

# Town of Sunnyvale

2014-2015

Mid Year Budget Review

March 31, 2015





# Town of Sunnyvale

Mid Year Budget Review

April 27, 2015

To: Town Manager  
 From: Elizabeth Hopkins, Finance Director  
 Date: April 24, 2015  
 Re: Mid Year Budget Review

Please find attached the updated information regarding the FY 2014-2015 General Fund, Utility Fund, Debt Service, Impact Funds and Economic Development Corporations Operating Budgets that includes a summary of current activities and recommended adjustments for the fiscal year.

## GENERAL FUND:

General Fund Revenue: Total Revenues are in line at 74% of the annual budget amount and we are recommending budget amendments that result in a total increase in the General Fund Revenues of \$233,178. The increase is due to the higher Atmos Energy and Republic Services franchise fees.

General Fund Expenditures: General Fund Expenditures total 42% of the annual budget amount. Staff recommends adjustments that will result in a net increase of \$18,416. The adjustments are as follows:

Town Manager:	Decrease \$27,725 to reflect lower legal fees due to settled litigation, the inclusion of the Socialmentum contract and to fund the traffic light at Tripp Road.
Town Secretary:	Increase \$20,636 to fund the higher election services and legal publication costs and adjust certain line items as described in the detail.
Finance:	Increase \$18,188 to provide for a full time position in the department to include all human resource functions and financial accounting support. Historically this third position was limited to 24 hours a week.
Court:	No recommendations for budget amendments.
Parks & Streets:	Decrease \$3,000 that includes the upgrade of the camera system at Town Center Park, the Road Inspection Services approved by Council in June of 2014. These increases are offset by the reduction in the cost to repair Nance Road.
Development Services:	Increase \$65,450 for the lapsed appropriation in the prior year for the Comprehensive and Land Use Plans.

Contract Police: Increase \$84,450 to fund the demolition of the old DSO substation, to provide maintenance and operations funds for the new DSO substation and to continue funding the traffic control personnel in the Collins Road corridor.

Fire & EMS: Increase \$81,596 to fund the part-time personnel necessary for ALS response, purchase additional medical supplies for ALS response and implement a proactive replacement plan for the Early Warning Sirens.

Library: No recommendations for budget amendments.

Non Departmental: Increase \$12,000 for higher health services and food inspections, incidental expenses related to the façade upgrade on the Fire Station/Library complex and to fund the demolition of the New Hope School.

Excess or (Deficit) Revenue/Expenditure:

Budget	(\$146,311)	237 Days	65%
Mid Year	<u>(\$164,727)</u>	206 Days	56%
Difference	(\$ 18,416)		

#### DEBT SERVICE:

Debt Service Revenue: Increased \$13,706 to reflect the higher actual collection rate for the ad valorem taxes.

Debt Service Expenditures: Increase \$58,497 for the debt service related to the 2014 Tax Notes used to finance the purchase of the building located at 364 Long Creek.

## UTILITY FUND

Utility Fund Revenue: Total Revenues are at 47% of the annual budget amount and we are recommending a budget amendment that result in a total increase of \$2,000. This increase is to recognize the collection of service fees within the tier rate structure.

Utility Fund Expenditures: Total Expenditures are 47% of the annual budget amount and we are recommending budget amendments that result in a total increase to Utility Fund Expenditures of \$102,131. The adjustments are as follows:

Wages & Salaries: Increase \$15,381 to reflect the expanded duties of the Street/Water Supervisor that was re-filled in October 2014.

Engineering Services: Increase \$86,750 to fund the Water Master Plan approved by Council.

Budget	(\$293,287)
Mid Year	<u>(\$393,418)</u>
Difference	(\$100,131)
Net Income	(\$393,418)
<u>Less Depreciation</u>	<u>\$295,000</u>
Net to Fund Balance	(\$ 98,418)

A cash flow transaction in the amount of \$182,826 is included in the Utility Fund detail to fund the deficit resulting from the work budgeted in the CIP Water Line budget below.

## CIP WATER LINES:

Presented is a cash flow budget in response to the approved bid for water main improvements. Attached is the April 13<sup>th</sup> Staff Memo outlining the particulars of this project for your reference. As noted within the memo the costs exceed the budgeted/allocated funds but less than anticipated due to a higher fund balance in the CIP Water Line Fund. The Utility Fund which is a "Business Activity" fund is expected to have the resources to support the re-calculated \$182,826 short fall and bring the CIP fund to break even. The cash out from the Utility Fund to the CIP Fund is reflected in the Utility Funds working capital calculation in the Utility Fund detail.

## IMPACT FEE FUNDS

Water Impact Fee Revenue: No recommendations for budget amendments.

Water Impact Expenditures: Increase \$16,030 to fund the Water & Wastewater Impact Fee Study at a cost of \$21,730 and offset with the \$5,700 refund from Capex Consulting.

Sewer Impact Fee Revenue: No recommendations for budget amendments.

Sewer Impact Expenditures: No recommendations for budget amendments.

## ECONOMIC DEVELOPMENT:

4A Fund Revenue: Total Revenues are in line at 53% of the annual budget amount. We recommend budget amendments that result in a total decrease in the Fund Revenues of \$123,241 due to the approval of the 4A Sales Tax for Streets and Roadway maintenance.

4A Fund Expenditures: No recommendations for budget amendments.

4B Fund Revenue: Total Revenues are in line at 53% of the annual budget amount. No recommendations for budget amendments.

4B Fund Expenditures: We recommend budget amendments that result in a decrease of \$432,455 for adjustments to certain line items as described in the detail.

**ORDINANCE 15-09**

**AN ORDINANCE AMENDING ORDINANCE 14-17, WHICH MADE APPROPRIATIONS FOR THE SUPPORT OF THE TOWN OF SUNNYVALE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; AND AMENDING THE ANNUAL BUDGET OF THE TOWN OF SUNNYVALE FOR THE 2014-2015 FISCAL YEAR.**

**WHEREAS**, as a result of a mid-year budget review it is found that various shortages or overages do exist in certain revenue and expenditure categories and/or activities within the FY 2014-2015 budgeted as adopted,

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SUNNYVALE:**

**SECTION 1.** The appropriations for the fiscal year beginning October 1, 2014 and ending September 30, 2015, for the support of the general government of the Town of Sunnyvale, Texas, be amended for said terms in accordance with the expenditures shown in the Town's Fiscal Year 2014-2015 Budget, a copy of which amendments are attached to and incorporated into this Ordinance for all purposes as Exhibit A.

**SECTION 2.** The amendments to the budget as shown in Exhibit A, are hereby approved in all respects and adopted for the fiscal year beginning October 1, 2014 and ending September 30, 2015.

Introduced and read at the Town Council meeting on April 27, 2015.

**PASSED AND APPROVED THIS THE 11TH DAY OF MAY, 2015.**

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Jim Phaup, Mayor

ATTEST:

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Leslie Malone, Town Secretary

<b>General Fund Fund Summary</b>	<b>Approved Budget 2014-2015</b>	<b>Actual YTD 03/31/2015</b>	<b>% Of Budget</b>	<b>Recommended Adjustment Mid Year</b>	<b>Amended Budget 2014-2015</b>	<b>% Of Change</b>
<b>Beginning Fund Balance</b>	4,359,305	4,359,305		0	4,359,305	
<b>Revenue Summary</b>						
Property Taxes	2,860,129	2,760,315	97%	0	2,860,129	0%
Permits/Licenses	209,100	43,830	21%	0	209,100	0%
Franchise Fees	917,000	610,084	67%	188,643	1,105,643	21%
Sales Tax	1,140,000	608,518	53%	0	1,140,000	0%
Developer/Engineering Fees	22,000	40,196	183%	18,196	40,196	83%
Court Fines	419,000	174,557	42%	0	419,000	0%
Interest	500	117	23%	0	500	0%
Ambulance Service Fees	46,000	12,022	26%	0	46,000	0%
Operating Transfer In	111,000	0	0%	0	111,000	0%
Miscellaneous	11,275	12,020	107%	25,340	36,615	225%
Grant Revenue	0	848	100%	1,000	1,000	100%
<b>Total Revenues</b>	<b>5,736,004</b>	<b>4,262,507</b>	<b>74%</b>	<b>233,178</b>	<b>5,969,182</b>	<b>4%</b>
<b>Expenditure Summary</b>						
Town Manager	494,203	135,990	28%	-27,725	466,478	-6%
Town Secretary	150,757	90,380	60%	20,636	171,393	14%
Finance	218,576	108,406	50%	18,188	236,764	8%
Court	174,459	74,628	43%	0	174,459	0%
Parks & Streets	994,622	331,455	33%	-3,000	991,622	0%
Development Services	857,139	324,501	38%	65,450	922,589	8%
Contract Police	1,422,351	762,095	54%	84,450	1,506,801	6%
Fire & EMS	736,465	333,758	45%	81,596	818,061	11%
Library	150,475	64,999	43%	0	150,475	0%
Non-Departmental	683,268	240,235	35%	12,000	695,268	2%
<b>Total Expenditures</b>	<b>5,882,315</b>	<b>2,466,447</b>	<b>42%</b>	<b>251,594</b>	<b>6,133,909</b>	<b>4%</b>
<b>Excess or (Deficit) Revenue/Expenditures</b>	<b>(146,311)</b>	<b>1,796,060</b>		<b>(18,416)</b>	<b>(164,727)</b>	<b>13%</b>
<b>Total Fund Balance</b>	<b>4,212,994</b>	<b>6,155,365</b>		<b>(18,416)</b>	<b>4,194,578</b>	<b>0%</b>
Assigned Vehicle Replacement	126,060	371,787			371,787	Program+ Ambulance
Assigned Stoney Creek Insurance	63,473	63,473			63,473	Roads
Assigned Sunnyside Property Sidewalks	25,000	25,000			25,000	Hospital
Assigned Traffic Light	150,000	25,000			250,000	Creekside
Parks	25,075	25,075			25,075	Jobson Park Sisd
<b>Ending Unassigned Fund Balance</b>	<b>3,823,386</b>	<b>5,645,030</b>			<b>3,459,243</b>	
Equivalent Operating Days (Total)	237	835			206	
Percent of Operating Expenses	65%	229%			56%	

