

# **MID YEAR BUDGET WORK SESSION FY 2017/18**

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**JUNE 25, 2018**

**CITY OF NORTH RICHLAND HILLS, TEXAS**



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## General Fund Revenue Overview

Overall, revenues in the Fiscal Year (FY) 2017/18 Revised Budget are expected to exceed the FY 2017/18 Adopted Budget by \$480,535. The revisions include an increase in revenue receipts totaling \$145,452, the annual encumbrance roll in the amount of \$285,133, and an appropriation of fund balance in the Court Technology Fund of \$49,950. Details of major outliers are covered below.

### Property Tax

Property tax has been performing ahead of the FY 2017/18 Adopted Budget. Based on the collection trend, total property tax revenues are estimated to be \$185,227 or 1.1% above FY 2017/18 Adopted Budget.

### Sales Tax

Sales tax has been performing at expectations during FY 2017/18. NRH has received its sales tax remittance from the State for the months of October 2017 through April 2018. Based on a conservative projection, sales tax is anticipated to come in at the Adopted Budget of \$10,192,046 and be up \$260,540 or 2.6% from prior year collections.

### Franchise Fees

Franchise Fees overall have performed below original projections and are anticipated to fall below the FY 2017/18 Adopted Budget by (\$40,359) or (0.8%).

<u>Description</u>	<u>FY 2017/18 Adopted Budget</u>	<u>FY 2017/18 Revised Budget</u>	<u>\$ Difference Over/(Under)</u>
Franchise Tax / Cable	\$771,750	\$704,000	(\$67,750)
Franchise Tax / PEG Fee (AT&T)	\$98,784	\$69,772	(29,012)
Franchise Tax / PEG Fee (Charter)	55,566	71,049	15,483
Franchise Tax / Electrical	2,245,890	2,233,292	(12,598)
Franchise Tax / Gas	348,990	384,508	35,518
Franchise Tax / Telephone	300,438	300,438	-
Franchise Tax / Waste Disposal	282,000	300,000	18,000
Franchise Tax / Utility	943,831	943,831	-
<b>Total</b>	<b>\$5,047,249</b>	<b>\$5,006,890</b>	<b>(\$40,359)</b>

The significant variances from the Adopted Budget are as follows:

The Cable Franchise Fee and associated PEG fees are projected to overall be down (\$81,279) or (8.8%) from the FY 2017/18 Adopted Budget. The decrease is associated with the continued decline in cable subscriptions as customers continue to migrate towards online video services and Direct TV in place of traditional cable television.

The Electrical Franchise Fee is projected to be down (\$12,598) or (0.6%) from the FY 2017/18 Adopted Budget. The City’s electrical franchise fee is 4% of gross revenues from retail delivery service. Collections will vary year to year based on actual usage.

The Gas Franchise Fee is projected to be up \$35,518 or 10.2%. The City’s gas franchise fee is 5% of gross revenues from retail delivery service, with 4% going to the General Fund and 1% going to the Crime Control District fund. Similar to the Electrical Franchise Fee, collections will vary year to year based on actual usage.

The Waste Disposal Franchise Fee is projected to be up \$18,000 or 6.4%. The increase is in large part due to a contract increase of 2.75% that took effect February 2018.

**Fines and Forfeitures**

To date, Municipal Court Fines, as well as Warrant and Arrest Fees, are performing below the FY 2017/18 Adopted Budget trend and below FY 2016/17 collections. Collections for fines & fees combined are projected to come in below the Adopted Budget by (\$167,447) or (7.9%).

<b><u>Description</u></b>	<b><u>FY 2017/18 Adopted Budget</u></b>	<b><u>FY 2017/18 Revised Budget</u></b>	<b><u>\$ Difference Over/(Under)</u></b>
Municipal Court Fines	\$1,926,790	\$1,776,647	(\$150,143)
Warrant & Arrest Fees	188,576	171,272	(17,304)
<b>Total</b>	<b>\$2,115,366</b>	<b>\$1,947,919</b>	<b>(\$167,447)</b>

Municipal Court Fines are driven primarily through the number of citations written by the Police Department and processed by Municipal Court. Through May 2018, the Police Department has written (24.5%) fewer citations than during the same period of FY 2016/17. The decrease is associated with a number of factors including a shortage in patrol and traffic officers through part of Q2 and impacts from the Sandra Bland Act. April and May have seen an uptick in written citations as compared to prior year, in large part due to a majority of vacancies being filled. Based on current staffing and the more normal trend seen in April and May staff anticipate a more positive trend Q3 through Q4. However, due to the initial shortfall in Q1 through part of Q2, staff still anticipate a significant shortfall in revenues with a current forecasted shortfall in Municipal Court Fines & Fees of (\$167,447) or (7.9%) from the FY 17-18 Adopted Budget.

**Licenses and Permits**

Licenses and Permits are currently projected to come in above the FY 17-18 Adopted Budget by \$156,951 or 7.1%. The bulk of this increase (\$108,006) is in construction related revenues due to overall strong activity in construction with the balance related to the timing of payment for annual gas well inspections.

<u>Description</u>	<u>FY 2017/18 Adopted Budget</u>	<u>FY 2017/18 Revised Budget</u>	<u>\$ Difference Over/(Under)</u>
Building Permits	\$1,076,000	\$1,128,234	\$52,234
Electrical Permits	50,000	80,000	30,000
Plumbing Permits	126,950	126,950	-
Mechanical Permits	77,000	90,000	13,000
Curb & Drainage Inspection Fees	62,569	73,078	10,509
Re-Inspection Fees	21,000	24,000	3,000
Contractor Registration Fees	93,050	82,400	(10,650)
Plan/Review/Application Fee	38,743	48,656	9,913
<b>Total</b>	<b>\$1,545,312</b>	<b>\$1,653,318</b>	<b>\$108,006</b>

Construction related revenue overall is forecasted to come in above the FY 2017/18 Adopted Budget by \$108,006 or 7%. The primary driver for this increase is due to continued strong construction activity this fiscal year with notable items including: inspection and plan review for Iron Horse Commons Phase I, the assisted living center on Mid-Cities, the new mini-storage facility on Davis & Mockingbird, electrical permitting for 8 buildings for Dolce III, street inspections for additions at Smith Farm and Thornbridge North.

In addition to the increases in construction revenue, staff are forecasting an increase totaling \$56,000 in Licenses and Permits for the receipt of two annual payments for Gas Well Inspections. This is due to the late receipt of the FY 16-17 payment for the annual inspection fee for gas wells.

### **Charges for Service**

Charges for Service are currently projected to fall below the FY 17-18 Adopted Budget by (\$103,211) or (4.3%). The bulk of this shortfall is related to a decrease in Athletic Revenues and Ambulance Fees.

