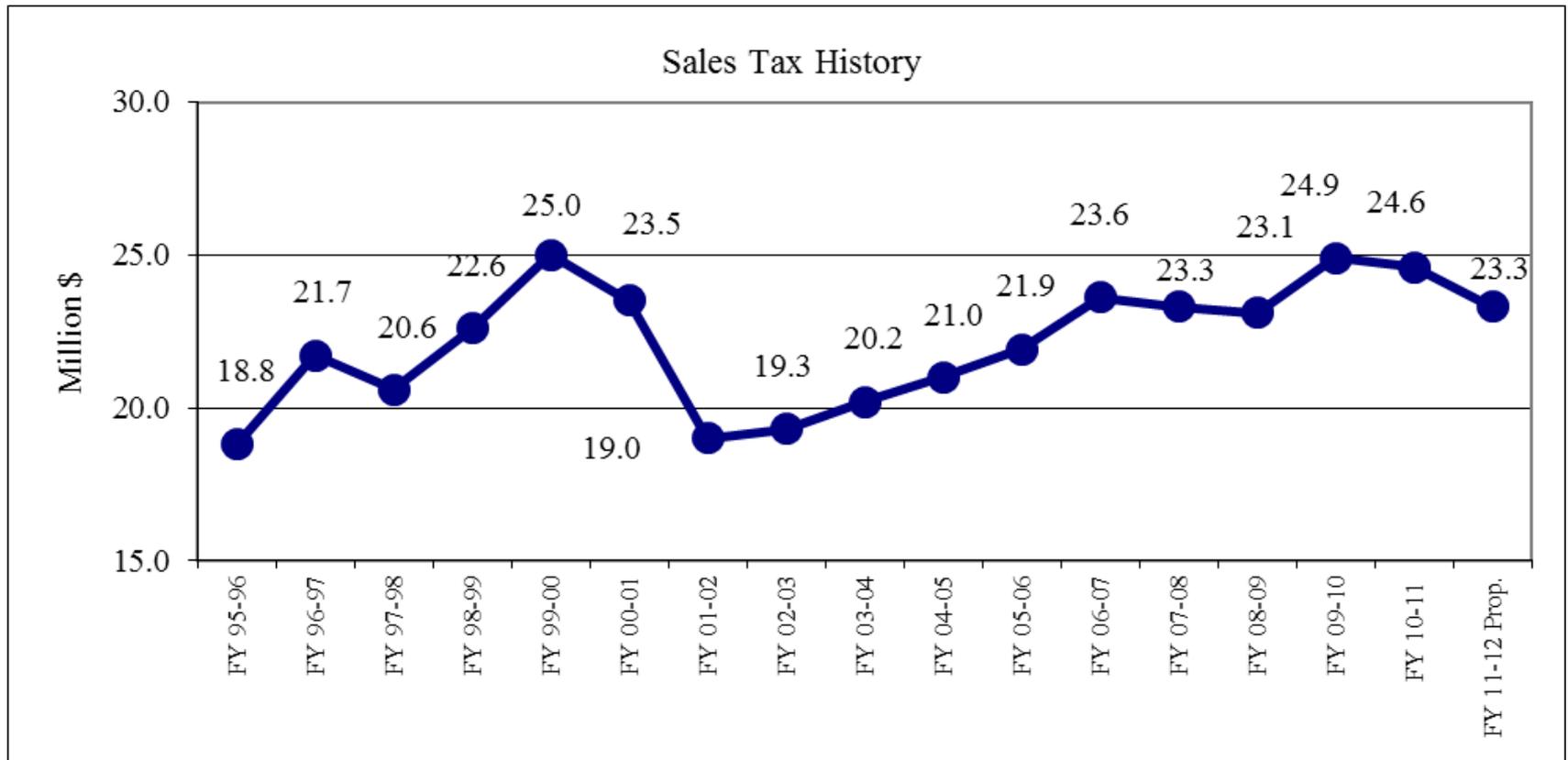
Franchise Fees

- Franchise Fees ended the year \$715,000 over year-end estimate. These fees are charged to utility providers who utilize City owned right-of-way for infrastructure necessary to provide their service to both residential and commercial clients.
- Oncor Electric franchise fees of \$6.2 M ended the year \$550,000 higher than estimated and \$749,000 above original budget. The majority of the increase is the final payment in the rate case settlement recently briefed to Council.
- Increased water sales discussed further in this report account for the \$167,000 increase in the Water and Sewer Franchise Fee.
- The four remaining fees combined declined (\$1,650).

Sales Taxes

- **Sales and Other Business Taxes finished the year \$550,000 over the year-end estimate of \$24.5 million.**
- **Sales Tax outperformed the estimate by \$557,000 ending the year at \$24.6 million. This represents an increase of \$100,000 from original budget but a decrease of (\$224,000) from last year.**
- **The Mixed Beverage Tax came in (\$7,300) below estimate at \$354,000 while the Bingo Tax was up \$290.**

Sales Tax History



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

General Fund

Sales Tax Revenue

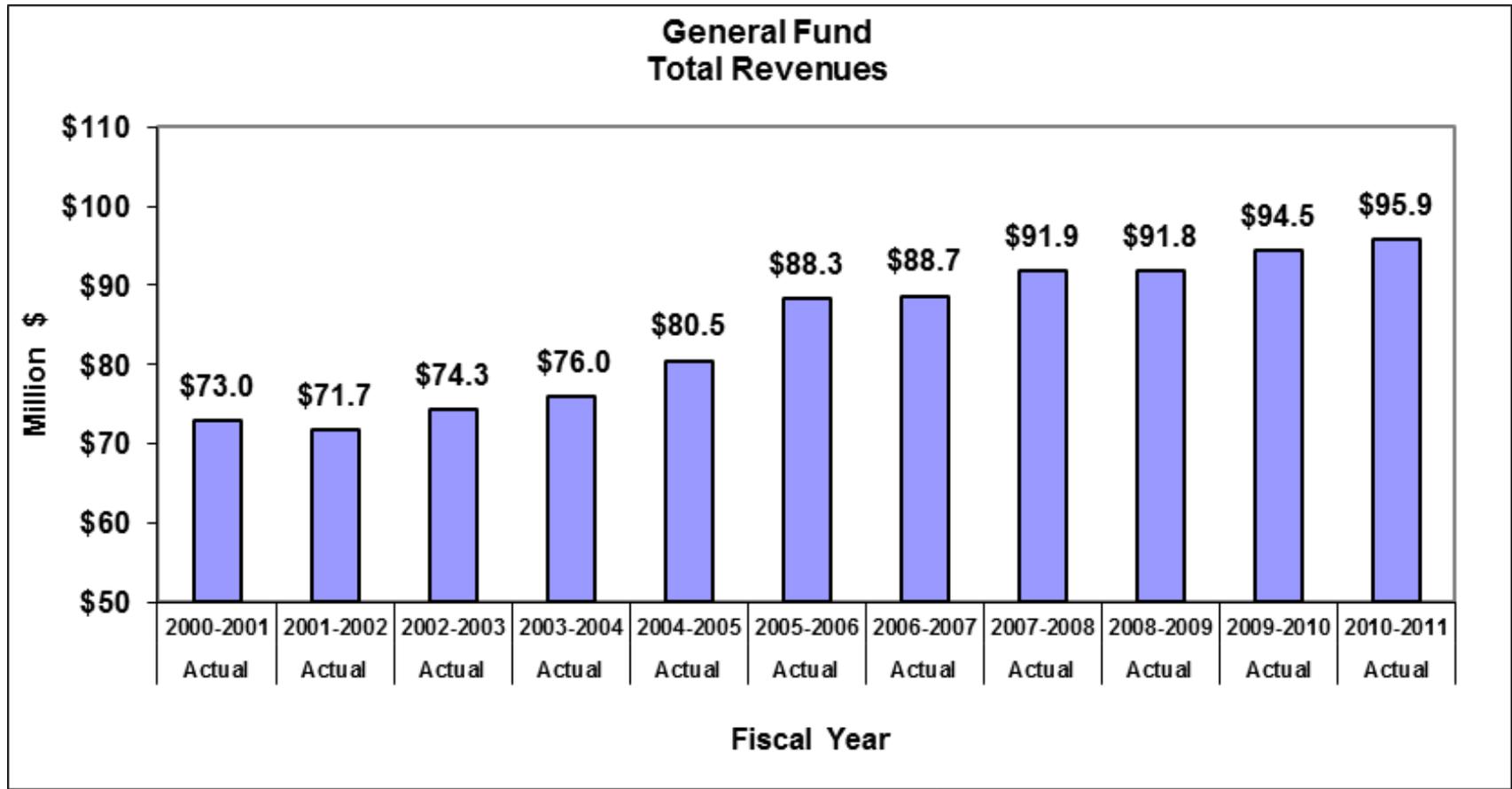
	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
November	\$2,307,358	\$2,686,350	\$2,539,088	\$2,539,088	\$231,730	(\$147,262)	-
December	\$2,282,398	\$1,945,686	\$1,802,121	\$1,802,121	(\$480,277)	(\$143,565)	-
January	\$1,741,770	\$1,527,011	\$1,863,366	\$1,863,366	\$121,596	\$336,355	-
February	\$2,446,063	\$2,581,863	\$2,573,641	\$2,573,641	\$127,578	(\$8,222)	-
March	\$1,757,040	\$1,813,247	\$1,860,729	\$1,860,729	\$103,689	\$47,482	-
April	\$1,591,688	\$1,597,344	\$1,443,222	\$1,443,222	(\$148,466)	(\$154,122)	-
May	\$2,469,163	\$2,376,620	\$2,060,295	\$2,060,295	(\$408,868)	(\$316,325)	-
June	\$1,996,869	\$1,903,160	\$2,240,476	\$2,240,476	\$243,607	\$337,316	-
July	\$2,043,700	\$1,842,957	\$1,993,242	\$1,993,242	(\$50,458)	\$150,285	-
August	\$2,678,970	\$2,574,362	\$2,254,927	\$2,248,242	(\$430,728)	(\$326,120)	(\$6,685)
September	\$1,774,207	\$1,852,724	\$1,825,926	\$1,912,057	\$137,850	\$59,333	\$86,131
October	\$1,774,525	\$1,838,369	\$1,626,120	\$2,103,286	\$328,761	\$264,917	\$477,166
Total	\$24,863,751	\$24,539,694	\$24,083,153	\$24,639,765	(\$223,986)	\$100,071	\$556,612

•*Final full year growth rate of sales tax for 2010-11 was (0.2%) below base to base actuals for 2009-10*

Remaining Revenues

- **The Other Revenue category saw a decrease of (\$250,000) due to the change of agencies for ambulance collections. In a change like this, it takes a new agency a couple of months to get the records change and get fully up to speed. As this backlog get processed, we'll see this decline recover.**
- **Excluding Franchise Fees, Sales Tax, and Ambulance Collections, all remaining revenue categories combine for a (\$634) decrease from estimate.**

General Fund Revenue History



General Fund

Revised Expenditures

Expenditure Category	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Personal Services	\$68,317,472	\$72,231,413	\$71,531,863	\$71,354,810	\$3,037,338	(\$876,603)	(\$177,053)
Professional Services	5,243,430	5,059,822	5,064,390	5,261,384	17,954	201,562	196,994
Maintenance	2,651,060	3,144,614	2,931,712	2,709,896	58,836	(434,718)	(221,816)
Contracts	5,795,718	5,105,034	5,600,179	5,730,449	(65,269)	625,415	130,270
Supplies	7,897,435	7,654,263	8,143,078	7,976,206	78,771	321,943	(166,872)
Capital	37,880	15,178	136,715	141,358	103,478	126,180	4,643
Street Rehabilitation	991,361	969,678	969,678	969,678	(21,683)	-	-
Special Projects	2,200,000	-	-	1,350,000	(850,000)	1,350,000	1,350,000
Add. Trans. to Debt Svc.	455,000	-	330,000	-	(455,000)	-	(330,000)
Transfer Out - Golf Fund	575,000	-	165,000	210,000	(365,000)	210,000	45,000
Total Transfers & Exp	\$94,164,356	\$94,180,002	\$94,872,615	\$95,703,781	\$1,539,425	\$1,523,779	\$831,166

General Fund

Expenditures

- **Total Expenditures, excluding transfers, finished the year (\$234,000) below year-end estimate and (\$36,000) below original budget.**
- **Personal Services ended the year (\$177,000) below year end estimate due to minor savings across many departments.**
- **Professional Services ended the year \$197,000 over the estimate of \$5.1M. Legal fees account for \$72,000 of the increase. In addition to increased legal consultation, we also have increased code enforcement activity related to the West Spring Valley initiative. The remaining increase was due to work performed by our Sales Tax consultant that resulted in over \$750,000 in additional sales tax revenue to the City.**

Expenditures

- The Maintenance category finished the year (\$222,000) below year-end estimate of \$2.9 M. Lower radio system maintenance costs contributed (\$63,000) of the savings while savings on software and hardware maintenance accounted for another (\$68,000) in savings. The remaining (\$91,000) of savings came from many line items across many departments.
- Contracts came in \$130,000 above its estimated position of \$5.6 M. The increase is due higher economic development incentive activity related to sales tax collections.

