

FY 2015 – 2016 Council Budget Workshop

WORKBOOK



JULY 22, 2015

TAB A – INTRODUCTION & SUMMARY BY GOALS

- **City Manager's Letter**
- **New for 2015/16**
- **CM Proposal – Number Summary**
- **Budget Proposal by Council Goal**
- **Proposed Additions**
 - **General Fund additions**
 - **Detail of all additions**
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- **Trends & Growth**
 - **Population trends over past ten years, plus 2016 & 2017 projections**
 - **Inflation – Central Texas CPI for past ten years**
 - **Parcel count growth by type (combined total from WCAD & TCAD info)**
 - **Customer growth – water, wastewater, drainage**
 - **Rate of change chart**

Summary & Introduction

New for 2015/16

- New Linkage
 - Align budget with Council goals
- New Process
 - Collaborative executive team review with City Manager
 - One-time funding as part of summer budget process
- New View
 - Big picture of all City resources and uses
 - CIP overview

2015/16 Budget Drivers

- Council goals
- Growth – most additions are to maintain service levels
 - Projected population growth – 105,405 to 113,968, or 8.1%
- Debt payments for new projects
 - Voter authorized G.O. debt to expand programs and services
- Transportation C.O.s to address roadway and traffic issues
- Employee compensation & benefits
- Maintenance of parks, facilities and streets
- Compliance with financial policies

CM Proposal – The Numbers

- Totals for 2015/16
 - General Fund \$311.7 million (new focus)
 - Total CIP \$ 97.4 million (2.1% increase)
 - All other \$136.8 million
 - All other \$ 77.5 million
- Tax Rate – unchanged \$0.41465
- New staff requested 16.0 (*General Fund 13, Drainage 3*)
 - Plus staffing adjustments 7.5 (*Convert long-term temps to FTEs*)
- Fleet replacements \$2.5 million in General Fund
\$839,000 in Utilities
- New Vehicles 2 – Fire & Drainage

Proposal by Goal

Outlines new spending and large capital projects

Council Goals

Goal 1

Financially Sound City Providing High Value Service

- Planning Technician (Temp to FTE conversion) \$ 36,000
- General Services (2 FTEs) \$145,000
 - Small Engine Mechanic
 - Facilities Maintenance Technician for PD
 - Upgrades and training
- Annual Facilities Repair & Replacement \$750,000
- Technology Internal Service Fund \$750,000
- Financial planning, policies & process \$ 25,000
 - Plus staff time and repurposed FTEs
- Employee Comp & Benefits
 - Health insurance – 10% increase expected \$636,000
 - Public safety steps \$480,000
 - Fire market salary adjustments \$470,000
 - Merit and market adjustments *funded in 14/15*
- Utility Billing Software (Utility Fund) \$250,000

Council Goals

Goal 2

City Infrastructure

- Water CIP \$ 8.3 million
- Wastewater CIP \$ 9.3 million
- Drainage CIP \$11.1 million
- Roads/Streets CIP \$43.2 million

- Utility Master Plan updates *in process*
- Transit Master Plan update *in process*
- NE Quadrant planning *staff efforts*

Council Goals

Goal 3

“Sports Capital of Texas” for Tourism & Residents

- OSP Multipurpose Field Complex \$ 27 million
 - National/Regional facility w/ 10 fields & tournament rooms
 - Funding from GOs, GSFC & HOT
- Sports Center Building B \$ 1,325,000
 - Complete Dec 2015
- Golf Course \$ 2,000,000
 - Improvements
 - Operations/Ownership evaluation
 - Debt buy down
- Rock’N River Expansion (1 FTE)
 - Facility expansion \$ 8.1 million
 - Staff & Operations for Summer 2016 \$ 329,000
 - New revenues estimated at \$450,000
- PARD - CMRC Weekend Team \$ 53,000
 - 3.75 Temporary to FTE adjustment
- PARD Staffing study implementation \$ 400,000
- Other PARD CIP (Trails, Softball, etc.) \$ 15 million

Council Goals

Goal 4

Great Community to Live

- Fire Stations \$ 9.9 million
 - Lisa Rae & Red Bud
 - In process, complete Oct. 2016
- Public Safety Training Facility \$ 26.4 million
 - In design, complete May 2018
- Regional Animal Shelter \$ 300,000
 - Design/construction documents
 - Construction in 2017/18
- Fire
 - Shift Battalion Chiefs (3 FTEs) \$ 466,000
 - Paramedic Advance Care Program \$ 426,000
 - 911 Automated Dispatching System \$ 470,000
- Police
 - 911 Call Takers (5 FTEs) \$ 362,000
 - Public Safety Radio Replacement (multi-year) \$ 400,000
 - Body Worn Cameras \$ 402,000
- Library online services and materials \$ 55,000

Council Goals

Goal 5

Authentic Downtown – Exciting & Community Destination

- Right. At Home. \$ 50,000
 - Downtown signage and advertising (Type B fund)
- Art Initiatives \$ 10,000
- San Saba Street completion \$ 400,000
- Downtown roadway project \$16.8 million
 - Complete by year end 2016

Council Goals

Goal 6

Sustainable Neighborhoods

- Neighborhood programs \$ 64,000
- Annual PARD Repair & Replacement \$750,000
- Transportation \$225,000
 - Maintenance Crew expansion (2 FTEs)
 - Signs & Marking Technicians (2 Temp to FTE conversion)
 - Roadway Lighting & Traffic System Upgrades
- On Call Paving Contract (Type B Fund) \$250,000
- Drainage Crew (3 FTEs) (Drainage Fund) \$204,000

Proposed Additions

Summary of New Programs Proposed 2015-2016

Dept.	Position	FTEs	Personnel	Operations	One-time Capital	Revenue/ Savings	Total	ANNUAL PERSONNEL COSTS
GENERAL FUND								
Administration								
	Summer Children's Programming			5,000			5,000	
	Art Initiatives			5,000			5,000	
	Additional Requests - Election, Neighborhood Svcs			118,255			118,255	
	Total Administration	-	-	128,255	-	-	128,255	-
Finance								
	Additional Requests - Process review				25,000		25,000	
Fire								
	Shift Battalion Chief	3.00	271,945	6,444	137,250		415,639	408,168
	Additional Requests - OT & Higher Class Pay		50,000				50,000	50,000
	Total Fire	3.00	321,945	6,444	137,250	-	465,639	458,168
General Services								
	Small Engine Mechanic	1.00	41,378		1,720		43,098	70,754
	Facilities Maint Tech - Police	1.00	42,539	4,650			47,189	57,152
	Enhancements to VM Operations				20,000		20,000	
	Additional Requests-Training, Supplies, Auto Reg.			34,310			34,310	
	Total General Services	2.00	83,917	38,960	21,720	-	144,597	127,906
Human Resources								
	Additional Requests - Training, Educ Assist, Supplies, Printing			23,990			23,990	
Library								
	Additional Requests - OT, On-line services		5,011	50,450			55,461	
PARD								
	Rock'N River Expansion*	1.00	240,254	89,000			329,254	259,213
	CMRC - Weekend Team (Temp to FTE conv only)	3.75	164,232			(111,018)	53,214	164,232
	Pending Staffing study results			400,000			400,000	400,000
	Additional Requests - Programs, Night Rider, July 4th			51,262			51,262	
	Total PARD	4.75	404,486	540,262	-	(111,018)	833,730	823,445
Planning								
	Planning Technician (Temp to FTE Conv)	1.00	55,660		675	(20,615)	35,720	56,335
	Total Planning	1.00	55,660	-	675	(20,615)	35,720	56,335
Police								
	Call-Takers - 12 months	5.00	313,624	4,625			318,249	318,500
	Additional Requests - Shelving				44,000		44,000	
	Total Police	5.00	313,624	4,625	44,000		362,249	318,500
Transportation								
	Roadway Lighting Maintenance Contract				50,000		50,000	
	Traffic Management Center System Upgrade				21,000		21,000	
	Crack Fill Crew	1.00	34,419				34,419	50,398
	Concrete Maint Crew	1.00	34,419				34,419	50,398
	Signs & Marking Technicians (Temp to FTE Conv)	2.00	107,192			(21,660)	85,532	105,498
	Total Transportation	4.00	176,030	-	71,000		225,370	206,294
TOTAL GENERAL FUND		19.75	\$ 1,360,673	\$ 792,986	\$ 299,645	\$(131,633)	\$ 2,300,011	\$ 1,990,648
TOTAL ANNUAL COST TO GENERAL FUND			\$ 1,990,648	\$ 792,986	\$ 299,645	\$(131,633)	\$ 2,951,646	
CUMULATIVE ON-GOING (includes rev/savings)				\$ 2,252,001				

*Additional Revenues for Admission Fees in the amount of \$450,000

Summary of New Programs Proposed 2015-2016

Dept.	Position	FTEs	Personnel	Operations	One-time Capital	Revenue/ Savings	Total	ANNUAL PERSONNEL COSTS
TYPE B FUND								
Administration - Type B Fund								
	Downtown			25,000	25,000		50,000	
	On call Paving Contract			250,000			250,000	
TOTAL TYPE B FUND		0.00	\$ -	\$ 275,000	\$ 25,000	\$ -	\$ 300,000	\$ -
Additional Requests-Utility Departments								
	Water Treatment Plant - Supplies			39,000			39,000	
	Water System Support - Training			2,500			2,500	
	Water Line Maintenance - Supplies, Training			23,400			23,400	
	Wastewater Line Maintenance - Training, Travel			3,000			3,000	
	Environmental Services - Contract Svcs, Training			6,750			6,750	
	Administration - Plotter				9,000		9,000	
	Total Utility Departments	-	-	74,650	9,000	-	83,650	-
Utility Billing & Collections								
	P/T Customer Service Rep. (Temp to FTE conv)	0.75	31,021			(10,000)	21,021	31,021
	UB Software				250,000		250,000	
	Additional Requests - Customer growth			2,985			2,985	
	Total Billing & Collections	0.75	31,021	2,985	250,000	(10,000)	274,006	31,021
TOTAL UTILITY FUND		0.75	\$ 31,021	\$ 77,635	\$ 259,000	\$ (10,000)	\$ 357,656	\$ 31,021
Drainage Operations								
	Drainage Crew	3.00	117,516	33,000	41,000		191,516	174,986
	Utility Beds-Replace Std. Truck Beds				12,000		12,000	
TOTAL DRAINAGE FUND		3.00	\$ 117,516	\$ 33,000	\$ 53,000	\$ -	\$ 203,516	\$ 174,986
CITY-WIDE TOTAL		23.50	\$ 1,509,210	\$ 1,178,621	\$ 636,645	\$ (141,633)	\$ 3,161,183	\$ 2,196,655

Proposed Additions – General Fund

Base budget for 2015/16	\$95,098,220
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New Funding by Departments

Administration	\$128,255
Finance	25,000
Fire	465,639
General Services	144,597
Human Resources	23,990
Library	55,461
PARD	833,730
Planning	35,720
Police	362,249
Transportation	<u>225,370</u>
Subtotal	\$2,300,011*

Total General Fund	<u>\$97,398,231</u>
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*2.4% Increase

Proposed Uses – General SFC

Beginning Balance	21,312,103
Maintenance & Internal Service Funds (Tech, Facilities, PARD)	2,250,000
Golf Course Improvements and debt buy down	1,439,000
Public Safety Radios	400,000
Body Worn Cameras	402,000
Paramedic Advanced Care Program	427,000
911 Automated Dispatching	469,000
Bradley tract - adjacent site to FS	325,000
Animal Shelter Design	300,000
San Saba Street Completion	400,000
Luther Peterson building - 2016/17, GF 50% portion	6,750,000
Multi-Purpose Sports Complex - 2016/17, GF cash portion	4,000,000
	17,162,000
<i>Remaining Balance to Allocate</i>	<i>4,150,103</i>

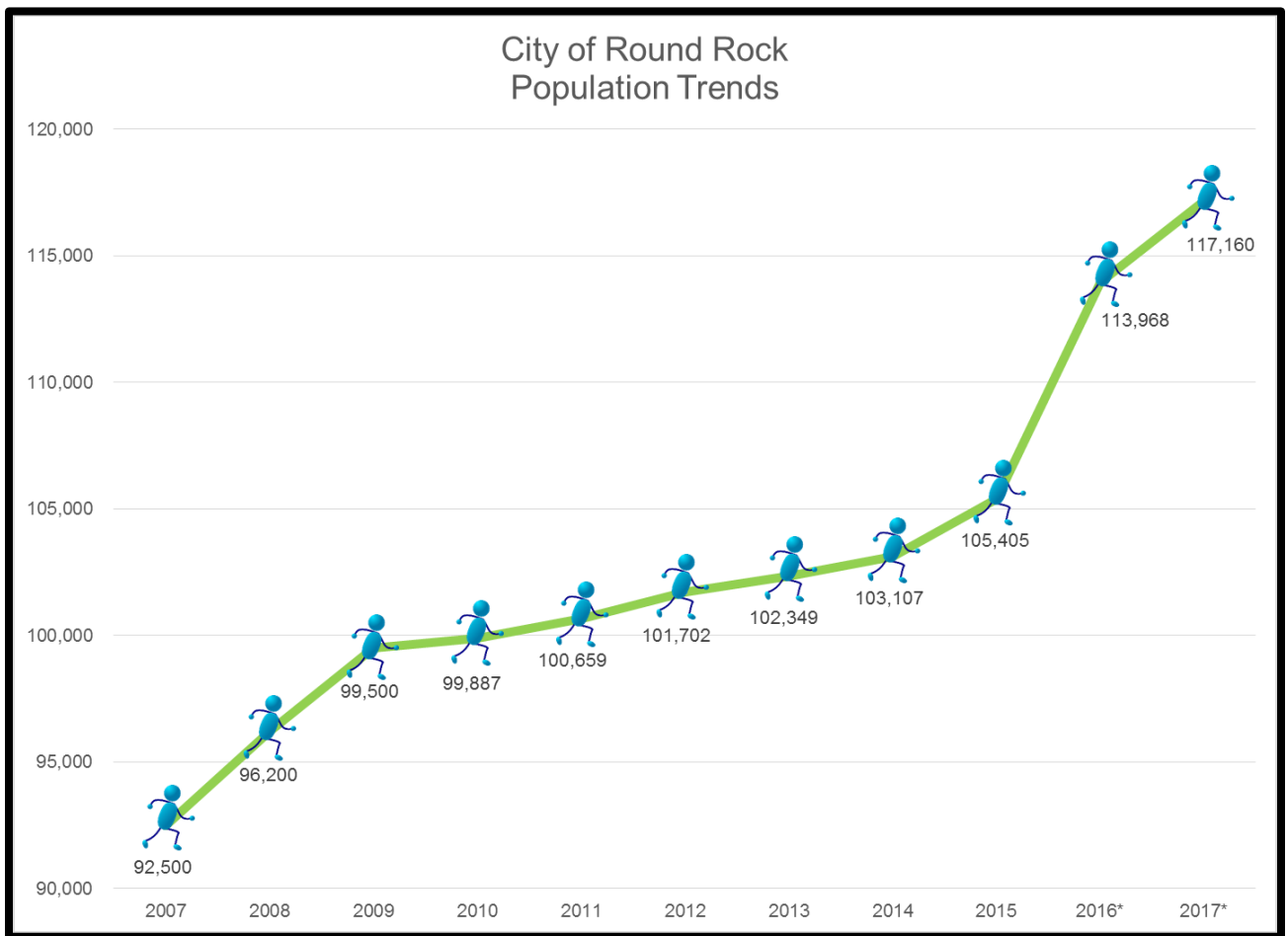
Employee Compensation & Benefits

• Public Safety steps - civil service	\$480,000
• Fire salary adjustment to market	\$470,000
• All other employees - market adjustments	\$ 46,000
<i>(Performance bonus late in 2014/15)</i>	
• Staffing Study Implementation - PARD	\$400,000
• Health Insurance cost increase, 10%	\$636,000
• TMRS, rate stable at 15.79%	<i>no net impact</i>
• OPEB liability	80% funded
• Training & development	<i>HR staff & dept. budgets</i>

Other Items of Interest

• Economic Development Agreements	\$ 6.7 million
• Street Maintenance	
• Continue residential street maintenance	\$ 1.7 million
• Traffic Signal maintenance	\$ 336,000
• CDBG	\$ 570,000
• Social Service Funding	\$ 180,000
• Arts Funding & Staff	\$ 123,600
• Neighborhood Services & Staff	\$ 158,900

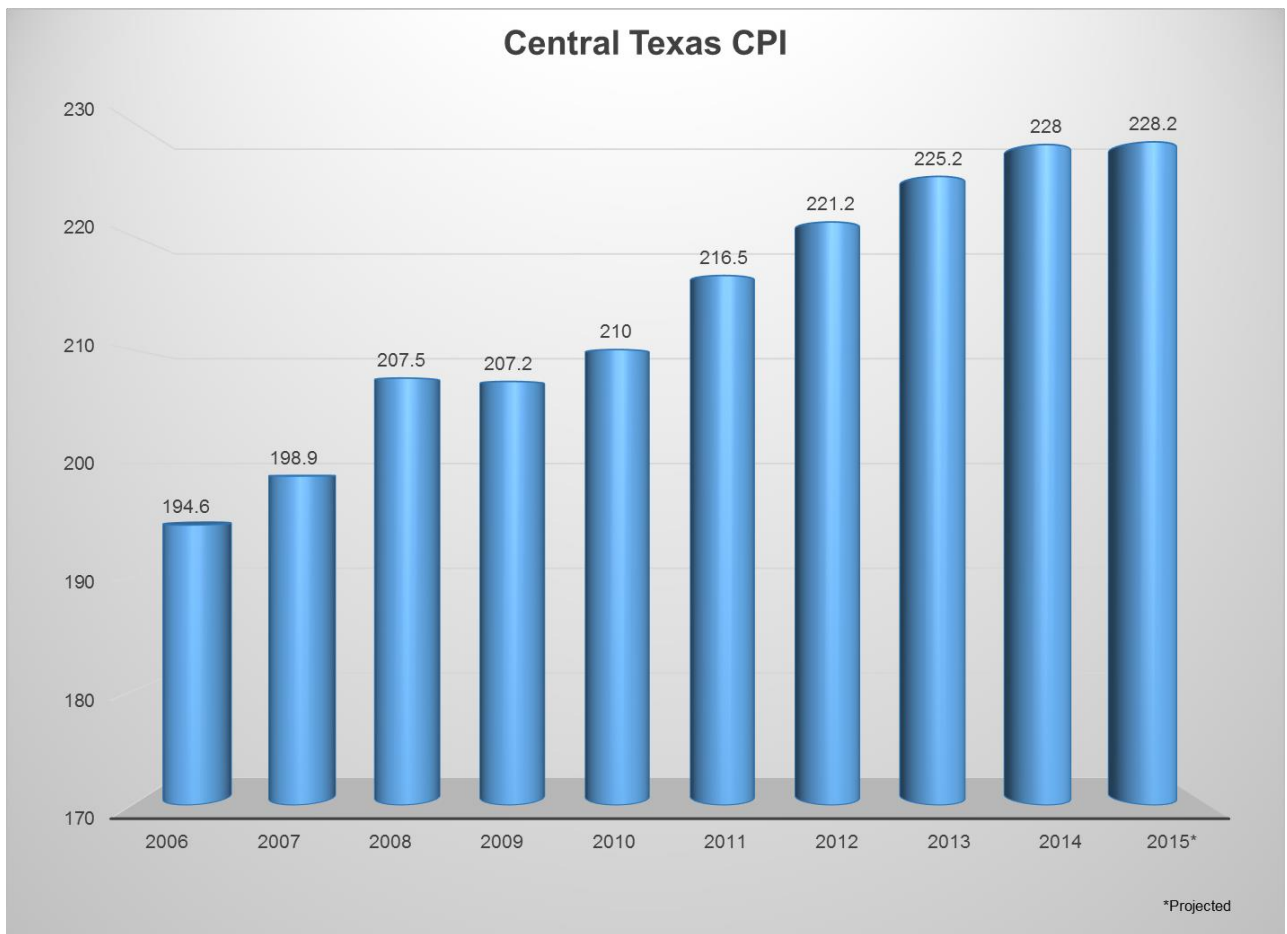
Growth Trends



Year	Population
2007	92,500
2008	96,200
2009	99,500
2010	99,887
2011	100,659
2012	101,702
2013	102,349
2014	103,107
2015	105,405
2016*	113,968
2017*	117,160