Athletic Revenues are forecasted down (\$77,096) or (64.4%) due in large part to a decrease in the use of the softball fields as North Field Park is under construction with an anticipated completion date of September 2018. In addition to a shortfall related to the softball leagues, staff had anticipated in the FY 17-18 Adopted Budget to add a lacrosse league and adult flag football league that unfortunately did not come to fruition this fiscal year.

Ambulance fees are also forecast to be down this fiscal year. Through May total collections are down (2%) as compared to the previous fiscal year. Based on the current trend staff anticipate Ambulance Fees to come in (\$44,127) or (2.6%) below the FY 17-18 Adopted Budget.

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### **Miscellaneous**

Miscellaneous Revenues are forecasted to be up \$114,053 or 5.1% from the FY 17-18 Adopted Budget. The bulk of this increase is related to an increase in interest income with the balance related to the sale of City properties.

Interest Income is projected to be \$91,418 more than the FY 2017/18 Adopted Budget. This is due to more favorable interest rates in investments than originally anticipated in the Adopted Budget.

### **Encumbrance Roll**

At fiscal year-end orders for goods and services that have not been processed for payment are included in an annual rollover of funds to allow for payment in the new fiscal year without negatively impacting the new year budget. Multiple funds during the current fiscal year show an encumbrance roll amount in the revenue and expense side which will have a zero net impact upon the current year budget. The encumbrance roll amount in the General Fund for FY 2017/18 is \$285,133.

### **Appropriation of Fund Balance – Court Technology Fund**

The FY 17-18 Revised Budget includes a revision of \$49,950 from the Court Technology Fund. The majority of the revision is to reimburse the Public Safety Technology Project (IT1702) for the cost of body cameras in the amount of \$40,157 for City Marshals with the balance of funding for court technology purchases including an additional module on the City's ticket writer units to expedite case filing and to assist the Police Department with reporting.

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## **General Fund Expenditure Overview**

Overall, the FY 2017/18 Revised Budget is expected to exceed the FY 2017/18 Adopted Budget in expenditures by \$380,873. The revision includes an increase in current year expenditures of \$95,740 and the annual encumbrance roll for \$285,133. Details of major outliers are covered below.

### **Department Mid Year Revisions**

Overall the Departmental budgets increase \$17,383 for additional needs identified during the fiscal year and \$285,133 for the annual encumbrance roll as compared to the FY 2017/18 Adopted Budget. The majority of departments reflect variances this fiscal year primarily due to internal transfers made between departments primarily related to the transfer of vacancy savings and the annual sick leave incentive. In addition some transfers of savings were made between departments to cover identified needs such as a \$52,237 transfer from the Fire Department to the Police Department for Patrol, SWAT, and Bike Unit purchases (gas masks, firearm attachments, training weapons, and other equipment) and a \$22,500 transfer from Legal to Municipal Court for maintaining the contract prosecutor through March, pending the hire of the Assistant City Attorney. True increases above the FY 17-18 Revised Budget include the following:

Municipal Court included a revision of \$9,793 for court technology purchases including an additional module on the City's ticket writer units to expedite case filing and to assist the Police Department with reporting. These additional expenses were paid for through an appropriation of fund balance from the Court Technology Fund.

The Police Department included a revision of \$5,493 for a correction to the estimated expense for radio maintenance expenses from Motorola. The bulk of this correction (\$2,966) was offset by an increase from the Shared Services agreement.

The Fire Department included a revision of \$1,975 for Law Enforcement Officers Standards and Education (LEOSE) travel and training that is 100% offset by an increase in revenues received from this organization.

### **Reserves & Other Expenditures Mid Year Revisions**

Overall Reserves and Other Expenditures have increased by \$78,357 above the FY 2017/18 Adopted Budget. The significant changes include:

Reserves include a decrease of (\$13,529) based on the updated estimate for revenue collections from the Franchise Fee PEG Fee.

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Transfers Out include revisions totaling \$75,157; \$40,157 for the reimbursement from the Court Technology Fund to the Public Safety Technology Project (IT1702) for the cost of body cameras and related equipment for the City Marshalls; and \$35,000 for the City's share of the Reconstruction of Schiller Drive (CDBG19).

The Other category includes a revision totaling \$16,729 based on an updated forecast for sales tax incentive payments.

Overall, staff is currently projecting the fund to end the current fiscal year with a positive operating balance of \$99,662.



**FISCAL YEAR 2017-2018**  
**SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES**

**GENERAL FUND**

	<b>ADOPTED BUDGET FY 2017/18</b>	<b>PRIOR YEAR ENCUMB.</b>	<b>FY2017/2018 REVISIONS</b>	<b>REVISED BUDGET FY 2017/18</b>
<b><u>REVENUES</u></b>				
Taxes	\$32,144,108	\$0	\$144,868	\$32,288,976
Fines & Forfeitures	2,175,366	0	(173,447)	2,001,919
Licenses & Permits	2,205,406	0	156,951	2,362,357
Charges for Service	2,401,541	0	(103,211)	2,298,330
Intergovernmental	5,446,957	0	6,238	5,453,195
Miscellaneous	2,233,234	0	114,053	2,347,287
<b>SUB-TOTAL</b>	<b>\$46,606,612</b>	<b>\$0</b>	<b>\$145,452</b>	<b>\$46,752,064</b>
<b>APPROPRIATION FROM FUND BALANCE</b>				
Court Technology Fund	\$0	\$0	\$49,950	\$49,950
Previous Year Encumbrances	0	285,133	0	285,133
General Fund Reserves	0	0	0	0
<b>SUB-TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$285,133</b>	<b>\$49,950</b>	<b>\$335,083</b>
<b>TOTAL REVENUES</b>	<b>\$46,606,612</b>	<b>\$285,133</b>	<b>\$195,402</b>	<b>\$47,087,147</b>
<b><u>EXPENDITURES</u></b>				
City Council	\$131,079	\$0	\$0	\$131,079
City Management	667,063	0	706	667,769
Communications	367,310	7,450	204	374,964
City Secretary	447,396	0	(6,831)	440,565
Legal	385,803	0	(25,404)	360,399
Human Resources	150,464	0	(119)	150,345
Finance	720,828	0	(13,062)	707,766
Budget & Research	412,093	0	(6,455)	405,638
Municipal Court	1,388,506	30,139	25,002	1,443,647
Planning and Inspections	1,271,250	3,690	2,813	1,277,753
Economic Development	336,148	0	618	336,766
Library	2,200,342	617	3,529	2,204,488
Neighborhood Services	1,978,654	10,000	(1,293)	1,987,361
Public Works	3,185,518	0	(51,062)	3,134,456
Parks & Recreation	2,148,142	0	3,165	2,151,307
Police	14,440,270	28,916	57,960	14,527,146
Fire	12,931,029	204,321	(47,109)	13,088,241
Building Services	812,101	0	0	812,101
Non-Departmental	1,067,329	0	74,721	1,142,050
<b>SUB-TOTAL DEPARTMENTS</b>	<b>\$45,041,325</b>	<b>\$285,133</b>	<b>\$17,383</b>	<b>\$45,343,841</b>
<b><u>RESERVES &amp; OTHER EXPENDITURES</u></b>				
Reserves	\$1,180,291	\$0	(\$13,529)	\$1,166,762
Transfers Out	\$187,725	0	75,157	262,882
Other	197,271	0	16,729	214,000
<b>SUB-TOTAL RESERVES AND OTHER</b>	<b>\$1,565,287</b>	<b>\$0</b>	<b>\$78,357</b>	<b>\$1,643,644</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,606,612</b>	<b>\$285,133</b>	<b>\$95,740</b>	<b>\$46,987,485</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,662</b>	<b>\$99,662</b>

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## **Parks Fund Revenue Overview**

Overall, the FY 2017/18 Revised Budget is expected to exceed the FY 2017/18 Adopted Budget in revenues by \$153,537. The bulk of the increase in collections is in the NRH Centre with a total estimated increase of \$144,562. Details of major outliers are covered below.