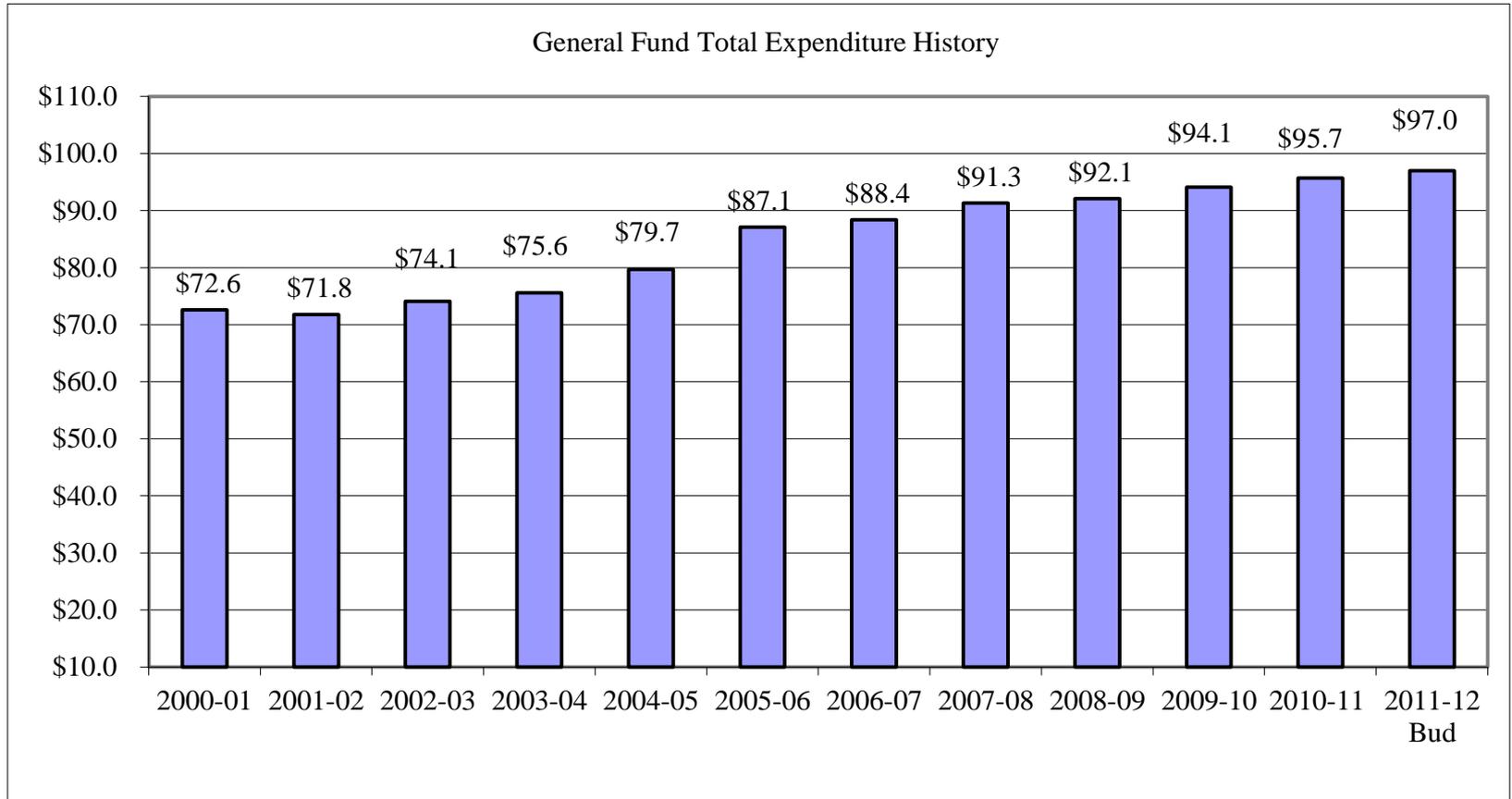
Expenditures (cont...)

- Supplies realized (\$167,000) in savings.
 - Savings on EMS supplies account for (\$26,000) in savings.
 - (\$57,000) came through savings at the Fleet Department related to vehicle maintenance parts and outside repairs.
 - The remaining savings was realized in numerous departments across many smaller line items.

Conclusion

- **Due to better than expected revenue and expenditure performance, \$1.3 M will be transferred to a General Fund special projects account to assist in funding capital items and project needs that would otherwise go unfunded.**
- **No transfer of additional debt service is necessary as expected during budget retreat.**
- **The transfer to the Golf Fund increased to \$210,000 from the \$165,000 anticipated at retreat, but \$356,000 lower than required last year.**
- **These transfers are net of any fund balance requirement to sustain a 60-day fund balance position. The General Fund finishes the year with a fund balance of 60.76 days.**

General Fund Expenditure History



General Fund

Water and Sewer Fund



Fund Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$10.8 M	\$9.7 M	\$11.7 M	\$11.7 M	\$0.9 M	\$2.0 M	-
Revenues	\$42.9 M	\$44.0 M	\$45.0 M	\$48.5 M	\$5.6 M	\$4.5 M	\$3.5 M
Expenditures & Transfers	\$41.9 M	\$44.9 M	\$44.7 M	\$48.0 M	\$6.0 M	\$3.0 M	\$3.3 M
Ending Balance	\$11.7 M	\$8.8 M	\$12.1 M	\$12.2 M	\$0.5 M	\$3.5 M	\$0.1 M
Days of Fund Balance	99.64	71.42	98.88	90.35			

Revenues

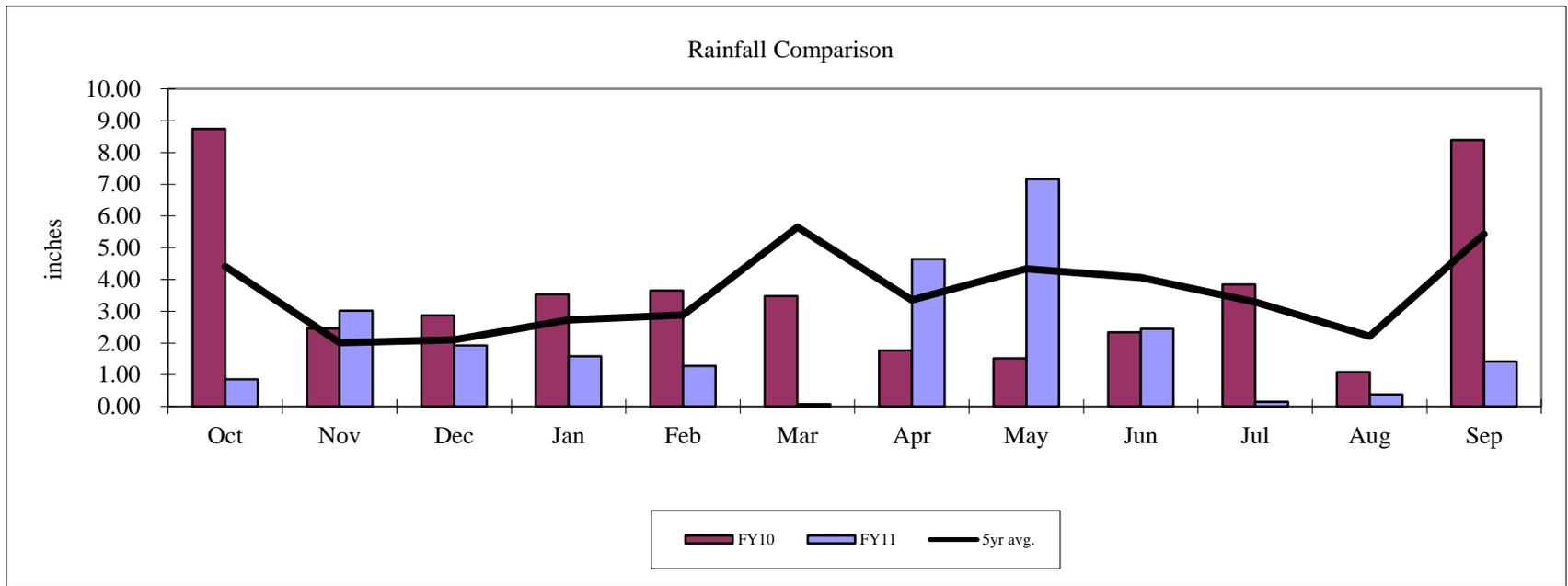
Revenue Source	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Water Sales & Charges	\$ 26,490,906	\$ 26,716,490	\$ 27,970,407	\$ 30,828,373	\$ 4,337,467	\$ 4,111,883	\$ 2,857,966
Sewer Sales & Charges	15,389,382	15,770,838	16,198,074	16,684,381	1,294,999	913,543	486,307
Rate Stabilization	-	700,000	-	-	-	(700,000)	-
Late Charges	401,644	418,690	424,883	418,278	16,634	(412)	(6,605)
Interest from Investments	20,449	3,374	12,545	13,179	(7,270)	9,805	634
Service Fees - Others	37,794	36,890	42,167	49,363	11,569	12,473	7,196
Installation Charges	24,777	20,000	28,677	28,731	3,954	8,731	54
Miscellaneous	518,950	369,402	357,883	476,401	(42,549)	106,999	118,518
Total Revenues	\$42,883,902	\$44,035,684	\$45,034,636	\$48,498,706	\$5,614,804	\$4,463,022	\$3,464,070

Revenues

- **Total revenues are \$3.5 Million above year-end estimates.**
- **The largest increase from estimate was Water Sales and Charges which increased \$2.9 Million by year-end while Sewer Sales and Charges finished another \$486,000 over year-end estimates.**
- **The remaining revenue categories combined increase \$120,000 from estimates.**

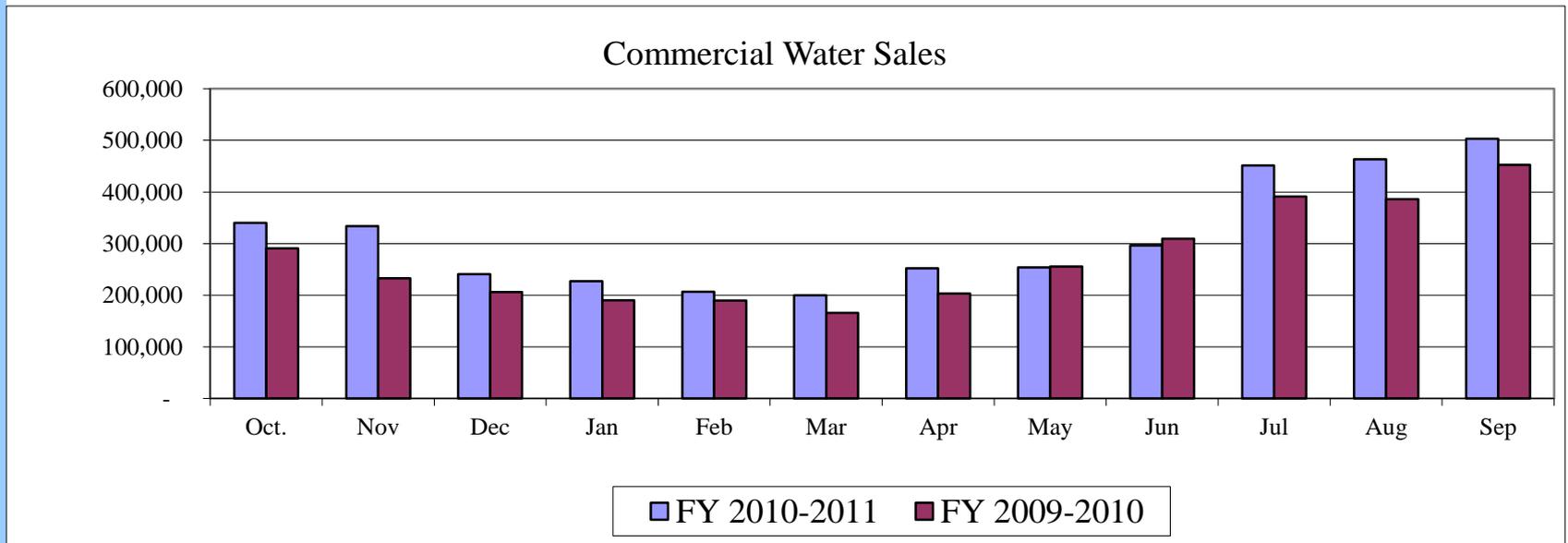
Revenues

- The City received 24.9” of rain in FY 2010-11, compared to the 43.7” in the previous year and the five-year average of 42.5”.

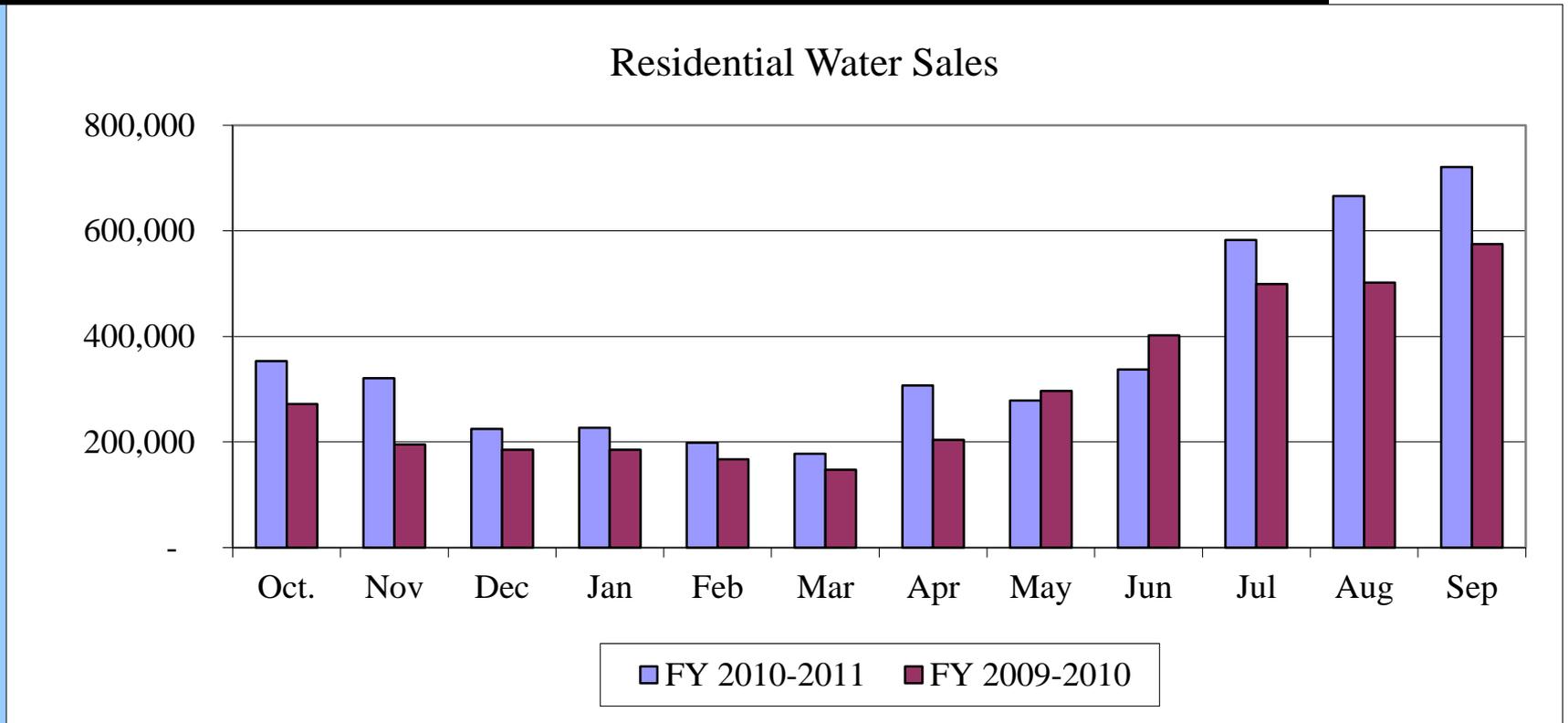


Revenues (cont...)