Growth 21,468
or 23.2%

*Projected Population Counts

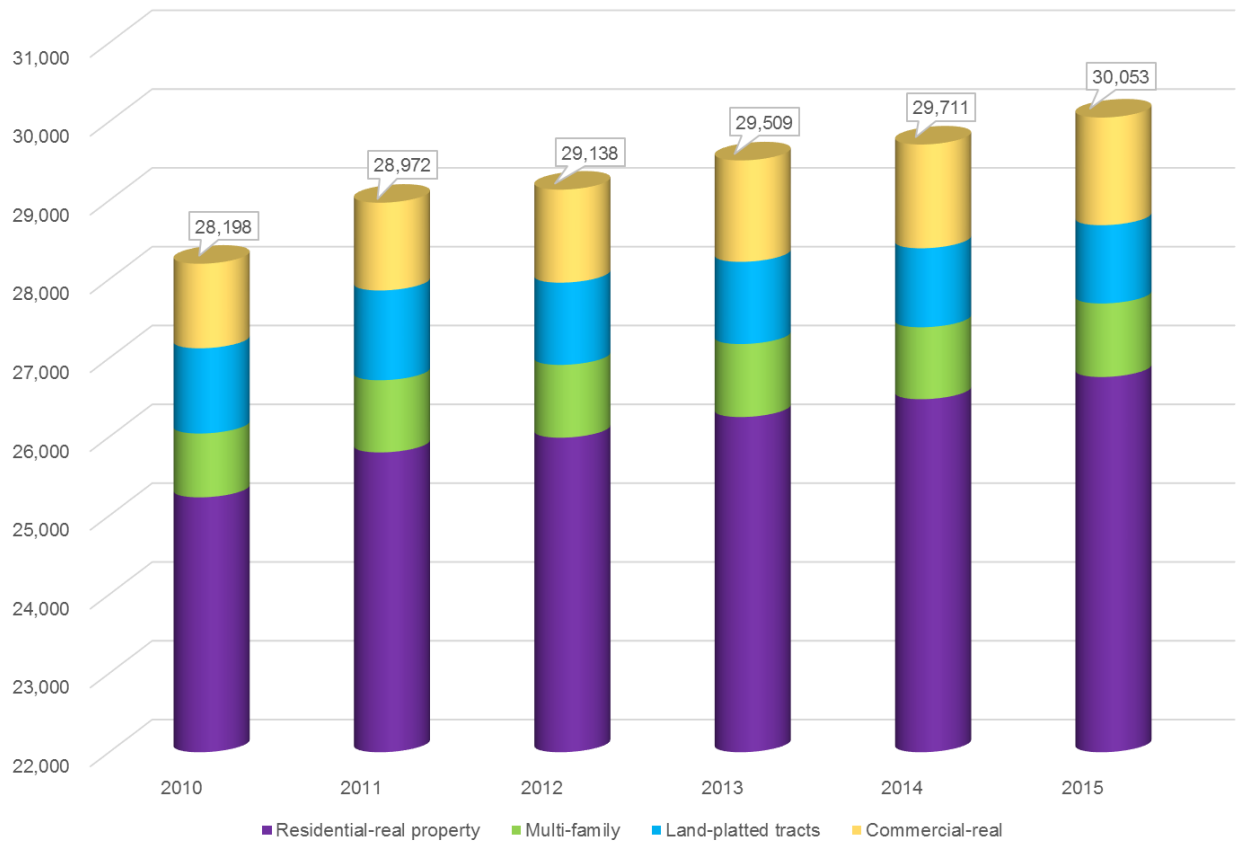


Year	Avg	Percent of Change
2006	194.6	3.3%
2007	198.9	2.2%
2008	207.5	4.3%
2009	207.2	-0.1%
2010	210	1.4%
2011	216.5	3.1%
2012	221.2	2.2%
2013	225.2	1.8%
2014	228	1.3%
2015*	228.2	0.1%

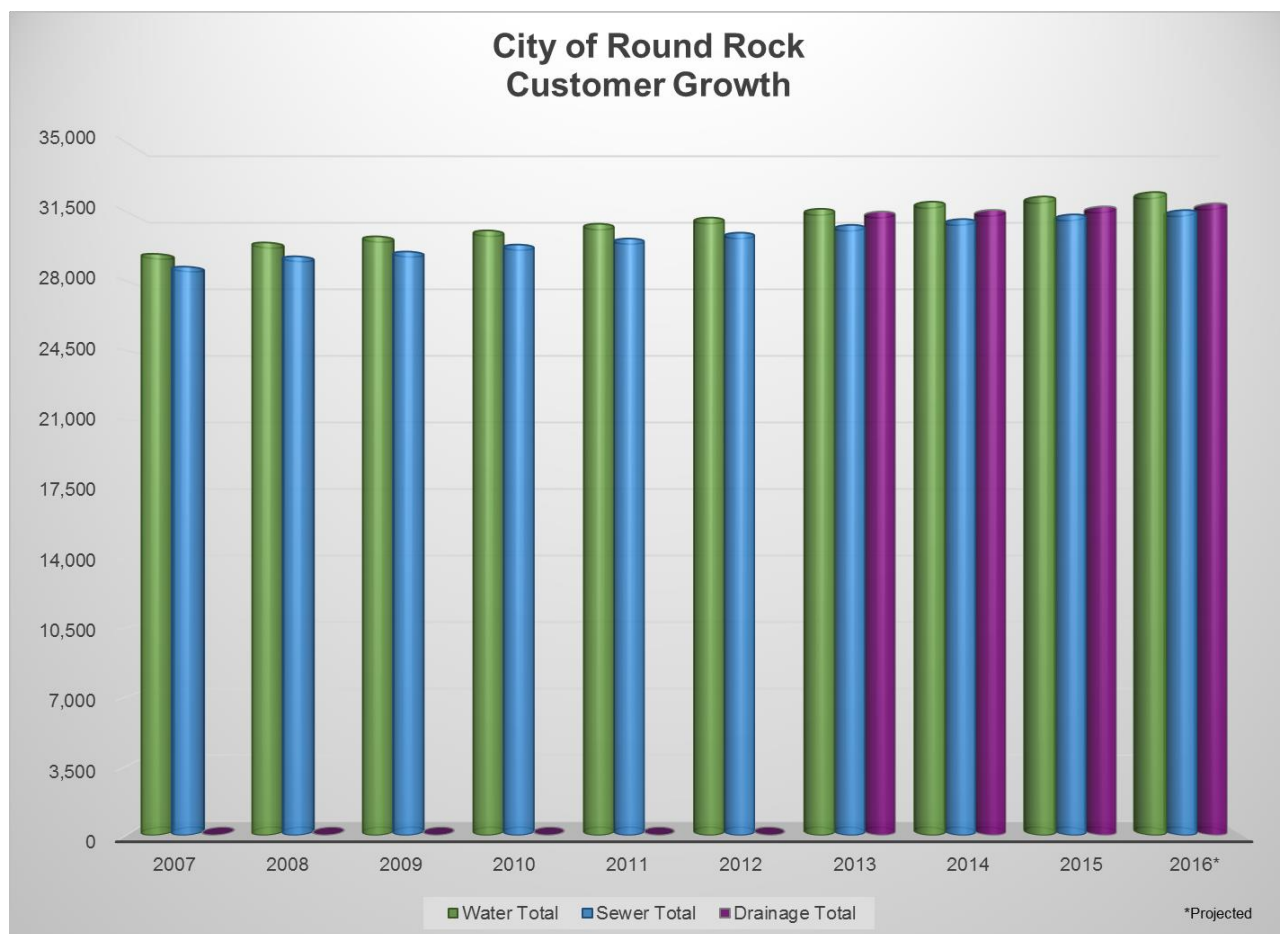
17.3%
Ten year
cost inflation

*Projected

Parcel Growth



Tax Year	Residential	Multi-family	Land-platted Tracts	Commercial
2010	25,234	810	1,081	1,073
2011	25,804	916	1,139	1,113
2012	25,991	924	1,043	1,180
2013	26,253	926	1,043	1,287
2014	26,479	913	1,002	1,317
2015	26,761	933	993	1,366



Year	Water Total	Sewer Total	Drainage Total
2007	29,380	28,731	-
2008	29,952	29,253	-
2009	30,260	29,494	-
2010	30,562	29,846	-
2011	30,897	30,152	-
2012	31,210	30,448	-
2013	31,652	30,839	31,517
2014	32,012	31,133	31,600
2015	32,273	31,369	31,777
2016*	32,499	31,589	31,936

*Projected year

Water Customer Growth 2007 vs 2016 Projected:

3,119 (10.62%) annual increase in water customer growth.

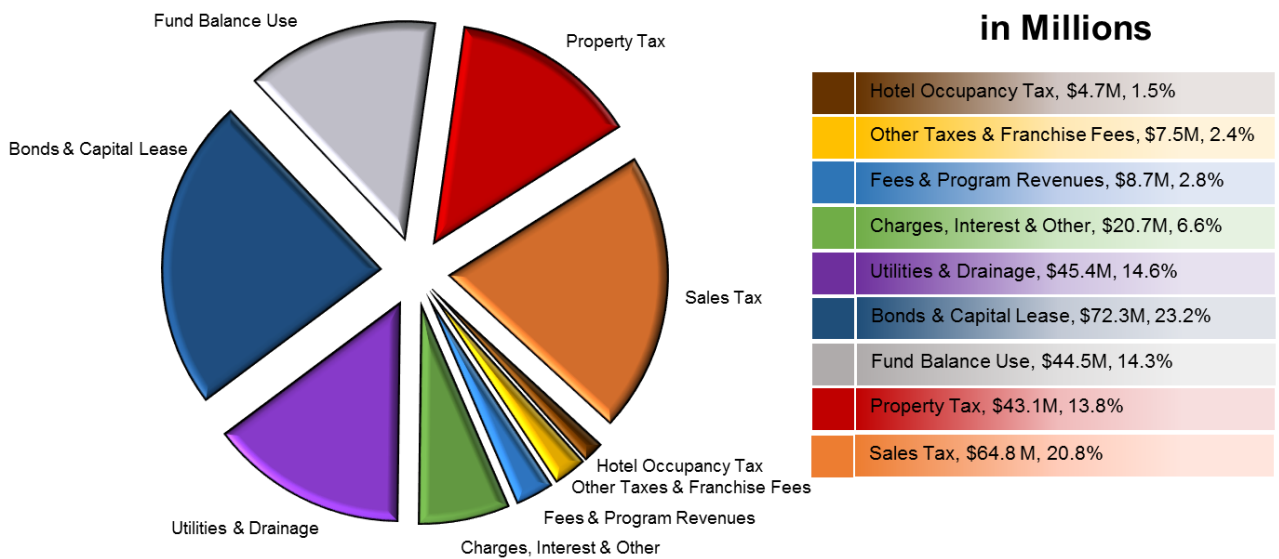
Rate of Change for Ten Years

	Actual 2005/2006	Estimated 2015/2016	Percent of Change
CPI	194.6	228.2	17.3%
Population	92,500	113,968	23.2%
General Fund Budget	\$78.9 Million	\$97.4 Million	23.4%
General Fund Employees	658.75	728.75	10.6%

TAB B - FINANCIAL SUMMARIES & SCHEDULES

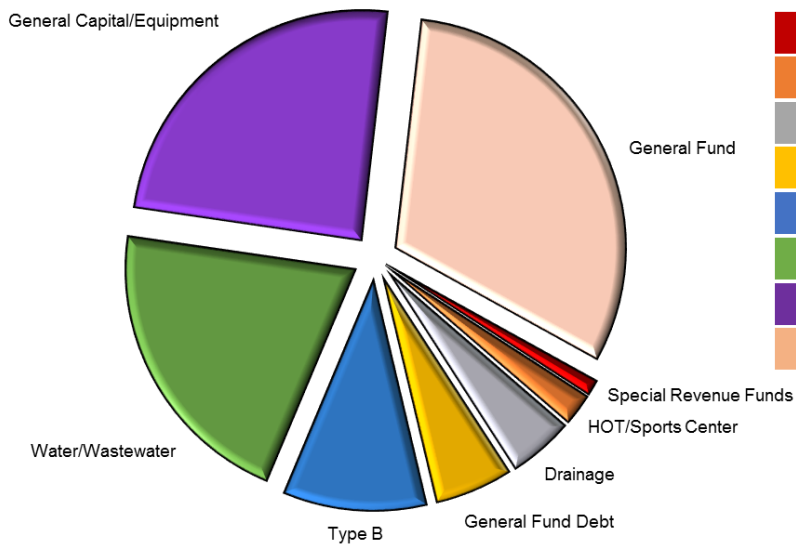
- **All Funds Summaries**
 - Pie Charts by Sources
 - Pie Charts by Funds – GF, GCP, Utilities Drainage, Type B, HOT, General Debt Service, SRF's
 - Pie Chart by Use
 - General Fund Revenues and Expenditures
- **All Funds including Fund Balances/Working Capital – All funds by CAFR category**
 - Review of total funds and reserves
 - FY 15/16 to show debt reserves, bond proceeds reserved for projects, GSFC, CIP, Contingencies (Concentration Risk and Reserves), etc.
- **General Fund**
 - General Fund Schedule
 - Five year revenues by detailed category
 - General review of changes
 - General Fund Reconciliation – Prior Year Budget to Current
- **General Fund Revenues**
 - GF Revenues by Major Category
 - Property tax, Sales Tax, Other
 - Sales Tax review – Dell, City, Rebate
- **Water & Wastewater**
 - Five year revenues by detailed category
 - General Review of changes
- **Five year outlook for HOT and Type B**
- **Summary of other Special Revenue Funds**
- **Summary of Sports Center and Drainage**

TOTAL 2015/16 Proposed Budget by Source \$311.7 million



TOTAL 2015/16 Proposed Budget by Fund \$311.7 million

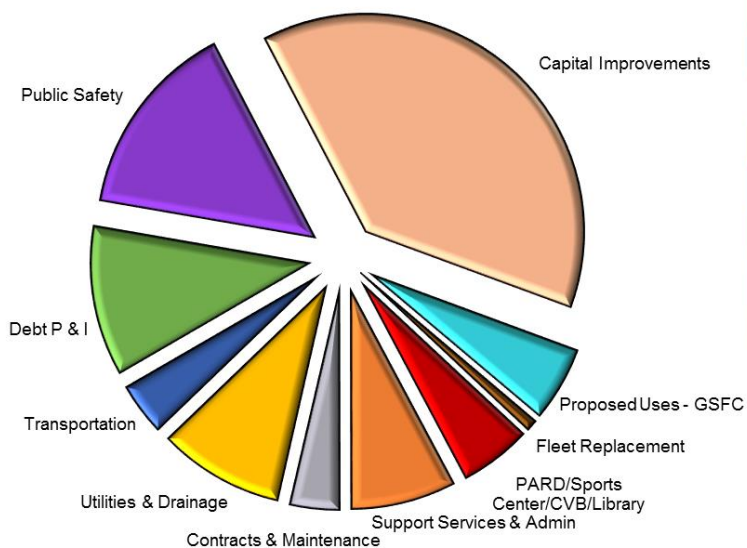
in Millions



Special Revenue Fund, 3.4 M, 1%
HOT/Sports Center, 6.8 M, 2%
Drainage, 14.2 M, 5%
General Fund Debt, 16.9 M, 5%
Type B, 31.2 M, 10%
Water/Wastewater, 65.4 M, 21%
General Capital/Equipment, 76.4 M, 25%
General Fund, 97.4 M, 31%

TOTAL 2015/16 Proposed Budget by Use \$311.7 million

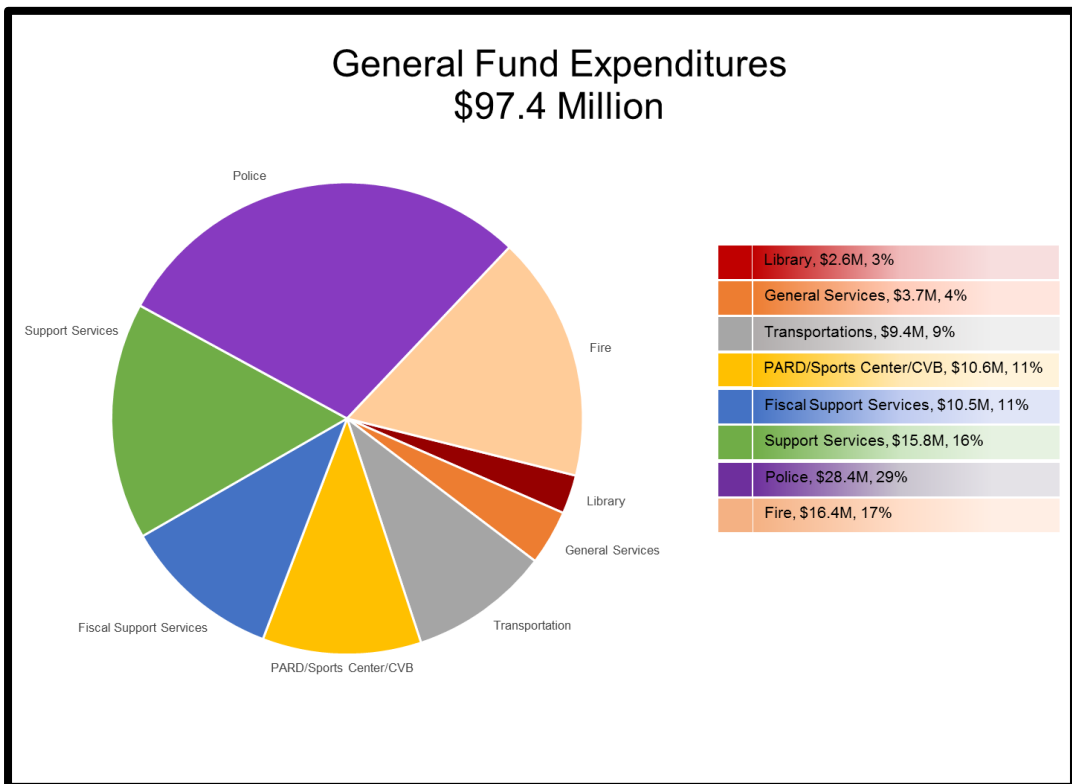
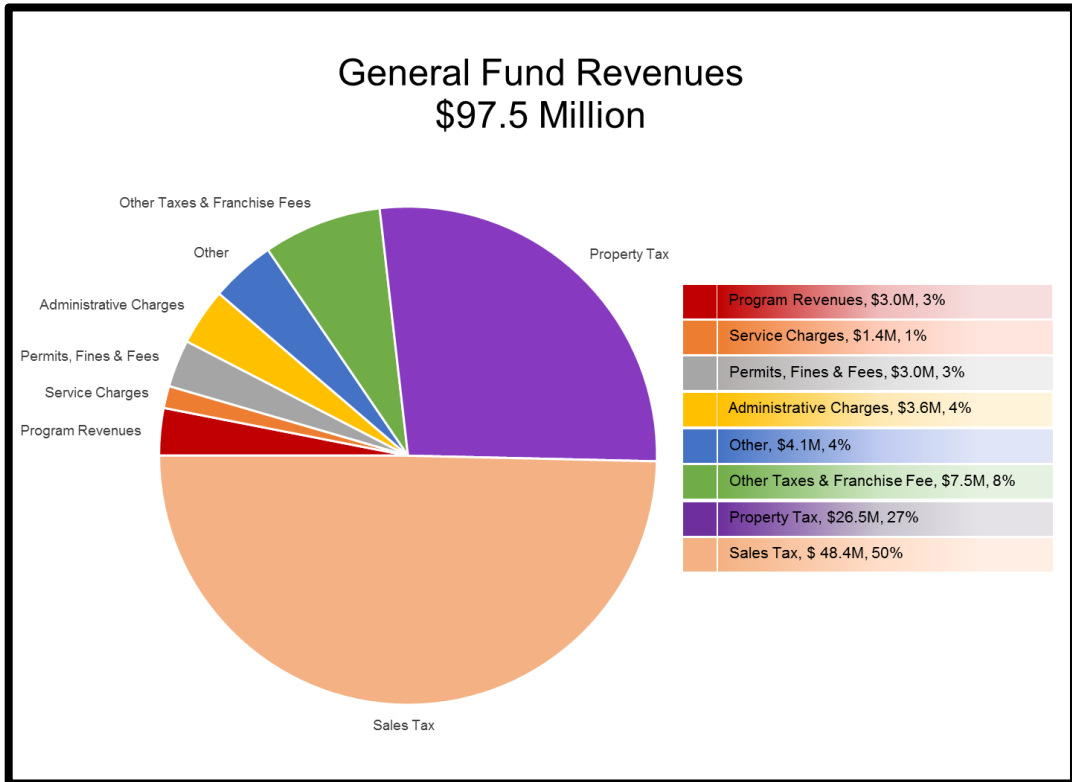
in Millions



PARD/Sports Center/CVB/Library, \$16.5 M, 5%
Support Services & Admin, \$ 24.1 M, 8%
Contracts & Maintenance, \$11.2M, 3%
Utilities & Drainage, \$28.9 M, 9%
Transportation, \$12 M, 4%
Debt P & I, \$34.4 M, 11%
Public Safety, \$45.6M, 15%
Capital Improvements, \$119.3M, 38%
Proposed Uses - GSFC, \$17.2M, 6%
Fleet Replacement, \$2.5M, 1%

All Funds Summary

	Total Budget	General Fund	General Capital Projects & Equipment	I & S GO Bond Debt Service Fund	Water and Wastewater Utility Fund		Drainage Fund	Hotel Occupancy Tax Fund		Type B Fund	Special Revenue Funds
Estimated Fund Balance/ Working Capital 10/1/15	\$ 266,182,342	\$ 37,181,347	\$ 103,313,050	\$ 454,548	\$ 74,706,098	\$ 12,245,170	\$ 7,597,733	\$ 1,936,857	\$ 26,004,447	\$ 2,741,092	
Revenues & Sources											
Property Tax	\$ 43,062,000	\$ 26,500,000		16,562,000							
Sales Tax	64,778,400	48,445,000									
Hotel Occupancy Tax	4,738,000	7,516,000									
Other Taxes & Franchise Fees	7,516,000	975,910									
Licenses, Permits & Fees	1,215,910	2,994,000									
Program Revenues	3,139,000	1,428,000									
Service Charges	2,154,125	1,954,000									
Fines & Forfeitures	2,197,000	2,500,000									
Capital Lease	2,500,000	23,908,869									
Water Service	23,908,869	18,127,254									
Sewer Service	18,127,254	3,358,486									
Drainage Service	3,358,486										
Investment, Donations & Other											
Miscellaneous	12,441,228	4,034,260									
Administrative Charges	4,030,000	3,630,000									
Impact Fees	4,250,000										
Total Revenues	\$ 197,416,272	\$ 97,477,170	\$ 4,937,733	\$ 16,886,000	\$ 47,620,623	\$ 6,738,486	\$ 3,716,000	\$ 2,209,125	\$ 16,633,400	\$ 1,197,735	
Expenses & Uses											
Public Safety	\$ 45,632,492	\$ 44,756,614									
Fiscal Support Services	11,798,187	10,609,337									
Transportation	11,987,146	9,355,256									
General Services	3,667,817	3,667,817									
Library	2,608,142	2,591,594									
PARD/Sports Center/CVB	13,889,966	10,605,768									
Support Services	16,977,584	15,811,855									
Water/Wastewater	25,543,470										
Drainage	2,218,571										
Debt Service	34,393,422										
Administrative Charges	4,030,000										
Proposed Uses - General SFC	17,162,000										
Fleet Replacement	2,500,000										
Capital Improvement Projects	119,345,689										
Total Expenses	\$ 311,714,486	\$ 97,398,231	\$ 76,379,714	\$ 16,910,000	\$ 65,409,641	\$ 14,159,641	\$ 4,899,955	\$ 1,982,449	\$ 31,218,809	\$ 663,087	
Net Revenues/ Source (Uses)	(114,298,214)	78,939	(71,441,981)	(24,000)	(17,789,018)	(7,421,155)	(1,183,955)	226,676	(14,585,409)	(2,158,311)	
Adjusted Ending Fund Balance/Working Capital	\$ 151,884,128	\$ 37,260,286	\$ 31,871,069	\$ 430,548	\$ 56,919,080	\$ 4,824,015	\$ 6,413,778	\$ 2,163,533	\$ 11,419,038	\$ 582,781	
Less Reservations											
Contingency	51,578,300	30,162,631									
Concentration Risk Fund	7,000,000	7,000,000									
Bond Proceeds	28,253,716										
Debt Reserves	2,113,946										
Restricted Funds	1,327,038										
Designations - Projects	22,532,285	0									
Total Reservations	112,805,285	37,162,631	27,720,966	430,548	25,087,031	1,945,989	6,413,778	2,163,533	11,298,028	582,781	
Available Ending Fund Balance/Working Capital	\$ 39,078,843	\$ 97,655	\$ 4,150,103	\$ 0	\$ 31,832,049	\$ 2,878,026	\$ 0	\$ 0	\$ 121,010	\$ 0	