### **Sales Tax**

Sales tax has been performing at expectations during FY 2017/18. NRH has received its sales tax remittance from the State for the months of October 2017 through April 2018. Based on a conservative projection, sales tax is anticipated to come in at the Adopted Budget of \$5,095,823 and be up \$130,067 or 2.6% from prior year collections.

### **Memberships / Drop-In Passes (NRH Centre)**

Memberships / Drop-In Passes at the NRH Centre are projected to come in below the FY2017/18 Adopted Budget by (\$30,000) or (2.1%). Membership revenues through May are up 4.7% as compared to the previous fiscal year, but, based on the current trend as compared to prior year actuals, staff anticipates to come in slightly below the FY 17-18 Adopted Budget estimate.

### **Fitness (NRH Centre)**

Fitness (NRH Centre) is projected to be up \$45,600 or 10.6% from the FY 2017/18 Adopted Budget. The increase was spread out amongst the below programs / services offered at the NRH Centre.

Personal Training and Massage Therapy are all projected to be up with a combined increase of \$20,600 above the FY2017/18 Adopted Budget. These areas continue to be an area of growth for the facility. With more memberships sold and continued marketing efforts along with strategic promotional schedules, Personal Training and Massage Therapy have benefited from all of these operational factors.

Silver Sneakers and Optum health are also projected to be up this fiscal year \$30,000 over the prior FY 17-18 Adopted Budget. These programs are for older adults to participate in physical activities to help them maintain greater control of their health through Medicare Advantage. The City has seen continued positive growth in both programs.

### **Grand Hall Rental (NRH Centre)**

Overall, Grand Hall Rentals are projected to come in above the FY2017/18 Adopted Budget by \$136,350 or 58.7%. Year to date bookings are 173 compared to 137 this time last year, an increase of 36 bookings. In addition to an overall increase in bookings, the Grand Hall has also added Sunday rental with Compass Christian Church. Given the amount of pre-booked events for the remainder of the year, revenue is projected come in significantly above the original budget estimate.

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## **Parks Fund Expenditure Overview**

Overall, the FY 2017/18 Revised Budget is expected to exceed the FY 2017/18 Adopted Budget in expenditures by \$65,818. Details of major outliers are covered below.

### **Center Management and Aquatics (NRH Centre)**

Center Management (NRH Centre) is projected to come in significantly below the FY 17-18 Adopted Budget by (\$44,824) with an offsetting increase of \$46,139 projected in Aquatics. This overall change between these two divisions is due to a re-structure of positions in the NRH Centre and Aquatics. The Assistant NRH Centre Manager position was eliminated with the savings used to fund the addition of a full-time Aquatics Supervisor. This restructure allowed staff to strategically focus efforts within Aquatics programming to not only generate revenue but also partner with the utilization of the American Red Cross Water Safety Certifications that strengthen the year round swimming lesson program at the NRH Centre.

### **Recreation Sports (NRH Centre)**

Recreation Sports is projected to come in above the FY 17-1 Adopted Budget by \$21,014 or 5.9%. The increase is due to a boost in participation for Camp NRH Field Trips which will require additional van rentals and the addition of one part-time program coordinator position that is serving to supervise summer camps and help focus development in early childhood and youth programs.

### **Event Center (NRH Centre)**

Event Center is projected to come in above budget by \$45,231 due to the replacement of 320 ballroom chairs. This replacement will retire all of the current ballroom chairs purchased when the facility opened in 2012 for a more modern and comfortable solution that is easier to store and setup for staff.

### **Vacancy Savings**

This fiscal year staff has consolidated vacancy savings within each fund into a single category for the purposes of more closely managing these savings so that they can be made available for unforeseen needs and/or shortfalls in revenues. Savings from vacancies totaled \$19,148 year to date and are recorded in the "Non-Departmental" category.

Overall, the Park and Recreation Facilities Development fund is projected to end FY 2017/18 with a positive operating balance of \$87,719.

**FISCAL YEAR 2017-2018**  
**SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES**  
**PARK AND RECREATION FACILITIES DEVELOPMENT FUND**

	<b>ADOPTED BUDGET FY 2017/18</b>	<b>PRIOR YEAR ENCUMB.</b>	<b>FY 2017/18 REVISIONS</b>	<b>REVISED BUDGET FY 2017/18</b>
<b>REVENUES</b>				
Sales Tax	\$5,095,823		\$0	\$5,095,823
Interest Income	26,160		14,572	40,732
Youth Assn. Maintenance Fees	44,500		(8,200)	36,300
Tennis Center Revenue	372,550		(13,500)	359,050
Transfer in from Aquatic Park Fund	87,869		0	87,869
Park Impact Fees	70,000		0	70,000
Grants	0		0	0
Other Income	500		16,103	16,603
<b>SUB-TOTAL</b>	<b>\$5,697,402</b>	<b>\$0</b>	<b>\$8,975</b>	<b>\$5,706,377</b>
<b>NRH CENTRE</b>				
Memberships / Drop-In Passes	\$1,420,000		(\$30,000)	\$1,390,000
Fitness	429,000		45,600	474,600
Recreation / Sports	274,000		4,688	278,688
Grand Hall Rental	232,100		136,350	368,450
Catering & Event Fees	17,900		3,400	21,300
Aquatic Programs	237,500		2,500	240,000
Pool Rental	5,500		(1,500)	4,000
Gym Rental	4,000		0	4,000
Concessions / Merchandise	27,000		(2,476)	24,524
Special Events	10,000		0	10,000
Other	24,000		(14,000)	10,000
General Fund	487,102		0	487,102
<b>SUB-TOTAL</b>	<b>\$3,168,102</b>	<b>\$0</b>	<b>\$144,562</b>	<b>\$3,312,664</b>
<b>APPROPRIATION OF FUND BALANCE</b>				
Prior Year Encumbrances	\$0	\$0	\$0	\$0
Appropriation of Park Impact Fee Reserves	135,000		0	135,000
<b>SUB-TOTAL</b>	<b>\$135,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$135,000</b>
<b>TOTAL REVENUES</b>	<b>\$9,000,504</b>	<b>\$0</b>	<b>\$153,537</b>	<b>\$9,154,041</b>

