

CITY COUNCIL WORK SESSION
on the Fiscal Year 2018-19 Recommended Budget & Proposed CIP

Senator Florence Shapiro Council Chambers, Plano Municipal Center
1520 K Ave, Plano, TX
Saturday, August 18, 2018 8:00 a.m.

AGENDA

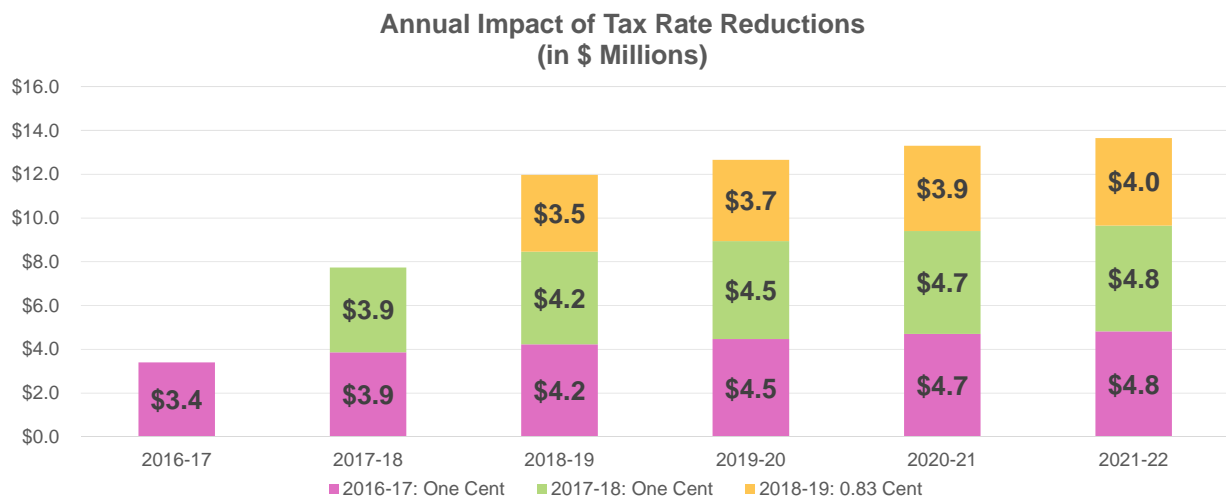
	<u>Presenter</u>	<u>Page #</u>
A. Call to Order	Mayor	
B. Request for Public Input on Budget & CIP	Council	
C. Budget Work Session Overview	Glasscock	
D. Council Items and Issues for Discussion (<i>Council may wish to add additional agenda items.</i>)	Council	
E. Operating Budget		3
1. Revenues		
a. Ad Valorem Tax Base	Rhodes-Whitley	6
b. Tax Rate	Rhodes-Whitley	9
a. Effective Tax Rate		
b. Rollback Tax Rate		
c. Sales Tax	Rhodes-Whitley	14
d. Water & Sewer Rates	Rhodes-Whitley	23
a. Proposed Rate Increases		
e. Library Fines	Holtmann	33
f. Environmental Health Revenues	Patterson	39
g. Senior Center Rec Fees	Reeves	42
2. Program Changes		
a. Capital Maintenance Fund	Rhodes-Whitley	45
b. 2019 Proposed Bond Referendum	Rhodes-Whitley	50
F. Community Investment Program	Glasscock/ Rhodes-Whitley	53
G. Proposed Ad Valorem Tax Rate	Glasscock/ Rhodes-Whitley	56
H. Adjourn		

Municipal Center is wheelchair accessible. A sloped curb entry is available at the main entrance facing Municipal/L Avenue, with specially marked parking spaces nearby. Access and special parking are also available on the north side of the building. The Senator Florence Shapiro Council Chambers is accessible by elevator to the lower level. Requests for sign interpreters or special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary at 972-941-7120.

Operating Budget

August 18, 2018

Property Tax Rate Reductions: 2016-17 to 2021-22



2018-19 Tax Revenue Increase Reconciliation – Scenario 1

Assumes decrease to Capital Maintenance Fund and Transfer of Economic Development Operating out of ED Incentive Fund

	46.86 Cents/ \$100 Valuation	46.03 Cents/ \$100 Valuation	Change
Beginning Increase in Property Tax Revenue	\$17,132,143	\$13,856,209	-\$3,275,934
Reduction in Building & Dev. Fees	- 1,809,252	-1,809,252	-
Less Increase in Over-65 Tax Freeze Savings	-1,352,657	-1,045,809	-306,848
Reduction in Municipal Court & Library Fines	-608,799	-608,799	-
Less TIF Payment	<u>-349,928</u>	<u>-284,415</u>	<u>-65,513</u>
Net Tax Revenues to Allocate for Services	\$13,011,507	\$10,107,934	-\$2,903,573



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2018-19 Tax Revenue Increase Reconciliation- Scenario 1

Assumes smaller increase to Capital Maintenance Fund and Transfer of Economic Development Operating from General Fund to ED Incentive Fund

	46.86 Cents/ \$100 Valuation	46.03 Cents/ \$100 Valuation	Change
Beginning Revenue – Allocation for Services	\$13,011,507	\$10,107,934	-\$2,903,573
Capital Maintenance Fund Increase	-7,000,000	-4,381,549	2,618,451
G.O. Debt Fund Increase	-3,576,690	-3,576,690	-
Public Safety Additions for Staff + Equipment	-2,175,593	-2,175,593	-
CIP Project Completion – Staff + O&M	-1,181,327	-1,181,327	-
Neighborhood Vitality Grant Funding	-300,000	-300,000	-
Economic Development Transfer to IF	<u>-729,294</u>	<u>-</u>	<u>729,294</u>
Amount Remaining	-\$1,951,397	-\$1,507,225	444,172