- The following charts indicate **Commercial and Residential Water Sales** and clearly indicate the resultant sales pattern from the rainfall.

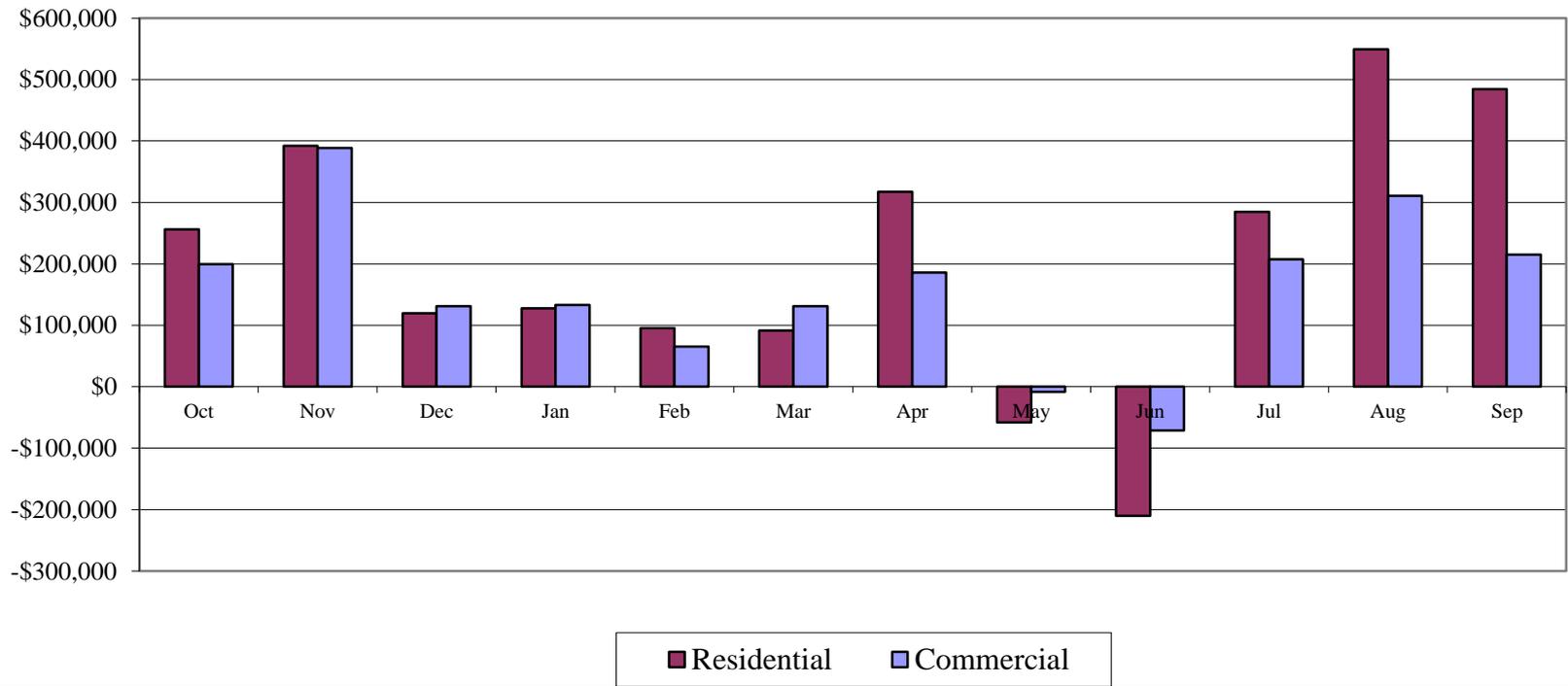


Revenues (cont...)



Revenues

2010-2011 Water Revenue Gain / (Loss) From 2009-2010



Total Expenditures & Transfers

Expenditure Category	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Personal Services	\$5,565,828	\$5,918,475	\$5,888,443	\$5,994,326	\$428,498	\$75,851	\$105,883
Professional Services	473,453	579,205	567,687	1,415,213	941,760	836,008	847,526
Maintenance	23,003,636	24,750,567	24,373,969	24,774,840	1,771,204	24,273	400,871
Contracts	703,266	613,003	573,895	640,095	(63,171)	27,092	66,200
Supplies	1,198,546	1,241,057	1,338,537	1,426,268	227,722	185,211	87,731
Capital	264,152	540,507	544,796	289,681	25,529	(250,826)	(255,115)
G & A	3,746,523	3,771,116	3,771,116	3,771,116	24,593	-	-
Franchise Fee	2,094,014	2,124,366	2,208,424	2,375,638	281,624	251,272	167,214
BABIC	466,666	466,666	466,666	466,666	-	-	-
Debt Service	4,430,900	4,920,430	4,920,430	4,920,430	489,530	-	-
Rate Stabilization	-	-	-	1,900,000	1,900,000	1,900,000	1,900,000
Total Transfers & Exp.	\$41,946,985	\$44,925,392	\$44,653,963	\$47,974,273	\$6,027,288	\$3,048,881	\$3,320,310

Water and Sewer Fund

Total Expenditures & Transfers

- Professional Services finished the year \$848,000 over the estimate of \$568,000. The increase represents the first year Texas Instruments achieved the 750,000 gal/day bench mark thereby activating the incentive agreement.
- The Maintenance Category saw an additional \$401,000 in expenditures.
 - We estimated our year-end adjustments at (\$1.5 million) for wholesale water and (\$200,000) for sewer treatment services. Due to higher usage throughout the summer, these rebates were lower than anticipated.
 - The final wholesale water rebate of \$707,000 was just under half of what was estimated at mid-year.
 - The final costs for sewer treatment provided came in (\$126,000) below year-end estimate.
- The following slide outlines the final adjustments from our water and sewer service providers. Also included on the slide, for illustration purposes, are the final costs for the NTMWD Solid Waste Services.

Utility and Solid Waste Services Expenditures

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
NTMWD Solid Waste	\$3,760,319	\$4,141,082	\$4,100,324	\$3,797,678	\$37,359	(\$343,404)	(\$302,646)
NTMWD Water	\$12,418,507	\$13,596,456	\$13,596,456	\$14,389,544	\$1,971,037	\$793,088	\$793,088
NTMWD Regional Sewer	3,166,409	3,229,127	3,276,232	3,252,318	85,909	23,191	(23,914)
NTMWD Upper East Fork	1,500,640	1,590,145	1,428,729	1,508,467	7,827	(81,678)	79,738
Dallas Sewer	2,004,856	2,529,941	2,216,271	2,052,550	47,694	(477,391)	(163,721)
Garland Sewer	2,488,504	2,523,907	2,543,235	2,524,859	36,355	952	(18,376)
Tot Water & Sewer	\$21,578,916	\$23,469,576	\$23,060,923	\$23,727,738	\$2,148,822	\$258,162	\$666,815

Water and Sewer Fund

Total Expenditures & Transfers (cont...)

- **Contracts finished the year \$66,000 over the year-end estimate as a result of small increases across many accounts throughout the fund.**
- **Supplies ended the year \$87,000 over year end estimate due to higher electricity costs than estimated.**
- **The Capital category finishes (\$255,000) under the year-end estimate. Most of this savings is due to CARP Program, (\$150,000) of which is encumbered at year end. The remaining savings is the result of better than anticipated vehicle replacement and capital supply prices.**

Conclusion...

- **The record setting drought this past summer provided record water and sewer sales as illustrated above. With continued weather uncertainty and the significant swings in consumption patterns evidenced the last couple of years, the City will set aside the additional revenue, in excess of fund balance requirements, and add \$1.9 M to the rate stabilization fund.**
- **The fund finishes the year with 90.35 days of fund balance, in compliance with the adopted financial policy of 90 days.**

Solid Waste Services Fund



Fund Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$3.0 M	\$3.3 M	\$3.6 M	\$3.6 M	\$0.6 M	\$0.3 M	-
Revenues	\$12.3 M	\$12.8 M	\$12.2 M	\$12.3 M	-	(\$0.5 M)	\$0.1 M
Expenditures & Transfers	\$11.8 M	\$12.9 M	\$12.4 M	\$12.5 M	\$0.7 M	(\$0.4 M)	-
Ending Balance	\$3.6 M	\$3.3 M	\$3.4 M	\$3.4 M	(\$0.2 M)	\$0.1 M	-
Days of Fund Balance	111.18	93.46	99.66	100.21			

Solid Waste Services Fund

Revenues

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Residential Collections	\$5,143,713	\$5,200,754	\$5,132,694	\$5,121,570	(\$22,143)	(\$79,184)	(\$11,124)
Commercial Collections	6,358,636	6,446,509	6,259,524	6,304,566	(54,070)	(141,943)	45,042
Rate Stabilization	-	410,000	-	-	-	(410,000)	-
BABIC Program	466,666	466,666	466,666	466,666	-	-	-
Other Revenue	357,283	315,481	369,981	398,305	41,022	82,824	28,324
Interest Income	4,291	2,875	3,233	4,215	(76)	1,340	982
Total Revenues	\$12,330,589	\$12,842,285	\$12,232,098	\$12,295,322	(\$35,267)	(\$546,963)	\$63,224

Revenues

- **Total revenues finished the year \$63,000 over year-end estimate of \$12.2 M.**
- **Residential revenues were (\$11,000) below estimated year-end position.**
- **Commercial Collections finished the year up \$45,000 from estimate.**
- **Other Revenue which finished the year \$28,000 above its estimated position as we continue to see recovery in the recyclables market.**
- **Interest Earnings were up \$982 over estimate.**

Total Expenditures & Transfers

	A	B	C	D	D-A	D-B	D-C
	ACTUAL	BUDGET	ESTIMATED	ACTUAL	VARIANCE	VARIANCE	VARIANCE
	2009-10	2010-11	2010-11	2010-11	ACTUAL TO	ACTUAL TO	ACTUAL TO
	(Nov.-10)	(Sept.-10)	(Jul.-11)	(Nov.-11)	ACTUAL	BUDGET	ESTIMATED
Personal Services	\$4,059,735	\$4,320,246	\$3,999,126	\$3,907,262	(\$152,473)	(\$412,984)	(\$91,864)
Professional Services	35,654	15,550	18,829	23,831	(11,823)	8,281	5,002
Maintenance	3,853,438	4,279,681	4,245,157	3,948,805	95,367	(330,876)	(296,352)
Contracts	274,980	250,146	229,318	240,275	(34,705)	(9,871)	10,957
Supplies	220,411	268,850	211,241	165,324	(55,087)	(103,526)	(45,917)
Capital	-	-	-	-	-	-	-
G & A Transfer	2,102,373	2,121,965	2,121,965	2,121,965	19,592	-	-
Franchise Fee	575,117	582,363	569,611	571,307	(3,810)	(11,056)	1,696
Debt Service	633,900	1,027,695	1,027,695	1,027,695	393,795	-	-
Rate Satbilization	-	-	-	450,000	450,000	450,000	450,000
Total Exp and Transfers	\$11,755,607	\$12,866,496	\$12,422,942	\$12,456,464	\$700,857	(\$410,032)	\$33,522

Solid Waste Services Fund

Total Expenditures & Transfers

- **Total Expenditures and transfers, ended the year \$34,000 over the estimate of \$12.4 M.**
- **Personal Services ended the year (\$92,000) below estimate due to routine vacancies in the Residential and BABIC operations.**
- **Maintenance ended the year (\$296,000) below year-end estimates due to a year-end credit of (\$556,000) from NTMWD for solid waste disposal.**

Total Expenditures & Transfers

- Remaining expenditure categories combined account for the remaining (\$28,000) in savings.
- Revenue and expenditure performance provide an opportunity, as it did in the Utility fund, to allow the City to fortify it's funding for rate stabilization. This year end will see a \$450,000 increase in these funds. The setting aside of these funds provide short term insulation against swings in both the economy and client use patterns, allowing the City time to formulate rate or service strategies to minimize those impacts on our citizenry.

Hotel/Motel Tax Fund



Fund Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$0.4 M	\$0.3 M	\$0.7 M	\$0.7 M	\$0.3 M	\$0.3 M	-
Revenues	\$4.9 M	\$5.3 M	\$5.5 M	\$5.5 M	\$0.7 M	\$0.2 M	-
Operating Expenditures	\$3.9 M	\$4.7 M	\$4.6 M	\$4.4 M	\$0.4 M	(\$0.3 M)	(\$0.2 M)
Other Uses	\$0.3 M	\$0.3 M	\$0.3 M	\$0.3 M	-	-	-
Operating Transfers	\$0.3 M	\$0.3 M	\$0.7 M	\$0.7 M	\$0.3 M	\$0.3 M	-
Ending Balance	\$0.7 M	\$0.3 M	\$0.7 M	\$0.8 M	\$0.1 M	\$0.5 M	\$0.1 M

Revenues

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Tax Revenues	\$2,682,337	\$2,703,626	\$3,049,744	\$3,039,097	356,760	335,471	(10,648)
Parking Fees	178,774	214,500	205,168	223,694	44,920	9,194	18,526
Eisemann Center	2,000,314	2,406,790	2,258,662	2,264,157	263,843	(142,633)	5,495
Interest Income	1,805	744	1,629	1,375	(430)	631	(254)
Total Revenues	\$4,863,230	\$5,325,660	\$5,515,203	\$5,528,323	\$665,093	\$202,663	\$13,119

Hotel/Motel Tax Fund

Revenues

- **Total revenues finished the year \$13,000 over year-end estimates.**
- **Hotel occupancy taxes ended the year (\$11,000) below estimate and up \$357,000 over last years actual collections.**
- **Eisemann Center revenues and Parking Fees finished the year \$24,000 from mid-year estimates.**

Total Expenditures & Transfers

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Operating Expenditures	\$3,948,996	\$4,701,492	\$4,571,783	\$4,393,040	\$444,044	(\$308,452)	(\$178,743)
Other Uses	304,305	310,200	300,400	300,294	(4,011)	(9,906)	(106)
Transfer To General Fund - CVS	330,000	330,000	404,000	404,000	74,000	74,000	-
G & A	-	-	250,000	250,000	250,000	250,000	-
Total Expenditures and Transfers	\$4,583,301	\$5,341,692	\$5,526,183	\$5,347,334	\$764,033	\$5,642	(\$178,849)

Total Expenditures & Transfers

- **Total Expenditures and Transfers are (\$179,000) below year-end estimate.**
- **Eisemann Center operating expenditures finished the year (\$133,000) below the year-end estimates.**
 - **Eisemann operations contributing (\$105,000) of that savings.**
 - **Eisemann Presents an additional (\$28,000) in cost containment.**
- **The Parking Garage finished (\$45,000) under year-end estimates due to lower final bills from the contractor .**