**FISCAL YEAR 2017-2018**  
**SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES**  
**PARK AND RECREATION FACILITIES DEVELOPMENT FUND**

	<b>ADOPTED BUDGET FY 2016/17</b>	<b>PRIOR YEAR ENCUMB.</b>	<b>FY 2016/2017 REVISIONS</b>	<b>REVISED BUDGET FY 2016/17</b>
<b><u>EXPENDITURES</u></b>				
<b><u>OPERATING</u></b>				
Park Facilities Development Admin.	\$764,159		\$599	\$764,758
Parks & Public Grounds	2,155,009		(14,470)	2,140,539
Tennis Center Operations	616,486		1,059	617,545
<b>SUB-TOTAL</b>	<b>\$3,535,654</b>	<b>\$0</b>	<b>(\$12,812)</b>	<b>\$3,522,842</b>
<b><u>NRH CENTRE</u></b>				
Center Management	\$792,553		(\$44,824)	\$747,729
Fitness	395,271		0	395,271
Building Operations	203,842		409	204,251
Aquatic	625,629		46,139	671,768
Recreation Sports	358,837		21,014	379,851
Event Center	362,838		45,231	408,069
Building Services	294,150		(10,060)	284,090
<b>SUB-TOTAL</b>	<b>\$3,033,120</b>	<b>\$0</b>	<b>\$57,909</b>	<b>\$3,091,029</b>
<b><u>OTHER &amp; RESERVES</u></b>				
Debt Services - CO's	627,685		0	627,685
Indirect Costs	498,789		1,636	500,425
Non-Departmental	50,127	0	19,085	69,212
Transfers to Capital Projects				
Capital Projects	575,400		0	575,400
Capital Projects - Impact Fees	205,000		0	205,000
Contributions to Reserves				
Operating Reserve	211,938		0	211,938
Economic Development Reserve	127,396		0	127,396
NRH Centre Reserve	135,395		0	135,395
<b>SUB-TOTAL</b>	<b>\$2,431,730</b>	<b>\$0</b>	<b>\$20,721</b>	<b>\$2,452,451</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,000,504</b>	<b>\$0</b>	<b>\$65,818</b>	<b>\$9,066,322</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,719</b>	<b>\$87,719</b>

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## **Crime Control District Fund Revenue Overview**

Overall, the FY 2017/18 Revised Budget is expected to exceed the FY 2017/18 Adopted Budget in revenues by \$46,285. Details of major outliers are covered below.

### **Sales Tax**

Sales tax has been performing within expectations during FY 2017/18. NRH has received its sales tax remittance from the State for the months of October 2017 through April 2018. Based on a conservative projection, FY 2017/18 sales tax is estimated to meet the FY 2017/18 Adopted Budget of \$5,069,844 and be up \$125,658 or 2.5% from prior year collections.

### **Franchise Tax**

The Gas Franchise Fee is up \$8,879 or 10.2% from the FY 2017/18 Adopted Budget. The City's gas franchise fee is 5% of gross revenues from retail delivery service, with 4% going to the General Fund and 1% going to the Crime Control District fund. Collections will vary year to year based on actual usage.

### **Interest Income**

Interest Income is projected to be up \$3,962 from the FY 2017/18 Adopted Budget. This is due to more favorable interest rates in investments than originally anticipated in the Adopted Budget.

### **School Resource Officer (SRO) Reimbursement**

The SRO Reimbursement is projected to be up \$8,378 or 4% from the FY 2017/18 Adopted Budget. BISD reimburses NRH for 50% of the School Resource Officers (SROs). The final bill submitted reflected an increase from benefit costs included in the FY 17-18 Adopted Budget, which was not captured in the original estimate.

### **Other**

This year the Police Department once again offered the Rifle Reimbursement Program like in previous fiscal years. Based on this year's purchases and the timing of reimbursement, staff anticipates receiving reimbursements back in the amount of \$25,066 through remainder of the fiscal year.

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## **Crime Control District Fund Expenditure Overview**

The Crime Control District Fund is expected to exceed the FY 17-18 Adopted Budget by \$30,158 or 0.6%. Details of major outliers are covered below.

### **Rifle Reimbursement Program**

The Rifle Reimbursement Program expenses are forecasted at \$30,158. Purchases exceed the estimated reimbursements in FY 17-18 due to the timing of employee reimbursements, which are expected to continue through FY 18-19.

### **Vacancy Savings**

This fiscal year staff have consolidated vacancy savings within each fund into a single category for the purposes of more closely managing these savings so that they can be made available for unforeseen needs and/or shortfalls in revenues. Savings from vacancies totaled \$38,765 year to date and are recorded in the "Other" category.

Overall staff is currently projecting the fund to end the current fiscal year with a positive operating balance of \$16,127.

**FISCAL YEAR 2017-2018**  
**SCHEDULE 9 - SUMMARY OF REVENUES AND EXPENDITURES**

**CRIME CONTROL DISTRICT**

	<b>ADOPTED BUDGET FY 2017/18</b>	<b>PRIOR YEAR ENCUMB.</b>	<b>FY2017/2018 REVISIONS</b>	<b>REVISED BUDGET FY 2017/18</b>
<b><u>REVENUES</u></b>				
Sales Tax	\$5,069,844	\$0	\$0	\$5,069,844
Franchise Tax	87,248	0	8,879	96,127
Interest Income	3,028	0	3,962	6,990
SRO Reimbursement (BISD)	210,918	0	8,378	219,296
Other	0	0	25,066	25,066
Prior Year Encumbrances	0	0	0	0
Appropriation of Fund Balance	9,557	0	0	9,557
<b>TOTAL REVENUES</b>	<b>\$5,380,595</b>	<b>\$0</b>	<b>\$46,285</b>	<b>\$5,426,880</b>
<b><u>EXPENDITURES</u></b>				
Administration	\$9,500	\$0	\$0	\$9,500
Administrative Services	1,006,895	0	1,411	1,008,306
Investigations	510,117	0	(6,386)	503,731
Uniform Patrol	3,046,166	0	(3,679)	3,042,487
Technical Services	565,477	0	1,235	566,712
Property Evidence	30,400	0	2,835	33,235
<b>SUB-TOTAL</b>	<b>\$5,168,555</b>	<b>\$0</b>	<b>(\$4,584)</b>	<b>\$5,163,971</b>
<b><u>OTHER &amp; RESERVES</u></b>				
Partner Agency Funding	\$84,288	\$0	\$0	\$84,288
Other	98,170	0	33,106	131,276
Indirect Costs	29,582	0	1,636	31,218
Transfer to Capital Projects	0	0	0	0
Reserves	0	0	0	0
<b>SUB-TOTAL</b>	<b>\$212,040</b>	<b>\$0</b>	<b>\$34,742</b>	<b>\$246,782</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,380,595</b>	<b>\$0</b>	<b>\$30,158</b>	<b>\$5,410,753</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,127</b>	<b>\$16,127</b>



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## **Utility Fund Revenue Overview**

Overall, the FY 2017/18 Revised Budget is expected to exceed the FY 2017/18 Adopted Budget in revenues by \$1,793,942 or 5.2%. The projection includes an increase of \$1,716,756 from Water and Sewer Prior Year Settle-Up, an increase in Interest Income of \$25,191, a decrease in amount of (\$44,048) from the Joint Use Reimbursement from Watauga, and the annual encumbrance roll in the amount of \$89,843. Details of major outliers are covered below.