General Fund		PRELIMINARY DRAFT - FOR DISCUSSION ONLY		
		as of:		
	13/14 Actual	14/15 Budget	14/15 Projected Actual	15/16 Proposed Budget
Beginning Fund Balance/Working Capital	38,979,868	39,123,636	39,124,671	37,181,347
Revenues				
Property Tax	24,138,472	25,100,000	25,100,000	26,500,000
Sales Tax	51,346,719	49,400,000	48,650,000	48,445,000
Other Taxes & Franchise Fees	7,363,810	6,328,000	7,451,839	7,516,000
Licenses, Permits & Fees	911,794	811,700	1,261,700	975,910
Service Charges	1,429,089	1,428,000	1,448,512	1,428,000
Program Revenues	2,717,752	2,601,000	2,595,000	2,994,000
Fines & Forfeitures	2,379,578	2,445,000	2,071,000	1,954,000
Investment & Miscellaneous	4,640,101	3,703,715	4,832,715	4,034,260
Administrative Allocations	3,251,255	3,625,000	3,630,000	3,630,000
Total Revenues	98,178,570	95,442,415	97,040,766	97,477,170
Expenses				
Public Safety	41,573,520	44,723,375	43,490,096	44,756,614
Fiscal Support Services	9,647,806	9,956,942	9,394,748	10,609,337
Transportation	7,023,169	9,174,389	8,851,070	9,355,256
General Services	3,076,997	3,379,211	3,320,814	3,667,817
Library	2,448,906	2,525,273	2,507,851	2,591,584
PARD	9,601,800	10,340,031	10,507,985	10,605,768
Support Services	14,315,222	15,342,159	15,161,526	15,811,855
Total Expenses	87,687,420	95,441,380	93,234,090	97,398,231
Net Revenue	10,491,150	1,035	3,806,676	78,939
Transfers - Sweep to GSFC	10,347,382	0	5,750,000	
Adjusted Ending Fund Balance	39,123,636	39,124,671	37,181,347	37,260,286
Adopted Balance	35,709,000	38,995,655		
Contingency Reserves (33% of qualifying expenses + new spending)			30,100,000	30,162,631
Concentration Risk Fund			7,000,000	7,000,000
Adjusted Ending Fund Balance	3,414,636	129,016	81,347	97,655

General Fund Revenue Highlights

Revenues	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Proposed Budget
Property Tax	\$ 22,248,742	\$ 23,363,403	\$ 24,138,472	\$ 25,100,000	\$ 26,500,000
Sales Tax	47,479,438	49,662,335	51,346,719	48,650,000	48,445,000
Bingo/Mixed Drink Tax	316,320	347,846	477,606	468,000	476,000
Franchise Fees	6,780,869	6,350,633	6,694,566	6,858,839	6,900,000
Building Permits/Inspections	431,100	739,312	494,182	930,000	648,000
Other Permits	52,942	54,342	43,788	50,000	45,000
Garbage	1,295,493	1,303,998	1,314,845	1,325,000	1,335,000
Fire Protection Fees	1,156,017	1,323,726	1,544,772	1,750,000	1,805,000
Police Reimbursements	298,463	388,697	800,725	670,000	1,372,570
Recreation Fees	2,251,993	2,508,903	2,481,069	2,368,000	2,735,000
Library Fees	164,360	180,812	194,507	171,000	129,000
Filing/Other Fees	147,380	152,753	163,888	139,700	135,500
Fines & Costs	2,072,580	2,482,648	2,266,821	1,959,000	1,858,000
Rentals	214,944	179,277	168,697	176,512	189,000
Grants	313,243	190,741	325,477	167,515	117,000
Interest	295,851	195,687	203,406	301,000	301,000
Capital Lease Proceeds	313,604	445,980	727,699	1,500,000	-
Administrative Allocations	3,515,100	3,099,850	3,251,255	3,625,000	3,630,000
Other Revenues	760,325	797,582	1,540,073	831,200	856,100
Total Revenues	\$ 90,108,763	\$ 93,768,525	\$ 98,178,570	\$ 97,040,766	\$ 97,477,170

General Fund Uses Highlights

Total - General Fund Expenditures	\$ 80,501,566	\$ 82,942,988	\$ 87,687,420	\$ 93,234,090	\$ 97,398,231
General Government Transfer (1)	\$ 8,860,625	\$ 9,079,094	\$ 10,347,382	\$ 5,750,000	\$ -

(1) Funds swept to General Self Financed Construction (part of General Capital Projects/Equipment Fund)

General Fund Revenue Highlights

- **Property Tax** – Revenues higher in FY 15/16 primarily due to the recommended rate and new program requests. Of the \$1.4 million increase, \$250,000 is a result of new properties added to tax roll. See further discussion of property tax rates and valuations under TAB C.
- **Sales Tax** – Sales tax revenues reflect 1.5% of the 2.0% local option taxes collected by the City. Amounts are reported at gross with any rebates budgeted in Fiscal Support Services. Retail and other sectors continue to grow at a healthy 3% – 5%; however, declining Dell sales tax receipts will result in lower overall revenues in the General Fund in FY 14/15 and FY 15/16.
- **Franchise Fees** – Fees collected from electricity, gas, and telecommunications grow modestly with the general population growth. These fees are based on gross revenues; therefore mild weather can reduce fees received from electric and gas providers.
- **Building Permits/Inspections** – These include planning and development related revenues. Large subdivisions or commercial site permits, that were reflected in FY 12/13 and 14/15, can create one time higher than average collections. Because these tend to be unpredictable, for budget projection purposes, average fee collections are used.
- **Garbage** – Revenues reflect the net fee from Round Rock Refuse. Average residential customer pays \$17.61 per month with the City retaining \$3.38 or approximately 19.2%.
- **Fire Protections Fees** – These are primarily revenues received from Emergency Service District #9 for providing fire services in that district.
- **Police Reimbursements** – This includes overtime reimbursements and the School Resource Officer reimbursements from RRISD. The reimbursements will increase substantially in FY 15/16 due to the SRO positions being fully staffed for the whole fiscal year.
- **Recreation Fees** – These are program revenues for all PARD programs, rentals, leagues and Clay Madsen Recreation Center. Revenues for FY 15/16 were reduced by \$120,000 for the waiver of out of city charges passed by Council in May 2015, and increased by \$450,000 for the expansion of the Rock 'N River aquatic center.
- **Capital Lease Proceeds** – These are debt financing proceeds used to purchase replacement vehicles in each fiscal year. Starting with 2015/16, these proceeds and the related purchases will be included in the General Capital Projects/Equipment Replacement Fund.
- **Administration Allocations** – The Utilities Fund, Drainage Fund and Type B reimburses the General Fund for their allocated share of administrative support costs. The cost allocations are reviewed periodically and are based on generally accepted cost allocation methodology.
- **Other** – This category includes sales of assets, insurance reimbursements and other miscellaneous small revenue categories.

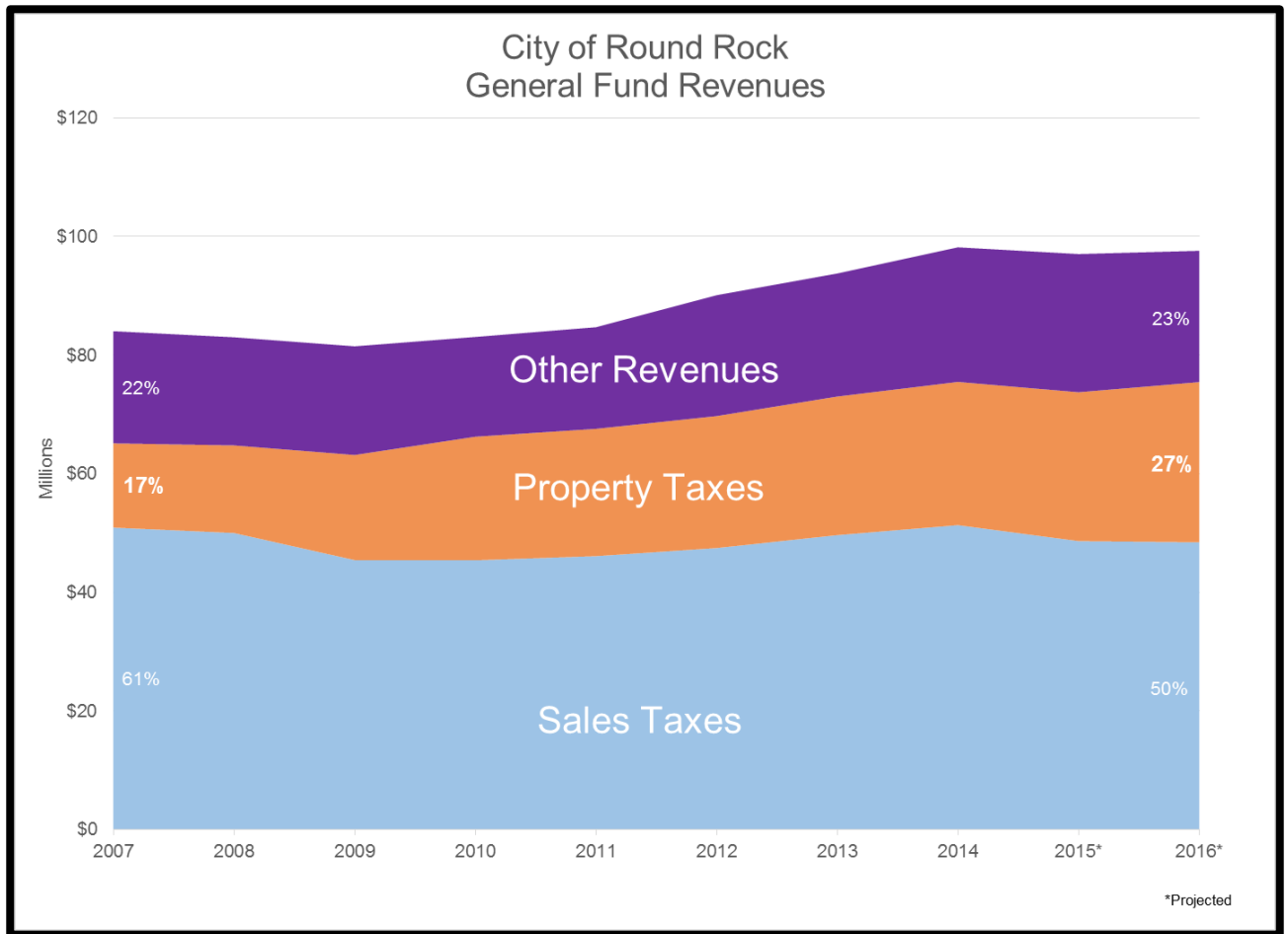
General Fund Reconciliation

Department	FY15 Budget	1 Reorg/ Deductions	2 Scheduled Line Items	Adjusted Base	New Programs & Additional Line Items	Proposed FY16 Budget	% Change
Administration	\$ 2,388,188	-	\$ 102,413	\$ 2,490,601	\$ 128,255	\$ 2,618,856	9.7%
Finance	3,174,268	-	24,458	3,198,726	25,000	3,223,726	1.6%
Fire	16,116,590	(130,000)	(85,114)	15,901,476	465,639	16,367,115	1.6%
Fiscal Support Services	9,956,942	297,750	(45,355)	10,209,337	-	10,209,337	2.5%
General Services	3,379,211	-	144,009	3,523,220	144,597	3,667,817	8.5%
Human Resources	1,119,989	-	60,703	1,180,692	23,990	1,204,682	7.6%
Information Technology	4,204,936	-	33,307	4,238,243	-	4,238,243	0.8%
Legal Services	1,275,000	-	-	1,275,000	-	1,275,000	0.0%
Library	2,525,273	-	10,850	2,536,123	55,461	2,591,584	2.6%
Parks & Recreation	10,340,031	(392,000)	224,007	10,172,038	833,730	11,005,768	6.4%
Planning & Development Services	3,030,816	-	42,280	3,073,096	35,720	3,108,816	2.6%
Police	28,606,785	(710,604)	131,069	28,027,250	362,249	28,389,499	-0.8%
Recycling	148,962	-	(6,430)	142,532	-	142,532	-4.3%
Transportation	9,174,389	108,900	(153,403)	9,129,886	225,370	9,355,256	2.0%
TOTAL	\$ 95,441,380	\$ (825,954)	\$ 482,794	\$ 95,098,220	\$ 2,300,011	\$ 97,398,231	2.1%

1 - One-time capital purchases for FY15, Contingency for fuel & lubricants moved from Departments to Fiscal Support, Operating Capital Purchases added after FY15 Budget Adoption

2 - Salary and Scheduled Line Item Adjustments

Health Insurance Increase	636,000
Personnel Changes/Salaries - adjust to actuals	(491,334)
Profession Pay/Incentive Pay	(95,026)
TMRS	(59,777)
Workers' Compensation	(156,590)
Telephone - Wireless	41,435
Reduction in Security Costs	(166,210)
Fuel & Lubricants	203,173
R&M Motor Vehicles/Equipment	546,252
Miscellaneous	24,871
	<hr/> 482,794

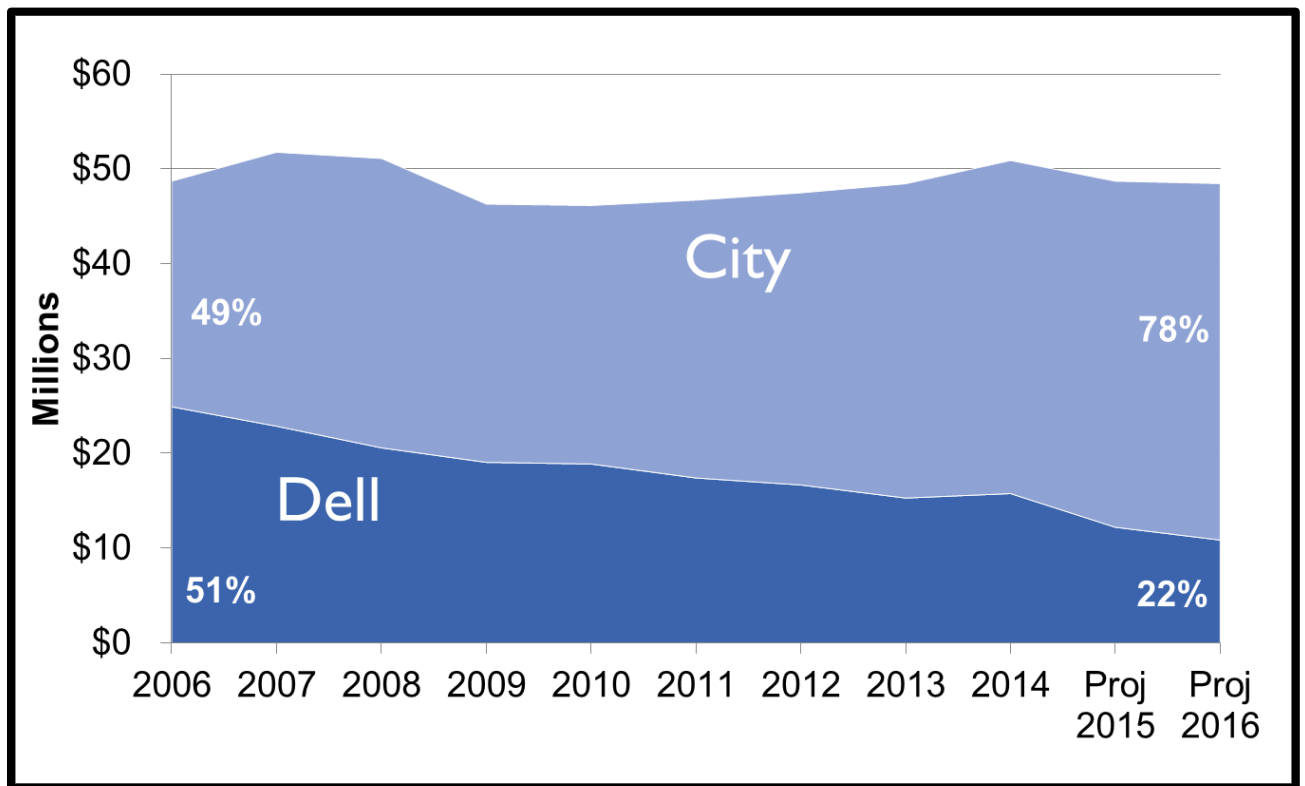


Year	Property Taxes	Sales Taxes ¹	Other Revenues ²	Total Revenue
2007	14,195,119	50,935,139	18,904,087	84,034,345
2008	14,766,417	50,014,578	18,228,547	83,009,542
2009	17,714,701	45,450,314	18,319,287	81,484,302
2010	20,826,670	45,420,616	16,817,725	83,065,011
2011	21,457,249	46,118,083	17,138,173	84,713,505
2012	22,248,742	47,479,438	20,380,583	90,108,763
2013	23,363,403	49,662,335	20,742,787	93,768,525
2014	24,138,472	51,346,719	22,693,379	98,178,570
2015*	25,100,000	48,650,000	23,290,766	97,040,766
2016*	26,500,000	48,445,000	22,532,170	97,477,170

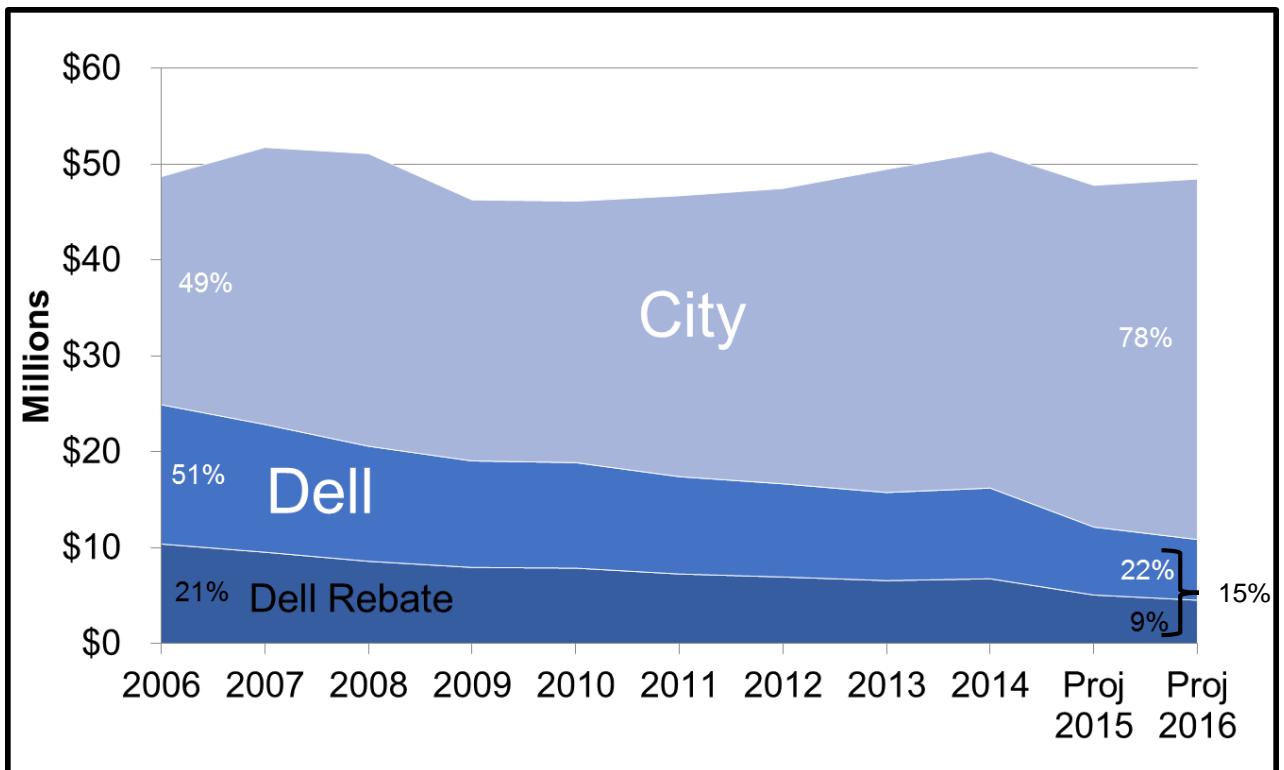
*Projected amounts

¹Sales for 2007 thru 2011 reflect restated amounts for Dell payback to State Comptroller starting 2014 for a period of 4 years.

²Other revenues include: franchise, bingo tax, mixed drink tax, licenses, permits, fees, trash fees, swimming pool fees, fines, forfeitures, intergovernmental, investment, and other.