Golf Fund

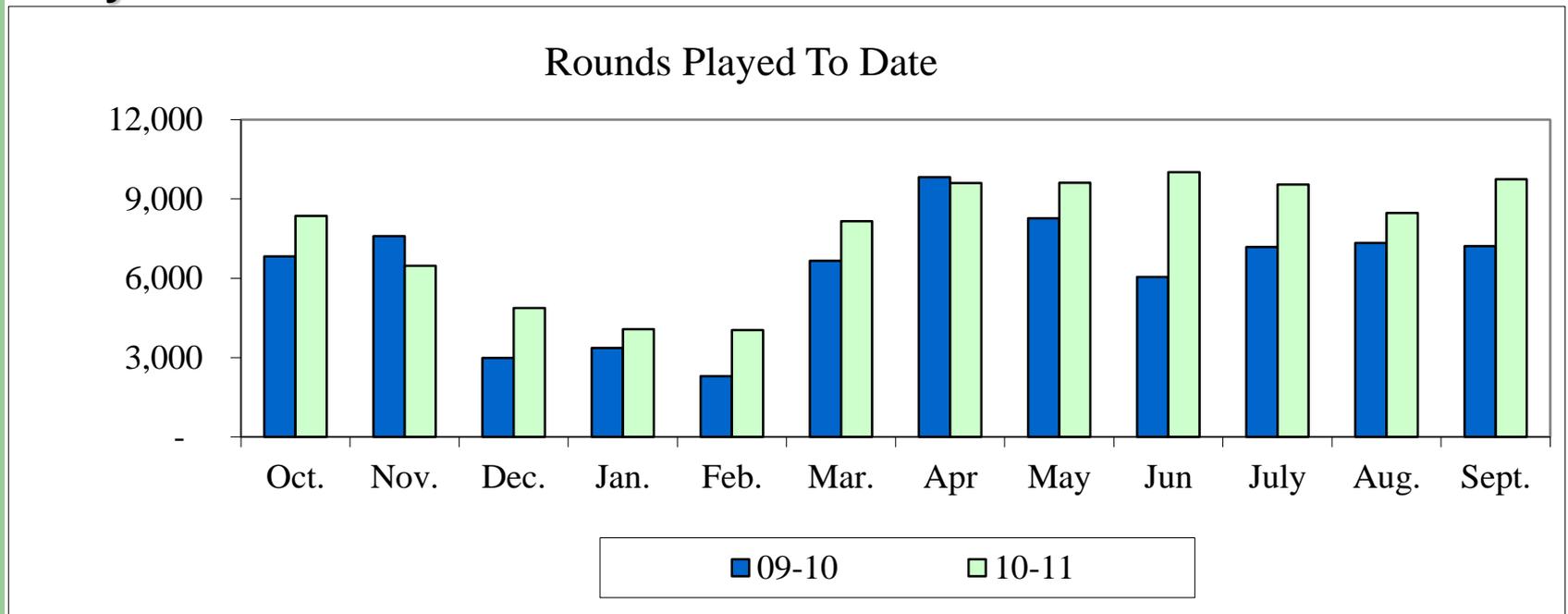


Fund Summary

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Beginning Balance	\$0.3 M	\$0.2 M	\$0.2 M	\$0.2 M	(\$0.1 M)	-	-
Revenues	\$2.2 M	\$2.1 M	\$2.1 M	\$2.2 M	-	\$0.1 M	\$0.1 M
Expenditures & Transfers	\$2.3 M	\$2.1 M	\$2.1 M	\$2.2 M	(\$0.1 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	30.27	30.64	30.55	30.95			

Rounds Played

- For FY 2010-11, total rounds played of 92,999 represent an increase of 17,369 or 23.0% from the 75,630 rounds played last year.



Revenues

- **During the budget retreat, it was expected the General Fund would need to assist with an estimated \$165,000 transfer at year-end to help maintain the minimal 30 days in fund balance. That transfer increased to \$210,000 and maintains the fund at the “30 building to 60” days in fund balance as prescribed in the adopted financial policies.**

Revenues

- **Course fees finished the year (\$1,000) under year-end estimates of \$1.8 M.**
- **Miscellaneous Revenue finished the year up \$86,000 from estimate due the reclassification of capital equipment purchased by a General Fund Special Projects Fund. The revenue is transferred in here to offset the expense recorded under the capital category.**
- **Remaining revenues at or just slightly below target.**

Total Expenditures & Transfers

	A	B	C	D	D-A	D-B	D-C
	ACTUAL 2009-10 (Nov.-10)	BUDGET 2010-11 (Sept.-10)	ESTIMATED 2010-11 (Jul.-11)	ACTUAL 2010-11 (Nov.-11)	VARIANCE ACTUAL TO ACTUAL	VARIANCE ACTUAL TO BUDGET	VARIANCE ACTUAL TO ESTIMATED
Personal Services	\$914,991	\$953,007	\$923,533	\$946,908	\$31,917	(\$6,099)	\$23,375
Professional Services	37,825	28,673	28,650	28,822	(9,003)	149	172
Maintenance	85,499	95,690	92,500	91,161	5,662	(4,529)	(1,339)
Contracts	79,641	85,591	63,257	59,374	(20,267)	(26,217)	(3,883)
Supplies	324,017	351,800	354,105	358,913	34,896	7,113	4,808
Capital	165,626	-	19,459	107,195	(58,431)	107,195	87,736
G & A	91,236	29,917	29,917	29,917	(61,319)	-	-
Debt Service	608,948	599,910	599,910	599,910	(9,038)	-	-
Total Expenditures and Transfers	\$2,307,783	\$2,144,588	\$2,111,331	\$2,222,200	(\$85,583)	\$77,612	\$110,869

Expenditures

- **Total Expenditures finished the year \$111,000 above the year-end estimate.**
- **With minor increases and decreases in the individual categories, the majority of the expenditure increases is due to the reclassification of the capital equipment. As mentioned above, this expense is offset by a like amount increased in revenue.**
- **Sherrill Park ends the year with 30.95 days in fund balance in compliance with the financial policy goal of “30 days of expenditures, building towards 60 days”.**

City of Richardson

**Year End Financial Report
November 28, 2011
City Council Work Session**





Fiscal Year 2010-2011

**City of Richardson
Year-End Report
Fund Summary Packet**

November 28, 2011

**CITY OF RICHARDSON
YEAR-END REPORT
FY 2010–2011**

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General Fund

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED		ACT to ACT	VARIANCE ACT to BUD	ACT to EST
				ACTUAL FY 2010-11	BUDGET FY 2011-12			
Beginning Designated Fund Balance	\$ 15,256,919	\$ 15,489,779	\$ 15,541,074	\$ 15,541,074	\$ 15,930,478	1.9%	0.3%	0.0%
Reserve for Encumbrances	217,882	-	313,101	313,101	114,043	43.7%	N/A	0.0%
Adjusted Beginning Fund Balance	\$ 15,474,801	\$ 15,489,779	\$ 15,854,175	\$ 15,854,175	\$ 16,044,521	2.5%	2.4%	0.0%
Revenues								
General Property Taxes	\$ 36,792,431	\$ 35,852,870	\$ 35,111,143	\$ 35,069,703	\$ 36,590,258	-4.7%	-2.2%	-0.1%
Franchise Fees	12,274,990	12,614,167	12,702,875	13,418,072	12,943,372	9.3%	6.4%	5.6%
Sales and Other Business Taxes	25,255,573	24,943,951	24,498,449	25,048,050	23,697,359	-0.8%	0.4%	2.2%
Licenses and Permits	1,461,182	1,401,691	1,689,547	1,766,640	1,748,249	20.9%	26.0%	4.6%
Fines and Forfeitures	3,981,148	3,892,914	4,445,946	4,443,097	4,472,207	11.6%	14.1%	-0.1%
Revenue from Money and Property	437,860	377,995	378,860	350,491	408,825	-20.0%	-7.3%	-7.5%
Recreation and Leisure	3,275,011	3,269,357	3,347,522	3,327,353	3,515,771	1.6%	1.8%	-0.6%
Other Revenue	3,839,020	3,938,434	4,154,335	3,902,223	4,280,352	1.6%	-0.9%	-6.1%
General and Administrative Charges	7,226,515	7,952,998	8,550,998	8,568,498	9,386,180	18.6%	7.7%	0.2%
Total Revenues	\$ 94,543,730	\$ 94,244,376	\$ 94,879,675	\$ 95,894,127	\$ 97,042,573	1.4%	1.8%	1.1%
Total Available Funds	\$ 110,018,531	\$ 109,734,155	\$ 110,733,850	\$ 111,748,302	\$ 113,087,094	1.6%	1.8%	0.9%
Expenditures								
Personal Services	\$ 68,317,472	\$ 72,231,413	\$ 71,531,863	\$ 71,354,810	\$ 73,628,229	4.4%	-1.2%	-0.2%
Professional Services	5,243,430	5,059,822	5,064,390	5,261,384	5,483,734	0.3%	4.0%	3.9%
Maintenance	2,651,060	3,144,614	2,931,712	2,709,896	2,969,312	2.2%	-13.8%	-7.6%
Contracts	5,795,718	5,105,034	5,600,179	5,730,449	5,631,781	-1.1%	12.3%	2.3%
Supplies	7,897,435	7,654,263	8,143,078	7,976,206	8,276,157	1.0%	4.2%	-2.0%
Capital	37,880	15,178	136,715	141,358	-	273.2%	831.3%	3.4%
Total Expenditures	\$ 89,942,995	\$ 93,210,324	\$ 93,407,937	\$ 93,174,103	\$ 95,989,213	3.6%	0.0%	-0.3%
Transfers Out								
Street Rehabilitation	\$ 991,361	\$ 969,678	\$ 969,678	\$ 969,678	\$ 976,248	-2.2%	0.0%	0.0%
Special Projects	2,200,000	-	-	1,350,000	-	-38.6%	N/A	N/A
Additional Transfer to Debt Service	455,000	-	330,000	-	-	-100.0%	N/A	-100.0%
Transfer Out - Golf Fund	575,000	-	165,000	210,000	-	-63.5%	N/A	27.3%
Total Transfers Out	\$ 4,221,361	\$ 969,678	\$ 1,464,678	\$ 2,529,678	\$ 976,248	-40.1%	160.9%	72.7%
Total Expenditures and Transfers	\$ 94,164,356	\$ 94,180,002	\$ 94,872,615	\$ 95,703,781	\$ 96,965,461	1.6%	1.6%	0.9%
Revenue Over/(Under)	\$ 379,374	\$ 64,374	\$ 7,060	\$ 190,346	\$ 77,112	-49.8%	195.7%	2596.1%
Reserve for Encumbrances	\$ 313,101	\$ -	\$ -	\$ 114,043	\$ -	-63.6%	N/A	N/A
Ending Designated Fund Balance	\$ 15,541,074	\$ 15,554,153	\$ 15,861,235	\$ 15,930,478	\$ 16,121,633	2.5%	2.4%	0.4%
Days of Fund Balance	60.24	60.28	61.02	60.76	60.69			