### **Water Sales and Charges**

Water Sales are currently trending in-line with the FY 2017/18 Adopted Budget of \$21,440,826. Through May 2018, billable sales were flat with prior year sales for the same time period, while revenues were up \$658,743 or 7% due to the rate increase that took effect in October. The current outlook for the summer from the National Weather Service shows temperatures are expected to be above average, which should help drive water sales, rainy weather permitting. Based on the rate increase that took effect in October 2017 and forecasted temperatures staff currently projects Water Sales to come in at the FY 17-18 Adopted Budget. However, due to water sales being heavily reliant on summer activity (historically 49% of annual collections) staff will continue to closely monitor sales during the summer months and make adjustments as needed.

The FY 17-18 Revised Budget includes a significant revision of \$1,108,469 for a large prior year settle-up check received from the Trinity River Authority (TRA). Payments are made over the fiscal year based upon estimated system usage and TRA's estimated expenses. At the end of each fiscal year, TRA reviews actual flows and expenses and settles-up with each member city. This fiscal year the TRA retired debt earlier than originally anticipated which provided cities with a larger than normal settle-up.

### **Sewer Sales and Charges**

Sewer sales revenue is trending in line with FY17/18 Adopted Budget. The City uses a winter quarter average to bill residential properties for sewer usage with a fixed cap of 18,700 gallons. Sewer Sales through May 2018 are up 8% over prior year in large part due to a rate increase that took effect in October 2017. Based on the current trend staff anticipates Sewer Sales to come in at the FY 17-18 Adopted Budget of \$11,259,548.

The FY 17-18 Revised Budget includes a significant revision of \$608,287 for a large prior year settle-up check received from the Trinity River Authority (TRA). Payments are made over the fiscal year based upon last year system usage and TRA's estimated expenses. At the end of each fiscal year, TRA reviews actual flows and total expense and settles-up with each member City.

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### **Miscellaneous**

Miscellaneous revenue is trending slightly below expectations by (\$14,330) as a result of a decrease in the revenues from the Joint Use Reimbursement from Watauga in the amount of (\$44,081), which was partially offset by an estimated increase in Interest Income, in the amount of \$25,191.

The Joint Use Reimbursement is the City of Watauga's share of the financial costs for operation of the booster pump station at 5105 Western Center Boulevard. The City of Watauga's share is calculated on an annual basis based upon their share of the water flow through this pump station. This reimbursement is forecasted to be down this year based upon the annual re-calculation of their usage for this pump and due to a settle-up payment made for FY 16-17 activity.

Interest income this year is up due to more favorable interest rates in investments than originally anticipated in the Adopted Budget.

### **Encumbrance Roll**

At fiscal year-end orders for goods and services that have not been processed for payment are included in an annual rollover of funds to allow for payment in the new fiscal year without negatively impacting the budget. Multiple funds during the current fiscal year show an encumbrance roll amount into the revenue and expense side, which will have a zero net impact upon the current year budget. The encumbrance roll amount in the Utility Fund for FY 2017/18 is \$89,843.

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## **Utility Fund Expenditure Overview**

Overall, the FY 2017/18 Revised Budget is expected to exceed the FY 2017/18 Adopted Budget in expenditures by \$89,843. The expected increase this fiscal year is for the annual encumbrance roll. Details of major accounts and outliers are covered below.

### **Water and Sewer Services**

North Richland Hills contracts with Fort Worth and the Trinity River Authority (TRA) for the purchase of water and sewer treatment services. Total charges for the purchase of water and sewer treatment are both currently estimated to come in at the FY 2017/2018 Adopted Budget. This estimate is in-line with current expectations for water and sewer sales for this summer season based on forecasted temperature trend. Due to the significant impact weather patterns have on these expenses, staff will continue monitor both of these items closely as we enter the summer months and update the Revised Budget as necessary.

### **Vacancy Savings**

This fiscal year staff has consolidated vacancy savings within each fund into a single category for the purposes of more closely managing these savings so that they can be made available for unforeseen needs and/or shortfalls in revenues. Savings from vacancies totaled \$115,681 year to date and are recorded in the "Non Departmental" category.

At this time, the Utility Fund is forecasted to end FY 2017/18 with a positive balance of \$1,704,099. Staff will continue to monitor this fund closely throughout the remainder of the fiscal year and make adjustments as needed.

**FISCAL YEAR 2017-2018**  
**SCHEDULE 16 - SUMMARY OF REVENUES AND EXPENDITURES**

**UTILITY FUND**

	<b>ADOPTED BUDGET FY 2017/18</b>	<b>PRIOR YEAR ENCUMB.</b>	<b>FY2017/2018 REVISIONS</b>	<b>REVISED BUDGET FY 2017/18</b>
<b><u>REVENUES</u></b>				
<b><u>WATER SALES AND CHARGES</u></b>				
Water Sales	\$21,440,826	\$0	\$0	\$21,440,826
Water Prior Year Settle-up	0	0	1,108,469	1,108,469
Water Taps	34,515	0	0	34,515
Water Inspection Fees	24,882	0	0	24,882
<b>SUB-TOTAL</b>	<b>\$21,500,223</b>	<b>\$0</b>	<b>\$1,108,469</b>	<b>\$22,608,692</b>
<b><u>SEWER SALES AND CHARGES</u></b>				
Sewer Sales	\$11,259,548	\$0	\$0	\$11,259,548
Sewer Prior Year Settle-Up	\$0	\$0	608,287	\$608,287
Sewer Taps	10,600	0	0	10,600
Sewer Inspection Fees	24,000	0	1,673	25,673
<b>SUB-TOTAL</b>	<b>\$11,294,148</b>	<b>\$0</b>	<b>\$609,960</b>	<b>\$11,904,108</b>
<b><u>MISCELLANEOUS</u></b>				
Interest Income	\$78,309	\$0	\$25,191	\$103,500
Service Charges	153,200	0	(3,900)	149,300
Late Charges	420,000	0	0	420,000
Miscellaneous	51,634	0	1,566	53,200
Joint Use Reimbursement - Watauga	104,048	0	(44,048)	60,000
Subdivision Meter Revenue	49,332	0	6,861	56,193
Bond Refunding Proceeds	0	0	0	0
Interfund Loan Repayments	0	0	0	0
<b>SUB-TOTAL</b>	<b>\$856,523</b>	<b>\$0</b>	<b>(\$14,330)</b>	<b>\$842,193</b>
<b><u>APPROPRIATION OF FUND BALANCE</u></b>				
Prior Year Encumbrances	\$0	\$89,843	\$0	\$89,843
Appropriation of Fund Balance	685,883	0	0	685,883
<b>SUB-TOTAL</b>	<b>\$685,883</b>	<b>\$89,843</b>	<b>\$0</b>	<b>\$775,726</b>
<b>TOTAL REVENUES</b>	<b>\$34,336,777</b>	<b>\$89,843</b>	<b>\$1,704,099</b>	<b>\$36,130,719</b>