<b>General Fund Revenues</b>	<b>Approved Budget 2014-2015</b>	<b>Mid Year Review Notes</b>	<b>Actual YTD 03/31/2015</b>	<b>% Of Budget</b>	<b>Recommend Adjustment Mid Yr</b>	<b>Amended Budget 2014-2015</b>
<b>5100 - Taxes</b>						
Taxes						
5111 Current Year Taxes	2,717,129	Certified Appraisal Rolls 2014/98% Collections v. 97%	2,727,697	100%	50,000	2,767,129
5112 Delinquent Taxes - 1 Year	70,000	Dallas County Tax Office 03.31.15 Protests/Settlements/ReAppraisals	17,421	25%	(34,000)	36,000
5113 Delinquent Taxes - 2 Years	21,000	Dallas County Tax Office 03.31.15 Protests/Settlements/ReAppraisals	6,587	31%	(6,000)	15,000
5114 Delinquent Taxes - 3 Years	14,000	Dallas County Tax Office 03.31.15 Protests/Settlements/ReAppraisals	2,325	17%	(5,500)	8,500
5115 Delinquent Taxes - Over 3 Years	18,000	Dallas County Tax Office 03.31.15 Protests/Settlements/ReAppraisals	-241	-1%	2,000	20,000
5120 Penalty & Interest Ad Valorem	20,000	Dallas County Tax Office 03.31.15 Protests/Settlements/ReAppraisals	6,526	33%	(6,500)	13,500
5130 Franchise Taxes - Other	99,000	Based on 5 Year Average/Paid QTRLY 1 of 4 YTD	26,358	27%		99,000
5131 Franchise Taxes - Electric	501,000	Based on 5 Year Average/Oncor 1 of 4 PMTS YTD, Farmers 1 of 1 PMT YTD	149,043	30%		501,000
5132 Franchise Taxes - Gas	242,000	Based on 5 Year Average/Increase to Actual	394,843	163%	167,643	409,643
5133 Franchise - Solid Waste	75,000	Residential Growth/Increase based on trend	39,841	53%	21,000	96,000
5135 Alcoholic Beverage Tax	0	Beer/Wine Included in Sales Tax Receipts 5140	0	0%		0
5140 Sales Tax Receipts	1,140,000	Based on CY Annualized	608,518	53%		1,140,000
<b>Revenue Category Total</b>	<b>4,917,129</b>		<b>3,978,918</b>	<b>81%</b>	<b>188,643</b>	<b>5,105,772</b>
<b>5300-Permits, Fees &amp; Fine</b>						
5311 Building Permits	150,000	Based on Expected Growth	23,586	16%		150,000
5312 Elec/Plmbg/Heat/Air Permits	16,000	Based on Expected Growth	2,750	17%		16,000
5313 Zoning & Plat Permits	14,000	Based on Expected Growth	8,879	63%		14,000
5314 Health Permits	5,000	Based on CY Annualized	700	14%		5,000
5315 Other Permits	13,000	Based on CY Annualized	1,640	13%		13,000
5316 Contractor's Registration	11,000	Based on 5 Year Average	6,225	57%		11,000
5317 Developer 3% Fee for Engineering	20,000	Based on 5 Year Average/Increase to Actual	38,196	191%	18,196	38,196
5318 Applications - Building/Construction	100	Based on 5 Year Average	50	50%		100
5319 Engineering Related Fees	2,000	Based on 5 Year Average	2,000	100%		2,000
5321 Library Fines	1,000	Based on 5 Year Average	483	48%		1,000
5322 Court Fines & Fees	317,000	Based on CY Annualized	133,610	42%		317,000
5336 DSO Arrest/Warrant Fees	61,000	Based on CY Annualized	28,904	47%		61,000
5350 Adm. Fees/Def Dr Fees/Other	41,000	Based on CY Annualized	12,043	29%		41,000
5360 Ambulance Billing Revenue	46,000	Based on 5 Year Average	12,022	26%		46,000
5361 Town Hall Rental	3,000	Based on 5 Year Average	935	31%		3,000
5363 Animal Control Donantion	0	Increase to Actual	185		185	185
5364 Animal Control/Impound Fees	2,500	Based on 2 Year Average	665	27%		2,500
5365 Code Mowing	1,500	Based on 5 Year Average	0	0%		1,500
5388 Operating Transfer In - Water	25,000	Committed Amount Annual	0	0%		25,000
5389 Operating Transfer In - 4A	12,000	Committed Amount Annual	0	0%		12,000
5390 Operating Transfer In - 4B	74,000	Committed, Offset with 4B Wages @104K	0	0%		74,000
5399 Other Fees	275	Based on 5 Year Average	0	0%		275
<b>Revenue Category Total</b>	<b>815,375</b>		<b>272,873</b>	<b>33%</b>	<b>18,381</b>	<b>833,756</b>
<b>5500-Other Revenues</b>						
5510 Interest Earned	500	Based on 5 Year Average	117	23%		500
5513 Grant Revenue	0	Increase based on trend. Offset in Grant Expense. TCAP Rebate, Interlocal Library Reimburse & Library 50th Private Donation, Gain on sale of racks at Long Creek, 2 F-150's	848	100%	1,000	1,000
5520 Miscellaneous Revenue	3,000		9,751	325%	25,155	28,155
<b>Revenue Category Total</b>	<b>3,500</b>		<b>10,717</b>	<b>306%</b>	<b>26,155</b>	<b>29,655</b>
<b>Total Revenue</b>	<b>5,736,004</b>		<b>4,262,507</b>	<b>74%</b>	<b>233,178</b>	<b>5,969,182</b>

11 General Fund 601 Town Manager	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
601-6000 Wages & Salaries	120,000	1 Full Time Position + 25% of Administrative Assistant	58,299	49%		120,000
601-6002 TMRS	15,636	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	8,202	52%		15,636
601-6004 Payroll Taxes - FICA	9,180	7.65%	4,763	16%		9,180
601-6005 Employee Insurance	1,500	Per TML = 25% of Executive Assistant	1,460	54%		1,500
601-6006 Workers Comp	1,000	Per TML	811	10%		1,000
601-6007 Unemployment	207	2.3% March 2014	99	2341%		207
601-6008 Moving, Penalty & Temp Housing TM	10,000	Moving expenses - Contractual	4,845	36%		10,000
601-6009 Car/Mileage Allowance	7,200	Contractual \$600 per month	3,600	50%		7,200
Category Total	164,723		82,079	50%	0	164,723
<b>Supplies and Materials</b>						
601-6103 Telephone	720	1 Cell Phone \$60 per month	360	50%		720
601-6201 Office Supplies	1,000	Business Cards; Printer, Ipad & Accessories, Resource Materials	440	44%		1,000
601-6206 Postage	200	Currier and overnight	21	11%		200
601-6209 Newsletter	6,000	12 Water Bills Inserts; 2 Rush Charges Avg. Cost \$500	2,315	39%		6,000
Category Total	7,920		3,136	40%	0	7,920
<b>Contractual Services</b>						
601-6402 Legal Fees	204,000	15% Reduction from 2013 Actual/Reduce due to settled litigation	40,709	20%	-75,000	129,000
601-6404 Web Page Services	7,240	Civic Plus Town Website Maintenance/Add Socialmentum	5,754	79%	2,275	9,515
Category Total	211,240		46,462	22%	-72,725	138,515
<b>Training/Dues/Subscriptions</b>						
601-6500 Dues and Subscriptions	3,350	ICMA, TEDC, NCTCOG, TML	1,256	37%		3,350
601-6503 Mayor & Council Expense	6,970	24 Meals \$250 per meal + Mayor Council Training/Conventions	3,057	44%		6,970
Category Total	10,320		4,312	42%	0	10,320
<b>Capital Outlays &amp; Projects</b>						
601-6705 Traffic Signals - (1)Creekside(1)Tripp	100,000	Current Reserve \$150,000 Approximate Costs per engineer \$250,000	0	0%	45,000	145,000
Category Total	100,000	Add Traffic Light at Tripp Approved 01.26.15	0	0%	45,000	145,000
<b>Department Total</b>	<b>494,203</b>		<b>135,990</b>	<b>28%</b>	<b>-27,725</b>	<b>466,478</b>

11 General Fund 602 Town Secretary	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
602-6000 Wages & Salaries	75,000	1 Full Time Position; 25% of Executive Assistant	37,940	51%		75,000
602-6002 TMRS	10,163	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	5,582	55%		10,163
602-6003 Buy Back	3,000	Increase to actual	3,947	132%	1,000	4,000
602-6004 Payroll Taxes - FICA	5,967	7.65%	3,232	54%		5,967
602-6005 Employee Insurance	7,500	Per TML; 1.25 Employees	3,817	51%		7,500
602-6006 Workers Comp	500	Per TML	405	81%		500
602-6007 Unemployment	207	2.3% March 2014	0	0%		207
Category Total	102,337		54,923	54%	1,000	103,337
<b>Supplies and Materials</b>						
602-6103 Telephone	720	1 Cell Phone \$60 per month	360	50%		720
602-6201 Office Supplies	3,000	Storage/Filing Cabinets	435	15%		3,000
602-6205 Preprinted Forms/Printing	2,000	Routine needs	0	0%		2,000
602-6207 Small Tools & Equipment	100		0	0%		100
602-6208 Awards and Plaques	1,200	Photo & Framing Council Increased Costs	25	2%		1,200
Category Total	7,020		820	12%	0	7,020
<b>Contractual Services</b>						
602-6400 Dallas Co. Tax Collection Fee	5,200	Per Contract @ 1.30 per tax account @4,000/Reduce to actual.	4,336	83%	-865	4,336
602-6404 Appraisal Fees	16,000	DCAD Quarterly	11,880	74%		16,000
602-6406 Election Services	11,000	2 Elections; Bond Election/2 Additional Elections	13,072	119%	17,000	28,000
602-6407 Advertising & Legal Publications	2,500	Public Hearing Notices; Comp & Land Use Plan/2 Add'l Elections	4,217	169%	3,500	6,000
602-6408 Codification/Filing Fees	3,000	Franklin Online Hosting & Publications; Code of Ordinances	0	0%		3,000
Category Total	37,700		33,505	89%	19,636	57,336
<b>Training/Dues/Subscriptions</b>						
602-6500 Dues and Subscriptions	900	NCTCOG, Tx Municipal Clerks Association Dues	553	61%		900
602-6501 Employee Training	2,800	Tx Municipal Clerks Association Seminars Required; MPA	579	21%		2,800
Category Total	3,700		1,132	31%	0	3,700
<b>Capital Outlays &amp; Projects</b>						
602-6705 Capital Software > \$5,000	0		0	#DIV/0!		0
Category Total	0				0	0
<b>Department Total</b>	<b>150,757</b>		<b>90,380</b>	60%	<b>20,636</b>	<b>171,393</b>