Year	Dell (in Millions)	Dell Percentage	Round Rock (in Millions)	Round Rock Percentage
2006	\$24.91	51%	\$23.79	49%
2007	\$22.86	44%	\$28.89	56%
2008	\$20.58	40%	\$30.52	60%
2009	\$19.05	41%	\$27.23	59%
2010	\$18.87	41%	\$27.27	59%
2011	\$17.40	37%	\$29.30	63%
2012	\$16.66	35%	\$30.81	65%
2013	\$15.75	32%	\$33.71	68%
2014	\$16.21	32%	\$35.12	68%
Proj 2015	\$12.15	25%	\$36.50	75%
Proj 2016	\$10.85	22%	\$37.60	78%



Year	Dell Rebate (in Millions)	Rebate Percentage	Net Dell (in Millions)	Total Dell	Round Rock (in Millions)	Round Rock Percentage
2006	\$10.38	21%	\$14.53	\$24.91	\$23.79	49%
2007	\$9.52	20%	\$13.34	\$22.86	\$28.89	56%
2008	\$8.58	18%	\$12.00	\$20.58	\$30.52	60%
2009	\$7.94	16%	\$11.11	\$19.05	\$27.23	59%
2010	\$7.86	16%	\$11.01	\$18.87	\$27.27	59%
2011	\$7.25	15%	\$10.15	\$17.40	\$29.30	63%
2012	\$6.94	14%	\$9.72	\$16.66	\$30.81	65%
2013	\$6.56	13%	\$9.19	\$15.75	\$33.71	68%
2014	\$6.76	13%	\$9.45	\$16.21	\$35.12	68%
Proj 2015	\$5.06	10%	\$7.09	\$12.15	\$36.50	75%
Proj 2016	\$4.52	9%	\$6.33	\$10.85	\$37.60	78%

Utility Operating Fund		PRELIMINARY DRAFT - FOR DISCUSSION ONLY		
		as of: 7/21/2015		
	13/14 Actual	14/15 Budget	14/15 Projected Actual	15/16 Proposed Budget
Beginning Fund Balance/Working Capital	45,045,473	44,922,372	49,161,347	42,157,217
Revenues				
Water Service	20,787,961	20,950,000	20,950,000	22,415,755
Water Related Charges	1,261,458	1,030,000	1,030,000	1,493,114
Sewer Service	15,846,543	14,900,000	14,900,000	16,214,254
Sewer Service - BCRWWS	1,448,309	1,500,000	1,500,000	1,640,000
Sewer Related Charges	276,645	273,000	273,000	273,000
Other Charges	1,487,400	1,102,000	1,102,000	1,134,500
Transfers	1,840,000	1,840,000	1,840,000	1,840,000
Total Revenues	42,948,317	41,595,000	41,595,000	45,010,623
Expenses				
Utility Billings & Fiscal Support Services	2,174,255	2,856,386	2,792,523	3,144,812
Utility Administration & Environmental Svcs	1,531,146	1,640,510	1,644,810	1,677,271
Water	11,515,405	14,459,062	14,526,429	14,643,625
Wastewater	6,399,471	7,170,712	7,167,050	7,226,612
Administrative Allocations	2,780,850	3,090,000	3,090,000	3,090,000
Total Expenses	24,401,127	29,216,670	29,220,812	29,782,320
Net Revenue	18,547,190	12,378,330	12,374,188	15,228,303
Transfers/Debt Svc				
Capital Transfers	3,773,288	1,478,318	8,478,318	4,000,000
Debt Service	10,658,028	10,900,000	10,900,000	10,475,000
Total Transfers/Debt Svc	14,431,316	12,378,318	19,378,318	14,475,000
Ending Fund Balance/Working Capital	49,161,347	44,922,384	42,157,217	42,910,520
Reserves (33% of Total Expenses - net of Capital Transfers)	11,569,521	13,238,501	13,239,868	13,284,916
Available Fund Balance/Working Capital	37,591,826	31,683,883	28,917,349	29,625,605

Utilities Fund Summary of Revenue

7/20/2015

Revenues	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Proposed Budget
Water & Related Services	24,138,895	23,696,347	22,049,419	21,980,000	23,908,869
Wastewater & Related Services	17,001,427	17,815,034	17,571,498	16,673,000	18,127,254
Pre-Treatment Surcharge	185,651	185,950	201,201	180,000	180,000
Interest	417,552	311,684	356,579	261,000	261,000
Other Revenues	1,147,615	830,732	929,621	661,000	693,500
Impact Fees	1,912,624	1,878,641	1,840,000	1,840,000	1,840,000
Total Revenues	\$ 44,803,764	\$ 44,718,389	\$ 42,948,317	\$ 41,595,000	\$ 45,010,623

Utility Fund Revenue Highlights

- **Water and Wastewater revenues** - These can vary greatly based on weather conditions. Customer growth has continued at a steady 1 – 2%; however the record setting wet winter and spring weather has reduced projections for FY 2014/15. Average consumption is used for projections.
- Completed Comprehensive Rate Study in FY14/15
- Rates - Revenues include a 3% in retail customer increase in January 2016 and an 11.6% increase for wholesale water customers effective October 2015. Wastewater includes a 3% increase for retail customers effective January 2016.
- Impact fees – Fees are collected at the time of plat for each unit based on meter size (check this). Impact Fee Study currently underway and reviewed every 3 years.

**City of Round Rock Hotels Occupancy Tax Funds (HOT) - 7%
5 Year Estimated Available**

DRAFT FOR DISCUSSION PURPOSES ONLY

As of: 07/20/15

	Projected FY2015	Proposed FY2016	FY2017	FY2018	FY2019	FY2020
Beginning Fund Balance	9,474,204	7,597,733	6,413,778	3,661,822	5,068,141	6,539,141
Revenue						
Hotel Occupancy Tax (1)	3,600,000	3,708,000	3,856,320	3,933,446	4,012,115	4,092,358
Interest Income	5,000	8,000	8,000	9,000	10,000	10,000
Total Revenue	3,605,000	3,716,000	3,864,320	3,942,446	4,022,115	4,102,358
CVB Operating (2)						
Personnel	271,351	293,338	302,138	311,202	320,538	330,155
Contractual Services	304,787	354,337	357,880	361,459	365,074	368,725
Materials & Supplies	20,780	20,780	20,988	21,198	21,410	21,624
Other Services & Charges	197,000	277,000	279,770	282,568	285,393	288,247
Total CVB Operating	793,918	945,455	960,776	976,427	992,415	1,008,750
Capital, Debt Service, Transfers & Other						
Transfer to Sports Center	400,000	400,000	400,000	400,000	400,000	400,000
Transfer to General Capital Projects (3)	3,134,303					
Property Insurance	47,250	57,500	57,500	57,500	57,500	57,500
Contingency	45,000	45,000	45,000	45,000	45,000	45,000
Capital Improvements - OSP Multi-Purpose Complex		2,400,000	4,100,000			
Debt Service	711,000	702,000	703,000	707,200	706,200	704,000
Dell Diamond Capital Repair	250,000	250,000	250,000	250,000	250,000	250,000
Dell Diamond Capital Improvement Fund	100,000	100,000	100,000	100,000	100,000	100,000
Total Capital, Debt Svc, Transfers & Other	4,687,553	3,954,500	5,655,500	1,559,700	1,558,700	1,556,500
Total Expenditures	5,481,471	4,899,955	6,616,276	2,536,127	2,551,115	2,565,250
Net Revenues	(1,876,471)	(1,183,955)	(2,751,956)	1,406,320	1,471,000	1,537,108
Fund Balance	7,597,733	6,413,778	3,661,822	5,068,141	6,539,141	8,076,249
Fund Reserve (120 days/33% of operating expense)	407,935	461,325	466,381	471,546	476,822	482,213
Debt Service Reserve	800,000	800,000	800,000	800,000	800,000	800,000
Capital & Project Reserve	5,000,000	5,000,000	2,300,000	3,700,000	5,000,000	5,000,000
Available Fund Balance	1,389,798	152,453	95,441	96,595	262,319	1,794,036

Note: Future Debt Service Requirements

FY2021	705,300
FY2022	705,100
FY2023	703,700
FY2024	706,000
FY2025	706,000
FY2026	paid in full in 2025

Note:

- (1) Fiscal year 2016 will begin with 2,728 rooms which includes a full year of 91 rooms at Hilton Home 2 Suites. Two more properties, totaling 247 new rooms are in various stages of development. Growth projected at 2% per year starting in 2017.
- (2) Modest growth in department costs for FY2016 to FY2020.
- (3) Reimburse General Self Finance for Sports Center project.

City of Round Rock Type B Funds

DRAFT FOR DISCUSSION PURPOSES ONLY

5 Year Estimated Available

As of: 07/21/15

	Projected FY2015	Proposed FY2016	FY2017	FY2018	FY2019	FY2020
Beginning Fund Balance	30,502,558	26,004,447	11,419,038	10,117,393	10,145,836	10,148,411
Revenue						
Sales Tax and Estimated Sales Tax	16,500,000	16,333,400	16,333,400	16,333,400	16,333,400	16,333,400
RM620 Improvement Project-Williamson Co. Participation	1,000,000		2,000,000			
Williamson Co. Participation-University Blvd.	2,500,000					
Other	266,500	300,000	266,500	1,500	1,500	1,500
Total Revenue	20,266,500	16,633,400	18,599,900	16,334,900	16,334,900	16,334,900
Transportation Expenditures						
TCIP Projects	16,199,499	18,248,497	6,322,958	5,000,000	500,000	500,000
Projects to be determined		5,000,000	6,800,000	4,500,000	9,000,000	9,000,000
Other Items: Commons, Street Sweeping, Paving						
Contract & Traffic Signals	900,112	998,550	800,000	816,000	832,320	848,966
Debt Service (after refunding)	6,590,000	5,038,422	4,036,247	4,038,847	4,038,847	4,033,366
Due to General Fund	300,000	300,000	309,000	318,270	327,818	337,653
Total Transportation	23,989,611	29,585,469	18,268,205	14,673,117	14,698,985	14,719,985
Economic Devel Expenditures (10% of gross sales tax revenue)						
Chamber Agreement	525,000	535,000	535,000	535,000	535,000	535,000
Downtown Improvements & Marketing		50,000	50,000			
Economic Devel Projects - to be determined	250,000	1,048,340	1,048,340	1,098,340	1,098,340	1,098,340
Total Economic Development	775,000	1,633,340	1,633,340	1,633,340	1,633,340	1,633,340
Total Expenditures	24,764,611	31,218,809	19,901,545	16,306,457	16,332,325	16,353,325
Net Revenues	(4,498,111)	(14,585,409)	(1,301,645)	28,443	2,575	(18,425)
Fund Balance	26,004,447	11,419,038	10,117,393	10,145,836	10,148,411	10,129,986
Fund Reserve (1.25 times Debt Svc requirements) (1)	(6,600,000)	(6,298,028)	(5,045,309)	(5,048,559)	(5,048,559)	(5,041,708)
Economic Devel Projects to be determined (2)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
Available Fund Balance	14,404,447	121,010	72,084	97,277	99,852	88,278

Note: Future Debt Service Requirements

FY2021	4,025,964
FY2022	1,326,255
FY2023	1,326,255
FY2024	debt paid in full

Note:

(1) Debt Service Coverage Recommendation - increase to 1.25x to allow for full use of annual revenues and/or fund balance

(2) Discuss additional reserves for Economic Development Projects

Special Revenue Funds Summary

City of Round Rock
2015-2016

Special Revenue Funds - Summary										
	Municipal Court Fund	Police (LE) Fund	Tree Replacement Fund	Golf Fund	Landscape Parks Impv & Acquisition Fund	Library Fund	PEG Fund	Traffic Safety	Total	
Estimated Fund Balance October 1, 2015	\$ 340,530	\$ 481,234	\$ 103,562	\$ 655,285	\$ 316,340	\$ 13,548	\$ 675,999	\$ 154,594	\$ 2,741,092	
Revenues										
Licenses, Permits & Fees										
Program Revenues	\$ 96,000		\$ 35,000		\$ 14,000		\$ 240,000		240,000	
Fines & Forfeitures	3,000	\$ 240,000							145,000	
Investment, Donations & Other Miscellaneous Transfers	150	50	1,100	\$ 365,275	200,100	\$ 3,010	50		243,000	
Total Revenues	\$ 99,150	\$ 240,050	\$ 36,100	\$ 365,275	\$ 214,100	\$ 3,010	\$ 240,050	\$ 0	\$ 1,197,735	
Expenses										
Public Safety		\$ 721,284						\$ 154,594	875,878	
Library						\$ 16,558			16,558	
PARD/Sports Center/CVB			\$ 139,662		\$ 135,132				274,794	
Support Services	\$ 399,680						\$ 766,049		1,165,729	
Debt Service				\$ 320,000					320,000	
Administrative Allocation	40,000								40,000	
CIP - 5 year plans				117,779	395,308		150,000		663,087	
Total Expenses	\$ 439,680	\$ 721,284	\$ 139,662	\$ 437,779	\$ 530,440	\$ 16,558	\$ 916,049	\$ 154,594	\$ 3,356,046	
Adjusted Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 582,781	\$ 0	\$ 0	\$ 0	\$ 0	\$ 582,781	
Restricted Funds				582,781					582,781	
Available Ending Fund Balance/Working Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

Other Funds - Summary

	Hotel Occupancy Tax Sports Center Fund	Drainage Fund
Estimated Fund Balance October 1, 2015	\$ 1,936,857	\$ 12,245,170
Revenues		
Hotel Occupancy Tax	\$ 1,030,000	
Service Charges	726,125	
Drainage Service		\$ 3,358,486
Miscellaneous	53,000	3,380,000
Administrative Charges	400,000	
Total Revenues	\$ 2,209,125	\$ 6,738,486
Expenses		
PARD/Sports Center/CVB	\$ 1,611,449	
Drainage		\$ 2,218,571
Debt Service	371,000	577,000
Administrative Allocation		200,000
Capital Improvement Projects		11,164,070
Total Expenses	\$ 1,982,449	\$ 14,159,641
Adjusted Ending Fund Balance	\$ 2,163,533	\$ 4,824,015
Contingency Reserves	531,778	839,622
Restricted Funds	131,755	
Bond Proceeds		532,750
Debt Reserves		573,617
Designations - Projects	1,500,000	
Available Ending Fund Balance/Working Capital	\$ 0	\$ 2,878,026

TAB C - PROPERTY VALUES & TAXES

- **Property Tax and Value Summary**
- **Property Tax Rate and Taxable Valuation 10 year chart & table**
- **Reconcilement of increase components**
- **Area comparisons**

Taxable Property Summary

	2014/15 Actual	2015/16 Estimated*	Change in Value	Change in Percentage
Net Increased Value of Existing Property	\$ 9,634,156,426	\$ 10,385,654,340	\$ 751,497,914	7.80%
New & Annexed value for 2015		\$ 93,529,975		0.97%
2015/16 Estimated Taxable Assessed Value*	\$ 9,634,156,426	\$ 10,479,184,315	\$ 845,027,889	8.77%

Tax Rate and Average Bill Summary

	2014/15 Actual	2015/16 Estimated*	Change in Value	Change in Percentage
Tax Rate - Actual/Proposed	0.41465	0.41465	\$ -	0.00%
Average Residential Property Value	\$ 198,578	\$ 216,594	\$ 18,016	9.1%
Average Annual Tax Bill	\$ 823	\$ 898		9.1%
Average Monthly City Tax Bill	\$ 69	\$ 75		
Average Increase: Annual		\$ 75		
Average Increase: Monthly		\$ 6		

Tax Rates and Components Summary

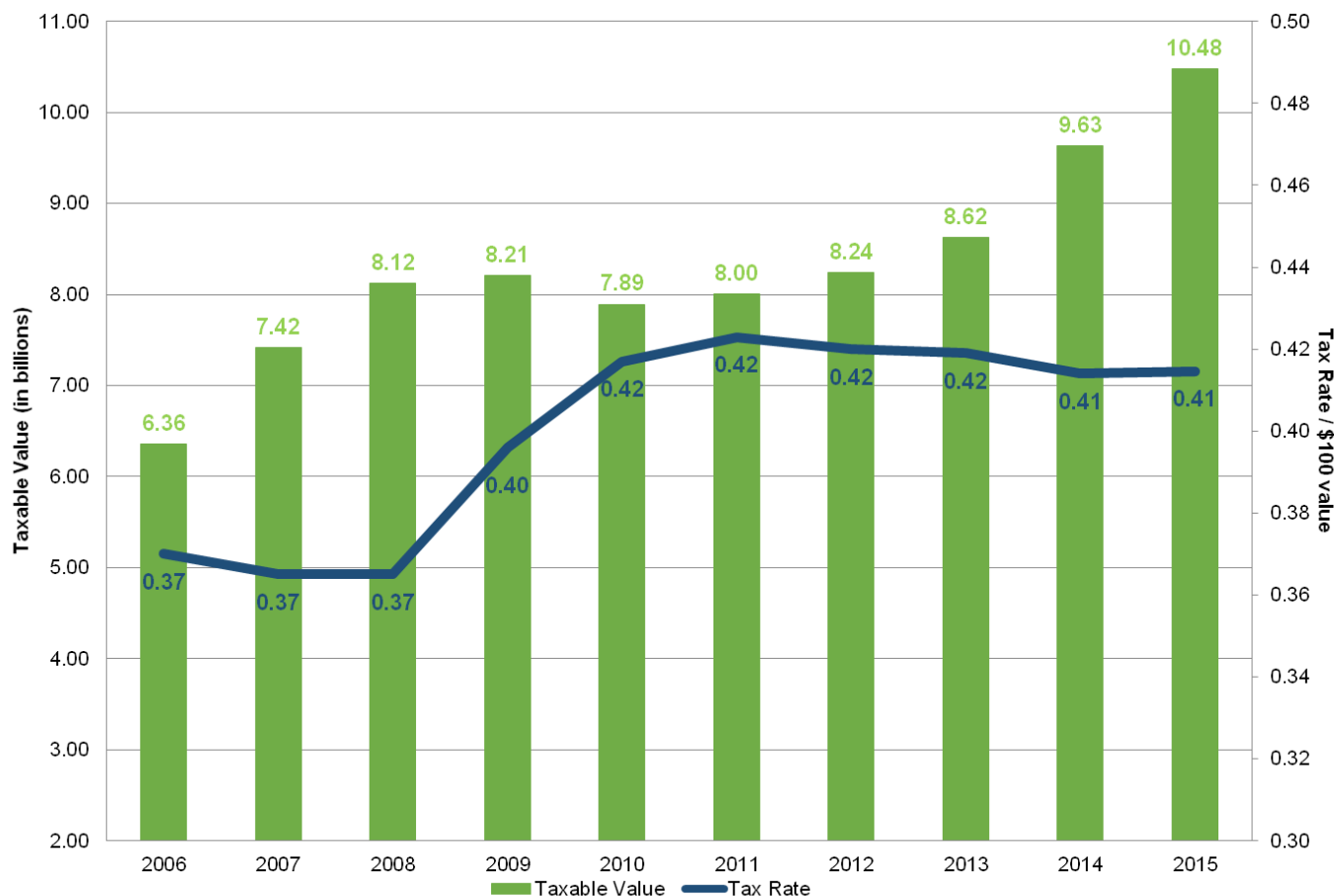
	2014/2015 Actual	2015/2016 Proposed		
Tax Rate	0.41465	0.41465		
Effective Tax Rate	0.38473	0.38320		
Increase above Effective Rate \$	0.02992	0.03145		
Increase above Effective Rate %	7.78%	8.21%		
Rollback Tax Rate	0.44457	0.43531		
			Change	
			\$	%
Property Tax Value of 1/2 cent Sales Tax	0.17699	0.15986	\$ (0.01713)	-9.68%
Components:				
Maintenance & Operations	0.26283	0.25426	\$ (0.00857)	-3.26%
Debt	0.15182	0.16039	\$ 0.00857	5.64%
Total	0.41465	0.41465	-	
Debt - Payable from Taxes	\$ 14,593,482	\$ 16,807,275	\$ 2,213,793	15.17%



**Preliminary Values as of July 20, 2015. Final amounts will be updated when final TCAD roll is available in late August.*

DRAFT – For discussion purposes only

History of Taxable Property Value & Property Tax Rate



Tax Year	Taxable Value		Tax Rate
2006	\$	6,356,956,240	\$ 0.37000
2007		7,417,279,787	0.36500
2008		8,121,902,884	0.36500
2009		8,206,161,568	0.39600
2010		7,893,143,364	0.41700
2011		8,004,285,176	0.42300
2012		8,238,143,748	0.42000
2013		8,624,749,167	0.41900
2014		9,634,156,426	0.41465
2015		10,479,184,315	0.41465

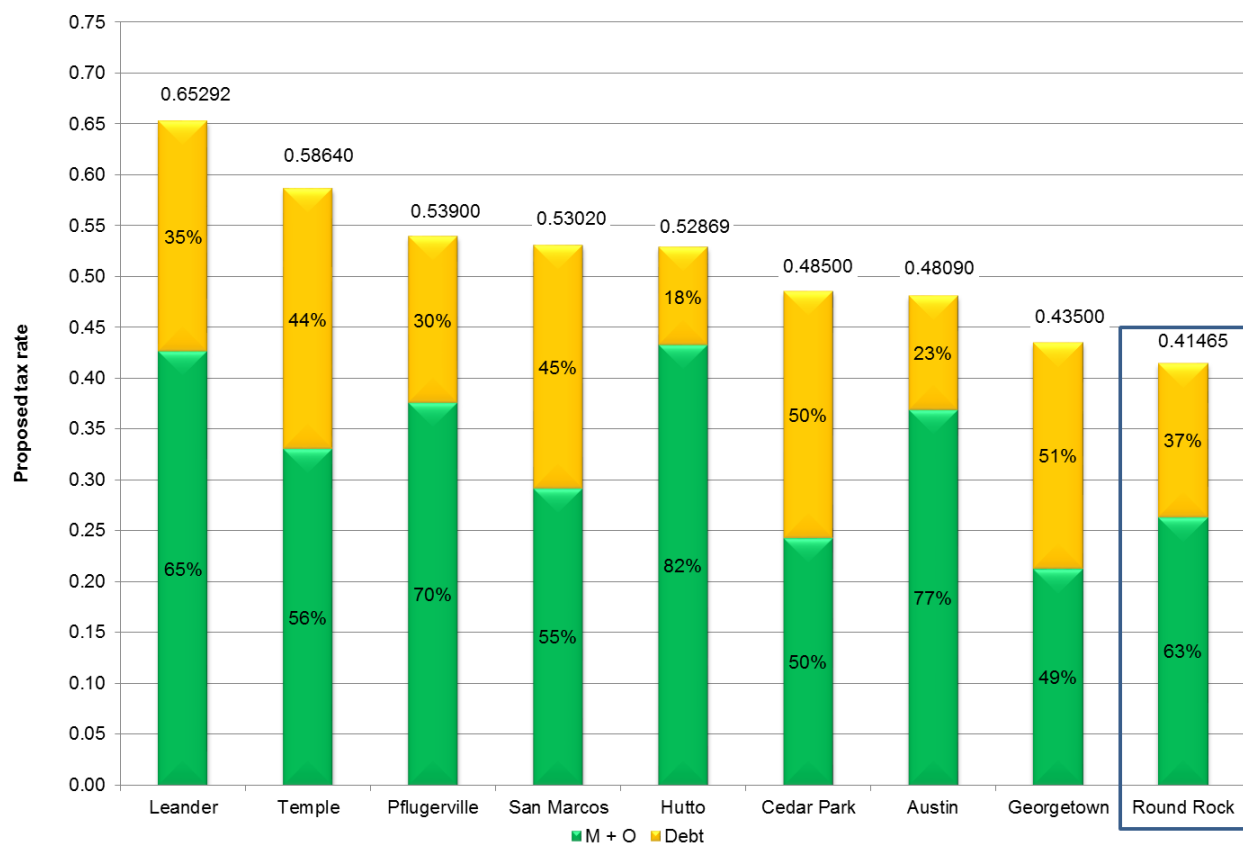
Property Tax Increase Components

Proposed 2015/16 CM Budget

Additional Costs		Dollars	Tax Rate	
New debt payments	\$	2,213,793	\$	0.02076
New operating requests		2,300,011		0.02170
Subtotal	\$	4,513,804	\$	0.04246
Less:				
New Rock'N River Revenue		(450,000)		(0.00425)
*Net other – no sales tax increase		(166,950)		(0.00676)
Net increase	\$	3,896,854	\$	0.03145
Proposed rate			\$	0.41465
Effective tax rate, est.				0.38320
Difference			\$	0.03145
Less:				
Increase for new debt pmt (<i>from above</i>)				(0.02076)
RATE INCREASE NEEDED TO FUND NEW PROGRAMS			\$	0.010690

*Sales tax is projected to decrease slightly from \$48.7 million to \$48.4 million.