**CITY OF RICHARDSON
REVENUE BY DETAIL**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
General Property Taxes								
Current Taxes	\$ 36,066,148	\$ 35,180,870	\$ 34,751,097	\$ 34,734,093	\$ 35,419,258	\$ (1,332,055)	\$ (446,777)	\$ (17,004)
Prior Taxes	367,391	350,000	56,437	51,921	866,000	(315,470)	(298,079)	(4,516)
Penalties and Interest	358,892	322,000	303,609	283,689	305,000	(75,203)	(38,311)	(19,920)
Total	\$ 36,792,431	\$ 35,852,870	\$ 35,111,143	\$ 35,069,703	\$ 36,590,258	\$ (1,722,728)	\$ (783,167)	\$ (41,440)
Franchise Fees								
Electric	\$ 5,344,801	\$ 5,489,308	\$ 5,688,598	\$ 6,238,231	\$ 5,705,170	\$ 893,430	\$ 748,923	\$ 549,633
Telecommunications	1,941,288	2,088,439	2,052,751	2,094,999	2,114,334	153,711	6,560	42,248
Gas	1,201,783	1,269,828	1,057,788	1,066,017	1,193,944	(135,766)	(203,811)	8,229
Cable Television	1,117,986	1,059,863	1,125,703	1,071,880	1,159,474	(46,106)	12,017	(53,823)
Water & Sewer	2,094,014	2,124,366	2,208,424	2,375,638	2,188,113	281,624	251,272	167,214
Solid Waste Services	575,117	582,363	569,611	571,307	582,337	(3,810)	(11,056)	1,696
Total	\$ 12,274,990	\$ 12,614,167	\$ 12,702,875	\$ 13,418,072	\$ 12,943,372	\$ 1,143,082	\$ 803,905	\$ 715,197
Sales and Other Business Taxes								
Sales Tax	\$ 24,863,750	\$ 24,539,694	\$ 24,083,153	\$ 24,639,765	\$ 23,319,067	\$ (223,985)	\$ 100,071	\$ 556,612
Mixed Beverage Tax	337,044	348,392	361,620	354,319	322,469	17,275	5,927	(7,301)
Bingo Tax	54,779	55,865	53,676	53,966	55,823	(813)	(1,899)	290
Total	\$ 25,255,573	\$ 24,943,951	\$ 24,498,449	\$ 25,048,050	\$ 23,697,359	\$ (207,523)	\$ 104,099	\$ 549,601
License and Permits								
Building Permits	\$ 509,020	\$ 414,108	\$ 695,964	\$ 779,920	\$ 698,762	\$ 270,900	\$ 365,812	\$ 83,956
Food Establishment Permits	206,330	207,864	219,628	215,005	224,021	8,675	7,141	(4,623)
Animal License & Shelter Fees	40,495	41,709	34,881	34,813	35,579	(5,682)	(6,896)	(68)
Alarm Fees	225,143	232,247	253,491	228,879	258,561	3,736	(3,368)	(24,612)
Apartment Inspection Fee	107,970	104,000	113,834	106,015	154,972	(1,955)	2,015	(7,819)
Rental Registration	102,100	111,555	125,696	122,900	126,953	20,800	11,345	(2,796)
Miscellaneous License and Permits	95,651	101,547	88,805	89,212	90,581	(6,439)	(12,335)	407
Construction Inspection Fees	56,873	65,146	31,048	60,596	31,358	3,723	(4,550)	29,548
Contractor Fees	117,600	123,515	126,200	129,300	127,462	11,700	5,785	3,100
Total	\$ 1,461,182	\$ 1,401,691	\$ 1,689,547	\$ 1,766,640	\$ 1,748,249	\$ 305,458	\$ 364,949	\$ 77,093
Fines and Forfeitures								
Municipal Court	\$ 3,817,181	\$ 3,725,125	\$ 4,284,724	\$ 4,282,936	\$ 4,306,148	\$ 465,755	\$ 557,811	\$ (1,788)
Library Fines	163,967	167,789	161,222	160,161	166,059	(3,806)	(7,628)	(1,061)
Total	\$ 3,981,148	\$ 3,892,914	\$ 4,445,946	\$ 4,443,097	\$ 4,472,207	\$ 461,949	\$ 550,183	\$ (2,849)
Revenue from Money and Property								
Interest Earnings	\$ 109,356	\$ 50,229	\$ 50,143	\$ 51,797	\$ 70,246	\$ (57,559)	\$ 1,568	\$ 1,654
Civic Center Use	328,504	327,766	328,717	298,694	338,579	(29,810)	(29,072)	(30,023)
Total	\$ 437,860	\$ 377,995	\$ 378,860	\$ 350,491	\$ 408,825	\$ (87,369)	\$ (27,504)	\$ (28,369)
Recreation and Leisure Services								
Season Swim Passes	\$ 25,245	\$ 25,968	\$ 25,250	\$ 26,235	\$ 20,200	\$ 990	\$ 267	\$ 985
Pool Fees	67,736	62,364	67,750	71,535	54,180	3,799	9,171	3,785
Swim Program	127,768	125,719	116,952	109,609	127,800	(18,159)	(16,110)	(7,343)
Tennis Fees	114,635	140,000	131,523	126,229	136,100	11,594	(13,771)	(5,294)
Classes/Entrance Fees	770,718	735,068	714,451	731,266	764,000	(39,452)	(3,802)	16,815
Athletic Fees	332,314	347,220	335,366	336,991	342,073	4,677	(10,229)	1,625
Gymnastic Fees	351,673	358,831	364,014	363,641	370,000	11,968	4,810	(373)
Arts Festivals	369,516	348,450	390,216	406,152	394,118	36,636	57,702	15,936
Wildflower Festival	820,903	806,500	829,300	799,324	838,000	(21,579)	(7,176)	(29,976)
Older Adults	259,707	285,200	320,172	312,775	387,700	53,068	27,575	(7,397)
Miscellaneous	34,796	34,037	52,528	43,596	81,600	8,800	9,559	(8,932)
Total	\$ 3,275,011	\$ 3,269,357	\$ 3,347,522	\$ 3,327,353	\$ 3,515,771	\$ 52,342	\$ 57,996	\$ (20,169)
Other Revenue								
Access Fee - Cable TV	\$ 160,000	\$ 160,000	\$ 220,000	\$ 160,000	\$ -	\$ -	\$ -	\$ (60,000)
Ambulance	1,400,795	1,424,927	1,418,357	1,168,645	1,660,908	(232,150)	(256,282)	(249,712)
Miscellaneous	857,941	871,980	1,136,154	1,171,092	1,192,962	313,151	299,112	34,938
R.I.S.D. Participation	289,875	273,971	273,971	287,404	287,670	(2,471)	13,433	13,433
Auction & Storage	51,267	120,000	43,502	44,998	44,590	(6,269)	(75,002)	1,496
9-1-1	1,079,142	1,087,556	1,062,351	1,070,084	1,094,222	(9,058)	(17,472)	7,733
Total	\$ 3,839,020	\$ 3,938,434	\$ 4,154,335	\$ 3,902,223	\$ 4,280,352	\$ 63,203	\$ (36,211)	\$ (252,112)

**CITY OF RICHARDSON
REVENUE BY DETAIL**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
<u>General and Administrative Charges</u>								
G & A Water & Sewer Fund	\$ 3,746,523	\$ 3,771,116	\$ 3,771,116	\$ 3,771,116	\$ 3,706,308	\$ 24,593	\$ -	\$ -
G & A Golf Operations	91,236	29,917	29,917	29,917	84,981	(61,319)	-	-
G & A Solid Waste Operations	2,102,373	2,121,965	2,121,965	2,121,965	2,014,891	19,592	-	-
G & A Hote/Motel Fund	-	-	250,000	250,000	250,000	250,000	250,000	-
Transfer - Drainage Fund Operational Support	-	-	-	-	1,150,000	-	-	-
Transfer - Hotel/Motel Tax - C.V.B.	330,000	330,000	404,000	404,000	405,000	74,000	74,000	-
Transfer - Wireless Fund	400,000	350,000	450,000	450,000	450,000	50,000	100,000	-
Transfer - Child Safety Fund	-	-	-	-	50,000	-	-	-
Transfer - Special Revenue Fund Close Out	81,383	-	-	17,500	-	(63,883)	17,500	17,500
G & A TIF	150,000	150,000	150,000	150,000	150,000	-	-	-
G & A Capital Projects	325,000	1,200,000	1,374,000	1,374,000	1,125,000	1,049,000	174,000	-
Total	\$ 7,226,515	\$ 7,952,998	\$ 8,550,998	\$ 8,568,498	\$ 9,386,180	\$ 1,341,983	\$ 615,500	\$ 17,500
Grand Total General Fund	\$ 94,543,730	\$ 94,244,376	\$ 94,879,675	\$ 95,894,127	\$ 97,042,573	\$ 1,350,397	\$ 1,649,750	\$ 1,014,452

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL DEBT SERVICE FUND**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
Beginning Designated Fund Balance	\$ 1,966,359	\$ 2,111,305	\$ 2,118,157	\$ 2,118,157	\$ 2,187,996	7.7%	0.3%	0.0%
Revenues								
General Property Taxes	\$ 21,029,516	\$ 26,409,167	\$ 26,071,130	\$ 26,051,747	\$ 26,588,118	23.9%	-1.4%	-0.1%
Transfers In - Balance to 30 Days	455,000	-	330,000	-	-	-100.0%	N/A	-100.0%
Transfers In - Excess Capital Int Earning	-	-	-	330,000	-			
Interest Earnings	10,093	7,722	10,713	9,522	10,455	-5.7%	23.3%	-11.1%
Accrue Interst on Bond Proceeds	514,554	-	6,939	6,939	-	-98.7%	N/A	0.0%
Total Revenues	\$ 22,009,163	\$ 26,416,889	\$ 26,418,782	\$ 26,398,208	\$ 26,598,573	19.9%	-0.1%	-0.1%
Total Available Funds	\$ 23,975,522	\$ 28,528,194	\$ 28,536,939	\$ 28,516,365	\$ 28,786,569	18.9%	0.0%	-0.1%
Expenditures								
Principal	\$ 12,781,203	\$ 14,686,274	\$ 14,686,274	\$ 14,686,274	\$ 16,002,353	14.9%	0.0%	0.0%
Interest and Fiscal Charges	9,032,659	11,654,115	11,654,115	11,627,714	10,578,459	28.7%	-0.2%	-0.2%
Capital Lease Payments	43,503	14,381	14,381	14,381	14,381	-66.9%	0.0%	0.0%
Total Expenditures	\$ 21,857,365	\$ 26,354,770	\$ 26,354,770	\$ 26,328,369	\$ 26,595,193	20.5%	-0.1%	-0.1%
Revenue Over/(Under)	\$ 151,798	\$ 62,119	\$ 64,012	\$ 69,839	\$ 3,380	-54.0%	12.4%	9.1%
Ending Designated Fund Balance	\$ 2,118,157	\$ 2,173,424	\$ 2,182,169	\$ 2,187,996	\$ 2,191,376	3.3%	0.7%	0.3%
Days of Fund Balance	35.37	30.10	30.22	30.33	30.08	-14.2%	0.8%	0.4%

Water and Sewer Fund

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WATER AND SEWER FUND**

			UNAUDITED			VARIANCE		
	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	ACTUAL FY 2010-11		BUDGET FY 2011-12	ACT to ACT	ACT to BUD
Beginning Designated Fund Balance	\$ 10,578,969	\$ 9,679,837	\$ 11,450,722	\$ 11,450,722	\$ 11,875,411	8.2%	18.3%	0.0%
Reserve for Encumbrances	200,763	-	265,927	265,927	365,671	32.5%	N/A	0.0%
Adjusted Beginning Fund Balance	<u>\$ 10,779,732</u>	<u>\$ 9,679,837</u>	<u>\$ 11,716,649</u>	<u>\$ 11,716,649</u>	<u>\$ 12,241,082</u>	8.7%	21.0%	0.0%
Revenues								
Water Sales & Charges	\$ 26,490,906	\$ 26,716,490	\$ 27,970,407	\$ 30,828,373	\$ 27,721,201	16.4%	15.4%	10.2%
Sewer Sales & Charges	15,389,382	15,770,838	16,198,074	16,684,381	16,041,053	8.4%	5.8%	3.0%
Rate Stabilization	-	700,000	-	-	1,800,000	N/A	-100.0%	N/A
Late Charges	401,644	418,690	424,883	418,278	433,381	4.1%	-0.1%	-1.6%
Interest Earnings	20,449	3,374	12,545	13,179	14,101	-35.6%	290.6%	5.1%
Service Fees - Others	37,794	36,890	42,167	49,363	43,432	30.6%	33.8%	17.1%
Installation Charges	24,777	20,000	28,677	28,731	29,251	16.0%	43.7%	0.2%
Miscellaneous	518,950	369,402	357,883	476,401	365,041	-8.2%	29.0%	33.1%
Total Revenues	<u>\$ 42,883,902</u>	<u>\$ 44,035,684</u>	<u>\$ 45,034,636</u>	<u>\$ 48,498,706</u>	<u>\$ 46,447,459</u>	13.1%	10.1%	7.7%
Total Available Funds	<u>\$ 53,663,634</u>	<u>\$ 53,715,521</u>	<u>\$ 56,751,285</u>	<u>\$ 60,215,355</u>	<u>\$ 58,688,541</u>	12.2%	12.1%	6.1%
Expenditures								
Personal Services	\$ 5,565,828	\$ 5,918,475	\$ 5,888,443	\$ 5,994,326	\$ 6,097,760	7.7%	1.3%	1.8%
Professional Services	473,453	579,205	567,687	1,415,213	621,646	198.9%	144.3%	149.3%
Maintenance	23,003,636	24,750,567	24,373,969	24,774,840	26,394,475	7.7%	0.1%	1.6%
Contracts	703,266	613,003	573,895	640,095	642,512	-9.0%	4.4%	11.5%
Supplies	1,198,546	1,241,057	1,338,537	1,426,268	1,174,772	19.0%	14.9%	6.6%
Capital	264,152	540,507	544,796	289,681	343,078	9.7%	-46.4%	-46.8%
Total Expenditures	<u>\$ 31,208,882</u>	<u>\$ 33,642,814</u>	<u>\$ 33,287,327</u>	<u>\$ 34,540,423</u>	<u>\$ 35,274,243</u>	10.7%	2.7%	3.8%
Operating Transfers Out								
General and Administrative Charges	\$ 3,746,523	\$ 3,771,116	\$ 3,771,116	\$ 3,771,116	\$ 3,706,308	0.7%	0.0%	0.0%
Franchise Fees	2,094,014	2,124,366	2,208,424	2,375,638	2,188,113	13.4%	11.8%	7.6%
BABIC Program	466,666	466,666	466,666	466,666	466,666	0.0%	0.0%	0.0%
Total Operating Transfers Out	<u>\$ 6,307,203</u>	<u>\$ 6,362,148</u>	<u>\$ 6,446,206</u>	<u>\$ 6,613,420</u>	<u>\$ 6,361,087</u>	4.9%	3.9%	2.6%
Total Exp. And Oper. Transfers Out	<u>\$ 37,516,085</u>	<u>\$ 40,004,962</u>	<u>\$ 39,733,533</u>	<u>\$ 41,153,843</u>	<u>\$ 41,635,330</u>	9.7%	2.9%	3.6%
Transfers Out								
Debt Service	\$ 4,430,900	\$ 4,920,430	\$ 4,920,430	\$ 4,920,430	\$ 5,305,972	11.0%	0.0%	0.0%
Rate Stabilization	-	-	-	1,900,000	-	N/A	N/A	N/A
Total Transfers Out	<u>\$ 4,430,900</u>	<u>\$ 4,920,430</u>	<u>\$ 4,920,430</u>	<u>\$ 6,820,430</u>	<u>\$ 5,305,972</u>	53.9%	38.6%	38.6%
Total Expenditures and Transfers	<u>\$ 41,946,985</u>	<u>\$ 44,925,392</u>	<u>\$ 44,653,963</u>	<u>\$ 47,974,273</u>	<u>\$ 46,941,302</u>	14.4%	6.8%	7.4%
Revenue Over/(Under)	<u>\$ 936,917</u>	<u>\$ (889,708)</u>	<u>\$ 380,673</u>	<u>\$ 524,433</u>	<u>\$ (493,843)</u>	-44.0%	-158.9%	37.8%
Reserve for Encumbrances	<u>\$ 265,927</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 365,671</u>	<u>\$ -</u>	37.5%	N/A	N/A
Ending Designated Fund Balance	<u>\$ 11,450,722</u>	<u>\$ 8,790,129</u>	<u>\$ 12,097,322</u>	<u>\$ 11,875,411</u>	<u>\$ 11,747,239</u>	3.7%	35.1%	-1.8%
Days of Fund Balance	99.64	71.42	98.88	90.35	91.34	27.9%	-99.7%	-7.6%

**CITY OF RICHARDSON
REVENUE BY DETAIL**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
<u>Water and Sewer Revenue</u>								
Water Sales & Charges	\$ 26,490,906	\$ 26,716,490	\$ 27,970,407	\$ 30,828,373	\$ 27,721,201	\$ 4,337,467	\$ 4,111,883	\$ 2,857,966
Sewer Sales & Charges	15,389,382	15,770,838	16,198,074	16,684,381	16,041,053	1,294,999	913,543	486,307
Rate Stabilization	-	700,000	-	-	1,800,000	-	(700,000)	-
Late Charges	401,644	418,690	424,883	418,278	433,381	16,634	(412)	(6,605)
Interest Earnings	20,449	3,374	12,545	13,179	14,101	(7,270)	9,805	634
Service Fees - Others	37,794	36,890	42,167	49,363	43,432	11,569	12,473	7,196
Installation Charges	24,777	20,000	28,677	28,731	29,251	3,954	8,731	54
Miscellaneous	518,950	369,402	357,883	476,401	365,041	(42,549)	106,999	118,518
Total	\$ 42,883,902	\$ 44,035,684	\$ 45,034,636	\$ 48,498,706	\$ 46,447,459	\$ 5,614,804	\$ 4,463,022	\$ 3,464,070
Grand Total Water and Sewer Fund	\$ 42,883,902	\$ 44,035,684	\$ 45,034,636	\$ 48,498,706	\$ 46,447,459	\$ 5,614,804	\$ 4,463,022	\$ 3,464,070