11 General Fund 603 Finance	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
603-6000 Wages & Salaries	136,257	2 Full time/1 Part Time/PT to FT HR Position	70,045	51%	13,000	149,257
603-6002 TMRS	17,754	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	9,245	52%	1,694	19,448
603-6003 Buy Back		Estimate	0		0	0
603-6004 Payroll Taxes - FICA	10,424	7.65%	5,146	49%	995	11,418
603-6005 Employee Insurance	12,000	Per TML/2 to 3 Positions	5,611	47%	2,500	14,500
603-6006 Workers Comp	500	Per TML	405	81%	0	500
603-6007 Unemployment	621	2.3% March 2014	187	30%	0	621
Category Total	177,556		90,639	51%	18,188	195,744
<b>Supplies and Materials</b>						
603-6103 Telephone/Cable	720	1 Cell Phone \$60 per month	360	50%		720
603-6201 Office Supplies	2,000	Check Orders	1,269	63%		2,000
603-6203 General Operating Supplies	1,500	Mileage Reimbursement	138	9%		1,500
603-6205 Preprinted Forms/Printing	500	W-2's; 1099 Misc	0	0%		500
Category Total	4,720		1,767	37%	0	4,720
<b>Contractual Services</b>						
603-6405 Contracts - Professional Services	35,000	Audit, 1st SW, Refi, Cash Handling Audit	16,000	46%		35,000
Category Total	35,000		16,000	46%	0	35,000
<b>Training/Dues/Subscriptions</b>						
603-6500 Dues and Subscriptions	300	NCTOG	0	0%		300
603-6501 Employee Training	1,000	GFOA	0	0%		1,000
Category Total	1,300		0	0%	0	1,300
<b>Department Total</b>	<b>218,576</b>		<b>108,406</b>	<b>50%</b>	<b>18,188</b>	<b>236,764</b>

11 General Fund 604 Court	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
604-6000 Wages & Salaries	67,454	2 Full Time Positions	33,663	50%		67,454
604-6001 Overtime	3,000	Estimate	870	29%		3,000
604-6002 TMRS	9,571	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	4,561	48%		9,571
604-6003 Buy Back	3,000	Estimate	0	0%		3,000
604-6004 Payroll Taxes - FICA	5,619	7.65%	2,605	46%		5,619
604-6005 Employee Insurance	12,000	Per TML	6,056	50%		12,000
604-6006 Workers Comp	1,500	Per TML	1,216	81%		1,500
604-6007 Unemployment	414	2.3% March 2014	143	34%		414
Category Total	102,559		49,114	48%	0	102,559
<b>Supplies and Materials</b>						
604-6201 Office Supplies	2,500	Routine needs	2,117	85%		2,500
604-6206 Postage	3,000		500	17%		3,000
Category Total	5,500		2,617	48%	0	5,500
<b>Contractual Services</b>						
604-6402 Legal Fees & Prosecuting	30,000	44 Courts/Trials \$500; 40 hrs prep \$200	8,680	29%		30,000
604-6406 Municipal Court Judge	28,600	44 Courts/Trials \$6500	11,050	39%		28,600
604-6407 Jury Fees	300	Est 4 Jury Trials	60	20%		300
604-6408 Omni-Base Court Related Charges	5,000	Puts FTA/Warrant info on person's record.	2,814	56%		5,000
Category Total	63,900		22,604	35%	0	63,900
604-6500 Dues and Subscriptions	1,000	State Bar, Court Books	142	14%		1,000
604-6501 Employee Training	1,500	Continuing Education	150	10%		1,500
Category Total	2,500		292	12%	0	2,500
<b>Capital Outlays &amp; Projects</b>						
604-6702 Software Maintenance	0			#DIV/0!	0	0
Category Total	0		0	#DIV/0!	0	0
<b>Department Total</b>	<b>174,459</b>		<b>74,628</b>	<b>43%</b>	<b>0</b>	<b>174,459</b>

11 General Fund 605 Parks & Streets	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
605-6000 Wages & Salaries	177,401	4 Full time/ Added 1 Part Time	78,723	44%		177,401
605-6001 Overtime	7,000	Estimate	1,635	23%		7,000
605-6002 TMRS	25,917	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	9,840	38%		25,917
605-6003 Buy Back	14,500	Estimate	6,381	44%		14,500
605-6004 Payroll Taxes - FICA	15,216	7.65%	6,669	44%		15,216
605-6005 Employee Insurance	24,000	Per TML	10,526	44%		24,000
605-6006 Workers Comp	4,300	Per TML	3,486	81%		4,300
605-6007 Unemployment Insurance	914	2.3% March 2014	0	0%		914
Category Total	269,247		117,261	44%	0	269,247
<b>Supplies and Materials</b>						
605-6102 Water - Parks	18,000	Stage 3 Water Restrictions	10,475	58%		18,000
605-6103 Telephone	3,600	5 Cell Phone \$60 per month each	1,363	38%		3,600
605-6104 Electricity - Park Lights	6,000	Rate increase.	3,428	57%		6,000
605-6105 Electricity - Street Lights	90,000	Rate increase.	43,622	48%		90,000
605-6201 Office Supplies	750	Historical	488	65%		750
605-6203 General Operating Supplies	5,000	Flags, Cones,	21	0%		5,000
605-6204 Uniforms & Accessories	3,000	Annual outfitting	2,799	93%		3,000
605-6205 Preprinted Forms/Printing	350	Routine printing needs	0	0%		350
605-6207 Small Tools & Equipment	3,500	Routine needs	1,393	40%		3,500
605-6208 Fuel	10,000	Fuel Costs vehicles & equipment	3,098	31%		10,000
Category Total	140,200		66,687	48%	0	140,200
<b>Contractual Services</b>						
605-6301 Vehicle Repairs & Maintenance	6,000	Aging Fleet, inspections, routine maintenance	469	8%		6,000
605-6302 Equipment Maintenance	15,000	Inspections, tires, routine maintenance/Aging equipment	2,728	18%		15,000
605-6303 Building Maintenance	3,000	Fence for school house, a/c maint. Elect. Maint.	735	25%		3,000
605-6304 Street Sign Replacement	5,000	Maintain with fewer new signs needed.	203	4%		5,000
605-6305 Ballfield/Park Maintenance	32,000	Lighting Maint; Irrigation Maint.; Routine Maint.; Fire Ant Control; Safety Mulch; Lig	11,559	36%	7,000	39,000
605-6404 Road Inspections		Contract approved 06.09.14 need to include in CY Budget	300	100%	50,000	50,000
605-6406 Road Maintenance (Alleys.....)	480,000	Reduce cost of Nance from 130 to 70	112,842	24%	-60,000	420,000
605-6408 Contract Tree Trimming	5,000	Bad weather contingency	4,052	81%		5,000
605-6409 Contract Portables	3,800	2; 340 Jobson, 400 Tower Place.	2,206	58%		3,800
605-6411 Dallas County HHW Program	5,000	Toxic Drop Off Based on Usage. Awaiting next yr contract.	2,568	51%		5,000
Category Total	554,800		137,663	25%	-3,000	551,800
<b>Training/Dues/Subscriptions</b>						
605-6500 Dues and Subscriptions	500	Tx Dpt of Ag, Tx Turf Assoc.	12	2%		500
605-6501 Employee Training	2,000	Continuing Education	743	37%		2,000
605-6503 Special Events	25,000	Sunnyfest, Tree Trimming, Trash Off	6,114	24%		25,000
Category Total	27,500		6,869	25%		27,500
<b>Capital Outlays &amp; Projects</b>						
605-6701 Mower	2,875	New Mower	2,975	103%		2,875
Category Total	2,875		2,975	103%	0	
<b>Department Total</b>	<b>994,622</b>		<b>331,455</b>	<b>33%</b>	<b>-3,000</b>	<b>991,622</b>

11 606	General Fund Development Services	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>							
606-6000	Wages & Salaries	275,642	5 Full time positions; Moved Animal Ctr. From Parks	135,364	49%		275,642
606-6001	Overtime	2,000	Estimate	1,593	80%		2,000
606-6002	TMRS	37,480	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	18,763	50%		37,480
606-6003	Buy Back	10,000	Estimate	4,174	42%		10,000
606-6004	Payroll Taxes - FICA	22,005	7.65%	10,590	48%		22,005
606-6005	Employee Insurance	30,000	YTD = \$500 *x 5 x 5	15,101	50%		30,000
606-6006	Workers Comp	5,000	Set by TML	4,053	81%		5,000
606-6007	Unemployment	914	2.3% March 2014	0	0%		914
	Category Total	383,040		189,640	50%	0	383,040
<b>Supplies and Materials</b>							
606-6103	Telephone	2,080	3 Cells Phones Reimbursed	1,020	49%		2,080
606-6201	Office Supplies	2,000	Routine supplies P&Z BOA Ordinance Permits	1,025	51%		2,000
606-6204	Uniforms & Accessories	1,000	Annual replacement New Hire Uniforms	825	82%		1,000
606-6205	Preprinted Forms/Printing	2,000	Permit tags, work orders	0	0%		2,000
606-6206	Postage	3,000	3 mass mailings	0	0%		3,000
606-6207	Small Tools & Equipment	150	Historical	38	26%		150
606-6208	Fuel	8,320	2 Trucks Once A Week @ \$80.00	650	8%		8,320
606-6209	Animal Control	15,752	From Parks; Pet food, supplies, phone, fuel	7,844	50%		15,752
606-6210	Spay/Nueter Vet	5,000	From Parks; Vet Bills	1,001	20%		5,000
606-6211	A/C Utilitieis	8,000	From Parks; Electricity Buidling Rate Increase	1,596	20%		8,000
	Category Total	47,302		13,999	30%	0	47,302
<b>Contractual Services</b>							
606-6301	Vehicle Maintenance	2,000	Oil changes, inspections	1,071	54%		2,000
606-6302	Equipment Maintenance	2,230	<a href="#">Cannon Scanner</a>	0	0%		2,230
606-6308	Contract - Engineering	151,410	Freese & Nichols Contract Engineering	62,720	41%		151,410
606-6408	Contract - Planning Services	30,000	Traffic Study Collins @ SISD, <b>Comp Plan, Land Use</b>	49,852	166%	62,450	92,450
606-6410	Contract - Inspections	0	<b>As needed for large developments</b>	77	100%	3,000	3,000
	Category Total	185,640	Move Impact Studies to Impact Budgets	113,720	61%	65,450	251,090
<b>Training/Dues/Subscriptions</b>							
606-6500	Dues and Subscriptions	3,000	NCTCOG	550	18%		3,000
606-6501	Employee Training	6,300	<a href="#">CE's, Code Enforcement Training, Certification</a>	985	16%		6,300
	Category Total	9,300		1,535	17%	0	9,300
<b>Capital Outlays &amp; Projects</b>							
606-6702	Computer/Electronics > 5000.	0	Tracking Software, GIS Software, Unified Dev Code	1,137	100%		0
606-6703	Capital Equipment	231,857	Ariel Photography	4,471	2%		231,857
606-6705	Software >\$5000	0			0%		0
	Category Total	231,857		5,608	2%	0	
<b>Department Total</b>		<b>857,139</b>		<b>324,501</b>	<b>38%</b>	<b>65,450</b>	<b>922,589</b>