**FISCAL YEAR 2017-2018**  
**SCHEDULE 16 - SUMMARY OF REVENUES AND EXPENDITURES**

<b>UTILITY FUND</b>				
<b>EXPENDITURES</b>	<b>ADOPTED BUDGET FY 2017/18</b>	<b>PRIOR YEAR ENCUMB.</b>	<b>FY2017/2018 REVISIONS</b>	<b>REVISED BUDGET FY 2017/18</b>
<b>OPERATING</b>				
Administration	\$334,024	\$0	\$353	\$334,377
Development	896,822	0	(12,320)	884,502
Right of Way Maintenance	233,754	81,610	(13,736)	301,628
<b>SUB-TOTAL</b>	<b>\$1,464,600</b>	<b>\$81,610</b>	<b>(\$25,703)</b>	<b>\$1,520,507</b>
<b>WATER SERVICES</b>				
Water Operations	\$4,701,399	\$8,233	(\$62,375)	\$4,647,257
Purchase of Water FTW	4,787,352	0	0	4,787,352
Purchase of Water TRA	5,788,101	0	0	5,788,101
<b>SUB-TOTAL</b>	<b>\$15,276,852</b>	<b>\$8,233</b>	<b>(\$62,375)</b>	<b>\$15,222,710</b>
<b>SEWER SERVICES</b>				
Sewer Operations	\$1,455,258	\$0	(\$16,587)	\$1,438,671
Sewer Treatment FTW	1,390,101	0	0	1,390,101
Sewer Treatment TRA	4,561,306	0	0	4,561,306
<b>SUB-TOTAL</b>	<b>\$7,406,665</b>	<b>\$0</b>	<b>(\$16,587)</b>	<b>\$7,390,078</b>
<b>FINANCE/UTILITY COLLECTIONS</b>				
Meter Reading	\$519,638	\$0	\$706	\$520,344
Utility Billing / Customer Service	974,423	0	1,588	976,011
Utility Collection Services	240,027	0	0	240,027
Accounting Services	420,264	0	(1,101)	419,163
Budget & Research	227,555	0	(6,455)	221,100
<b>SUB-TOTAL</b>	<b>\$2,381,907</b>	<b>\$0</b>	<b>(\$5,262)</b>	<b>\$2,376,645</b>
Building Services	\$1,822,929	\$0	\$0	\$1,822,929
Non Departmental	\$291,069	\$0	\$109,927	\$400,996
<b>SUB-TOTAL DEPARTMENTS</b>	<b>\$28,644,022</b>	<b>\$89,843</b>	<b>\$0</b>	<b>\$28,733,865</b>
<b>OTHER &amp; RESERVES</b>				
Debt Service	\$1,119,008	\$0	\$0	\$1,119,008
Bond Defeasance / Refunding	0	0	0	0
Franchise Fees	943,831	0	0	943,831
Indirect Costs	2,304,572	0	0	2,304,572
Payment in Lieu of Taxes	392,821	0	0	392,821
Transfer to Information Technology	175,000	0	0	175,000
Transfer to Equipment Services	0	0	0	0
Transfer to Capital	757,523	0	0	757,523
Contribution to Reserves	0	0	0	0
<b>SUB-TOTAL</b>	<b>\$5,692,755</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,692,755</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,336,777</b>	<b>\$89,843</b>	<b>\$0</b>	<b>\$34,426,620</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,704,099</b>	<b>\$1,704,099</b>

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## **Self Insurance Fund Revenue Overview**

Overall revenue collections for the Self Insurance Fund are trending above the FY 2017/18 Adopted Budget and are projected to exceed the Adopted Budget by \$97,235 or 0.7%. Details of major outliers are covered below.

### **Allocations**

Allocations represent the City's contribution to the Health Insurance Fund to cover annual expenses. Revisions to City allocations total \$56,709 to reflect updated estimates for the addition of staffing that was included in the FY 17-18 Adopted Budget for the General Fund.

### **Other Revenues**

Other Revenues is comprised of deposits received for dependent health care, interest income and expenditure reimbursements for stop loss claims. Staff is projecting an additional \$40,526 increase in Other Revenues with the majority of the increase (\$37,700) from payroll deductions for employee Flexible Spending Accounts (FSA). The FSA program allows employees to set aside a portion of their paycheck (pre-tax) to be used towards eligible health care expenses. The increase in revenue from the FSA program was due to an increase in participation over the forecast included in the Adopted Budget.

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## **Self Insurance Fund Expenditure Overview**

Overall expenditures for the Self Insurance Fund are trending in-line with the FY 2017/18 Adopted Budget. The Revised Budget includes one expenditure revision totaling \$37,700 for an increase in FSA expenditures, which is offset by the projected increase in employee payroll deductions for this program.

### **Health/Medical Claims**

Health/Medical Claims are currently in-line with original budget projections. Claims through the end of May have represented a more normal trend this fiscal year, as high claims have not been an issue like in the previous fiscal year. Based on the current trend and known upcoming claims activity, staff currently anticipates falling within the FY 17-18 Adopted Budget.

Overall, the fund is projected to end FY 17-18 with a positive operating balance of \$59,535. Staff will continue to closely monitor this fund and update as needed.