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WATER AND SEWER DEBT SERVICE FUND**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
Beginning Designated Fund Balance	\$ 390,485	\$ 397,203	\$ 404,620	\$ 404,620	\$ 433,456	3.6%	1.9%	0.0%
Revenues								
Transfers In - Water and Sewer Fund	\$ 4,430,900	\$ 4,920,430	\$ 4,920,430	\$ 4,920,430	\$ 5,305,972	11.0%	0.0%	0.0%
Transfers In - Rate Stabilization	-	-	-	-	-	N/A	N/A	N/A
Interest Earnings	858	751	751	763	1,000	-11.1%	1.6%	1.6%
Accrued Interest on Bond Proceeds	56,473	-	14,059	14,059	-	-75.1%	N/A	0.0%
Total Revenues	\$ 4,488,231	\$ 4,921,181	\$ 4,935,240	\$ 4,935,252	\$ 5,306,972	10.0%	0.3%	0.0%
Total Available Funds	\$ 4,878,716	\$ 5,318,384	\$ 5,339,860	\$ 5,339,872	\$ 5,740,428	9.5%	0.4%	0.0%
Expenditures								
Principal	\$ 2,402,225	\$ 2,795,000	\$ 2,795,000	\$ 2,795,000	\$ 3,176,852	16.4%	0.0%	0.0%
Interest and Fiscal Charges	2,006,617	2,097,133	2,097,133	2,089,845	2,099,057	4.1%	-0.3%	-0.3%
Capital Lease Payments	65,254	21,571	21,571	21,571	21,571	-66.9%	0.0%	0.0%
Total Expenditures	\$ 4,474,096	\$ 4,913,704	\$ 4,913,704	\$ 4,906,416	\$ 5,297,480	9.7%	-0.1%	-0.1%
Revenue Over/(Under)	\$ 14,135	\$ 7,477	\$ 21,536	\$ 28,836	\$ 9,492	104.0%	285.7%	33.9%
Ending Designated Fund Balance	\$ 404,620	\$ 404,680	\$ 426,156	\$ 433,456	\$ 442,948	7.1%	7.1%	1.7%
Days of Fund Balance	33.01	30.06	31.66	32.25	30.52	-2.3%	7.3%	1.9%

Solid Waste Services Fund

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
SOLID WASTE SERVICES FUND**

	ACTUAL		UNAUDITED		ACT to ACT	VARIANCE		ACT to EST
	FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	ACTUAL FY 2010-11		BUDGET FY 2011-12	ACT to BUD	
Beginning Designated Fund Balance	\$ 3,006,997	\$ 3,318,641	\$ 3,580,861	\$ 3,580,861	\$ 3,419,994	19.1%	7.9%	0.0%
Reserve for Encumbrances	714	-	1,832	1,832	1,557	156.6%	N/A	0.0%
Adjusted Beginning Fund Balance	\$ 3,007,711	\$ 3,318,641	\$ 3,582,693	\$ 3,582,693	\$ 3,421,551	19.1%	8.0%	0.0%
Revenues								
Collection Fees - Residential	\$ 5,143,713	\$ 5,200,754	\$ 5,132,694	\$ 5,121,570	\$ 5,107,031	-0.4%	-1.5%	-0.2%
Collection Fees - Commercial	6,358,636	6,446,509	6,259,524	6,304,566	6,539,714	-0.9%	-2.2%	0.7%
Rate Stabilization	-	410,000	-	-	410,000	N/A	-100.0%	N/A
BABIC Program	466,666	466,666	466,666	466,666	466,666	0.0%	0.0%	0.0%
Other Revenues	357,283	315,481	369,981	398,305	382,381	11.5%	26.3%	7.7%
Interest Earnings	4,291	2,875	3,233	4,215	6,841	-1.8%	46.6%	30.4%
Total Revenues	\$ 12,330,589	\$ 12,842,285	\$ 12,232,098	\$ 12,295,322	\$ 12,912,633	-0.3%	-4.3%	0.5%
Total Available Funds	\$ 15,338,300	\$ 16,160,926	\$ 15,814,791	\$ 15,878,015	\$ 16,334,184	3.5%	-1.8%	0.4%
Expenditures								
Personal Services	\$ 4,059,735	\$ 4,320,246	\$ 3,999,126	\$ 3,907,262	\$ 4,249,630	-3.8%	-9.6%	-2.3%
Professional Services	35,654	15,550	18,829	23,831	15,550	-33.2%	53.3%	26.6%
Maintenance	3,853,438	4,279,681	4,245,157	3,948,805	4,542,835	2.5%	-7.7%	-7.0%
Contracts	274,980	250,146	229,318	240,275	255,355	-12.6%	-3.9%	4.8%
Supplies	220,411	268,850	211,241	165,324	203,460	-25.0%	-38.5%	-21.7%
Capital	-	-	-	-	-	N/A	N/A	N/A
Total Expenditures	\$ 8,444,217	\$ 9,134,473	\$ 8,703,671	\$ 8,285,497	\$ 9,266,830	-1.9%	-9.3%	-4.8%
Operating Transfers Out								
General and Administrative Charges	\$ 2,102,373	\$ 2,121,965	\$ 2,121,965	\$ 2,121,965	\$ 2,014,891	0.9%	0.0%	0.0%
Franchise Fees	575,117	582,363	569,611	571,307	582,337	-0.7%	-1.9%	0.3%
Total Operating Transfers Out	\$ 2,677,490	\$ 2,704,328	\$ 2,691,576	\$ 2,693,272	\$ 2,597,228	0.6%	-0.4%	0.1%
Total Exp. And Oper. Transfers Out	\$ 11,121,707	\$ 11,838,801	\$ 11,395,247	\$ 10,978,769	\$ 11,864,058	-1.3%	-7.3%	-3.7%
Transfers Out								
Debt Service	\$ 633,900	\$ 1,027,695	\$ 1,027,695	\$ 1,027,695	\$ 1,207,985	62.1%	0.0%	0.0%
Rate Stabilization	-	-	-	450,000	-	N/A	N/A	N/A
Total Transfers Out	\$ 633,900	\$ 1,027,695	\$ 1,027,695	\$ 1,477,695	\$ 1,207,985	133.1%	43.8%	43.8%
Total Expenditures and Transfers	\$ 11,755,607	\$ 12,866,496	\$ 12,422,942	\$ 12,456,464	\$ 13,072,043	6.0%	-3.2%	0.3%
Revenue Over/(Under)	\$ 574,982	\$ (24,211)	\$ (190,844)	\$ (161,142)	\$ (159,410)	-128.0%	565.6%	-15.6%
Reserve for Encumbrances	\$ 1,832	\$ -	\$ -	\$ 1,557	\$ -	-15.0%	N/A	N/A
Ending Designated Fund Balance	\$ 3,580,861	\$ 3,294,430	\$ 3,391,849	\$ 3,419,994	\$ 3,262,141	-4.5%	3.8%	0.8%
Days of Fund Balance	111.18	93.46	99.66	100.21	91.09	-9.9%	7.2%	0.6%

**CITY OF RICHARDSON
REVENUE BY DETAIL**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
<u>Solid Waste Services Fund</u>								
Collection Fees - Residential	\$ 5,143,713	\$ 5,200,754	\$ 5,132,694	\$ 5,121,570	\$ 5,107,031	\$ (22,143)	\$ (79,184)	\$ (11,124)
Collection Fees - Commercial	6,358,636	6,446,509	6,259,524	6,304,566	6,539,714	(54,070)	(141,943)	45,042
Rate Stabilization	-	410,000	-	-	410,000	-	(410,000)	-
BABIC Program	466,666	466,666	466,666	466,666	466,666	-	-	-
Other Revenues	357,283	315,481	369,981	398,305	382,381	41,022	82,824	28,324
Interest Earnings	4,291	2,875	3,233	4,215	6,841	(76)	1,340	982
Total	\$ 12,330,589	\$ 12,842,285	\$ 12,232,098	\$ 12,295,322	\$ 12,912,633	\$ (35,267)	\$ (546,963)	\$ 63,224
Grand Total Solid Waste Services Fund	\$ 12,330,589	\$ 12,842,285	\$ 12,232,098	\$ 12,295,322	\$ 12,912,633	\$ (35,267)	\$ (546,963)	\$ 63,224

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
SOLID WASTE DEBT SERVICE FUND**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
Beginning Designated Fund Balance	\$ 67,637	\$ 72,273	\$ 73,792	\$ 73,792	\$ 89,418	9.1%	2.1%	0.0%
Revenues								
Transfers In - Solid Waste Services Fund	\$ 633,900	\$ 1,027,695	\$ 1,027,695	\$ 1,027,695	\$ 1,207,985	62.1%	0.0%	0.0%
Transfers In - Rate Stabilization	-	-	-	-	-	N/A	N/A	N/A
Interest Earnings	193	116	116	104	243	-46.1%	-10.3%	-10.3%
Accrued Interest on Bond Proceeds	13,930	-	-	-	-	-100.0%	N/A	N/A
Total Revenues	\$ 648,023	\$ 1,027,811	\$ 1,027,811	\$ 1,027,799	\$ 1,208,228	58.6%	0.0%	0.0%
Total Available Funds	\$ 715,660	\$ 1,100,084	\$ 1,101,603	\$ 1,101,591	\$ 1,297,646	53.9%	0.1%	0.0%
Expenditures								
Principal	\$ 510,000	\$ 795,000	\$ 795,000	\$ 795,000	\$ 970,000	55.9%	0.0%	0.0%
Interest and Fiscal Charges	131,868	221,513	221,513	217,173	223,985	64.7%	-2.0%	-2.0%
Capital Lease Payments	-	-	-	-	-	N/A	N/A	N/A
Total Expenditures	\$ 641,868	\$ 1,016,513	\$ 1,016,513	\$ 1,012,173	\$ 1,193,985	57.7%	-0.4%	-0.4%
Revenue Over/(Under)	\$ 6,155	\$ 11,298	\$ 11,298	\$ 15,626	\$ 14,243	153.9%	38.3%	38.3%
Ending Designated Fund Balance	\$ 73,792	\$ 83,571	\$ 85,090	\$ 89,418	\$ 103,661	21.2%	7.0%	5.1%
Days of Fund Balance	41.96	30.01	30.55	32.25	31.69	-23.2%	7.5%	5.5%

Hotel/Motel Tax Fund

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
HOTEL/MOTEL TAX FUND**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
Beginning Designated Fund Balance	\$ 375,676	\$ 347,494	\$ 648,006	\$ 648,006	\$ 838,729	72.5%	86.5%	0.0%
Reserve for Encumbrances	6,846	-	14,445	14,445	4,711	111.0%	N/A	0.0%
Adjusted Beginning Fund Balance	\$ 382,522	\$ 347,494	\$ 662,451	\$ 662,451	\$ 843,440	73.2%	90.6%	0.0%
Revenues								
Tax Revenue	\$ 2,682,337	\$ 2,703,626	\$ 3,049,744	\$ 3,039,097	\$ 3,052,367	13.3%	12.4%	-0.3%
Parking Fees	178,774	214,500	205,168	223,694	215,000	25.1%	4.3%	9.0%
Eisemann Center Revenues	2,000,314	2,406,790	2,258,662	2,264,157	2,408,519	13.2%	-5.9%	0.2%
Interest Earnings	1,805	744	1,629	1,375	3,964	-23.8%	84.8%	-15.6%
Total Revenues	\$ 4,863,230	\$ 5,325,660	\$ 5,515,203	\$ 5,528,323	\$ 5,679,850	13.7%	3.8%	0.2%
Total Available Funds	\$ 5,245,752	\$ 5,673,154	\$ 6,177,654	\$ 6,190,774	\$ 6,523,290	18.0%	9.1%	0.2%
Operating Expenditures								
Eisemann Center	\$ 3,511,503	\$ 4,195,838	\$ 4,069,982	\$ 3,936,568	\$ 4,238,839	12.1%	-6.2%	-3.3%
Parking Garage	437,493	505,654	501,801	456,472	536,250	4.3%	-9.7%	-9.0%
Total Expenditures	\$ 3,948,996	\$ 4,701,492	\$ 4,571,783	\$ 4,393,040	\$ 4,775,089	11.2%	-6.6%	-3.9%
Other Uses								
Arts	\$ 295,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	1.7%	0.0%	0.0%
Miscellaneous	9,305	10,200	400	294	10,200	-96.8%	-97.1%	-26.5%
Total Other Uses	\$ 304,305	\$ 310,200	\$ 300,400	\$ 300,294	\$ 310,200	-1.3%	-3.2%	0.0%
Total Exp. And Other Uses	\$ 4,253,301	\$ 5,011,692	\$ 4,872,183	\$ 4,693,334	\$ 5,085,289	10.3%	-6.4%	-3.7%
Transfers Out								
Transfer to General Fund - C.V.B.	\$ 330,000	\$ 330,000	\$ 404,000	\$ 404,000	\$ 405,000	22.4%	22.4%	0.0%
General and Administrative Charges	-	-	250,000	250,000	250,000	N/A	N/A	0.0%
Total Transfers Out	\$ 330,000	\$ 330,000	\$ 654,000	\$ 654,000	\$ 655,000	98.2%	98.2%	0.0%
Total Expenditures and Transfers	\$ 4,583,301	\$ 5,341,692	\$ 5,526,183	\$ 5,347,334	\$ 5,740,289	16.7%	0.1%	-3.2%
Revenue Over/(Under)	\$ 279,929	\$ (16,032)	\$ (10,980)	\$ 180,989	\$ (60,439)	-35.3%	-1228.9%	-1748.4%
Reserve for Encumbrances	\$ 14,445	\$ -	\$ -	\$ 4,711	\$ -	-67.4%	N/A	N/A
Ending Designated Fund Balance	\$ 648,006	\$ 331,462	\$ 651,471	\$ 838,729	\$ 783,001	29.4%	153.0%	28.7%