11 General Fund 607 Contract Police	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
607-6004 Payroll Taxes - FICA	55	7.65% on Cell phone reimburse	28	50%		55
607-6005 Employee Insurance	6,000	Set by TML	5,467	91%		6,000
607-6006 Workers Comp	16,500	Set by TML	13,377	81%		16,500
Category Total	22,555		18,871	84%	0	22,555
<b>Supplies and Materials</b>						
607-6100 Electricity/Propane	8,000	Rate Increase	3,693	46%		8,000
607-6102 Water	500	Leak	383	77%		500
607-6103 Telephone/Cable	4,000	Time Warner, AT&T, 1 Cell Phone Reimburse	1,673	42%		4,000
607-6201 Office Supplies	1,000	Training & HOA	252	25%		1,000
607-6204 Uniforms & Accessories	0	Clips & catches	0			0
607-6207 Small Tools & Equipment	2,500	Radar repair (Aging Equipment)	0	0%		2,500
607-6208 Fuel			0			0
Category Total	16,000		6,001	38%	0	16,000
<b>Contractual Services</b>						
607-6301 Vehicle Repairs	1,500	Wrecker response & washes	390	26%		1,500
607-6302 Equipment Repairs	0		0	100%		0
607-6303 Building Maintenance	23,000	Reserve for disposition of existing facility.	2,945	13%	-2,000	21,000
607-6304 Contract Traffic Conral School	9,000	YTD + 52 Days Remaining * \$300	29,000	322%	45,000	54,000
607-6305 Public Safety Center	0	364 Long Creek See attached Budget breakdown.	30,939	100%	41,450	41,450
607-6409 Copier Rental & Maintenance	200	Town owned machine, replace if quits	0	0%		200
607-6410 Contract Patrol Services	1,350,096	Contract = 112,508 *12	673,950	50%		1,350,096
Category Total	1,383,796		737,224	53%	84,450	1,468,246
<b>Department Total</b>	<b>1,422,351</b>		<b>762,095</b>	<b>54%</b>	<b>84,450</b>	<b>1,506,801</b>

11 General Fund 608 Fire & EMS	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
608-6000 Wages & Salaries	340,427	Chief, 4 Full Time Positions.; 3 Shifts; 1 Regular; PT Required support 24/7	185,369	54%	60,000	400,427
608-6001 Overtime	15,000	3 Full Time Positions per FLSA	3,868	26%		15,000
608-6002 TMRS	46,703	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	12,476	27%	0	46,703
608-6003 Buy Back	3,000		0	0%		3,000
608-6004 Payroll Taxes - FICA	27,420	7.65%	14,578	53%	4,590	32,010
608-6005 Employee Insurance	20,000	Per TML	9,616	48%		20,000
608-6006 Workers Comp	15,000	Per TML	12,160	81%		15,000
608-6007 Unemployment	914	2.3% March 2014	994	109%	506	1,419
Category Total	468,463		239,061	51%	65,096	533,559
<b>Supplies and Materials</b>						
608-6100 Electricity	12,000	Average	5,345	45%		12,000
608-6101 Natural Gas	2,000	Heaters in Building & Bay	1,159	58%		2,000
608-6102 Water	1,000	Routine Use	558	56%		1,000
608-6103 Telephone/Cable	24,000	Att 911 Line, Cingular Wireless Ambulances, Cable, FF Phone Reimbursement	15,425	64%		24,000
608-6201 Office Supplies	2,000	Routine Office Needs	893	45%		2,000
608-6203 General Operating Supplies	8,000	Janitorial/Kitchen/Special Events/Sunnyfest/Fire Prevention Week	5,176	65%		8,000
608-6204 Uniforms & Accessories	5,000	Outfitting Rotation	5,113	102%	3,000	8,000
608-6205 Personal Protection Gear	20,000	Helmets, Turn Out Gear	6,141	31%	(3,000)	17,000
608-6206 Postage	100	Routine Office Needs	93	93%		100
608-6207 Small Tools & Equipment	7,000	Power Tools	240	3%		7,000
608-6208 Fuel	12,000	Historical	4,306	36%		12,000
608-6209 Medical Supplies	20,500	Medical Oxygen & Supplies +MedVault for ALS drugs	15,056	73%	4,500	25,000
608-6210 Emergency Mgmt	15,000	Early warning siren maintenance contract./Replace 2 per year @6,000	2,860	19%	12,000	27,000
Category Total	128,600		62,366	48%	16,500	145,100
<b>Contractual Services</b>						
608-6300 Office Equipment Repairs/Ma	1,500	Copier, Vending Maint. Computer parts	10	1%		1,500
608-6301 Vehicle Repairs & Maintenance	30,000	Apparatus Repair, Inspections	11,519	38%		30,000
608-6302 Equipment Maintenance	5,000	Small Equipment Repairs, Saws	418	8%		5,000
608-6303 Building Maintenance	5,000	Town East Heating & Air, Clark Electric, Repairs as needed	4,305	86%		5,000
608-6304 Radio Repair Maintenance	4,500	4 Monitors @ \$500, 1 Radio @ \$750 any needed repairs	893	20%		4,500
608-6310 Equipment/ Gear Testing/Repair	4,000	Protection Gear, Hose, Ladders. SCBA Compressor	0	0%		4,000
608-6404 Ambulance Service Contract	2,130	Biotel Support; From 608-6407	2,053	96%		2,130
608-6406 Equipment Rental	300	Contingency for lift rental.	0	0%		300
608-6407 Contracts Maint. & Support	8,500	ALS Defib. Maint., 12 Lead; Comm. Support,UTSW CE & Medical Direction	4,187	49%		8,500
608-6408 Insurance for Volunteers	8,000	VFIS + TML + Careflight Less Grant	0	0%		8,000
608-6409 Fireman Services	15,000	Volunteer Reimbursement	1,900	13%		15,000
Category Total	83,930		25,284	30%	0	83,930
<b>Training/Dues/Subscriptions</b>						
608-6500 Dues and Subscriptions	6,472	Texas Fire Marshalls Dues /Cost Assistance/Certification/NTCOG	4,584	71%		6,472
608-6501 Employee Training	24,000	New Hire Bio Bridge Certification, Continuing Education	2,463	10%		24,000
Category Total	30,472		7,048	23%	0	30,472
<b>Capital Outlays &amp; Projects</b>						
608-6703 Capital Equipment	25,000	Ambulance replacement fund		0%		25,000
Category Total	25,000		0	0%	0	25,000
<b>Department Total</b>	<b>736,465</b>		<b>333,758</b>	<b>45%</b>	<b>81,596</b>	<b>818,061</b>

11 General Fund 609 Library	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
609-6000 Wages & Salaries	72,109	1 Full time; 2 Part time	35,527	49%		72,109
609-6001 Overtime	1,000	Estimate	221	22%		1,000
609-6002 TMRS	7,565	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	3,526	47%		7,565
609-6003 Buy Back	3,000	Estimate	0	0%		3,000
609-6004 Payroll Taxes - FICA	5,822	7.65%	2,735	47%		5,822
609-6005 Employee Insurance	12,000	Per TML	6,035	50%		12,000
609-6006 Workers Comp	430	Per TML	349	81%		430
609-6007 Unemployment	548	2.3% March 2014	0	0%		548
Category Total	102,475		48,392	47%	0	102,475
<b>Supplies and Materials</b>						
609-6100 Electricity	4,000	Historical	1,782	45%		4,000
609-6103 Telephone	1,500	Dish & AT&T	532	35%		1,500
609-6201 Office Supplies	1,700	Routine supplies	576	34%		1,700
609-6203 General Operating Supplies	3,500	Envisionware/Book Systems	2,403	69%		3,500
609-6205 Preprinted Forms/Printing	500	Routine supplies	88	18%		500
609-6206 Postage	1,000	Inter Library Loan Participation	127	13%		1,000
609-6207 Small Tools & Equipment	2,000	Book Systems	41	2%		2,000
609-6208 Newspaper/Magazines	2,000	Per Librians	1,665	83%		2,000
609-6209 Book Replacement	13,500	Per Librians	5,866	43%		13,500
609-6210 Lone Star Library Fund/Ebooks	1,500		0	0%		1,500
609-6211 Special Events	6,500	Summer Reading Program/50th Anniversary	1,439	22%		6,500
609-6212 DVDs	1,000	Per Librians	194	19%		1,000
609-6213 Videos	0		0	0%		0
Category Total	38,700		14,712	38%	0	38,700
<b>Contractual Services</b>						
609-6300 Office Machine Repair & Maint	300	Copier Maintenance	49	16%		300
609-6303 Building Maintenance	4,500	Execucare (\$2,400), Town East HAC(1,100)	1,475	33%		4,500
Category Total	4,800	Does not include exterior paint for anniversary	1,524	32%	0	4,800
<b>Training/Dues/Subscriptions</b>						
609-6500 Dues and Subscriptions	500	Tx Library Assoc.	94	19%		500
609-6501 Training	1,000	Continuing Education	277	28%		1,000
Category Total	1,500		371	25%	0	1,500
<b>Capital Outlays &amp; Projects</b>						
609-6702 Computer/Electronics > \$5000						0
609-6703 Capital - Furniture & Fixtures	3,000	Magazine Racks	0	0%		3,000
Category Total	3,000		0	0%	0	3,000
<b>Department Total</b>	<b>150,475</b>		<b>64,999</b>	<b>43%</b>	<b>0</b>	<b>150,475</b>