FY 2015 Area City Tax Rates



City	M + O	Debt	Total
Leander	0.42592	0.22700	0.65292
Temple	0.33000	0.25640	0.58640
Pflugerville	0.37540	0.16360	0.53900
San Marcos	0.29160	0.23860	0.53020
Hutto	0.43178	0.09691	0.52869
Cedar Park	0.24296	0.24204	0.48500
Austin	0.36860	0.11230	0.48090
Georgetown	0.21250	0.22250	0.43500
Round Rock	0.26283	0.15182	0.41465

TAB D - DEPARTMENTS (EXPENDITURES)

- **General Fund**
 - Administration
 - Finance
 - Fire
 - Fiscal Support Services
 - General Services
 - Human Resources
 - Information Technology
 - Legal Services
 - Library
 - Parks & Recreation
 - Planning & Development Services
 - Police
 - Recycling
 - Transportation
- **Utility Fund**
 - Utilities Administration & Environmental Services
 - Water
 - Wastewater
 - Utility Billings & Fiscal Support Services
 - Drainage
- **Special Revenue Funds**
 - Convention & Visitors Bureau
 - Sports Center

General Fund

5 Year Summary of Expenditures by Department

General Fund Summary of Expenditures

7/20/2015

Department Expenditures	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 BUDGET*	2015-16 Proposed Budget
Administration	\$ 2,146,906	\$ 2,134,667	\$ 2,381,172	\$ 2,388,188	\$ 2,618,856
Finance	2,881,777	2,902,637	2,982,676	3,174,268	3,223,726
Fire	14,010,934	14,313,835	15,499,700	16,116,590	16,367,115
Fiscal Support Services					
Economic Development	8,766,452	8,112,274	8,051,266	7,704,000	6,721,195
Contracts & Other	1,696,918	1,561,547	1,596,540	2,252,942	3,888,142
General Services	2,456,714	2,714,060	3,076,997	3,379,211	3,667,817
Human Resources	923,707	957,385	1,041,148	1,119,989	1,204,682
Information Technology	3,515,937	3,706,705	3,760,964	4,204,936	4,238,243
Legal Services	1,217,208	1,136,301	1,254,021	1,275,000	1,275,000
Library	2,280,104	2,283,395	2,448,906	2,525,273	2,591,584
Parks & Recreation	8,782,502	9,122,508	9,601,800	10,340,031	10,605,768
Planning & Development Services	3,116,861	2,709,958	2,757,784	3,030,816	3,108,816
Police	23,098,070	24,865,972	26,073,820	28,606,785	28,389,499
Recycling	-	134,398	137,457	148,962	142,532
Transportation	5,607,474	6,287,346	7,023,169	9,174,389	9,355,256
Total - General Fund Expenditures	\$ 80,501,566	\$ 82,942,988	\$ 87,687,420	\$ 95,441,380	\$ 97,398,231
FTEs	678.00	680.50	695.50	707.00	728.75

*Budget, not projections, are shown here to better highlight changes proposed from FY14/15 to FY15/16.

General Fund Expenditure Highlights

- **Personnel & Benefit Costs** - All departments are impacted by increasing costs for health insurance, and salary adjustments including civil service step raises, market adjustments, cost of living increases and merit pay when funds are available.
- **FY 14-15** Included \$522,581 for a 2% cost of living increase awarded on October 1, 2014 and additional funds for market adjustments resulting from an extensive study to bring city positions to market level. Performance bonuses are expected to be awarded in late FY 14-15 and are not reflected here, but will be funded from excess revenues and spending savings from FY 13-14.
- **FY 15-16** included \$636,000 for a 10% increase in health insurance costs and market and step increases.
- Department increases are discussed in more detail on each department page.

Administration

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$1,640,485	\$1,795,302	\$1,947,659	\$1,916,935	\$2,020,086
<i>Contractual Services</i>	150,126	153,346	219,511	235,730	229,100
<i>Materials and Supplies</i>	64,741	66,039	69,712	58,023	59,720
<i>Other Services and Charges</i>	291,555	119,979	144,290	177,500	309,950
<i>Capital Outlay</i>	0	0	0	0	0
Total Expenditures:	\$2,146,906	\$2,134,667	\$2,381,172	\$2,388,188	\$2,618,856
FTEs:	13.00	14.00	15.00	15.00	16.00
% Change:		-0.6%	11.5%	0.3%	9.7%

History

- FY12/13 – Added Neighborhood Services Coordinator and moved Emergency Services Coordinator to the Fire Department.
- FY13/14 – Arts Director was removed from contract status to a FTE causing a slight increase in Personnel Services.

Proposed for 2015/16

- Transferred one position from the Utility Fund Administration to General Fund Administration.
- Increased Special Events Funding by \$20,000. This will allow for Summer Children's Programming and Art Initiatives.
- Community Services funds in the amount of \$63,850 are included to expand the neighborhood services program.
- Total new department funding for FY15/16 is \$128,255.

Finance

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$2,669,631	\$2,711,116	\$2,849,012	\$3,006,715	\$3,032,009
<i>Contractual Services</i>	145,532	121,868	82,351	88,558	101,947
<i>Materials and Supplies</i>	25,905	32,721	22,994	29,204	31,159
<i>Other Services and Charges</i>	40,709	36,932	28,319	49,791	58,611
<i>Capital Outlay</i>	0	0	0	0	0
Total Expenditures:	\$2,881,777	\$2,902,637	\$2,982,676	\$3,174,268	\$3,223,726
FTEs:	43.00	41.00	41.00	41.00	40.00
% Change:		0.7%	2.8%	6.4%	1.6%

History

- FY13 eliminated a Supervisor and Buyer from the Purchasing Division.
- Market adjustments and reclassifications from the Market Study are reflected in FY14 and FY15.

Proposed for FY2015/16

- Funds are included for Process Assessment \$25,000 to review and design internal processes in Accounting and Purchasing.
- One position was repurposed and another position was moved to Police.

Fire

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$12,418,394	\$12,910,097	\$13,968,428	\$14,623,983	\$14,733,346
<i>Contractual Services</i>	319,101	292,080	308,768	366,985	371,445
<i>Materials and Supplies</i>	871,516	829,927	969,943	819,988	963,190
<i>Other Services and Charges</i>	158,325	179,285	141,031	175,634	183,134
<i>Capital Outlay</i>	243,599	102,446	111,530	130,000	116,000
Total Expenditures:	\$14,010,934	\$14,313,835	\$15,499,700	\$16,116,590	\$16,367,115
FTEs:	129.00	130.00	137.00	137.00	140.00
% Change:		2.2%	8.3%	4.0%	1.6%

History

- Each year reflects cost increases for scheduled step pay raises, any market or cost of living adjustments and health insurance costs
- FY12/13 – Emergency Services Coordinator moved from the Administrative Department to Fire.
- FY13/14 – Seven firefighters were added for an Engine Company to Station Four

Proposed

- Three Battalion Chiefs are proposed for FY15/16 to provide 2 Battalion Chiefs available for each shift. This increases the budget by \$415,639 including necessary equipment.
- Funds are included in the General Capital Projects/Equipment Fund in the amount of \$894,404 for the Paramedic Advance Care Program and the 911 Automated Dispatching System.

Fiscal Support Services

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$0	\$0	\$0	\$0	\$916,604
<i>Contractual Services</i>	1,115,437	1,062,816	1,102,365	1,340,527	1,288,344
<i>Materials and Supplies</i>	44,819	30,860	34,410	45,500	346,250
<i>Other Services and Charges</i>	9,285,323	8,580,145	8,511,031	8,552,915	8,040,139
<i>Capital Outlay</i>	17,792	0	0	18,000	18,000
Total Expenditures:	\$10,463,370	\$9,673,821	\$9,647,806	\$9,956,942	\$10,609,337
FTEs:	0.00	0.00	0.00	0.00	0.00
% Change:		-7.5%	-0.3%	3.2%	6.6%

History

- Personnel services are reserves for pay adjustments and are allocated out by fiscal year end .
- Each year reflects fluctuating Economic Development payments and Professional Services costs.
- Contractual Services include social service funding, tax district and tax collection expenses, power and light and professional services.
- Other Services and charges include Economic Development payments and City Manager Contingency.

Proposed for FY2015/16

- Reserve for pay adjustments, Fire Department market adjustments, and for Parks & Rec Staffing Study implementation in the amount of \$916,604.
- Contingency for Fuel & Lubricants in the amount of \$297,750 was transferred here from department budgets. In the event of large increase in fuel prices, funds can be reallocated to departments.
- Reduction in Economic Development payments due to declining Dell sales tax revenues. Both FY14/15 and FY15/16 include \$500,000 for the newly opened Bass Pro Shop.

General Services

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$1,836,593	\$2,033,869	\$2,287,573	\$2,544,107	\$2,652,587
<i>Contractual Services</i>	52,744	44,591	54,419	51,283	68,273
<i>Materials and Supplies</i>	477,895	569,516	630,817	746,050	879,186
<i>Other Services and Charges</i>	22,682	21,410	20,790	37,771	47,771
<i>Capital Outlay</i>	66,800	44,673	83,398	0	20,000
Total Expenditures:	\$2,456,714	\$2,714,060	\$3,076,997	\$3,379,211	\$3,667,817
FTEs:	28.00	32.50	36.50	38.50	40.50
% Change:		10.5%	13.4%	9.8%	8.5%

History

- FY12/13 – Custodians and supply costs moved from other areas around the City to a new General Services division.
- FY13/14 – Increased staffing by 4 FTEs in Facilities Maintenance and Vehicle Maintenance to keep up with the infrastructure and vehicle maintenance needs.
- FY14/15 – Added a mechanic and administrative assistant to help maintain the department workload. The increased use of supplies and materials also impacted this area.

Proposed for FY15/16

- A small engine mechanic and a facilities maintenance technician was included at a cost of \$90,287.
- A vehicle brake lathe will be purchased to reduce the amount of time spent on brake repairs for \$20,000.
- Vehicle replacements city-wide increased to \$2,500,000 to provide the ability to replace older and more costly vehicles. Those costs are reflected in General Capital Projects/Equipment Fund.

Human Resources

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$837,119	\$823,169	\$888,577	\$916,759	\$974,862
<i>Contractual Services</i>	14,686	23,935	27,691	53,421	58,481
<i>Materials and Supplies</i>	20,761	28,850	23,735	31,149	44,439
<i>Other Services and Charges</i>	51,141	81,431	81,599	118,660	126,900
<i>Capital Outlay</i>	0	0	19,547	0	0
Total Expenditures:	\$923,707	\$957,385	\$1,041,148	\$1,119,989	\$1,204,682
FTEs:	10.75	10.75	10.75	10.75	11.75
% Change:		3.6%	8.7%	7.6%	7.6%

History

- FY13/14 and FY14/15 reflect market study recommendations.
- Increased emphasis on employee training was added in FY14/15.
- During FY14/15 a position was transferred from Utility Billing to Human Resources.

Proposed for FY15/16

- Additional costs for employee training and education of \$23,990 is proposed for FY15/16.

Information Technology

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$1,756,227	\$1,895,210	\$1,901,667	\$2,015,702	\$2,032,417
<i>Contractual Services</i>	1,220,171	1,265,733	1,273,479	1,624,085	1,603,390
<i>Materials and Supplies</i>	412,898	416,004	498,853	427,569	486,856
<i>Other Services and Charges</i>	35,146	41,030	26,812	62,580	40,580
<i>Capital Outlay</i>	91,496	88,729	60,152	75,000	75,000
Total Expenditures:	\$3,515,937	\$3,706,705	\$3,760,964	\$4,204,936	\$4,238,243
FTEs:	22.00	22.00	22.00	22.00	22.00
% Change:		5.4%	1.5%	11.8%	0.8%

History

- FY14/15 include recommendations from the market study leading to an increase in Personnel Services.

Proposed for FY15/16

- Funding is provided in the General Capital Projects/Equipment Fund in the amount of \$750,000 for technology expansions and improvements.

Legal Services

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$0	\$0	\$0	\$0	\$0
<i>Contractual Services</i>	1,215,773	1,136,301	1,253,116	1,275,000	1,275,000
<i>Materials and Supplies</i>	0	0	0	0	0
<i>Other Services and Charges</i>	1,435	0	905	0	0
<i>Capital Outlay</i>	0	0	0	0	0
Total Expenditures:	<u>\$1,217,208</u>	<u>\$1,136,301</u>	<u>\$1,254,021</u>	<u>\$1,275,000</u>	<u>\$1,275,000</u>
FTEs:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
% Change:		<u>-6.6%</u>	<u>10.4%</u>	<u>1.7%</u>	<u>0.0%</u>

Proposed for FY15/16

- The department includes the contract for City Attorney and all other outside counsel services required for General Fund departments and projects.

Library

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
Personnel Services	\$1,628,517	\$1,645,022	\$1,771,014	\$1,871,979	\$1,892,410
Contractual Services	141,779	134,989	138,715	154,195	149,625
Materials and Supplies	416,292	402,611	368,655	363,566	374,216
Other Services and Charges	93,515	100,772	170,522	135,533	175,333
Total Expenditures:	\$2,280,104	\$2,283,395	\$2,448,906	\$2,525,273	\$2,591,584
FTEs:	30.50	29.50	30.50	30.50	30.50
% Change:		0.1%	7.2%	3.1%	2.6%

History

- Market adjustments were implemented during FY13/14 and FY14/15
- A Youth Librarian was added in FY13/14.

Proposed for FY15/16

- Additional funding for on-line services, electronic materials and supplies totaling \$55,461 is proposed for FY15/16.

Parks & Recreation

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$5,646,276	\$5,715,077	\$6,052,984	\$6,415,498	\$6,925,643
<i>Contractual Services</i>	1,490,992	1,597,387	1,671,332	1,824,642	1,866,818
<i>Materials and Supplies</i>	1,298,097	1,458,318	1,392,685	1,365,706	1,454,122
<i>Other Services and Charges</i>	236,846	239,188	248,791	245,185	262,185
<i>Capital Outlay</i>	110,291	112,538	236,008	489,000	97,000
Total Expenditures:	\$8,782,502	\$9,122,508	\$9,601,800	\$10,340,031	\$10,605,768
FTEs:	93.75	91.25	91.25	91.25	96.00
% Change:		3.9%	5.3%	7.7%	2.6%

History

- Each year reflects cost increases in overtime, temp salaries and other costs involved with providing Events and Programs to the constantly expanding population.

Proposed for FY15/16

- The expansion of the Rock'N River will increase costs by \$329,254, for 1 FTE (Aquatics Director), seasonal staff and operating costs.
- Converted temp staff to 3.75 FTEs for the CMRC-Weekend Team. This increased the budget \$53,214.
- Funds for implementation for a staffing study are included in Fiscal Support (\$400,000).
- Several projects are underway or planned for Parks & Recreation Facilities. These are reflected in the City of Round Rock's Capital Improvement Plan.

Planning & Development Services

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$2,870,180	\$2,455,894	\$2,536,257	\$2,760,781	\$2,849,094
<i>Contractual Services</i>	100,092	92,057	101,368	141,637	121,600
<i>Materials and Supplies</i>	94,158	95,406	77,140	73,963	83,687
<i>Other Services and Charges</i>	52,431	50,333	43,019	54,435	54,435
<i>Capital Outlay</i>	0	16,268	0	0	0
Total Expenditures:	\$3,116,861	\$2,709,958	\$2,757,784	\$3,030,816	\$3,108,816
FTEs:	39.75	33.75	33.75	34.75	35.75
% Change:		-13.1%	1.8%	9.9%	2.6%

History

- FY12/13 – Construction Inspectors were moved to Transportation during a reorganization.
- FY14/15 – Added a Building Inspector.

Proposed

- A Planning Technician is being converted from a temporary to a FTE to meet increased service demands - \$35,720.

Police

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$19,561,348	\$20,360,882	\$21,510,363	\$23,493,083	\$23,868,785
<i>Contractual Services</i>	999,064	1,323,727	1,472,892	1,561,256	1,543,421
<i>Materials and Supplies</i>	1,504,721	1,821,067	1,617,799	1,728,833	1,804,913
<i>Other Services and Charges</i>	872,586	1,049,952	939,881	1,133,009	1,162,380
<i>Capital</i>	160,350	310,345	532,885	690,604	10,000
Total Expenditures:	\$23,098,070	\$24,865,972	\$26,073,820	\$28,606,785	\$28,389,499
FTEs:	218.50	221.00	223.00	233.50	239.50
% Change:		7.7%	4.9%	9.7%	-0.8%

History

- Each year reflects cost increases for scheduled step pay raises, any market or cost of living adjustments and health insurance costs.
- FY 12/13 - Added 1.5 (FTE) Law Enforcement Support Techs and 2 School Resource Officers.
- FY 13/14 – Added two School Resource Officers during the year through a mid-year revision.
- FY 14/15 - 3 Police Officers, 4 SROs, and 3 Call-takers were added to the department at a cost of \$1,124,000. One communications specialist was added during the year by repurposing a vacant position from the Finance Department.

Proposed for 2015/16

- Proposal adds 5 new Call-takers for a total cost of \$318,249
- In addition, the 34 police vehicles will be replaced at an estimated cost of \$1,541,500. Those costs are reflected in General Capital Projects/Equipment Fund.

Recycling

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$0	\$99,263	\$104,192	\$114,464	\$110,434
<i>Contractual Services</i>	0	17,554	17,989	19,260	17,760
<i>Materials and Supplies</i>	0	16,728	14,590	13,988	13,088
<i>Other Services and Charges</i>	0	854	686	1,250	1,250
Total Expenditures:	\$0	\$134,398	\$137,457	\$148,962	\$142,532
FTEs:	2.75	2.75	2.75	2.75	2.75
% Change:			2.3%	8.4%	-4.3%

History

- Recycling was made a separate department through a reorganization in FY12/13. This area is responsible for monitoring the garbage collection contract and recycling services that are provided to the citizens of Round Rock.

Transportation

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$2,921,699	\$3,409,902	\$3,461,516	\$3,817,082	\$3,761,483
<i>Contractual Services</i>	1,632,644	1,382,839	1,480,468	3,560,271	3,601,200
<i>Materials and Supplies</i>	725,806	778,408	781,310	896,039	967,276
<i>Other Services and Charges</i>	151,177	468,494	651,181	604,497	604,297
<i>Capital Outlay</i>	176,149	247,703	648,694	296,500	421,000
Total Expenditures:	\$5,607,474	\$6,287,346	\$7,023,169	\$9,174,389	\$9,355,256
FTEs:	47.00	52.00	52.00	50.00	54.00
% Change:		12.1%	11.7%	30.6%	2.0%

History

- FY12/13 – Five Construction Inspectors moved to Transportation from Planning during a reorganization
- FY14/15 – Funds for the Seal Coat Contract are budgeted in this department in FY13/14 and prior, these funds were reflected in Self-Finance Construction.
- FY14/15 – Positions were included in the budget that were later moved to Utility Administration and Drainage.

Proposed for FY15/16

- Creating a Crack-Fill Crew and Concrete Maintenance Crew added \$68,838. Two temps converted to FTEs.
- Roadway Lighting Maintenance Contract and Traffic Management Center System Upgrade are also new to this budget. (\$71,000)

Utility Fund

5 Year Summary of Expenditures by Department

Utilities Fund Summary of Expenditures

7/21/2015

Department Expenditures	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
Utility Billings & Fiscal Support Svcs	1,322,710	1,305,210	2,174,255	2,856,386	3,144,812
Utility Administration & Environmental Svcs	1,647,346	1,613,672	1,531,145	1,640,510	1,677,271
Water	11,350,862	11,450,061	11,515,405	14,459,062	14,643,625
Wastewater	6,314,141	5,953,754	6,399,471	7,170,712	7,226,612
Transfers/Debt Service	24,681,748	16,432,054	17,212,166	15,468,318	17,565,000
Total - Utility Fund Expenditures	\$ 45,316,807	\$ 36,754,751	\$ 38,832,442	\$ 41,594,988	\$ 44,257,320
FTEs	127.00	126.00	127.75	128.75	127.50

Utility Fund Expenditure Highlights

- Operating costs vary with weather conditions and growth similar to revenue, but are also impacted by changing conditions and costs in the three large regional projects the City participates in:
 - BRCUA – Brushy Creek Regional Utility Authority – Water supply, treatment and transmission from Lake Travis
 - WCRRWL – Williamson County Regional Raw Water Line – Water supply and transmission line from Lake Stillhouse Hollow to Lake Georgetown
 - BCRWWS – Brushy Creek Regional Wastewater System – Wastewater collection and treatment facility.
- Significant changes in costs are highlighted on each department page.