**CITY OF RICHARDSON
REVENUE BY DETAIL**

	<u>ACTUAL FY 2009-10</u>	<u>BUDGET FY 2010-11</u>	<u>ESTIMATE FY 2010-11</u>	<u>UNAUDITED ACTUAL FY 2010-11</u>	<u>BUDGET FY 2011-12</u>	<u>ACT to ACT</u>	<u>VARIANCE ACT to BUD</u>	<u>ACT to EST</u>
<u>Tax Revenue</u>								
Como Motel	\$ 18,030	\$ 18,808	\$ 20,466	\$ 17,382	\$ 18,505	\$ (648)	\$ (1,426)	\$ (3,084)
Continental Inn	20,067	20,824	20,321	51,941	20,524	31,874	31,117	31,620
DoubleTree Hotel	289,201	290,706	427,653	421,436	440,483	132,235	130,730	(6,217)
Econo Lodge	28,996	29,783	39,107	36,288	34,201	7,292	6,505	(2,819)
Hampton Inn	126,245	138,853	170,547	144,048	153,358	17,803	5,195	(26,499)
Hawthorne Suites	88,623	42,291	39,011	34,956	33,952	(53,667)	(7,335)	(4,055)
Hilton Garden Inn	220,085	200,662	242,958	241,612	247,817	21,527	40,950	(1,346)
Holiday Inn	189,170	188,590	192,823	190,418	196,679	1,248	1,828	(2,405)
Homestead Suites	60,700	62,511	79,521	64,443	70,051	3,743	1,932	(15,078)
Hyatt Regency	429,388	450,479	512,712	509,672	522,966	80,284	59,193	(3,040)
Hyatt Summerfield	130,927	134,899	203,727	174,775	185,806	43,848	39,876	(28,952)
Mariott Courtyard - Galatyn	163,959	172,732	182,945	187,423	188,433	23,464	14,691	4,478
Marriott Courtyard - Spring Valley	138,094	141,673	160,435	165,143	166,852	27,049	23,470	4,708
Marriott Renaissance	597,841	611,995	555,615	602,367	572,284	4,526	(9,628)	46,751
Residence Inn	142,756	158,476	158,973	153,571	162,152	10,815	(4,905)	(5,402)
Super 8	38,255	40,344	42,930	43,622	38,304	5,367	3,278	692
Total	\$ 2,682,337	\$ 2,703,626	\$ 3,049,744	\$ 3,039,097	\$ 3,052,367	\$ 356,760	\$ 335,471	\$ (10,648)
<u>Parking Fees</u>								
Parking Garage	\$ 178,774	\$ 214,500	\$ 205,168	\$ 223,694	\$ 215,000	\$ 44,920	\$ 9,194	\$ 18,526
Total	\$ 178,774	\$ 214,500	\$ 205,168	\$ 223,694	\$ 215,000	\$ 44,920	\$ 9,194	\$ 18,526
<u>Eisemann Center Revenue</u>								
Fees	\$ 619,238	\$ 707,000	\$ 655,573	\$ 696,917	\$ 710,000	\$ 77,679	\$ (10,083)	\$ 41,344
Ticket Sales and Surcharges	162,522	200,000	187,095	172,068	200,000	9,546	(27,932)	(15,027)
Concessions	16,000	17,000	18,106	18,509	19,000	2,509	1,509	403
Eisemann Presents Revenue	1,104,654	1,419,790	1,266,869	1,237,130	1,419,519	132,476	(182,660)	(29,739)
Miscellaneous	97,900	63,000	131,019	139,533	60,000	41,633	76,533	8,514
Total	\$ 2,000,314	\$ 2,406,790	\$ 2,258,662	\$ 2,264,157	\$ 2,408,519	\$ 263,843	\$ (142,633)	\$ 5,495
<u>Interest Earnings</u>								
Interest Earnings	\$ 1,805	\$ 744	\$ 1,629	\$ 1,375	\$ 3,964	\$ (430)	\$ 631	\$ (254)
Total	\$ 1,805	\$ 744	\$ 1,629	\$ 1,375	\$ 3,964	\$ (430)	\$ 631	\$ (254)
Grand Total Hotel/Motel Tax Fund	\$ 4,863,230	\$ 5,325,660	\$ 5,515,203	\$ 5,528,323	\$ 5,679,850	\$ 665,093	\$ 202,663	\$ 13,119

EISEMANN CENTER EXPENDITURE DETAIL

	<u>ACTUAL FY 2009-10</u>	<u>BUDGET FY 2010-11</u>	<u>ESTIMATE FY 2010-11</u>	<u>ACTUAL FY 2010-11</u>	<u>BUDGET FY 2011-12</u>	<u>ACT to ACT</u>	<u>VARIANCE ACT to BUD</u>	<u>ACT to EST</u>
<u>Eisemann Center Expenditures</u>								
Eisemann Center	\$ 2,594,410	\$ 2,776,048	\$ 2,790,635	\$ 2,685,452	\$ 2,819,321	\$ 91,042	\$ (90,596)	\$ (105,183)
Eisemann Center Presents	917,093	1,419,790	1,279,347	1,251,116	1,419,518	334,023	(168,674)	(28,231)
Total Eisemann Center Expenditures	\$ 3,511,503	\$ 4,195,838	\$ 4,069,982	\$ 3,936,568	\$ 4,238,839	\$ 425,065	\$ (259,270)	\$ (133,414)

Golf Fund

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GOLF FUND**

	ACTUAL		ESTIMATE	UNAUDITED		ACT to ACT	VARIANCE	
	FY 2009-10	FY 2010-11		ACTUAL	BUDGET		ACT to BUD	ACT to EST
Beginning Designated Fund Balance	\$ 267,809	\$ 184,061	\$ 191,378	\$ 191,378	\$ 188,433	-28.5%	4.0%	0.0%
Reserve for Encumbrances	573	-	1,341	1,341	864	134.0%	N/A	0.0%
Adjusted Beginning Fund Balance	\$ 268,382	\$ 184,061	\$ 192,719	\$ 192,719	\$ 189,297	-28.2%	4.7%	0.0%
Revenues								
Golf Course Fees	\$ 1,488,442	\$ 2,075,564	\$ 1,838,141	\$ 1,836,918	\$ 2,113,299	23.4%	-11.5%	-0.1%
Golf Course Restaurant	36,346	47,456	48,614	42,425	49,586	16.7%	-10.6%	-12.7%
Miscellaneous	132,213	17,474	43,509	129,418	19,221	-2.1%	640.6%	197.5%
Transfer In - General Fund	575,000	-	165,000	210,000	-	-63.5%	N/A	27.3%
Interest Earnings	119	61	37	17	341	-85.7%	-72.1%	-54.1%
Total Revenues	\$ 2,232,120	\$ 2,140,555	\$ 2,095,301	\$ 2,218,778	\$ 2,182,447	-0.6%	3.7%	5.9%
Total Available Funds	\$ 2,500,502	\$ 2,324,616	\$ 2,288,020	\$ 2,411,497	\$ 2,371,744	-3.6%	3.7%	5.4%
Expenditures								
Personal Services	\$ 914,991	\$ 953,007	\$ 923,533	\$ 946,908	\$ 993,626	3.5%	-0.6%	2.5%
Professional Services	37,825	28,673	28,650	28,822	30,183	-23.8%	0.5%	0.6%
Maintenance	85,499	95,690	92,500	91,161	94,008	6.6%	-4.7%	-1.4%
Contracts	79,641	85,591	63,257	59,374	73,852	-25.4%	-30.6%	-6.1%
Supplies	324,017	351,800	354,105	358,913	358,750	10.8%	2.0%	1.4%
Capital	165,626	-	19,459	107,195	-	-35.3%	N/A	450.9%
Total Expenditures	\$ 1,607,599	\$ 1,514,761	\$ 1,481,504	\$ 1,592,373	\$ 1,550,419	-0.9%	5.1%	7.5%
Operating Transfers Out								
General and Administrative Charges	\$ 91,236	\$ 29,917	\$ 29,917	\$ 29,917	\$ 84,981	-67.2%	0.0%	0.0%
Total Operating Transfers Out	\$ 91,236	\$ 29,917	\$ 29,917	\$ 29,917	\$ 84,981	-67.2%	0.0%	0.0%
Total Exp. And Oper. Transfers Out	\$ 1,698,835	\$ 1,544,678	\$ 1,511,421	\$ 1,622,290	\$ 1,635,400	-4.5%	5.0%	7.3%
Transfers Out								
Debt Service	\$ 608,948	\$ 599,910	\$ 599,910	\$ 599,910	\$ 542,000	-1.5%	0.0%	0.0%
Special Projects	-	-	-	-	-	N/A	N/A	N/A
Total Transfers Out	\$ 608,948	\$ 599,910	\$ 599,910	\$ 599,910	\$ 542,000	-1.5%	0.0%	0.0%
Total Expenditures and Transfers	\$ 2,307,783	\$ 2,144,588	\$ 2,111,331	\$ 2,222,200	\$ 2,177,400	-3.7%	3.6%	5.3%
Revenue Over/(Under)	\$ (75,663)	\$ (4,033)	\$ (16,030)	\$ (3,422)	\$ 5,047	-95.5%	-15.2%	-78.7%
Reserve for Encumbrances	\$ 1,341	\$ -	\$ -	\$ 864	\$ -	-35.6%	N/A	N/A
Ending Designated Fund Balance	\$ 191,378	\$ 180,028	\$ 176,689	\$ 188,433	\$ 194,344	-1.5%	4.7%	6.6%
Days of Fund Balance	30.27	30.64	30.55	30.95	32.58	2.3%	1.0%	1.3%

**CITY OF RICHARDSON
REVENUE BY DETAIL**

	ACTUAL FY 2009-10	BUDGET FY 2010-11	ESTIMATE FY 2010-11	UNAUDITED ACTUAL FY 2010-11	BUDGET FY 2011-12	ACT to ACT	VARIANCE ACT to BUD	ACT to EST
Golf Fund Revenues								
Golf Course Fees	\$ 1,488,442	\$ 2,075,564	\$ 1,838,141	\$ 1,836,918	\$ 2,113,299	\$ 348,476	\$ (238,646)	\$ (1,223)
Golf Course Restaurant	36,346	47,456	48,614	42,425	49,586	6,079	(5,031)	(6,189)
Miscellaneous	132,213	17,474	43,509	129,418	19,221	(2,795)	111,944	85,909
Transfer In - General Fund	575,000	-	165,000	210,000	-	(365,000)	210,000	45,000
Interest Earnings	119	61	37	17	341	(102)	(44)	(20)
Total	\$ 2,232,120	\$ 2,140,555	\$ 2,095,301	\$ 2,218,778	\$ 2,182,447	\$ (13,342)	\$ 78,223	\$ 123,477
Grand Total Golf Fund	\$ 2,232,120	\$ 2,140,555	\$ 2,095,301	\$ 2,218,778	\$ 2,182,447	\$ (13,342)	\$ 78,223	\$ 123,477

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GOLF DEBT SERVICE FUND**

	<u>ACTUAL FY 2009-10</u>	<u>BUDGET FY 2010-11</u>	<u>ESTIMATE FY 2010-11</u>	<u>UNAUDITED ACTUAL FY 2010-11</u>	<u>BUDGET FY 2011-12</u>	<u>ACT to ACT</u>	<u>VARIANCE ACT to BUD</u>	<u>ACT to ES</u>
Beginning Designated Fund Balance	\$ 53,152	\$ 52,851	\$ 56,103	\$ 56,103	\$ 57,779	5.6%	6.2%	0.0%
Revenues								
Transfers In - Golf Fund	\$ 608,948	\$ 599,910	\$ 599,910	\$ 599,910	\$ 542,000	-1.5%	0.0%	0.0%
Interest Earnings	117	119	119	95	243	-18.8%	-20.2%	-20.2%
Accrued Interest on Bond Proceeds	25,378	-	-	-	-	-100.0%	N/A	N/A
Total Revenues	<u>\$ 634,443</u>	<u>\$ 600,029</u>	<u>\$ 600,029</u>	<u>\$ 600,005</u>	<u>\$ 542,243</u>	-5.4%	0.0%	0.0%
Total Available Funds	<u>\$ 687,595</u>	<u>\$ 652,880</u>	<u>\$ 656,132</u>	<u>\$ 656,108</u>	<u>\$ 600,022</u>	-4.6%	0.5%	0.0%
Expenditures								
Principal	\$ 340,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	5.9%	0.0%	0.0%
Interest and Fiscal Charges	291,492	240,028	240,028	238,329	192,230	-18.2%	-0.7%	-0.7%
Capital Lease Payments	-	-	-	-	-	N/A	N/A	N/A
Total Expenditures	<u>\$ 631,492</u>	<u>\$ 600,028</u>	<u>\$ 600,028</u>	<u>\$ 598,329</u>	<u>\$ 552,230</u>	-5.3%	-0.3%	-0.3%
Revenue Over/(Under)	<u>\$ 2,951</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1,676</u>	<u>\$ (9,987)</u>			
Ending Designated Fund Balance	<u>\$ 56,103</u>	<u>\$ 52,852</u>	<u>\$ 56,104</u>	<u>\$ 57,779</u>	<u>\$ 47,792</u>	3.0%	9.3%	3.0%
Days of Fund Balance	32.43	32.15	34.13	35.25	31.59	8.7%	9.6%	3.3%

RICHARDSON

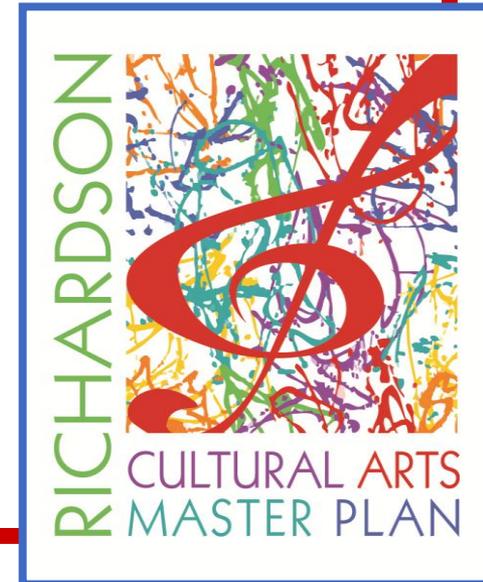


CULTURAL ARTS
MASTER PLAN

**City Council Worksession
Monday, November 28, 2011**

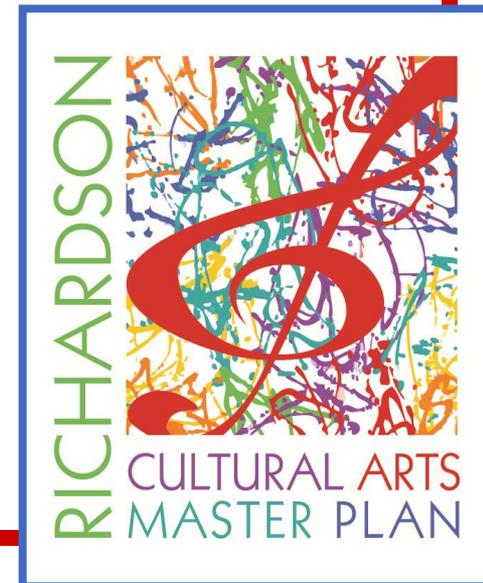
Cultural Arts Master Plan

- **Contracted with Lord Cultural Resources for the development of plan for our community**
- **Process broken into three essential phases**
- **Phase 1 and 2 now underway**