**FISCAL YEAR 2017-2018**  
**SCHEDULE 22 - SUMMARY OF REVENUES AND EXPENDITURES**

**SELF INSURANCE FUND**

	<b>ADOPTED BUDGET FY 2017/18</b>	<b>PRIOR YEAR ENCUMB.</b>	<b>FY2017/2018 REVISIONS</b>	<b>REVISED BUDGET FY 2017/18</b>
<b><u>REVENUES</u></b>				
<b><u>ALLOCATIONS</u></b>				
Health/Medical	\$9,163,410		\$48,654	\$9,212,064
Health / Medical Employee Contribution	\$2,312,371		0	\$2,312,371
Worker's Compensation	592,520		(6,057)	586,463
Administration Allocation	512,517		14,112	526,629
Other Insurance	696,798		0	696,798
<b>SUB-TOTAL</b>	<b>\$13,277,616</b>	<b>\$0</b>	<b>\$56,709</b>	<b>\$13,334,325</b>
<b><u>OTHER REVENUES</u></b>				
Interest Income	\$36,604		\$2,826	\$39,430
Other Income	95,800		37,700	133,500
Expenditure Reimbursement	400,000		0	400,000
<b>SUB-TOTAL</b>	<b>\$532,404</b>	<b>\$0</b>	<b>\$40,526</b>	<b>\$572,930</b>
<b>SUB-TOTAL REVENUES</b>	<b>\$13,810,020</b>	<b>\$0</b>	<b>\$97,235</b>	<b>\$13,907,255</b>
<b><u>APPROPRIATION OF FUND BALANCE</u></b>				
Self Insurance Fund Reserves	\$100,000		\$0	\$100,000
<b>SUB-TOTAL</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
<b>TOAL REVENUES</b>	<b>\$13,910,020</b>	<b>\$0</b>	<b>\$97,235</b>	<b>\$14,007,255</b>
<b><u>EXPENDITURES</u></b>				
Health/Medical	\$11,870,884		\$0	\$11,870,884
Worker's Compensation	592,520		0	592,520
Personnel Expenses	515,347		0	515,347
Other Insurance	589,799		0	589,799
Reserve for Insurance Claims	0		0	0
Other Expenses	95,800		37,700	133,500
Life Insurance Premium	107,000		0	107,000
<b>SUB-TOTAL</b>	<b>\$13,771,350</b>	<b>\$0</b>	<b>\$37,700</b>	<b>\$13,809,050</b>
<b><u>OTHER &amp; RESERVES</u></b>				
Transfer to Retiree Health Care Fund	\$100,000		\$0	\$100,000
Contribution to Reserves	38,670		0	38,670
<b>SUB-TOTAL</b>	<b>\$138,670</b>	<b>\$0</b>	<b>\$0</b>	<b>\$138,670</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,910,020</b>	<b>\$0</b>	<b>\$37,700</b>	<b>\$13,947,720</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$59,535</b>	<b>\$59,535</b>



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## **Appendix**

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## **Fund Overviews**

### **General Fund**

The General Fund is the principal fund of the City and is used to account for resources associated with core government services, such as police, fire, streets, library services, code compliance and building inspections. This is also the largest fund in the operating budget.

### **Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Special Revenue Funds include: Parks & Recreation Facilities Development Fund, Crime Control and Prevention District Fund, Promotional Fund, Donations Fund, Special Investigations Fund, Drainage Utilities Fund, Gas Development Fund and Traffic Safety Fund.

#### **Park and Recreation Facilities Development Fund**

Accounts for the accumulation and use of resources to build and improve City parks and recreation facilities, as well as economic development projects. Financing is provided primarily from the half-cent sales tax and NRH Centre revenues.

#### **Crime Control and Prevention District Fund**

Accounts for the accumulation and use of the half-cent sales tax proceeds dedicated for crime prevention and reduction programs. Financing is provided primarily from sales taxes, franchise fees and investment income. Voters reapproved the Crime Control and Prevention District (CCD) for 20 years in May 2010.

#### **Promotional Fund**

Accounts for the operations and expenditures for which hotel/motel occupancy taxes are used. Occupancy tax revenues are used primarily to attract tourists and new businesses to the City.

#### **Donations Fund**

Accounts for the operations for which voluntary contributions by citizens are used. Contributions are used primarily to support library activities, the Animal Adoption and Rescue Center, and special events/public art. The Donations Fund derives most of its revenue from contributions made through city utility bills. The contributions are allocated to the Library (\$0.65), Humane Services (\$0.65), and special events and arts (\$0.20).

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### **Special Investigations Fund**

Accounts for the accumulation and use of resources from the forfeiture of contraband and certain other specialized police activities. Revenues for this fund are derived from federal and state forfeited funds and the automated fingerprint identification system (AFIS) program. Forfeited funds revenues are dependent on which cases go to court and whether or not a judge releases any funds to the City. These revenues fluctuate year to year depending on actual cases involving actual court awards, making it difficult to predict the amount of funds that will be available for the following fiscal year.

### **Drainage Utilities Fund**

Accounts for the monthly fees charged to residents and businesses to pay for the cost of storm drainage improvements throughout the City. Revenues are transferred to the Debt Service Fund to pay for principal and interest on bonds approved by voters for drainage improvements.

### **Gas Development Fund**

Accounts for the accumulation and expenditures of resources from gas drilling and exploration on City-owned property.

### **Traffic Safety Fund**

Accounts for resources that will assist in various traffic safety initiatives, revenue is received primarily through the City's red light camera program.

## **Enterprise Funds**

Enterprise Funds account for services that are funded directly through user fees. They are financed and operated similar to a private business in that the costs of providing goods and services are self-supporting. These funds include the Utility Fund, Golf Course Fund and Aquatic Park Fund.

### **Utility Fund**

Accounts for the distribution of water, transportation of wastewater and solid waste removal services provided to the residents of the City. All activities necessary to provide such services are accounted for in the fund, including, but not limited to, administration, operations, maintenance, financing and debt service, and billing and collections.

### **Aquatic Park Fund**

Accounts for the operation of NRH2O, the City's public waterpark. All activities necessary to operate the park are accounted for in the fund, including, but not limited to, administration, park operations, park maintenance, and financing and debt service.

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### **Golf Course Fund**

Accounts for the operations of Iron Horse Golf Course, the City's public golf course. All activities necessary to operate the course are accounted for in the fund, including, but not limited to, administration, operations, course maintenance, and financing and debt service.

### **Internal Service Funds**

Internal Service Funds are used to account for the financing of materials and services provided by one department to other departments on a cost reimbursement basis. Internal Service Funds are designed to clearly delineate the costs associated with these services. These funds include the Facilities/Construction Management Fund, Fleet Services Fund, Information Services Fund and Self Insurance Fund.

### **Facilities/Construction Management Fund**

Accounts for building maintenance and repair services provided to numerous departments located at various sites throughout the City. Facility/Construction Management Fund operations are financed by charges to user departments.

### **Fleet Services Fund**

Accounts for the maintenance, repair service, and replacement of vehicles and equipment provided to numerous departments responsible for the operation of city vehicles and equipment. Fleet Services Fund operations are financed by charges to user departments.

### **Information Technology Fund**

Accounts for the acquisition, maintenance, and support of computer and telephone, hardware and software. Information Services Fund operations are financed by charges to user departments.

### **Self Insurance Fund**

Accounts for the payment of insurance premiums and medical, prescription, dental, property and casualty claims. Self-Insurance Fund operations are financed by charges to user departments and employee contributions.