Utilities Administration & Environmental Services

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$1,340,347	\$1,239,826	\$1,329,311	\$1,361,765	\$1,408,906
<i>Contractual Services</i>	142,654	227,994	57,424	89,826	90,191
<i>Materials and Supplies</i>	134,706	117,671	124,652	139,949	139,204
<i>Other Services and Charges</i>	29,639	20,540	19,759	26,970	29,970
<i>Capital Outlay</i>	0	7,640	0	22,000	9,000
Total Expenditures:	<u>\$1,647,346</u>	<u>\$1,613,672</u>	<u>\$1,531,145</u>	<u>\$1,640,510</u>	<u>\$1,677,271</u>
FTEs:	<u>17.00</u>	<u>16.00</u>	<u>16.00</u>	<u>17.00</u>	<u>18.00</u>
% Change:		<u>-2.0%</u>	<u>-5.1%</u>	<u>7.1%</u>	<u>2.2%</u>

History

- FY13/14 – Increase due to several position reclassification as a result of the Market Study
- Position moved from Transportation in the General Fund to Utilities Administration
- Utility Rate Study conducted in FY14/15

Proposed for FY15/16

- Position moved from Water Systems Support to Utilities Administration

Water

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$3,603,660	\$3,716,022	\$3,747,438	\$4,098,247	\$4,076,603
<i>Contractual Services</i>	6,269,071	6,068,703	6,087,961	7,361,159	7,617,856
<i>Materials and Supplies</i>	1,165,835	1,244,175	1,416,301	1,519,490	1,592,000
<i>Other Services and Charges</i>	300,401	316,816	163,104	1,219,166	1,332,166
<i>Capital Outlay</i>	11,896	104,345	100,600	261,000	25,000
Total Expenditures:	\$11,350,862	\$11,450,061	\$11,515,405	\$14,459,062	\$14,643,625
FTEs:	65.00	65.00	64.00	64.00	63.00
% Change:		0.9%	0.6%	25.6%	1.3%

History

- FY14/15 increase resulted from the implementation of the Market Study that was performed.
- The reclassification of BCRUA O&M in the amount of \$350,000 and Lake Stillhouse raw water line debt allocation from BRA in the amount of \$550,000 from Transfer Department to the Water Department is reflected in FY14/15.
- Several replacement vehicles that total \$261,000 are in FY14/15.

Proposed

- Position moved from Water Systems Support to Utilities Administration.
- Raw and Reserved water costs for Lake Georgetown and Lake Travis increased \$187,000, 4.8% over FY14/15.
- BRA Debt Obligation for Lake Stillhouse increased \$120,000.

Wastewater

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$1,702,304	\$1,686,266	\$1,781,878	\$1,884,153	\$1,906,061
<i>Contractual Services</i>	3,996,804	3,774,296	3,985,345	4,161,962	4,664,089
<i>Materials and Supplies</i>	398,212	297,241	383,726	395,534	413,042
<i>Other Services and Charges</i>	210,710	195,951	170,522	240,170	243,420
<i>Capital Outlay</i>	6,110	0	78,000	488,893	0
Total Expenditures:	\$6,314,141	\$5,953,755	\$6,399,471	\$7,170,712	\$7,226,612
	30.00	30.00	30.00	30.00	30.00
% Change:		-5.7%	7.5%	12.1%	0.8%

History

- Several years show increased Personnel costs as a result of the Market Study that was conducted
- Each year reflects an increase in Contractual Services because of increased O&M costs at the Regional Wastewater Plant.

Proposed

- Increased Operations & Maintenance costs at Regional Wastewater Plant due to fee increase at Landfill for sludge disposal and tipping fees

Utility Billings & Fiscal Support Services

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$722,823	\$750,249	\$813,460	\$979,036	\$938,231
<i>Contractual Services</i>	386,117	356,051	910,448	1,294,790	1,323,036
<i>Materials and Supplies</i>	173,529	170,413	177,452	204,260	275,645
<i>Other Services and Charges</i>	26,495	28,495	272,895	356,300	357,900
<i>Capital Outlay</i>	13,745	0	0	22,000	250,000
Total Expenditures:	\$1,322,710	\$1,305,208	\$2,174,255	\$2,856,386	\$3,144,812
FTEs:	15.00	15.00	17.75	17.75	16.50
% Change:		-1.3%	66.6%	31.4%	10.1%

History

- FY13/14 – Created Fiscal Support Department to consolidate administrative expenses for Utilities (liability insurance, legal services, professional services and computer maintenance agreements).
- FY14/15 – Increased costs associated with Computer Maintenance Contracts.
- FY13/14 – moved Meter Service employees from Water to Utility Billing during the year. The full year is reflected in FY14/15.

Proposed

- Two positions were moved to the General Fund from Utility Billing and a part time (.75) Customer Service Rep was converted from a temp.
- Upgrade of Utility Billing Software included in the amount of \$250,000.

Drainage

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$913,274	\$1,031,436	\$1,146,712	\$1,159,439	\$1,447,841
<i>Contractual Services</i>	147,058	219,803	396,474	435,750	434,750
<i>Materials and Supplies</i>	158,117	127,851	152,724	193,540	209,880
<i>Other Services and Charges</i>	11,005	13,428	9,985	40,600	73,100
<i>Capital Outlay</i>	82,867	17,729	65,690	490,500	53,000
Total Expenditures:	\$1,312,321	\$1,410,247	\$1,771,585	\$2,319,829	\$2,218,571
FTEs:	17.00	18.00	18.00	19.00	22.00
% Change:		7.5%	25.6%	30.9%	-4.4%

History

- Several one-time large capital purchases were made in FY14/15 in the amount of \$490,500. Items purchased were gradall equipment, mowing tractor, skid steer loader, gooseneck trailer and a replacement pickup truck.
- One position moved from Transportation Department in the General Fund to the Drainage Fund in FY14/15.

Proposed for FY15/16

- Drainage Crew (3 FTEs) is included at a cost of \$191,516. This crew will help to respond to the growing demand.
- There are projects funded from the Drainage Bonds issued in 2014 and can be viewed in the CIP Section.

Special Revenue Funds

5 Year Summary of Expenditures by Department

Convention & Visitors Bureau

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$255,294	\$247,994	\$252,889	\$267,337	\$293,338
<i>Contractual Services</i>	229,397	201,251	284,021	242,321	328,837
<i>Materials and Supplies</i>	5,556	10,456	11,001	20,780	20,780
<i>Other Services and Charges</i>	142,200	135,752	120,766	289,250	379,500
<i>Capital Outlay</i>	0	21,910	33,034	0	0
Total Expenditures:	\$632,447	\$617,362	\$701,712	\$819,688	\$1,022,455
FTEs:	3.00	3.00	3.00	3.00	3.00
% Change:		-2.4%	13.7%	16.8%	24.7%

History

- FY13/14 – increased funding for Advertising, Training & Education, and Special Events Programs

Proposed

- Additional funding included for Professional Services and Special Events Programs for staff to continue to help showcase Round Rock as the destination of choice. These funds were originally part of the Sports Center budget and were moved to reflect responsibilities.

Sports Center

5 Year Summary of Expenditures:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed Budget
<i>Personnel Services</i>	\$0	\$97,708	\$569,241	\$797,388	\$784,949
<i>Contractual Services</i>	0	2,773	207,100	468,875	413,340
<i>Materials and Supplies</i>	0	1,158	187,198	242,900	275,060
<i>Other Services and Charges</i>	0	511	21,437	91,327	88,100
<i>Capital Outlay</i>	0	31,489	28,310	50,000	50,000
Total Expenditures:	\$0	\$133,638	\$1,013,286	\$1,650,490	\$1,611,449
FTEs:	1.00	4.00	9.00	10.00	10.00
% Change:			658.2%	62.9%	-2.4%

History

- Sports Center began operations in January 2014.
- In FY14/15, an Events and Marketing Coordinator position was added.

TAB E - PERSONNEL & BENEFITS

- New FTEs & Temp conversions
- 10 year trend by major departments
- Comparison to other cities 13/14 & 14/15
- Citizens served per Employee

New Positions

2014/15 Adopted

867.75

New

• Shift Battalion Chief	3.00
• Small Engine Mechanic	1.00
• Facilities Main Tech – Police	1.00
• Rock’N River Aquatics Director	1.00
• Police - Call Takers	5.00
• Transportation - Crack Fill Crew	1.00
• Transportation - Concrete Maint Crew	1.00
• Drainage Crew	3.00

Total New 16.00

Temporary to FTE Conversions

• PARD - CMRC Weekend Team	3.75
• Planning Technician	1.00
• Transportation - Signs & Marking Techs	2.00
• PT UB Customer Service Rep	0.75

Total Conversions 7.50

Total New and Conversions

23.50

Total Proposed FTEs

891.25

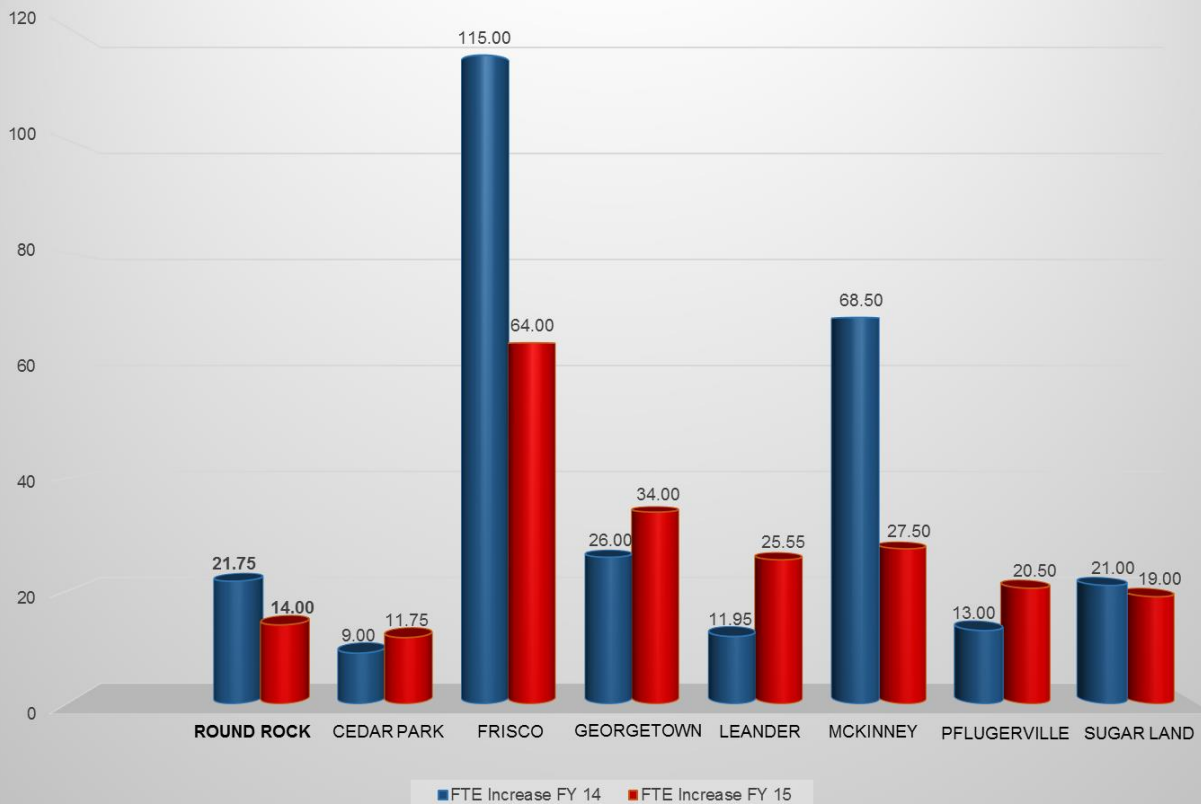
% Change

2.7%

Personnel Schedules

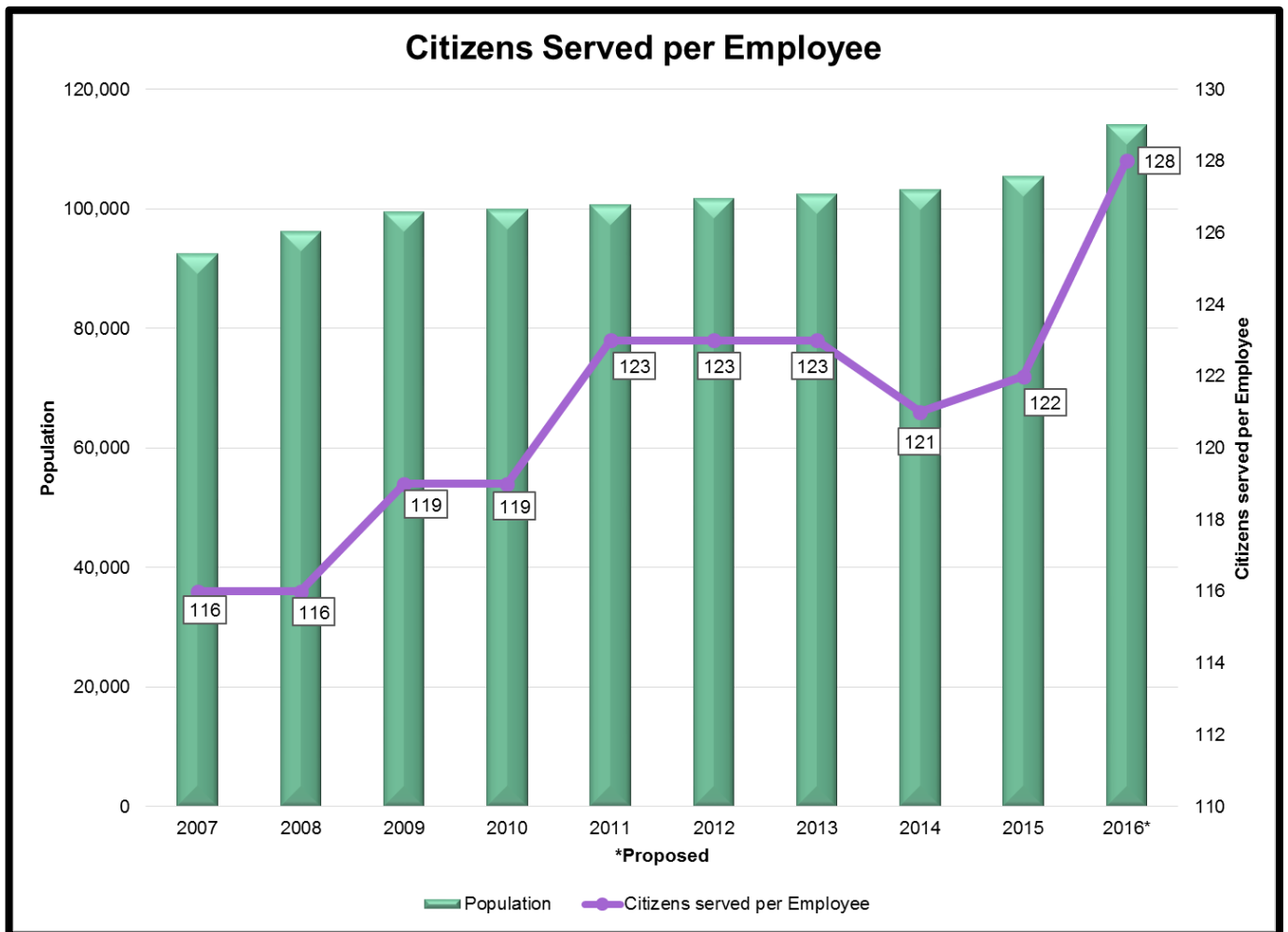
2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	Full Time Equivalents					New Program Add'l FTEs	2015-16 Proposed	7/21/15 Current Vacancies
					2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Adopted	Transfers			
11.00	13.00	13.00	13.00	13.00	13.00	14.00	15.00	15.00	1.00	-	16.00	-
38.00	42.00	42.00	42.00	42.00	43.00	41.00	41.00	41.00	(1.00)	-	40.00	2.00
124.00	129.00	129.00	129.00	129.00	129.00	130.00	137.00	137.00	-	3.00	140.00	2.00
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	15.00	27.00	28.00	32.50	36.50	38.50	-	2.00	40.50	1.00
9.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75	1.00	-	11.75	-
17.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	-	-	22.00	1.00
-	-	-	-	-	-	-	-	-	-	-	-	-
29.25	29.25	29.25	29.25	29.25	30.50	29.50	30.50	30.50	-	-	30.50	-
92.50	94.50	96.50	97.50	93.50	93.75	91.25	91.25	91.25	-	4.75	96.00	7.5
21.75	19.75	19.75	19.75	22.75	39.75	33.75	33.75	34.75	-	1.00	35.75	1.00
12.00	12.00	12.00	12.00	-	-	-	-	-	-	-	-	-
40.75	43.75	44.75	44.75	-	-	-	-	-	-	-	-	-
193.00	208.00	213.00	213.00	218.50	218.50	221.00	223.00	233.50	1.00	5.00	239.50	12.00
-	-	-	-	-	2.75	2.75	2.75	2.75	-	-	2.75	-
8.50	8.50	8.50	8.50	-	47.00	52.00	52.00	50.00	-	4.00	54.00	6.00
48.00	48.00	48.00	48.00	72.75	-	-	-	-	-	-	-	-
15.00	15.00	15.00	-	-	-	-	-	-	-	-	-	-
660.50	695.50	703.50	704.50	680.50	678.00	680.50	695.50	707.00	2.00	19.75	728.75	32.5
-	-	-	-	15.00	17.00	18.00	18.00	19.00	-	3.00	22.00	-
-	-	-	-	15.00	17.00	18.00	18.00	19.00	-	3.00	22.00	-
10.00	10.00	8.00	8.00	8.00	11.00	10.00	10.00	11.00	1.00	-	12.00	1.00
14.50	15.00	15.00	15.00	15.00	15.00	15.00	17.75	17.75	(2.00)	0.75	16.50	-
5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-	6.00	-
-	-	-	-	-	-	-	-	-	-	-	-	-
26.00	27.00	28.00	27.00	26.00	26.00	26.00	26.00	26.00	-	-	26.00	1.00
4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-	4.00	-
-	-	-	-	-	-	-	-	-	-	-	-	-
31.00	31.00	32.00	33.00	32.00	32.00	32.00	32.00	32.00	-	-	32.00	1.00
20.00	21.00	21.00	21.00	20.00	19.00	19.00	17.00	17.00	(1.00)	-	16.00	0.50
17.00	17.00	18.00	18.00	14.00	14.00	14.00	15.00	15.00	-	-	15.00	1.00
127.50	130.00	132.00	132.00	125.00	127.00	126.00	127.75	128.75	(2.00)	0.75	127.50	4.50
3.50	3.50	3.50	3.50	3.50	3.00	3.00	3.00	3.00	-	-	3.00	-
-	-	-	-	-	1.00	4.00	9.00	10.00	-	-	10.00	-
3.50	3.50	3.50	3.50	3.50	4.00	7.00	12.00	13.00	-	-	13.00	-
791.50	829.00	839.00	840.00	824.00	826.00	831.50	853.25	867.75	-	23.50	891.25	37.0

City Comparisons for FTE Increases



Benchmark City	FY 13	FY 14	FTE Count Increase	FY 14	FY 15	FTE Count Increase	Additions in 2 Years
Round Rock	831.50	853.25	21.75	853.25	867.25	14.00	35.75
Cedar Park	404.75	413.75	9.00	413.75	425.50	11.75	20.75
Frisco	1,160.00	1,275.00	115.00	1,275.00	1,339.00	64.00	179.00
Georgetown	519.00	545.00	26.00	545.00	579.00	34.00	60.00
Leander	180.50	192.45	11.95	192.45	218.00	25.55	37.50
McKinney	852.60	921.10	68.50	921.10	948.60	27.50	96.00
Pflugerville	288.50	301.50	13.00	301.50	322.00	20.50	33.50
Sugar Land	655.00	676.00	21.00	676.00	695.00	19.00	40.00