11 General Fund 610 Non-Departmental		Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
<b>Grants &amp; Settlements</b>							
610-6001	Stoney Creek Insurance Settlement	0	From Assigned Fund Balance	0			0
610-6009	Grant Expense	0	Offset in Grant Revenue	848	100%		0
	Category Total	0		848		0	0
<b>Supplies and Materials</b>							
610-6100	Electricity - Town Hall	30,000	01/01/14 Inc. to .07445 from .06884	13,771	46%		30,000
610-6101	Gas - Town Hall	7,000	Repaired Gas Leak in CY	5,777	83%		7,000
610-6102	Water - Town Hall	2,000	Historical	709	35%		2,000
610-6103	Telephone/Cable - Town Hall	33,000	Land Lines, Data Line, Cable, Domain Name Correct To Actual	19,784	60%		33,000
610-6108	Copier & Printer Supplies	6,000	Paper, Toner	3,142	52%		6,000
610-6202	Janitorial Supplies - Town Hall	9,000	Cleaning supplies, building supplies	3,777	42%		9,000
610-6206	Postage	6,000	Machine, Supplies, Postage	4,780	80%		6,000
	Category Total	93,000		51,741	56%	0	93,000
<b>Contractual Services</b>							
610-6303	Building Maint - Town Hall	60,000	Botanical Décor, C&S., Clark Electric, Town East A/C	18,539	31%		60,000
610-6407	Professional Service/Data	41,000	Axios-IT service provider, 5 scanners	2,217	5%		41,000
610-6409	Contracts - Office Machines	16,000	Copiers	5,370	34%		16,000
610-6410	Property Insurance & E & O	41,000	Per TML	38,114	93%		41,000
610-6411	Contract Health Services	3,000	Dallas Co.	3,455	115%	2,000	5,000
610-6412	Contract Maint/Support	30,000	Tyler Tech, Blackboard, Waukesha, City of Mesquite	26,215	87%		30,000
	Category Total	191,000		93,909	49%	2,000	193,000
<b>Other Uses</b>							
FALSE							
610-6505	Employee Welfare	3,000	Flu Shots, Flowers, Lunches	2,486	83%		3,000
610-6600	Merit, CPI Increase	22,268	DFW CPI Index 1.8% Only	0	0%	0	22,268
610-6601	Vehicle Replacement Fund	252,000	Moved to Assigned Fund Balance per Approved Budget	35,674	14%		252,000
610-6602	Contingency	25,000		1,383	6%		25,000
610-6603	CC Card/Online Costs	10,000	Online & Credit Card Merchant Exp. Account Analysis Charges	8,272	83%		10,000
610-6604	Bank Recon Adj	2,000		0	0%		2,000
610-6606	Building Improvements	37,000	Fire Department & Library Façade @ Tower Place	40,889	111%	4,000	41,000
610-6609	Development Loan VCZ	0	Amount to Fund Loan that will become a Receivable	0	0%		0
610-6609	Current YR Development Loan PMT	0	CY Payment	0	0%		0
610-6610	TIRZ Contribution 50%	0	No Captured Value in Zone To Date	0	0%		0
	Category Total	351,268		88,704	25%	4,000	355,268
<b>Capital Outlays &amp; Projects</b>							
610-6708	Miscellaneous Expense	0	Demolition of New Hope School	5,032	100%	6,000	6,000
610-6710	Capital Items	48,000	Phone system	0	0%		48,000
	Category Total	48,000		5,032	10%	6,000	
<b>Department Total</b>		<b>683,268</b>		<b>240,235</b>	<b>35%</b>	<b>12,000</b>	<b>695,268</b>

Debt Service	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Year	Amended Budget 2014-2015
		2014-2015				
<b>I &amp; S Rate</b>	0.071154		0.071154			
<b>Restricted Fund Balance</b>	208,243	Beginning Balance	208,243			208,243
Revenues						
I & S Ad Valorem Taxes	572,420	Certified Appraisal Roll 2014/ <b>Increase to Actual</b>	586,126		13,706	586,126
Transfer In From 4A	44,674	19% of Town Hall & Bridge Payment	38,648			44,674
Interest Earned	350		49			350
<b>Total Revenue</b>	<b>617,444</b>		<b>624,824</b>	<b>101%</b>	<b>13,706</b>	<b>631,150</b>
Expenditures						
Bond Principal - 2011 CO	45,740	02.15.15 Principal/38%	45,740	100%		45,740
Bond Principal - 2013 CO	400,000	02.15.15 Principal	400,000	100%		400,000
Tax Notes- 2014	0	50,000 Prin. 8,497 Int. 2015/ <b>Increase to Actual</b>	52,543	100%	58,497	58,497
Bond Interest - 2016 CO	0	Capitalized Interest 2016	0	0%		0
Bond Interest - 2011 CO	39,260	02.15.15 & 08.15.15 Interest/38%	19,855	51%		39,260
Bond Interest - 2013 CO	95,050	02.15.15 & 08.15.15 Interest	49,525	52%		95,050
Paying Agent Fees	2,000		275	14%		2,000
<b>Fund Total Expenditures</b>	<b>582,050</b>		<b>567,938</b>	<b>98%</b>	<b>58,497</b>	<b>640,547</b>
<b>Net Revenues/Expenditures</b>	<b>35,394</b>		<b>56,886</b>	<b>161%</b>	<b>-44,791</b>	<b>-9,397</b>
<b>Restricted Fund Balance</b>	<b>243,637</b>		<b>265,129</b>		<b>-44,791</b>	<b>198,846</b>

<b>21 Waterworks Fund</b>	<b>Approved Budget 2014-2015</b>	<b>Actual YTD 03/31/2015</b>	<b>% Of Budget</b>	<b>Recommended Adjustment Mid Yr</b>	<b>Amended Budget 2014-2015</b>
<b>Revenue Summary</b>					
5200 Charges For Services	3,384,904	1,607,292	47%	2,000	3,386,904
5300 Permits, Fees & Fines	1,500	465	31%	0	1,500
5500 Other Revenue	2,000	(5)	0%	0	2,000
<b>Total Revenues</b>	<b>3,388,404</b>	<b>1,607,752</b>	<b>47%</b>	<b>2,000</b>	<b>3,390,404</b>
<b>Expenditure Summary</b>					
021 Waterworks Department	3,681,691	1,713,486	47%	102,131	3,783,822
<b>Total Expenditures</b>	<b>3,681,691</b>	<b>1,713,486</b>	<b>47%</b>	<b>102,131</b>	<b>3,783,822</b>
<b>Changes In Working Capital</b>					
Net Income - Utility Operations	-293,287	-105,734		-100,131	-393,418
Add Depreciation Back In	295,000	295,000			295,000
<b>Revenues minus Expenses</b>	<b>1,713</b>	<b>189,266</b>		<b>-100,131</b>	<b>-98,418</b>

Current Assets		Estimated
Cash/Accounts Receivable.	1,914,883	1,914,883
Trade Payables/Customer Deposits/Due to GF	-449,640	-690,640
Working Capital	1,465,243	1,224,243
Contribution to Water Line CIP Projects	0	-182,826
Ending Working Capital	1,465,243	1,041,417

2011 = P = \$74,260 I = \$63,740 = \$138,000

21 Waterworks Fund Revenues	Approved Budget 2014-2015	Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Yr	Amended Budget 2014-2015
<b>5299 Charges For Services</b>						
5210 Water Revenue	1,980,000	10% Increased new accounts, new rates	834,249	42%		1,980,000
5211 Sewer Revenue	1,045,000	10% Increased new accounts, new rates	609,404	58%		1,045,000
5212 Water Meters and Cans	32,000	Based on 80	4,727	15%		32,000
5213 Disconnect Fees	15,000	CY Annualized	4,550	30%		15,000
5214 Penalties	50,000	CY Annualized	21,591	43%		50,000
5215 Service Fee	0	Increase to Actual	1,800	100%	2000	2,000
5230 Trash Services	262,904	<u>\$11.24 Res. \$18.06 Com</u>	130,971	50%		262,904
Revenue Category Total	3,384,904		1,607,292	47%	2000	3,386,904
<b>5300-Permits, Fees &amp; Fine</b>						
5399 Other Fees	1,500	Return Check/ACH Fees	465	31%		1,500
Revenue Category Total	1,500		465	31%	0	1,500
<b>5500 Other Revenues</b>						
5510 Interest Earned	400	Lower rates	15	4%		400
5520 Misc and Web Fee Revenue	100	Contractor Damage	-165	-165%		100
5521 Donated Capital	0		0			0
5522 Text Rev	1,500	Backflow Testing	145	10%		1,500
5530 Inter Gov Revenue	0	Sewer Line Easement 4A	0			0
Revenue Category Total	2,000		-5	0%	0	2,000
<b>Total Revenue</b>	<b>3,388,404</b>		<b>1,607,752</b>	<b>47%</b>	<b>2,000</b>	<b>3,390,404</b>