Cultural Arts Master Plan Focus

- 1. Leverage Richardson's network of attractions and venues**
- 2. Support culture as an engine for a creative economy, attracting and retaining young professionals**
- 3. Nurture Richardson's future cultural leaders, artists, volunteers and audiences**
- 4. Position culture as an integral part of Richardson's overall municipal responsibilities**

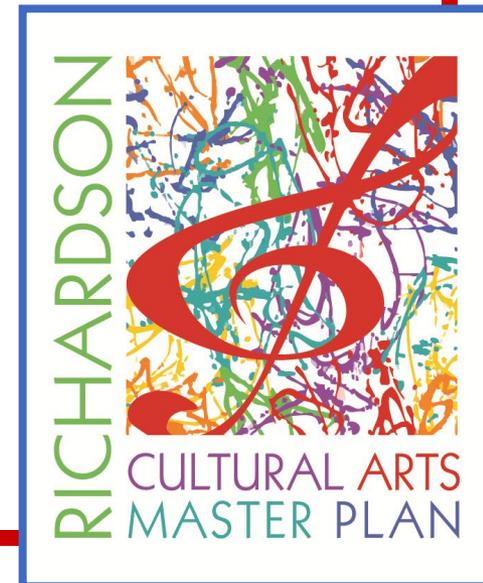


Cultural Arts Plan Phases

**Phase 1: Needs Assessment and
Initial Recommendations**

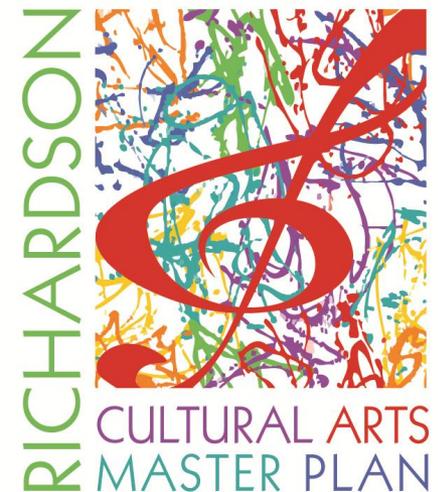
Phase 2: Community Outreach

Phase 3: Setting Direction

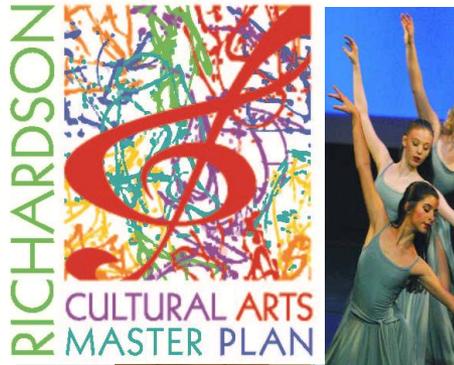


Phase 1: Needs Assessment and Initial Recommendations

- **Kick-off Meeting with Arts Commission on Oct. 6, 2011**
- **Work now underway on:**
 - **Foundational Analysis**
 - **Cultural Asset Assessment**
 - **Needs Analysis: Facilities, Services and Participation**
 - **Cultural Participation**
- **Issues Stakeholder Interviews will be scheduled between now and Jan. 1, 2012**
- **State of the Culture and Initial Recommendation to be reviewed by Arts Commission on Jan. 12, 2012 and subsequently by City Council**



Phase 2: Community Outreach



Join us!

The City of Richardson is developing
a **Cultural Arts Master Plan** and we need your input!

Come be a part of the fun and exciting visioning process
that will help mold the future of the arts in our community!

City of Richardson Cultural Arts Master Plan Public Forum

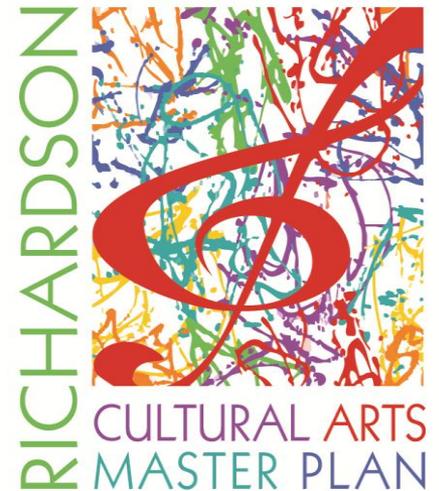
**Tues., Nov. 29, 2011
7-8:30 pm**

Richardson City Hall/Civic Center
411 West Arapaho Road
Richardson, Texas

RSVP by Monday, November 28, 2011

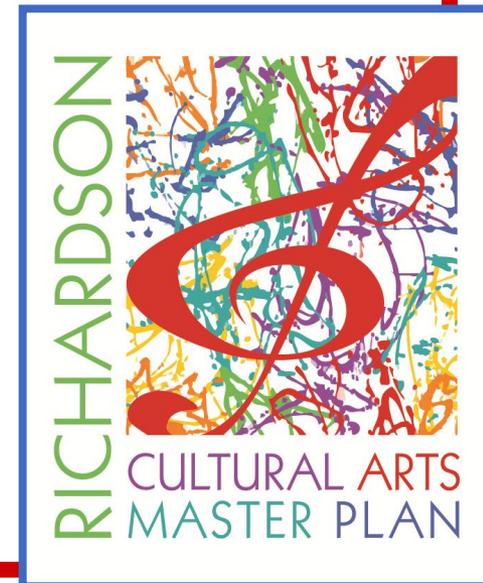
972-744-4209

kimberly.sheldon@cor.gov



Phase 2: Community Outreach

- **Special Focus Groups – Starting this week**
 - Culture Sector
 - Educators
 - Young Professionals
 - Leadership Richardson
 - Businesses
- **Online Survey**
- **Extending Culture's Reach:
Citywide interviews**



Project Team



Orit Sarfatay
Senior Consultant
Lord Cultural Resources



Joy Bailey
Senior Consultant
Lord Cultural Resources



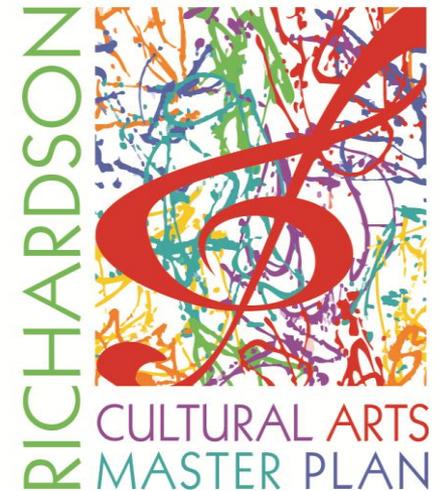
Jack P. Hagler
ASTC – Partner
Schuler Shook



Chip Ulich
Project Consultant
Schuler Shook

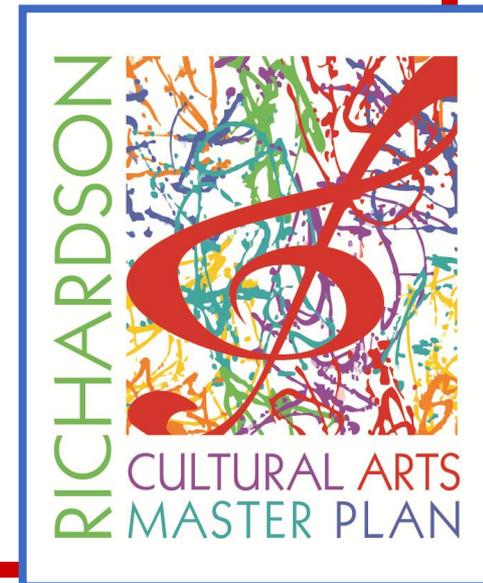


THEATRE PLANNERS
Schuler Shook



Phase 3: Setting Direction

- **Best Practices**
- **Charrette: Funding and Partnerships**
- **Cultural Arts Master Plan: Draft**
 1. Prioritized list of Policies and Strategies
 2. Implementation and Timeline
 3. Funding Strategies
 4. Metrics
- **Second Community Meeting**
- **Cultural Arts Master Plan: Final Report**



Galatyn Parkway Overpass Extension – Project Update

City of Richardson, Texas
City Council Work Session
November 28, 2011



Presentation Overview

- Project Background
 - Galatyn Parkway
 - Development of Galatyn Overpass Extension

- Construction Phases
 - Phase 1, 2A, 2b
 - Schedule
 - Funding



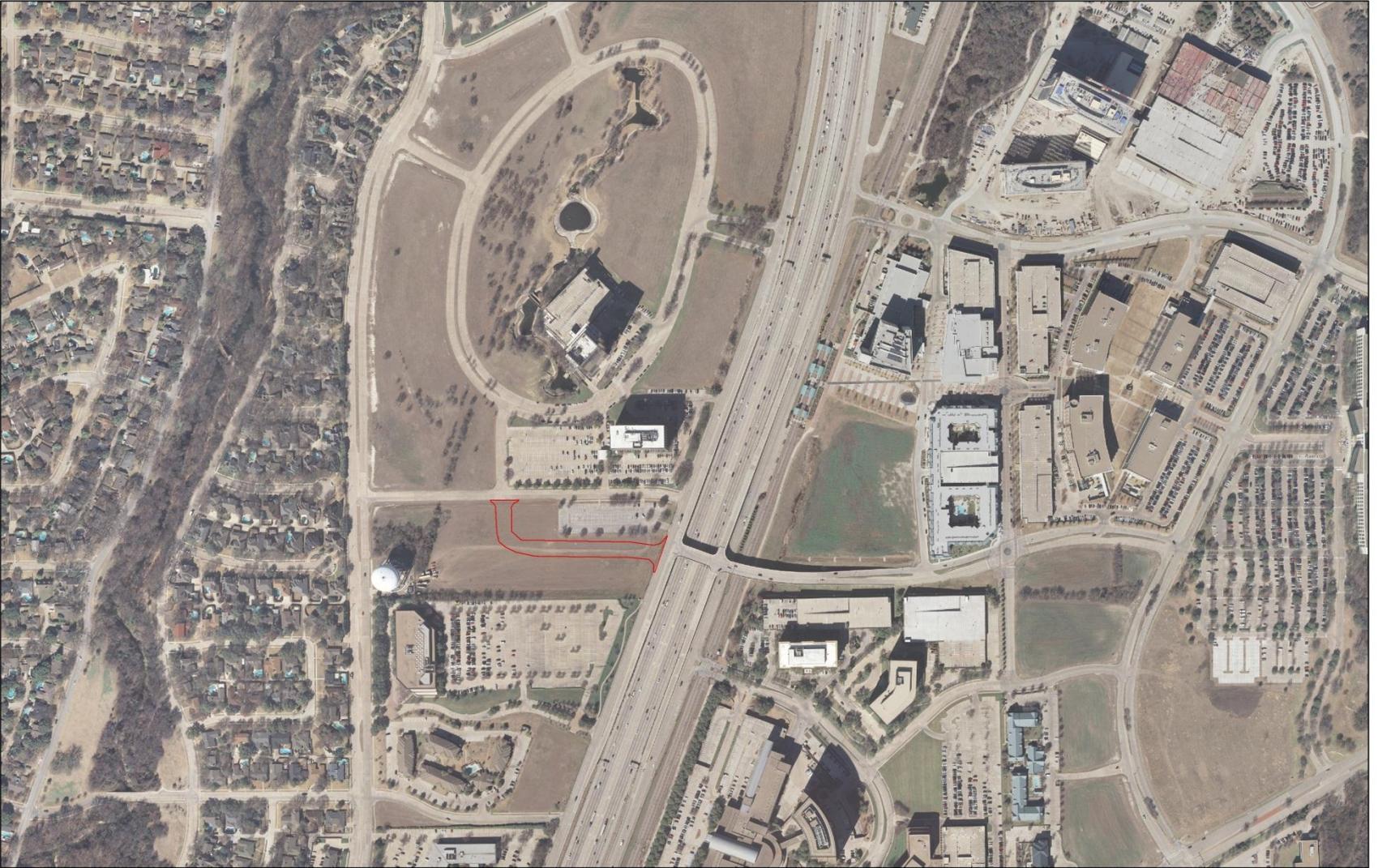
Background

- Galatyn Parkway and Existing Overpass
 - Constructed in 2000
 - Access to Galatyn Park, DART Station, Eisemann Center, Renaissance Hotel
 - Original planning of overpass provided for future western extension



Background

- Galatyn Parkway Overpass Extension
 - 2000 - Initial design discussions with TxDOT
 - 2005 - NCTCOG allocated CMAQ funds for extension
 - 2006 - Preliminary Engineering and Alignment Study
 - 2007 - Property Owner coordination and alignment options
 - 2007 - TxDOT initiated project design as lead agency
 - 2008 - State/Federal funding not available
 - 2009 - Design proceeded
 - 2010 - Right of Way secured, franchise utility relocated
 - 2011 - TxDOT opened bids and awarded the project





Construction Phase

- Phase 1
 - South bound frontage road will be reduced to two lanes temporarily
 - Existing sewer and water mains will be adjusted on west side of frontage road
 - Install storm drain
 - Pave new lane of frontage road west of existing lane
 - Start construction of roadway connection to Palisades
- Phase 2a
 - Shift two south bound frontage road lanes west to new pavement
 - Reduce south bound Galatyn ramp to one lane temporarily
 - Construct new bridge columns and bents
 - Set beams and pour deck west of frontage road
- Phase 2b
 - Form and pour the elevated platform over the south bound frontage road
 - Finalize paving, retaining wall railing and lighting



Construction Schedule

- Construction start date November 28, 2011
- Phase 2A anticipated to begin in Early 2012
- The contract provides 270 Working Days for construction
- Construction is anticipated to be completed in early 2013



Project Funding

- Total Project Cost \$ 4.15 M
- Federal \$ 3.10 M (CMAQ),
- Local \$ 1.05 M (GO Bonds)
- TxDOT administration of Construction Contract
- Contractor: Rebcon, Inc
 - North Star Road
 - Coit Road Intersection Improvements
 - Neighborhood Vitality Bridge Enhancements