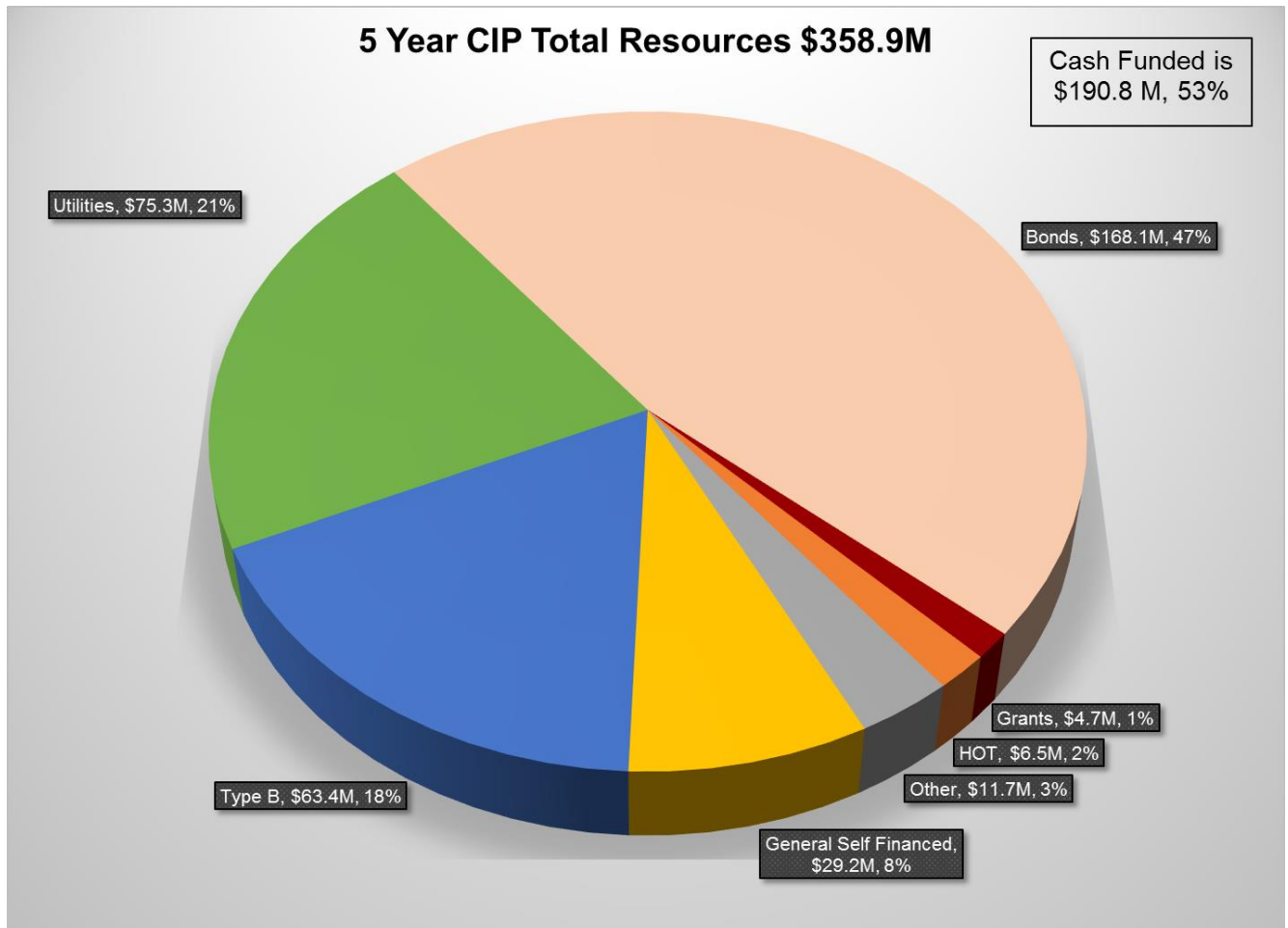
Benchmark City	FY 13	FY 14	FTE Count Increase	FY 14	FY 15	FTE Count Increase	Additions in 2 Years
Round Rock	831.50	853.25	21.75 Added: 5 General Services 1 Library 2 Police 7 Fire 1.75 Utilities 5 Sports Complex Operations	853.25	867.25	14.00 Added: 2 General Services 1 Planning 10 Police 1 Sports Complex Operations	35.75
Cedar Park	404.75	413.75	9.00 Added: 5 Police 1 Fire 1 Public Works 2 Parks & Recreation	413.75	425.50	11.75 Added: 4 Police 2 Fire 4 Public Works .75 Library 1 Information Technology	20.75
Frisco	1,160.00	1,275.00	115.00 Added: 15 General Fund 7 Police 4 Fire 12 Street Maintenance 71 Parks & Recreation 3 Utilities 5 Drainage Subtracted: 2 Street Engineering	1,275.00	1,339.00	64.00 Added: 11 General Fund 17 Police 22 Fire 6 Utilities 1 Drainage 3 Economic Development 3 Capital Projects 1 Hotel/Motel Fund	179.00
Georgetown	519.00	545.00	26.00 Added: 3 General Fund 3 Police 3 Fire 6 Finance & Administration 7 Utilities 4 Transportation	545.00	579.00	34.00 Added: 12 General Fund 4 Police 10 Fire 9 Utilities 3 Management Services Subtracted: 4 Finance	60.00
Leander	180.50	192.45	11.95 Added: 3 General Fund 3.5 Police 4 Fire 1 Utilities 0.45 Golf Fund	192.45	218.00	25.55 Added: 8.5 General Fund 1.5 Police 13.5 Fire 2 Utilities 0.05 Golf Fund	37.50
McKinney	852.60	921.10	68.50 Added: 17 Police 4 Fire 2 Public Works 4 Finance 2 Information Technology 4 Building Inspections 0.5 Street & Traffic Control 5.5 General Fund 2.25 Utilities 23 Airport - added the fund 3.25 Drainage 1 CDBG Fund	921.10	948.60	27.50 Added: 2 Police 3 Fire 0.25 Public Works 1 Finance 6 Information Technology 1 Building Inspections 2 Street & Traffic Control 9.5 General Fund 4.75 Utilities Subtracted: 1 CDBG Fund 1 Community Housing Fund	96.00
Pflugerville	288.50	301.50	13.00 Added: 2 General Fund 5 Police 1 Streets 5 Utilities	301.50	322.00	20.50 Added: 4 General Fund 8 Police 7 Streets 1.5 Utilities	33.50
Sugar Land	655.00	676.00	21.00 Added: 5 General Fund 1 Tourism Fund 1 Solid Waste Fund 8 Utilities 6 Airport Fund	676.00	695.00	19.00 Added: 5 General Fund 13 Fire 1 Utilities	40.00

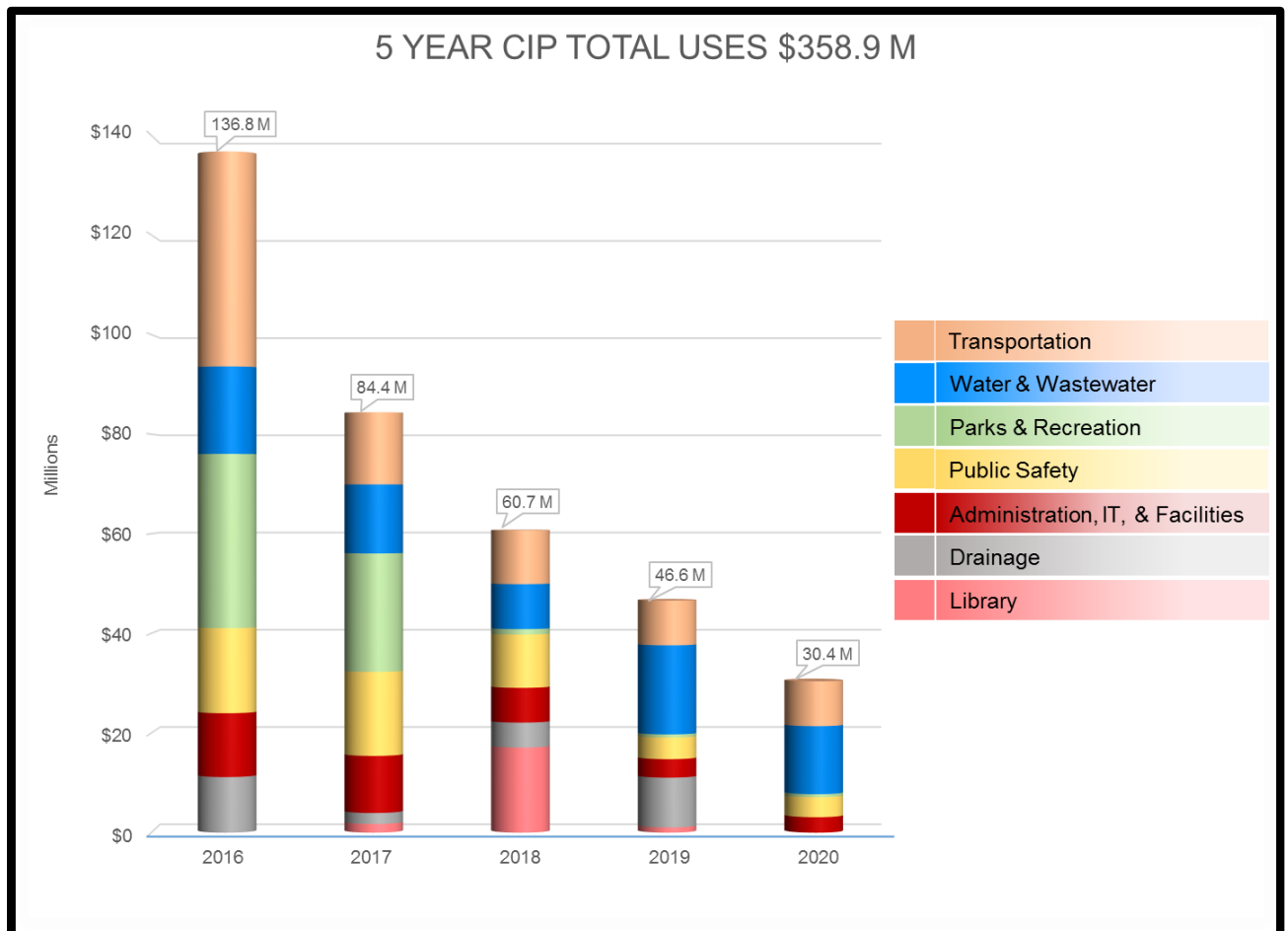


Year	Population	Citizens served per Employee	Employees (FTEs)
2007	92,500	116	794
2008	96,200	116	831
2009	99,500	119	838
2010	99,887	119	839
2011	100,659	123	820
2012	101,702	123	826
2013	102,349	123	831.5
2014	103,107	121	853.25
2015	105,405	122	867.25
2016*	113,968	128	891.25

TAB F - CAPITAL IMPROVEMENT PLAN

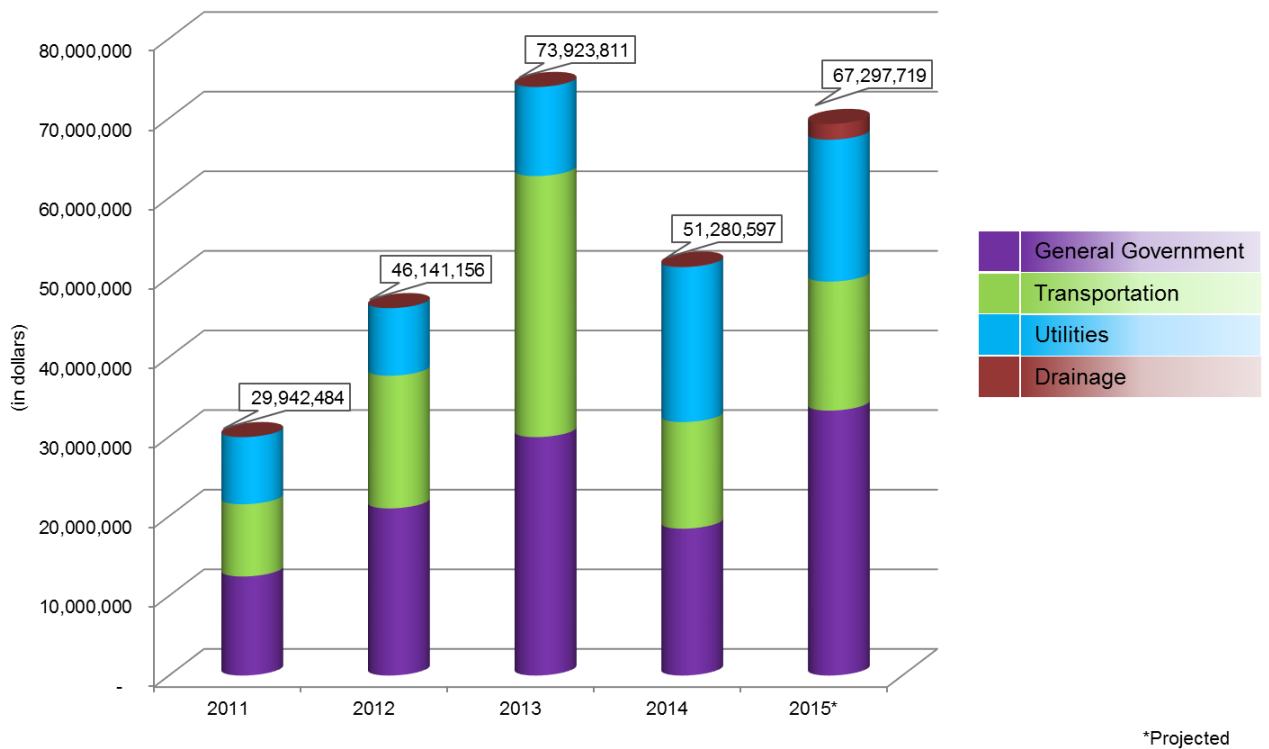
- 5 year CIP forward and Funding Source graphs
- 5 year history of CIP by major category





	2016	2017	2018	2019	2020
Library	-	1,750,000	17,098,390	1,050,000	-
Drainage	11,164,070	2,200,000	5,000,000	10,000,000	-
Administration, IT, & Facilities	12,813,481	11,455,619	6,974,188	3,705,588	3,107,105
Public Safety	17,079,883	16,865,062	10,696,129	4,359,173	4,015,984
Parks & Recreation	34,969,336	23,783,274	1,096,000	610,000	600,000
Water & Wastewater	17,563,321	13,847,765	9,015,392	17,877,920	13,659,000
Transportation	43,167,598	14,500,000	10,822,958	9,000,000	9,000,000
Total	136,757,689	84,401,720	60,703,057	46,602,681	30,382,089

CIP Historical Spending



	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
General Government	12,442,102	20,987,428	29,944,116	18,444,647	33,275,475
Transportation	9,073,831	16,670,913	32,794,574	13,392,714	16,199,499
Utility	8,426,551	8,482,815	11,185,121	19,443,236	17,822,745
Drainage ¹	-	-	-	78,907	1,980,000
Total	<u>29,942,484</u>	<u>46,141,156</u>	<u>73,923,811</u>	<u>51,280,597</u>	<u>67,297,719</u>

*Projected amounts for 2015

¹Drainage fund was set up in 2014

TAB G - DEBT

- Debt outstanding by type
- Current bond ratings table
- Amortization by type
 - Tax rate supported GO's & CO's net of Golf Course component
 - Type B
 - HOT
 - Water & Wastewater
 - Drainage
- Bond Issuances & Authorizations
- Proposed Bond Issuance – from 2013

Current Debt

Summaries & Amortizations

Schedule of General Obligation Debt Service

Fiscal Year 2015-2016

ISSUE	Interest Rates/%	Date of Issue	Date of Maturity	Amount Issued (Net of Refunding)	10/1/15 Amount O/S (Net of Refunding)
2015 G. O. Refunding Bonds	4.00 - 5.00	15-Jan-15	15-Aug-32	\$ 32,465,000	\$ 32,465,000
2014 Comb. Tax/Rev C.O.	2.00 - 5.00	18-Dec-14	15-Aug-39	27,270,000	27,270,000
2014A G. O. Refunding Bonds	2.00 - 5.00	20-May-14	15-Aug-21	10,465,000	8,795,000
2014 G. O. Bonds	3.00 - 5.00	06-Mar-14	15-Aug-39	66,885,000 *	66,885,000
2013 G. O. Refunding Bonds	0.50 - 2.00	21-May-13	15-Aug-24	8,615,000	6,755,000
2011 G. O. Refunding Bonds	2.00 - 5.00	15-Nov-11	15-Aug-27	19,580,000	15,340,000
2010 G. O. Refunding Bonds	2.00 - 4.00	15-Aug-10	15-Aug-27	18,575,000	16,645,000
2007 Comb. Tax/Rev C.O.	4.00 - 4.63	01-Jul-07	15-Aug-27	14,915,000	2,405,000
2007 G.O. & Refunding Bonds	4.00 - 5.00	01-Jul-07	15-Aug-32	44,770,000	8,040,000
Capital Leases - existing	Var.	Var.	Var.	2,450,000	1,505,509
Capital Leases - future	Var.	Var.	Var.	2,500,000	2,500,000
TOTAL				\$ 248,490,000	\$ 188,605,509

*Note: Due to favorable interest rates at the time of issuance, the first set of 2013 Voter Authorized G.O. bonds was issued at a premium, therefore the face value was \$66,885,000. The total authorization used on this issue was \$71,000,000.

Schedule of Hotel Occupancy Tax (H.O.T.) Revenue Bonds

Fiscal Year 2015-2016

Issue	Interest Rates/%	Date of Issue	Date of Maturity	Amount Issued	10/1/15 Amount O/S (Net of Refunding)
Hotel Occupancy Tax Rev. Bonds Series 2012 (Sports Center)	2.00 - 4.00	28-Feb-12	01-Dec-37	\$ 7,715,000	\$ 7,495,000
Hotel Occupancy Tax Rev. Refunding Bonds Series 2007	4.00 - 4.50	15-Jan-07	01-Dec-24	<u>8,920,000</u>	<u>5,730,000</u>
TOTAL-Funded by Hotel Occupancy Tax Revenues				\$ <u>16,635,000</u>	\$ <u>13,225,000</u>

Schedule of Round Rock Transportation and Economic Development Corp Debt Service

Fiscal Year 2015-2016

					10/1/15
					Amount O/S
Issue	Interest Rates/%	Date of Issue	Date of Maturity	Amount Issued	(Net of Refunding)
2011A Sales Tax Refunding Bonds	1.25	20-Sep-11	15-Aug-16	\$ 10,650,000	\$ 990,000
2015 Sales Tax Refunding Bonds	1.56	20-May-15	15-Aug-21	10,930,000	10,930,000
2006 State Infrastructure Loan	4.00	5-Jan-06	5-Jan-21	7,000,000	3,337,466
2008 State Infrastructure Loan	4.20	20-Mar-08	20-Mar-23	<u>16,000,000</u>	<u>9,744,157</u>
TOTAL				\$ <u>44,580,000</u>	\$ <u>25,001,623</u>

Schedule of Utility Revenue Bonds Debt Service

Fiscal Year 2015-2016

Issue	Interest Rates/%	Date of Issue	Date of Maturity	Amount Issued	10/1/15 Amount O/S (Net of Refunding)
2009 Utility System Revenue Bonds (BCRWWS)	2.00 - 5.00	08-Dec-09	01-Aug-39	\$ 78,785,000	\$ 70,090,000
2006 Utility System Revenue Bonds (Stillhouse)	2.20 - 2.95	various	01-Aug-26	12,000,000	8,035,000
2009 Contract Revenue Bonds (BCRUA)	3.10-5.08	23-Jun-09	01-Aug-38	65,870,000	60,855,000
TOTAL				<u>\$ 156,655,000</u>	<u>\$ 138,980,000</u>

Schedule of Drainage System Revenue Bonds

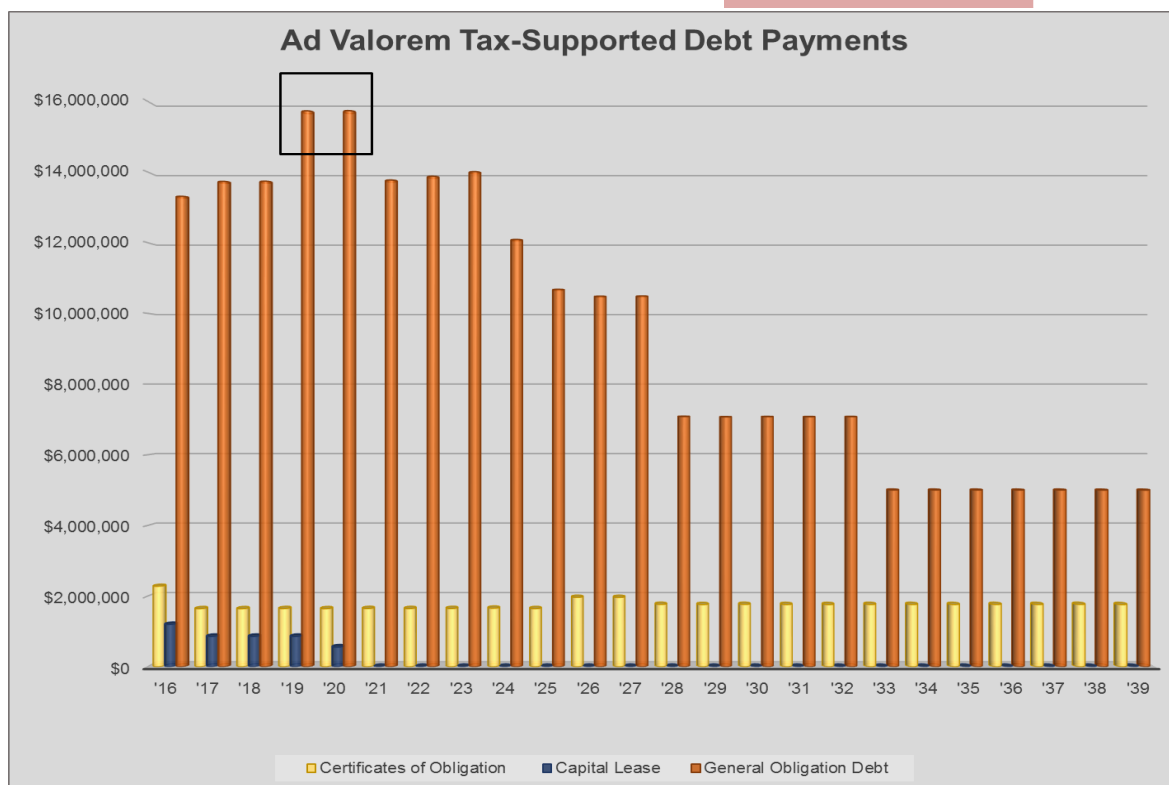
Fiscal Year 2015-2016

<u>Issue</u>	<u>Interest Rates/%</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Amount Issued</u>	<u>10/1/15 Amount O/S (Net of Refunding)</u>
Utility System Revenue Bonds Series 2014	2.00 - 4.00	29-May-14	01-Aug-34	\$ <u>8,000,000</u>	\$ <u>8,000,000</u>
TOTAL-Funded by Drainage Fee Revenues				\$ <u>8,000,000</u>	\$ <u>8,000,000</u>