21 Waterworks Fund 621 Waterworks Fund	Approved Budget 2014-2015	Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Yr	Amended Budget 2014-2015
<b>Labor and Benefits</b>						
621-6000 Wages & Salaries	263,622	6 Full Time Positions/Expand Street/Water Supervisor Position	133,530	51%	12,745	276,367
621-6891 Contingency/Merit Increase	1,999	CIP 1.08%	0	0%		1,999
621-6001 Overtime	15,000	Estimate	10,978	73%		15,000
621-6002 TMRS	38,259	3 Months @ 13.42%, 9 Months @ 12.94% WA = 13.03%	19,948	52%	1,661	39,920
621-6003 Buy Back	15,000	Estimate	5,564	37%		15,000
621-6004 Social Security	22,462	7.65%	11,225	50%	975	23,437
621-6005 Health Insurance	36,000	Per TML	17,701	49%		36,000
621-6006 Workers Comp	7,800	Per TML	6,323	81%		7,800
621-6007 Unemployment Tax	1,242	2.3% March 2014	207	17%		1,242
621-6008 Certification						
Category Total	401,384		205,477	51%	15,381	416,765
<b>Supplies and Materials</b>						
621-6159 Uniforms	6,000	Replacement due to wear and tear. 5 Yr avg = \$5,645	2,578	43%		6,000
621-6201 Credit Card & Online Proc	2,500	Online and over the counter processing fees. Volume dependent	2,090	84%		2,500
621-6202 Bank Recon Adjustments	1,000	CC payments pending credit at month end.	(44)	-4%		1,000
Category Total	9,500		4,623	49%	0	9,500
<b>Contractual Services</b>						
621-6301 Machinery & Equip Repairs	5,000	Routine wear & tear. Tires	543	11%		5,000
621-6311 Water Purchases	1,256,789	10% Increase over \$1.93 to \$2.11/Pretreatment ↑ 7%	637,330	51%		1,256,789
621-6313 Garland Sewer Purchases	446,721	Garland \$2.60 2014-2015 Metered 2013 Comp. 790 Accts.	205,094	46%		446,721
621-6312 Mesquite Sewer Purchases	338,967	\$9.30 first 1K; \$4.00 <1K Res. Max 8K 621 Accts. Com No Max @	105,210	31%		338,967
621-6325 Trash Collection	255,630	1,829 current residential + 80 future/25 current commercial	126,636	50%		255,630
621-6350 Vehicle Operating Gas & Oil	21,000	\$3.65 Nat'l avg gallon of gas 68 gallons per month 7 vehicles	7,021	33%		21,000
621-6356 Safety Equip/Small Tools	10,000	Small Parts ie washers, marking paint	818	8%		10,000
621-6358 Equipment Rentals	7,500	Excavators, compactors	1,200	16%		7,500
621-6361 Water System Maintenance	85,000	Large Parts to maintain system. Meters	31,078	37%		85,000
621-6362 Sewer System Maintenance	20,000	Large Parts to maintain system. Flow meters.	870	4%		20,000
621-6363 Building Maintenance	1,000	Maintain Propane Tanks	0	0%		1,000
621-6364 Vehicle Maintenance	15,000	Aging Fleet	2,168	14%		15,000
621-6365 Auto Parts	100	Small Parts	39	39%		100
621-6368 Storm Water Maintenance	10,000	Maintain MS4 Permit; Ditch Work Pulling Pipe; Sweep Streets; f	9,126	91%		10,000
Category Total	2,472,707		1,127,133	46%	0	2,472,707

21 Waterworks Fund 621 Waterworks Fund	Approved Budget 2014-2015	Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adjustment Mid Yr	Amended Budget 2014-2015
<b>Utilities &amp; Postage</b>						
621-6511 Postage	24,500	3rd Party Mailing of Water Bills	9,019	37%		24,500
621-6512 General Operating Supplies	4,000	Office Supplies, Printing, Check Orders, Postage for Water Repd	1,883	47%		4,000
621-6630 Telephone Expense	2,000	4 Cell Phone Reimbursements; Cable	1,075	54%		2,000
621-6660 Electricity	62,000	371 Long Creek Service Center	18,544	30%		62,000
Category Total	92,500		30,521	33%	0	
<b>Capital Outlays &amp; Projects</b>						
621-6741 Engineering Services	0	Water Master Plan Council Approved	10,653	100%	86,750	86,750
621-6750 Computer Maintenance & Supp	1,900	Incode Online Bill Pay	672	35%		1,900
621-6820 Dues & Memberships	600	American Waterworks	0	0%		600
621-6830 Outside Training Expense	6,000	Continuing Education, Certifications & License	1,311	22%		6,000
621-6850 Bad Debt Expense	3,000	Uncollectable Water Bills	0	0%		3,000
621-6870 Depreciation Expense	295,000	Non Cash Depreciation of Capital Assets	0	0%		295,000
621-6890 Operating Transfer Out - GF	25,000	Franchise Fee	0	0%		25,000
Category Total	331,500		12,636	4%	86,750	418,250
<b>Revenue Bonds</b>						
621-8192 Transfer To/From Ledger 23	500	2011 = P = \$74,260 I = \$63,740 = \$138,000	0	0%		500
621-8191 1996/2010 Bond Trans to Led	310,600	2010 Long Creek Water Lines<2011 Water Tower >	274,155	88%		310,600
Category Total	311,100		274,155	88%	0	311,100
<b>Capital-Office Equipment</b>						
621-9320 Capital Computer Equipment	23,500	Master Meter Drive By System	23,550	100%		23,500
Category Total	23,500		23,550	100%	0	23,500
<b>Capital-Water Sys Improve</b>						
621-9422 Vehicle Replacement	35,000	Vehicle Replacement per plan	32,414	93%	0	35,000
Category Total	35,000		32,414	93%	0	35,000
<b>Capital - Other General Equipment</b>						
621-9911 Capital Equipment	4,500	Portable Power Compactor	2,976	66%	0	4,500
Category Totals	4,500		2,976	66%	0	4,500
<b>Department Total</b>	<b>3,681,691</b>		<b>1,713,486</b>	<b>47%</b>	<b>102,131</b>	<b>3,691,322</b>

Town of Sunnyvale	CAPTIAL IMPROVEMENT PROJECTS WATER LINES				
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	Cash Basis				
<b>Cash - TexStar - Water Lines</b>	1,437,098	0	0	0	0
<b>Interest Income</b>	2,000	0	0	0	0
<b>Utility Fund Contribution</b>	182,826				
<b>Total Sources of Funds</b>	1,621,924	0	0	0	0
<b><u>Uses of Funds - Water Lines</u></b>					
<b>Due To Utility Fund for Engineering Costs</b>	112,612				
<b>Remaining Engineering Cost Projects 1-4 Per Contract</b>	36,436	0	0	0	0
	149,048				
<b>Construction Costs</b>					
<b>Town East 16" (Jobson to Collins)</b>	320,483	0	0	0	0
<b>Manor Way (Tripp to Mansfield)</b>	430,828	0	0	0	0
<b>Deer Creek</b>	138,995	0	0	0	0
<b>East Fork (Tripp to US 80)</b>	398,713	0	0	0	0
<b>Bufflehead</b>	34,809				
<b>Total Accepted Bid</b>	1,323,828				
<b>Total Uses of Funds</b>	1,621,924	0	0	0	0
<b>Under (Over)</b>	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	0	0	0	0	0



## Item:8 Water Main Improvements

April 13, 2015

Prepared By: Sean Fox

Approved:

Consent  Public Hearing  Discussion  Action

### Summary:

#### **DISCUSS AND CONSIDER APPROVING A BID FOR WATER MAIN IMPROVEMENTS**

### Background:

In the 2013-2014 general fund budget, the Town Council allocated a total of \$1,132,080 for four (4) separate water main improvement projects. The projects with associated limits were:

- Manor Way from Tripp Road to Mansfield Road - replace existing deteriorated 6" main with an 8" main
- Town East Blvd from Jobson Road to Collins Road – replace existing deteriorated 6" and 8" main and upgrade to 16" main
- East Fork from Tripp Road to US 80 Service Road and west along the US 80 service road approx. 950' – replace existing deteriorated 6" main with a 12" main
- Deer Creek neighborhood from Medina Lane to Blanco Lane - construct a new 8" main to eliminate existing non-looped, dead-end mains

Prior to award of the design contract, an additional non-looped main was identified on Bufflehead Court, and it was included due to its proximity to the Deer Creek area. Construction of these five water main projects will eliminate water quality issues in the Deer Creek neighborhood, provide for more consistent water service with minimal leaks and breaks, and provide a system upgrade along Town East specified in the Town's water system master plan.

The Town Council authorized a professional services contract with Freese and Nichols, Inc. (FNI) in June 2014, and design for the projects was begun in July 2014 after a notice to proceed was issued. Design was completed in February 2015 at which time the group of water main improvement projects was advertised for construction bids.

Bids were received on March 26, 2015, and were publicly opened and read. A total of ten (10) bids were received. The bidders and corresponding bid amounts are listed below:

Kodiak Trenching and Boring	\$1,323,828.00
A&M Construction and Utilities	\$1,401,713.00
Flow Line Utilities	\$1,403,008.00
Barson Utilities Inc.	\$1,415,704.01
Saber Development Corp.	\$1,434,989.50
Muniz Construction	\$1,466,865.00
SYB Construction	\$1,518,632.45
Dowager Utility Construction	\$1,562,456.20
Atkins Bros. Equipment	\$1,702,180.00
Pittard Construction Company	\$1,773,072.00

**Analysis:**

FNI reviewed and tabulated the bids provided by each bidder and also checked references. Multiple references for Kodiak Trenching and Boring were checked related to ongoing and completed projects, and no negative feedback received. FNI's review and recommendation is provided as an attachment to this document. Town Staff also reviewed the bid information and concurs with the FNI recommendation.

**Fiscal Impact:**

The total anticipated cost of the project is itemized below:

Design	\$ 149,048.00
Construction	<u>\$1,323,828.00</u>
Total	\$1,472,876.00

Total anticipated cost exceeds budgeted/allocated by \$340,796, which is understandable as the scope of the projects has increased and original estimated amounts are dated as some of these projects have been contemplated for more than five years. Options are to proceed with all five projects utilizing reserve utility fund working capital to cover the offset, budgeted for 2014-2015 year-end of \$1,207,209 or reduce scope of projects by elimination of Manor Way. If the overall project scope is reduced, the contractor may request unit price renegotiations.

**Staff Recommendation:**

Staff recommends approving the bid submitted by Kodiak Trenching and Boring for all five projects and utilizing reserve utility fund working capital to offset cost differences with adjustments made during the mid-year budget review process.