## Budget Preparation Calendar

### Fiscal Year 2018-2019

<u>Dates</u>	<u>Item</u>	<u>Participants</u>
Wed, Dec 13	<b>Internal Service Requests</b> Items distributed to departments: <ul style="list-style-type: none"> <li>• Facility Request Form</li> <li>• Fleet Services Request Form</li> <li>• Information Services Request Form</li> </ul>	Budget Dept.
Fri, Jan 12	<b>Internal Service Requests Due</b> Return the following forms to Facility/Fleet/IT: <ul style="list-style-type: none"> <li>• Facility Requests</li> <li>• Information Services Requests</li> <li>• Fleet Requests</li> </ul>	Departments
Fri, Jan 12	<b>Capital Budget Kickoff</b> Items distributed to departments: <ul style="list-style-type: none"> <li>• Capital Budget Guidelines</li> <li>• Capital Budget database open for entry</li> </ul>	Budget Dept. Departments
Fri, Feb 2	<b>Capital Budgets Due</b>	Departments
Fri, Feb 9	<b>Draft Capital Budget</b>	Budget Dept.
Mon Feb 12 – Fri, Feb 23	<b>Capital Budget ACM Reviews</b>	Assistant CMs Departments
Mon Feb 26	<b>Capital Budget ACM Changes Due</b>	Assistant CMs
Mon, Mar 5	<b>Operating Budget Kickoff</b> Items distributed to departments: <ul style="list-style-type: none"> <li>• Budget Manual</li> <li>• Target Budget</li> <li>• Personnel Sheets</li> <li>• Budget Submission Forms</li> <li>• Adjustment to Base database open for entry</li> </ul> H.T.E. open for budget entry <ul style="list-style-type: none"> <li>• FY17-18 Revised Budget entry</li> <li>• FY18-19 Proposed Budget entry</li> </ul>	City Managers Budget Dept. Dept. Directors
Mon, Mar 5– Fri, Mar 23	<b>Capital Budget City Manager Reviews</b>	City Managers Budget Dept. Dept. Directors

## Budget Preparation Calendar

### Fiscal Year 2018-2019

Fri, Mar 23	<b>Operating Budgets Due</b> H.T.E. entry completed <ul style="list-style-type: none"> <li>• FY17-18 Revised expenditure/revenue budgets</li> <li>• FY18-19 Proposed expenditure/revenue budgets</li> </ul> <b>Budget Submission Forms due</b> <ul style="list-style-type: none"> <li>• Travel Request Form</li> <li>• Adjustment to Base entry completed</li> <li>• Tuition Reimbursement Request Form</li> <li>• Personnel Inventory Form</li> <li>• Goals, Objectives &amp; Performance Measures Form</li> </ul>	Departments
Mon, Mar 26	<b>Operating Budget Explanations</b> Items distributed to departments: <ul style="list-style-type: none"> <li>• Line Item Detail Sheets</li> <li>• Summary of Increase and Decrease Form</li> </ul>	Budget Dept.
Fri, Mar 30	<b>Operating Budget Explanations Due</b> <ul style="list-style-type: none"> <li>• Summary of Increase and Decrease Form</li> </ul>	Departments
Mon, Apr 16 – Fri, May 11	<b>Assistant City Manager Budget Reviews</b>	Assistant CMs Budget Dept. Dept. Directors
Fri, May 11	<b>Preliminary Tax Roll</b>	Budget Dept. Finance Dept.
Mon, May 21 – Fri, Jun 15	<b>City Manager Budget Reviews</b>	City Managers Budget Dept. Dept. Directors
Fri, Jun 15	<b>Final Capital Budget Updates</b> <ul style="list-style-type: none"> <li>• Project data, schedules, and maps finalized</li> </ul>	City Managers Budget Dept.
Mon, Jun 25	<b>Mid-Year Budget Work Session</b>	City Council City Managers Budget Dept.
Fri, Jun 29	<b>FY18-19 Proposed Capital Budget</b>	City Managers Budget Dept.

## Budget Preparation Calendar

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### Fiscal Year 2018-2019

Mon, July 9	<b>Budget Work Session 1</b>	City Council City Managers Budget Dept.
Fri, July 20	<b>Budget Work Session 2 Materials</b> Items distributed to City Council & CMO: <ul style="list-style-type: none"> <li>• FY 18-19 Proposed Capital Budget</li> </ul>	City Managers Budget Dept.
Mon, July 23	<b>Budget Work Session 2</b>	City Council City Managers Budget Dept.
Wed, Jul 25	<b>Certified Tax Roll / Truth in Taxation</b>	Budget Dept. Finance Dept.
Fri, Jul 27	<b>Budget Work Session 3 Materials</b> Items distributed to City Council & CMO: <ul style="list-style-type: none"> <li>• FY 18-19 Proposed Operating Budget</li> <li>• FY 18-19 Executive Summary</li> <li>• FY 18-19 Work Session Presentation Materials</li> </ul>	City Managers Budget Dept.
Wed, Aug 1	<b>Budget Work Session Presentation Rehearsal and Draft Public Hearing Notices due</b>	City Managers Budget Dept.
Fri, Aug 3	<b>Budget Work Session 3</b>	City Council CCD Board City Managers Budget Dept.
Fri, Aug. 10	<b>Proposed Budget filed with City Secretary and Public Hearing Notice due to Star Telegram</b> <ul style="list-style-type: none"> <li>• Tax rate public hearing</li> <li>• Budget public hearing</li> <li>• CCD budget public hearing</li> <li>• Park Development Corp public hearing</li> </ul>	Budget Dept.

## Budget Preparation Calendar

### Fiscal Year 2018-2019

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Mon, Aug 13	<b>City Council Meeting:</b> <ul style="list-style-type: none"> <li>Record vote on proposed tax rate</li> <li>Set date for public hearings on tax rate</li> <li>Set date for public hearing on Budget, CCD, and Park Development Corp.</li> </ul>	City Council City Managers Budget Dept.
Wed, Aug 15	<b>Notice published in the Star Telegram:</b> <ul style="list-style-type: none"> <li>Tax rate public hearing</li> <li>Budget public hearing</li> <li>CCD budget public hearing</li> <li>Park Development Corp public hearing</li> </ul>	Budget Dept.
Fri, Aug 17	<b>Proposed Budget Supplement due to City Secretary</b>	Budget Dept.
Mon, Aug 27	<b>City Council Meeting:</b> <ul style="list-style-type: none"> <li>Tax rate public hearing</li> <li>Budget public hearing</li> <li>CCD budget public hearing</li> <li>Park Development Corp public hearing</li> </ul>	Park Corp. City Managers Parks Dept. Budget Dept.
Thur, Aug 30 OR Wed, Sep 5	<b>City Council Meeting:</b> <ul style="list-style-type: none"> <li>2<sup>nd</sup> Tax Rate Public Hearing</li> </ul>	City Council City Managers Budget Dept.
Mon, Sep 10	<b>City Council Meeting:</b> <ul style="list-style-type: none"> <li>Accept certified tax roll</li> <li>Adopt proposed budgets</li> <li>Adopt proposed tax rate</li> </ul>	City Council City Managers Budget Dept.
Fri, Oct 27	<b>Adopted Budget filed with City Secretary and County Clerk</b>	Budget Dept.