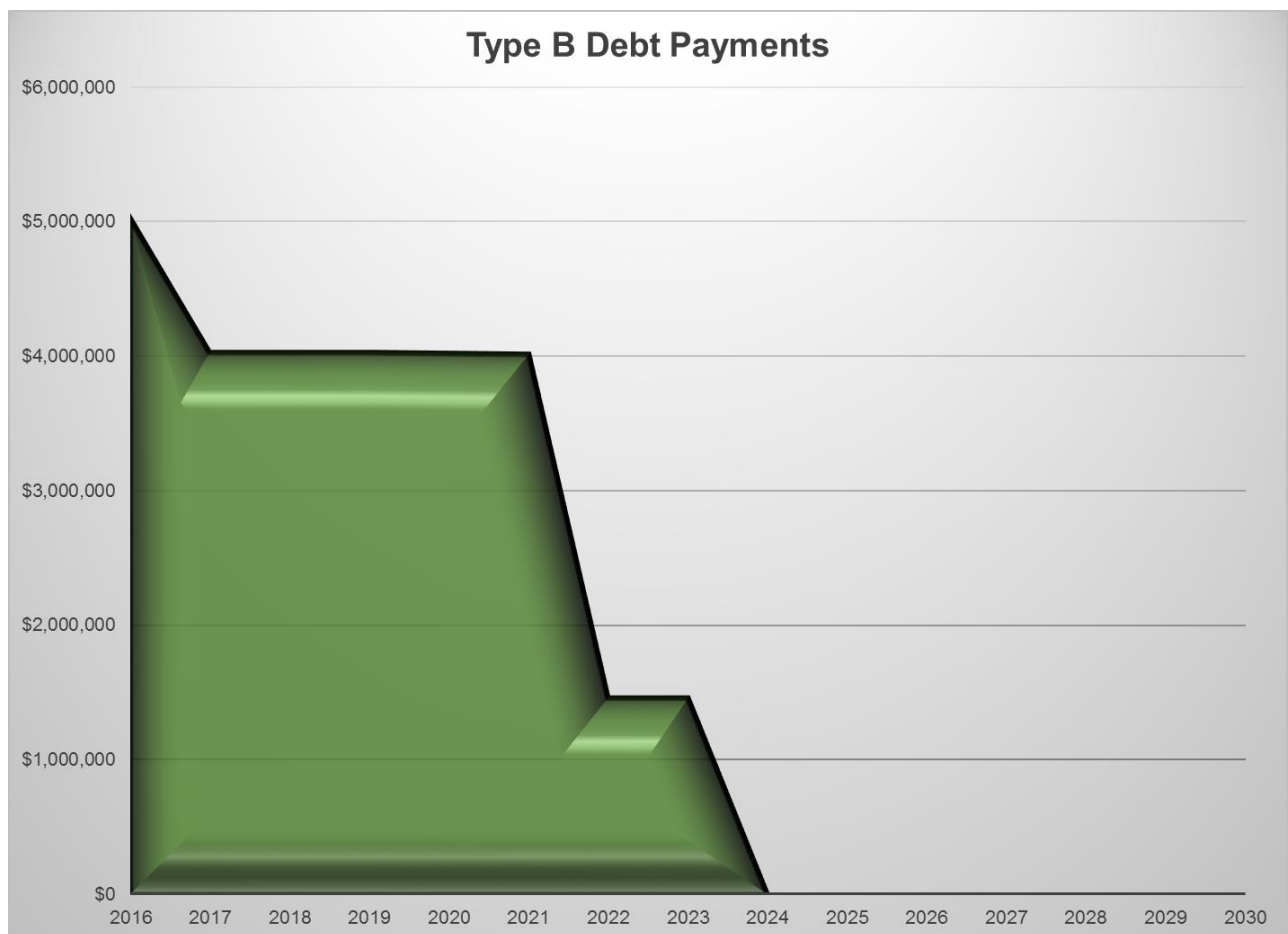
City of Round Rock

Credit Ratings

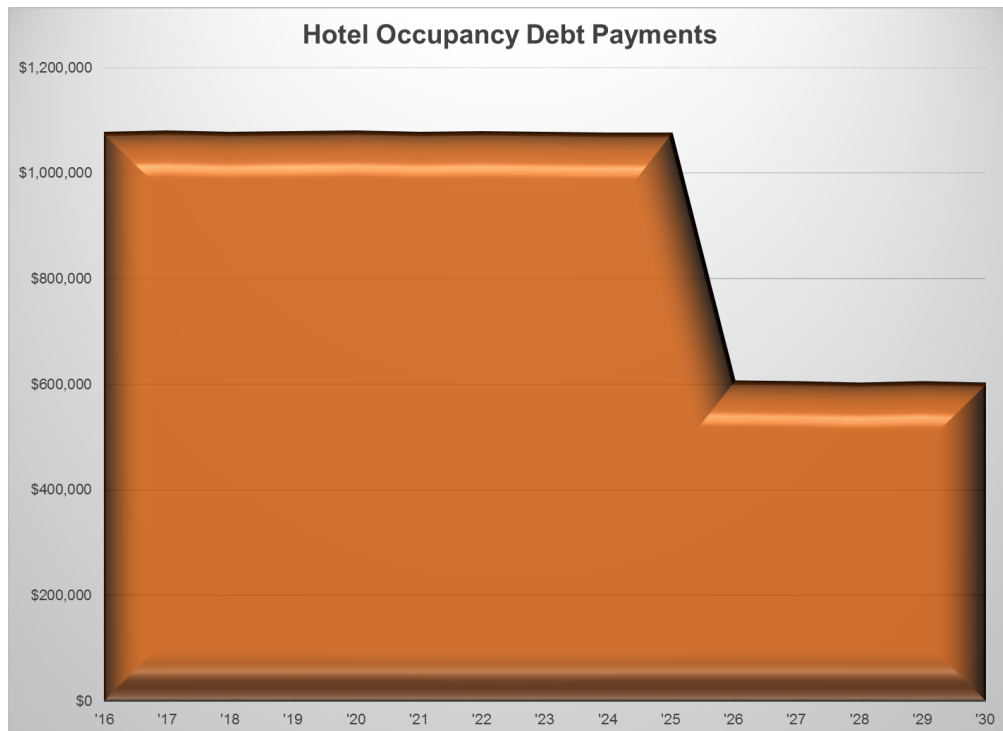
General Obligation		
Agency	Rating	Date
Standard & Poor's	AA+	2/5/2014
Moody's	Aa1	2/5/2014
4B		
Agency	Rating	Date
Standard & Poor's	AA	6/9/2014
Moody's	Aa3	4/23/2010
Fitch	AA	3/15/2015
Utility		
Agency	Rating	Date
Standard & Poor's	AA	5/2/2014
Moody's	Aa2	4/23/2010
Hotel		
Agency	Rating	Date
Standard & Poor's	A	1/24/2012
Fitch	A+	3/15/2015
BCRUA		
Agency	Rating	Date
Standard & Poor's	AA-	2/5/2008
Moody's	Aa3	1/29/2008



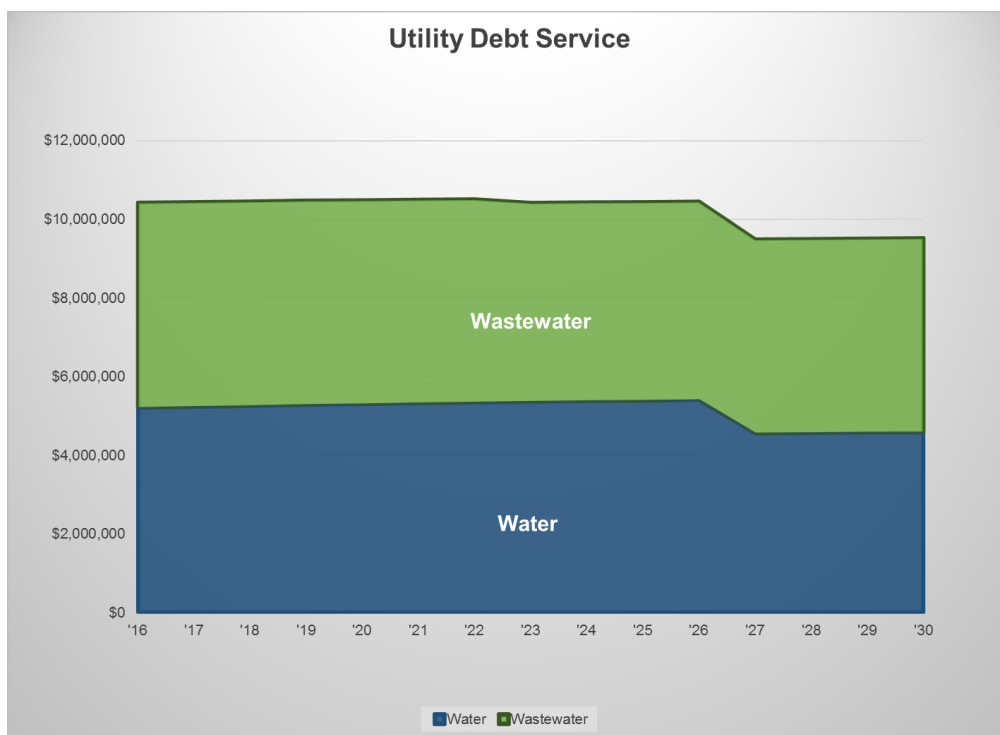
Year Ending September 30	Certificates of Obligation	Less Golf Portion	Adjusted Net Certificates of Obligation	Capital Lease	Voter Approved General Obligation Debt	Total Requirements
2016	2,599,889	(320,000)	2,279,889	1,198,294	13,312,789	16,790,971
2017	1,964,162	(320,000)	1,644,162	858,982	13,734,462	16,237,606
2018	1,963,407	(320,000)	1,643,407	858,982	13,739,051	16,241,440
2019	1,967,046	(320,000)	1,647,046	858,982	15,729,247	18,235,275
2020	1,963,642	(320,000)	1,643,642	556,633	15,735,521	17,935,796
2021	1,968,681	(320,000)	1,648,681	-	13,773,136	15,421,817
2022	1,966,882	(320,000)	1,646,882	-	13,879,442	15,526,324
2023	1,968,306	(320,000)	1,648,306	-	14,009,024	15,657,330
2024	1,977,882	(320,000)	1,657,882	-	12,091,281	13,749,163
2025	1,965,231	(320,000)	1,645,231	-	10,680,998	12,326,229
2026	1,965,982	-	1,965,982	-	10,487,067	12,453,049
2027	1,964,623	-	1,964,623	-	10,492,499	12,457,122
2028	1,766,238	-	1,766,238	-	7,081,459	8,847,697
2029	1,761,438	-	1,761,438	-	7,071,098	8,832,536
2030	1,765,737	-	1,765,737	-	7,076,019	8,841,756
2031	1,762,300	-	1,762,300	-	7,074,368	8,836,668
2032	1,761,700	-	1,761,700	-	7,076,569	8,838,269
2033	1,764,100	-	1,764,100	-	5,001,918	6,766,018
2034	1,764,300	-	1,764,300	-	5,001,919	6,766,219
2035	1,762,644	-	1,762,644	-	5,001,519	6,764,163
2036	1,764,175	-	1,764,175	-	5,000,231	6,764,406
2037	1,763,712	-	1,763,712	-	5,001,306	6,765,018
2038	1,766,256	-	1,766,256	-	4,999,306	6,765,562
2039	1,761,625	-	1,761,625	-	4,999,019	6,760,644
	<u>45,399,958</u>	<u>(3,200,000)</u>	<u>42,199,958</u>	<u>4,331,872</u>	<u>228,049,247</u>	<u>274,581,077</u>



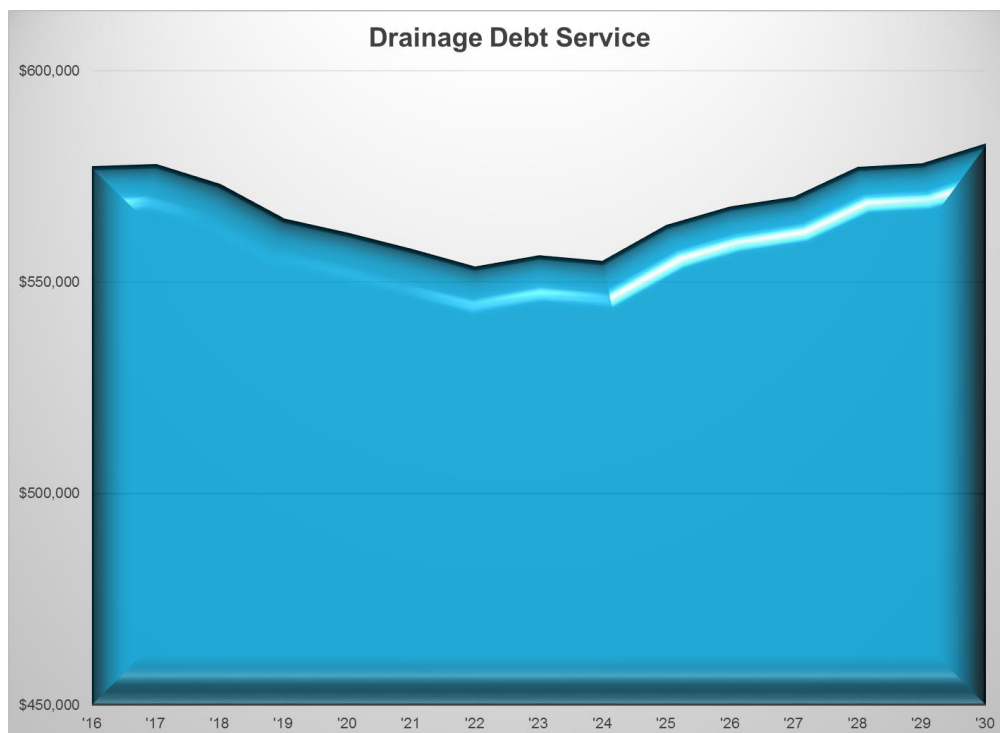
Year Ending September 30	Outstanding Beginning of Year	Interest	Principal	Total Requirements
2016	25,001,624	725,636	4,294,237	5,019,873
2017	20,707,387	621,692	3,398,507	4,020,199
2018	17,308,880	526,995	3,495,435	4,022,430
2019	13,813,445	429,062	3,595,133	4,024,195
2020	10,218,312	327,777	3,687,714	4,015,491
2021	6,530,598	223,176	3,786,172	4,009,348
2022	2,744,426	115,266	1,343,989	1,459,255
2023	1,400,437	58,818	1,400,436	1,459,254
		<u>3,028,422</u>	<u>25,001,623</u>	<u>28,030,045</u>



Year Ending September 30	Outstanding Beginning of Year	Interest	Principal	Total Requirements
2016	12,635,000	482,366	590,000	1,072,366
2017	12,045,000	460,716	615,000	1,075,716
2018	11,430,000	438,166	635,000	1,073,166
2019	10,795,000	414,716	660,000	1,074,716
2020	10,135,000	390,019	685,000	1,075,019
2021	9,450,000	362,998	710,000	1,072,998
2022	8,740,000	333,841	740,000	1,073,841
2023	8,000,000	303,315	770,000	1,073,315
2024	7,230,000	271,050	800,000	1,071,050
2025	6,430,000	236,730	835,000	1,071,730
2026	5,595,000	213,180	390,000	603,180
2027	5,205,000	201,330	400,000	601,330
2028	4,805,000	189,180	410,000	599,180
2029	4,395,000	176,655	425,000	601,655
2030	3,970,000	163,755	435,000	598,755
2031	3,535,000	150,255	450,000	600,255
2032	3,085,000	135,840	465,000	600,840
2033	2,620,000	118,700	485,000	603,700
2034	2,135,000	99,000	500,000	599,000
2035	1,635,000	78,500	525,000	603,500
2036	1,110,000	57,100	545,000	602,100
2037	565,000	34,900	565,000	599,900
2038	-	11,800	590,000	601,800
		<u>5,324,113</u>	<u>13,225,000</u>	<u>18,549,113</u>



Year Ending September 30	Lake Georgetown Raw Water	BCRUA Water	Total Water Debt	BCRWWS Wastewater	Total Utility Debt
2016	862,898	4,319,457	5,182,355	5,240,525	10,422,880
2017	861,578	4,347,375	5,208,953	5,229,325	10,438,278
2018	859,548	4,369,815	5,229,363	5,225,300	10,454,663
2019	861,793	4,397,107	5,258,900	5,219,100	10,478,000
2020	858,163	4,417,666	5,275,829	5,208,850	10,484,679
2021	858,775	4,441,924	5,300,699	5,198,850	10,499,549
2022	858,838	4,459,533	5,318,371	5,191,850	10,510,221
2023	862,978	4,475,651	5,338,629	5,081,450	10,420,079
2024	861,033	4,494,788	5,355,821	5,076,650	10,432,471
2025	858,123	4,506,805	5,364,928	5,073,250	10,438,178
2026	859,633	4,521,676	5,381,309	5,070,500	10,451,809
2027	-	4,534,196	4,534,196	4,956,500	9,490,696
2028	-	4,544,421	4,544,421	4,956,500	9,500,921
2029	-	4,556,735	4,556,735	4,954,750	9,511,485
2030	-	4,561,739	4,561,739	4,961,000	9,522,739
2031	-	4,564,415	4,564,415	4,924,500	9,488,915
2032	-	4,574,510	4,574,510	4,682,000	9,256,510
2033	-	4,576,266	4,576,266	4,678,500	9,254,766
2034	-	4,584,682	4,584,682	4,677,250	9,261,932
2035	-	4,592,929	4,592,929	4,677,750	9,270,679
2036	-	4,596,517	4,596,517	4,679,500	9,276,017
2037	-	4,605,190	4,605,190	4,677,000	9,282,190
2038	-	4,613,188	4,613,188	4,680,000	9,293,188
2039	-	-	-	4,677,750	4,677,750
	<u>9,463,360</u>	<u>103,656,585</u>	<u>113,119,945</u>	<u>118,998,650</u>	<u>232,118,595</u>



Year Ending September 30	Outstanding Beginning of Year	Interest	Principal	Total Requirements
2016	7,685,000	261,781	315,000	576,781
2017	7,370,000	252,331	325,000	577,331
2018	7,045,000	242,581	330,000	572,581
2019	6,715,000	229,381	335,000	564,381
2020	6,380,000	215,981	345,000	560,981
2021	6,035,000	202,181	355,000	557,181
2022	5,680,000	187,981	365,000	552,981
2023	5,315,000	180,681	375,000	555,681
2024	4,940,000	169,431	385,000	554,431
2025	4,555,000	157,882	405,000	562,882
2026	4,150,000	147,250	420,000	567,250
2027	3,730,000	134,650	435,000	569,650
2028	3,295,000	121,600	455,000	576,600
2029	2,840,000	107,382	470,000	577,382
2030	2,370,000	92,106	490,000	582,106
2031	1,880,000	76,182	515,000	591,182
2032	1,365,000	58,800	535,000	593,800
2033	830,000	40,075	560,000	600,075
2034	270,000	20,475	585,000	605,475
		<u>2,898,731</u>	<u>8,000,000</u>	<u>10,898,731</u>

Remaining GO Bond Authorizations

Bond Issuances & Authorizations

		2014 1st Issuance Actual	2018 2nd Issuance Projected	2020 3rd Issuance Projected	Total
General Obligation Bonds					
Proposition 1	Fire Facilities	7,000,000	7,125,000	2,375,000	16,500,000
Proposition 2	Parks & Recreation	46,225,000	4,400,000	5,875,000	56,500,000
Proposition 3	Library	1,500,000	18,400,000	3,300,000	23,200,000
Proposition 4	Public Safety Training	16,300,000	11,100,000		27,400,000
	Total	71,025,000	41,025,000	11,550,000	123,600,000
Certificates of Obligation					
	Transportation	28,000,000			28,000,000
	Total	28,000,000			28,000,000
TOTAL		99,025,000	41,025,000	11,550,000	151,600,000

As presented to the bond committee in 2013.

Proposed Fleet Replacements for FY 2015/16

General Fund Vehicles	Number	Cost
Administration	1	\$35,000
IT	2	\$54,000
General Services-Fleet	4	\$119,000
Police	37	\$1,541,500
PARD	6	\$282,500
Transportation	5	\$468,000
TOTAL	55	\$2,500,000

Utility Fund Vehicles	Number	Cost
Water	5	\$300,000
Wastewater	4	\$517,000
Environmental Services	1	\$22,000
TOTAL	10	\$839,000

Age Statistics of Vehicles Scheduled for Replacement

Police

Model Year	Number
2011	1
2010	1
2009	1
2008 and older	34

All Other General Fund

Model Year	Number
2005	1
2004	1
2003	7
2002 and older	9

Utilities

Model Year	Number
2008	1
2006	1
2005	1
2003 and older	7

Total Replacements	65
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TAB I - FINANCIAL POLICIES

- Overview
- Financial Management Policy
- Investment Policy
- Type B Policy
- Debt Policy

Current Financial Policies - Reserves

FUND	RESERVE AMOUNTS
➤General Fund	<ul style="list-style-type: none">• 33% of annual budgeted operating expenditures
➤Utility Fund	<ul style="list-style-type: none">• 33% of annual budgeted operating expenditures
➤Hotel Fund	<ul style="list-style-type: none">• 50% of annual budgeted revenues
➤Type B Fund	<ul style="list-style-type: none">• Debt service requirement
➤Miscellaneous Funds	<ul style="list-style-type: none">• 10% of beginning fund balance or budgeted revenues

Current Financial Policies, cont.

- “Dell Financial Management Policy” (Revenue Stability)
 - General Fund Sales Tax Derived from Dell → 20% by 2018
- Use of Type B funds
 - 90% for transportation
 - 10% for economic development, with unspent funds set aside for economic development
- Debt
 - Types, restrictions, terms, post-compliance
- Investments
 - Meets PFIA requirements

Recommendations

- Near term changes recommended
 - Refine reserve requirements
 - Reflect city-wide funds
 - Target revenue stability – replace “Dell policy”
 - Customize for needs & risks
- One Year GOAL
 - Develop combined, **written** policy document
 - Review and re-adopt annually
 - Use as guide for long-term business planning and annual budgeting
 - Target: Spring 2016, as part of long-term financial plan review
 - Supplement as needed

TAB J – GLOSSARY

- Glossary