<b>WATER IMPACT FEE</b>	<b>Water Impact 2014-2015 Approved Budget</b>	<b>Water Impact Actual YTD 03/31/15</b>	<b>Water Impact 2014-2015 Ammended Budget</b>
<b>Unreserved Fund Balance</b>	975,469	975,469	975,469
<b>REVENUES:</b>	80 @ \$3,000		80 @ \$3,000
<b>Impact Fees</b>	240,000	39,132	240,000
<b>Interest Income</b>	2,000	167	713
<b>Miscellaneous</b>	0	0	0
<b>TOTAL REVENUES</b>	242,000	39,299	240,713
<b>EXPENDITURES:</b>			
<b>Texas Department of Ag Note Payable</b>	12,000	6,003	12,000
<b>Interest Expense</b>	5,000	0	0
<b>Debt Service</b>	194,275	165,313	194,275
<b>Water &amp; Wastewater Impact Fee Study</b>	0	0	16,030
<b>Water &amp; Wastewater CIP Plan</b>	0	0	0
<b>TOTAL EXPENDITURES</b>	211,275	171,316	222,305
<b>Excess (deficiency) of Revenues Under (Over) Expenditures</b>	30,725	(132,017)	18,408
<b>ENDING UNRESERVED FUND</b>	1,006,194	843,452	993,877

<b>SEWER IMPACT FEE</b>	<b>Sewer Impact 2014-2015 Approved Budget</b>	<b>Sewer Impact Actual YTD 03/31/15</b>	<b>Sewer Impact 2014-2015 Ammended Budget</b>
<b>Unreserved Fund Balance</b>	215,845	215,845	215,845
<b><u>REVENUES:</u></b>	80 @ \$1,366		80 @ \$1,366
<b>Impact Fees</b>	109,280	9,910	109,280
<b>Interest Income</b>	159	31	159
<b>Miscellaneous</b>	0	0	0
<b>TOTAL REVENUES</b>	109,439	9,941	109,439
<b><u>EXPENDITURES:</u></b>			
<b>Texas Department of Ag Note Payable</b>	0	0	0
<b>Interest Expense</b>	0	0	0
<b>Debt Service</b>	0	0	0
<b>Water &amp; Wastewater Impact Fee Study</b>			
<b>Water &amp; Wastewater CIP Plan</b>	0	0	0
<b>TOTAL EXPENDITURES</b>	0	0	0
<b>Excess (deficiency) of Revenues Under (Over) Expenditures</b>	109,439	9,941	109,439
<b>ENDING UNRESERVED FUND</b>	325,284	225,786	325,284

**From:** [Lisa Wilson](#)  
**To:** [Liz Hopkins](#)  
**Subject:** Residential Development  
**Date:** Friday, July 11, 2014 1:26:04 PM

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Liz,

We have the following residential developments that I am aware of, which are in varying stages of approval/construction:

The Homestead, Phase 5A      43 lots

They began construction this week, with an anticipated Final Plat submittal in October. They will more than likely be pulling permits next year.

Stoney Creek, Phase 2C      79 lots

They have requested a pre-con meeting the week of July 21<sup>st</sup>. They too will more than likely be pulling permits next year.

Stoney Creek, Phase 1B      30 lots

They have placed this on hold for the time being. They have Preliminary Plat approval and have not started construction. Despite the hold, it is their intent to have lots on the ground for sale next year.

The Falls, Phase II      27 lots

They have Concept Plan Approval. They have not submitted for Preliminary Plat, as of yet. If they did, they would begin construction within the year. Depending upon timing, they could have lots available toward the end of the next budget cycle.

Glazer Estates      63 lots

This one is in the Concept Plan approval stage. There is still discussion amongst Council as to whether this should be straight zoning or amendments to the ordinances to allow for a PRO. It has been continued to the July 28<sup>th</sup> Council meeting for further discussion.

Harwood International      32 lots

Town staff has received a very preliminary concept plan for an area just west of Polly Rd. At this time, the potential applicant is seeking staff comments on the proposal.

If all of these were to have lots on the ground next year, the grand total would be 274 lots. Currently, to date, we have issued 72 new residential permits. Given the amount of lots that could be available and the number of permits we have issued, I wonder if it would make sense to leave the proposed number at the 80 that we estimated for this last budget cycle.

Lisa M. Wilson, AICP  
Director of Development Services

(972) 203-4103

[lisa.wilson@townofsunnyvale.org](mailto:lisa.wilson@townofsunnyvale.org)

<b>4A EDC Fund Summary</b>	<b>Approved Budget 2014-2015</b>	<b>Actual YTD 03/31/2015</b>	<b>% Of Budget</b>	<b>Recommended Adjustment Mid Year</b>	<b>Amended Budget 2014-2015</b>	<b>% Of Change</b>
<b>Beginning Fund Balance</b>	2,184,623	2,184,623		0	2,184,623	
Revenue Summary						
Sales Tax	570,000	304,259	53%	(123,241)	446,759	-22%
Interest	750	309	41%	0	750	0%
<b>Total Revenues</b>	<b>570,750</b>	<b>304,568</b>	<b>53%</b>	<b>(123,241)</b>	<b>447,509</b>	<b>-22%</b>
Expenditure Summary						
Labor and Benefits	65,443	29,507	45%	0	65,443	0%
Supplies and Materials	12,000	0	0%	0	12,000	0%
Training/Dues/Subscriptions	500	234	47%	0	500	0%
Capital Outlays and Projects	83,424	374,201	449%	0	83,424	0%
<b>Total Expenditures</b>	<b>161,367</b>	<b>403,941</b>	<b>250%</b>	<b>0</b>	<b>161,367</b>	<b>0%</b>
<b>Excess or (Deficit) Revenue/Expenditures</b>	<b>409,383</b>	<b>(99,374)</b>	<b>-24%</b>	<b>(123,241)</b>	<b>286,142</b>	<b>-30%</b>
<b>Total Fund Balance</b>	<b>2,594,006</b>	<b>2,085,249</b>		<b>(123,241)</b>	<b>2,470,765</b>	<b>-5%</b>
Assigned Sunnyvale Industrial Park	1,100,000	1,100,000			1,100,000	
<b>Ending Unassigned Fund Balance</b>	<b>1,494,006</b>	<b>985,249</b>			<b>1,370,765</b>	

91	4A Economic Development Corp.	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adj. Mid Year	Amended Budget 2014-2015
	Beginning Fund Balance	2,184,623		2,184,623		0	2,184,623
<b>5100-Taxes</b>							
5140	Sales Tax Receipts	570,000	CY Annualized /Sales Tax for Streets (streets and roadway maintenance)	304,259	53%	(123,241)	446,759
	Revenue Category Total	570,000		304,259	53%	(123,241)	446,759
<b>5500-Other Revenues</b>							
5510	Interest Earned	750	CY Annualized	309	41%		750
	Revenue Category Total	750		309	41%	0	750
	Total Revenue	570,750		304,568	53%	(123,241)	447,509
<b>Labor and Benefits</b>							
691-6000	Wages & Salaries	50,000	50% EDC & 25% Assistant	22,597	45%		50,000
691-6002	TMRS	6,580	TMRS 13.03% Weighted Average	2,981	45%		6,580
691-6003	Buy Back	500	Estimate	0	0%		500
691-6004	Payroll Taxes - FICA	3,863	7.65%	1,606	42%		3,863
691-6005	Employee Insurance	4,500	50% EDC & 25% Assistant	2,323	52%		4,500
	Category Total	65,443		29,507	45%	0	65,443
<b>Supplies and Materials</b>							
691-6113	Administrative Services	12,000	Transer in to GF EOY	0	0%		12,000
	Category Total	12,000		0	0%	0	12,000
<b>Training/Dues/Subscriptions</b>							
691-6512	General Office Supplies	500		234	47%		500
	Category Total	500		234	47%	0	500
<b>Capital Outlays &amp; Projects</b>							
691-6717	Sunnyvale Center Ring Road	0	Assume 3rd Installment paid 2013-2014/Actual payment in 2014-15	326,139	0%		0
691-6718	Sunnyvale Industrial Center	0	Assigned funds	2,350	0%		0
691-6751	Legal Services	5,000		50	1%		5,000
691-6752	Brochure/Publications	2,500		29	1%		2,500
691-6755	Bond Bridge Payments	44,674	Bond Payment 02/15/15 & 08/15/15	38,648	87%		44,674
691-6820	Dues & Subscriptions	7,500	CoStar & Chamber Dues	3,152	42%		7,500
691-6830	Outside Training Expense	5,000	Seminars, Classes	273	5%		5,000
691-6831	Local Business Meeting	750	Meeting	0	0%		750
691-6890	Other Miscellaneous Expense	2,000	Computer Support	164	8%		2,000
691-6912	Travel/Prospecting	10,000		2,626	26%		10,000
	Category Total	77,424		373,432	482%	0	77,424
<b>Capital - Water Sys Improvements</b>							
691-9423	Marketing	5,000		724	14%		5,000
691-9425	Sunnyvale Chamber Support	1,000	Chamber Support	45	5%		1,000
	Category Total	6,000		769	13%	0	6,000
	Fund Total Expenditures	161,367		403,941	250%	0	161,367
	Net Revenues/Expenditures	409,383		(99,374)	-24%	(123,241)	286,142
	Total Fund Balance	2,594,006		2,085,249		(123,241)	2,470,765
	<u>Assigned Fund Balance</u>						
	Sunnyvale Industrial Park	1,100,000		1,100,000		0	1,100,000
	Ending Unassigned Fund Balance	1,494,006		985,249		(123,241)	1,370,765

<b>4B EDC Fund Summary</b>	<b>Approved Budget 2014-2015</b>	<b>Actual YTD 03/31/2015</b>	<b>% Of Budget</b>	<b>Recommended Adjustment Mid Year</b>	<b>Amended Budget 2014-2015</b>	<b>% Of Change</b>
<b>Beginning Fund Balance</b>	1,532,580	1,532,580		0	1,532,580	
Revenue Summary						
Sales Tax	570,000	304,259	53%	0	570,000	0%
Interest	600	128	21%	0	600	0%
Total Revenues	570,600	304,387	53%	0	570,600	0%
Expenditure Summary						
Labor and Benefits	132,612	62,069	47%	0	132,612	0%
Contractual Services	33,000	11,900	36%	150,000	183,000	455%
Training/Dues/Subscriptions	300	233	78%	300	600	100%
Capital Outlays and Projects	124,500	603	0%	(300)	124,200	0%
Capital-Town Improvement	620,000	17,000	3%	(300,000)	320,000	-48%
Capital Improvements	15,000	0	0%	0	15,000	0%
Capital-Park/Rec Improvements	525,000	17,545	3%	(282,455)	242,545	-54%
Total Expenditures	1,450,412	109,349	8%	(432,455)	1,017,957	-30%
<b>Excess or (Deficit) Revenue/Expenditures</b>	<b>(879,812)</b>	<b>195,038</b>	<b>-22%</b>	<b>432,455</b>	<b>(447,357)</b>	<b>-49%</b>
<b>Total Fund Balance</b>	<b>652,768</b>	<b>1,727,618</b>		<b>432,455</b>	<b>1,085,223</b>	<b>66%</b>

92	4B Economic Development Corp.	Approved Budget 2014-2015	Mid Year Budget Notes	Actual YTD 03/31/2015	% Of Budget	Recommended Adj. Mid Year	Amended Budget 2014-2015
	Beginning Fund Balance	1,532,580		1,532,580		0	1,532,580
5100-Taxes							
5140	Sales Tax Receipts	570,000	CY Annualized 06.30.14	304,259	53%		570,000
	Revenue Category Total	570,000		304,259		0	570,000
5500-Other Revenues							
5510	Interest Earned	600		128	21%		600
	Revenue Category Total	600		128		0	600
	Total Revenue	570,600		304,387	53%	0	570,600
Labor and Benefits							
692-6000	Wages & Salaries	97,600	EDC 50%, Assistant 25%, 1.5 Park Maintenance Techs	45,489	47%		97,600
692-6001	Overtime	500		34	7%		500
692-6002	TMRS	12,861		6,040	47%		12,861
692-6003	Buy Back	600		258	43%		600
692-6004	Payroll Taxes - FICA	7,551		3,365	45%		7,551
692-6005	Employee Insurance	13,500		6,883	51%		13,500
	Category Total	132,612	Re calculated for 1/2 Park Maintenance Tech Position	62,069	47%	0	132,612
Contractual Services							
692-6370	Landscape Maintenance - Contract	28,000	Hwy 80 Bridge, Town Hall, Immediate Entrances to Town Hall & TC Park.	11,100	40%		28,000
692-6371	Professional Services	5,000	Retail econ dev plan, Vineyard Park, Samuel North Park (Consultant services for park planning)	800	16%	150,000	155,000
	Category Total	33,000		11,900	36%	150,000	183,000
Training/Dues/Subscriptions							
692-6512	General Office Supplies	300	Bid Notices in Paper	233	78%	300	600
	Category Total	300		233	78%	300	600
Capital Outlays & Projects							
692-6741	Engineering Services	5,000	No foreseeable expenses in the next 6 months	0	0%	(5,000)	0
692-6742	Planning	12,000	Park Master Plan	0	0%		12,000
692-6751	Legal Services	10,000		470	5%		10,000
692-6830	Outside Training Expense	7,500		133	2%		7,500
692-6891	Indirect & Operating Expenses	80,000	TRANSFER OUT TO GENERAL FUND	0	0%		80,000
692-6912	Business Development & Marketing	10,000	Sunnyfest Contribution/ Travel/prospecting in addition to Contribution for Sunnyfest	0	0%	4,700	14,700
	Category Total	124,500		603	0%	(300)	124,200
Capital - Road Improvements							
692-9210	Retail Incentives	300,000	No foreseeable expenses in the next 6 months-primary focus on parks & trails	0	0%	(200,000)	100,000
692-9211	Town Beautification	150,000	No foreseeable expenses in the next 6 months-primary focus on parks & trails	0	0%	(100,000)	50,000
692-9212	Surveillance Equipment	10,000		0	0%		10,000
692-9213	Parks & Trails	160,000		17,000	11%		160,000
	Category Total	620,000		17,000	3%	(300,000)	320,000
Capital Improvements							
692-9611	Capital Maintenance Equipment	15,000		0	0%		15,000
	Category Total	15,000		0	0%	0	15,000
Capital - Park/Rec Improvements							
692-9724	Court Yard Project	300,000	Abandoned project	17,545	6%	(282,455)	17,545
692-9728	Park Acquisition	225,000		0	0%		225,000
	Category Total	525,000		17,545	3%	(282,455)	242,545
	Fund Total Expenditures	1,450,412		109,349	8%	(432,455)	1,017,957
	Net Revenues/Expenditures	(879,812)		195,038	-22%	432,455	(447,357)
	Ending Fund Balance	652,768		1,727,618		432,455	1,085,223

## MID YEAR BUDGET CONSIDERATIONS

March 2015

## GENERAL FUND

Account No.	Project	Recommendation	Change	Notes
11-5111 - 11-5120	Ad Valorem Taxes Current & Delinquent	Re-allocate	0	Dallas Co. Tax Office 03.31.15
11-5132	Franchise Tax - Gas	Increase	167,643	Increase to Actual
11-5133	Franchise Tax - Solid Waste	Increase	21,000	Increase to Actual
11-5317	Developer 3% Fee for Engineering	Increase	18,196	Increase to Actual
11-5363	Animal Control Donations	Increase	185	Increase to Actual
11-5513	Grant Revenue	Increase	1,000	Increase based on trend. Offset in Grant Exp.
11-5520	Miscellaneous Revenue	Increase	25,155	Donation to Library 50th offset in Misc. Exp.
	Total Revenue		\$233,178	
<b>Town Manager</b>				
11-601-6402	Legal Fees	Pending Decrease	(75,000)	Possible reduction due to settled litigation.
11-601-6404	Socialmentum	Approved 01.12.15	2,275	Social Media Website
11-601-6705	Traffic Light At Tripp	Approved 01.26.15	45,000	Allocate Costs
			(27,725)	
<b>Town Secretary</b>				
11-602-6003	Buy Back	Increase	1,000	Increase to actual.
11-602-6400	Dallas Co. Tax Collection Fee	Decrease	(865)	2 Additional Elections
11-602-6406	Election Services	Increase	17,000	2 Additional Elections
11-602-6407	Advertising Legal Publication	Increase	3,500	2 Additional Elections
			20,636	
<b>Finance</b>				
11-603-6000-07	Wages & Salaries	Increase	18,188	Part Time to Full Time HR Position
			18,188	
<b>Parks &amp; Streets</b>				
11-605-6305	Ballfield/Park Maintenance	Cameras at park	7,000	Bid came in at \$14,790
11-605-6404	Road Inspection Services	Approved 06.09.14	50,000	Need to include in CY
11-605-6406	Road Maintenance	Decrease	(60,000)	Nance Road under original budget.
			(3,000)	
<b>Development</b>				
11-606-6408	Comprehensive Plan	Approved 10.13.14	51,700	Need to include in CY
11-606-6408	Comprehensive Plan SEC from origianl \$53,000	Approved 13-14	3,000	Remaining PY Contract
11-606-6408	Land Use	Lapsed/In Progress	10,750	Need to include in CY
			65,450	
<b>Contract Police</b>				
11-607-6303	Building Maintenance	Decrease	(2,000)	Decrease to expected cost for disposition of ext. facility]
11-607-6305	Public Safety Center	Increase	41,450	364 Long Creek See Attached Budget Breakdown
11-607-6304	Contract Traffic Control	Increase	45,000	YTD + 52 Days Remaining @ \$300
			84,450	
<b>Fire &amp; EMS</b>				
11-608-6000-07	Wages & Salaries	Increase	65,096	To ensure ALS minimum staffing for remaining budget year.
11-608-6204	Uniforms & Accessories	Increase	3,000	Reclassify to bring the catagories in line.
11-608-6205	Personal Protection Gear	Decrease	(3,000)	Reclassify to bring the catagories in line.
11-608-6209	Medical Supplies	Increase	4,500	Anticipate ALS needs
11-608-6209	Warning Sirens	Increase	12,000	Replace 2 per yr @6,000
			81,596	
<b>Non-Departmental</b>				
11-610-6411	Contract Health Services Food Inspections	Increase	2,000	Monitor PY 31 Inspections to CY 45 Inspections
11-610-6606	Building Improvements (FD/Library Façade)	Increase	4,000	Awnings, Gutters and Exterior Lighting within +/- 10%
11-610-6708	Misc. Expense	Increase	6,000	\$4,950 Demolison of New Hope Schoold
			12,000	
	Total Expense		251,595	
	Change to Fund Balance		(\$18,416)	

Account No.	UTILITY FUND	Recommendation	Change	Notes
21-5215	Service Fee	Increase	(2,000)	Include approved service fees in budget.
621-6000-07	Expand Street/Water Supervisor Postion	Increase	15,381	Replacement Hire
21-621-6741	Water Master Plan	Increase	86,750	Council Approved
	Change to Fund Balance		(100,131)	

Account No.	Debt Service Fund	Recommendation	Change	Notes
24-5100	I & S Ad Valorem Taxes	Increase	(13,706)	Include approved service fees in budget.
624-6000	2014 Tax Note P & I	Increase	58,497	Replacement Hire
	Change to Fund Balance		(44,791)	

Account No.	Water Impact Fees	Recommendation	Change	Notes
28-628-6741	Planning Services	Proposed	16,030	Freese & Nichols \$21,730 less Capex Refund \$5,700
	Change to Fund Balance		(16,030)	

Account No.	4A	Recommendation	Change	Notes
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91-5140	Sales Tax to Roads	Decrease	(123,341)	Begins 04/15 Need Budget Amendment
91-691-6718	Sunnyvale Center Industrial Park Water System	Council 02.09.15		Assign \$1,100,000 Fund Balance to Project
	<b>Change to Fund Balance</b>		<b>(123,341)</b>	

Account No.	4B	Recommendation	Change	Notes
92-692-6371	Professional Services	Increase	150,000	Retail econ dev plan, Vineyard Park, Samuel North Park (Consultant services for park planning)
92-692-6512	General Office Supplies	Increase	300	Bid Notices In Paper
92-692-6741	Engineering Services	Decrease	(5,000)	No foreseeable expenses in the next 6 months
92-692-6912	Business Development & Marketing	Increase	4,700	Sunnyfest Contribution, Travel & Prospecting
92-692-9210	Retail Incentives	Decrease	(200,000)	No foreseeable expenses in the next 6 months
92-692-9211	Town Beautification	Decrease	(100,000)	No foreseeable expenses in the next 6 months
92-692-9724	Court Yard Project	Decrease	(282,455)	Abandoned project (Charter language) for the time being.
	<b>Change to Fund Balance</b>		<b>(432,455)</b>	