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2018-19 Tax Revenue Increase Reconciliation – Scenario 2

Assumes reduction of all new hires excluding Sergeant for SRO Program, Transfer of Economic Development Operating from General Fund to ED Incentive Fund plus Elimination of Neighborhood Vitality Grants in 2018-19

	46.86 Cents/ \$100 Valuation	46.03 Cents/ \$100 Valuation	Change
Beginning Increase in Property Tax Revenue	\$17,132,143	\$13,856,209	-\$3,275,934
Reduction in Building & Dev. Fees	- 1,809,252	-1,809,252	-
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G.O. Debt Fund Increase	-3,576,690	-3,576,690	-
Public Safety Additions for Staff + Equipment	-2,175,593	-170,529	2,005,064
CIP Project Completion – Staff + O&M	-1,181,327	-800,288	381,039
Neighborhood Vitality Grant Funding	-300,000	-	300,000
Economic Development Transfer to IF	<u>-729,294</u>	<u>-</u>	<u>729,294</u>
Amount Remaining	-\$1,951,397	-\$1,439,573	511,824

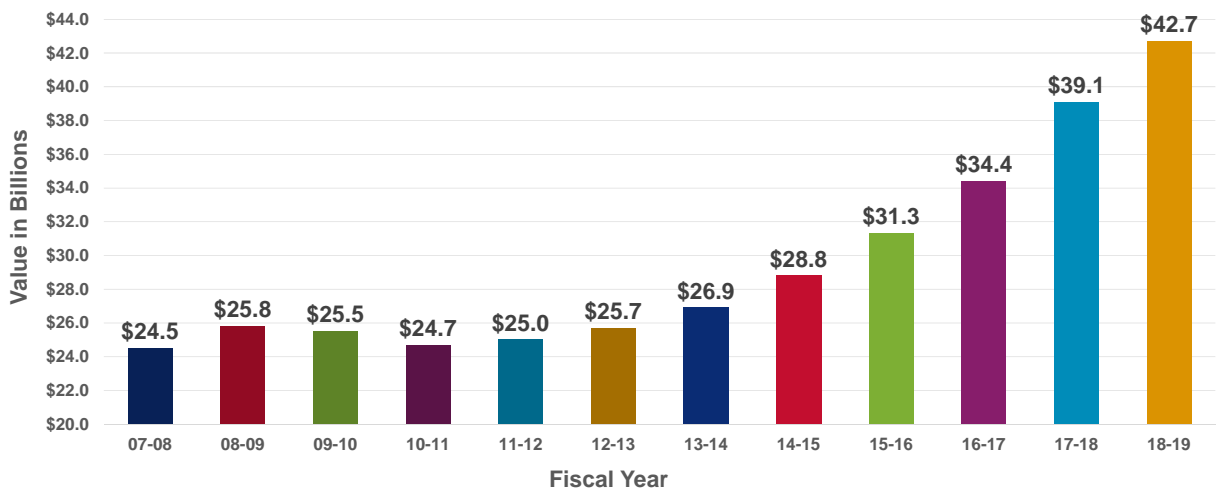


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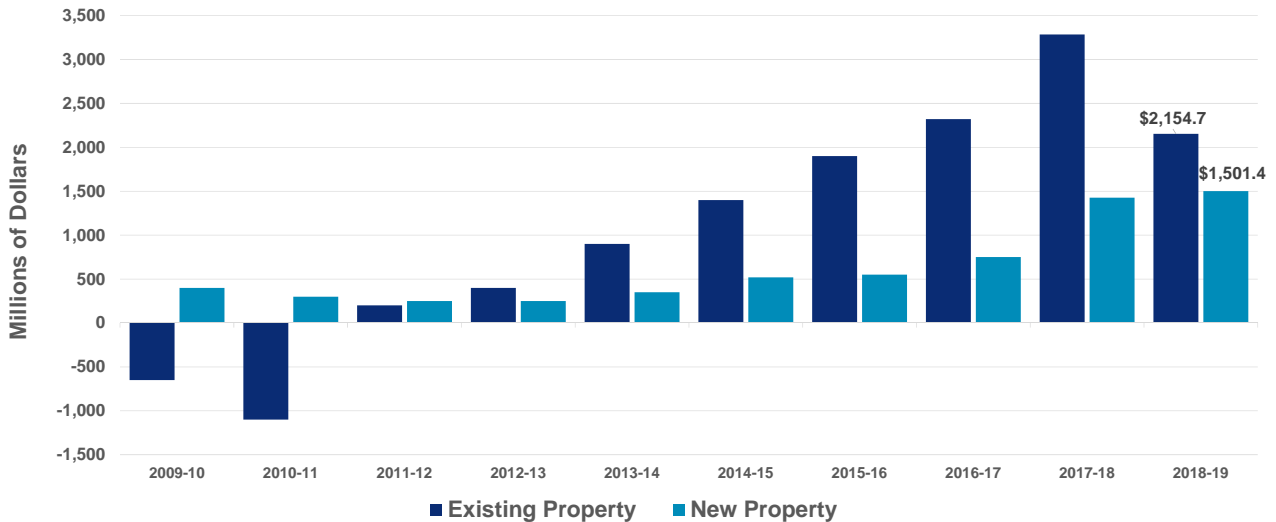


Assessed Property Valuations

Assessed Property Valuations

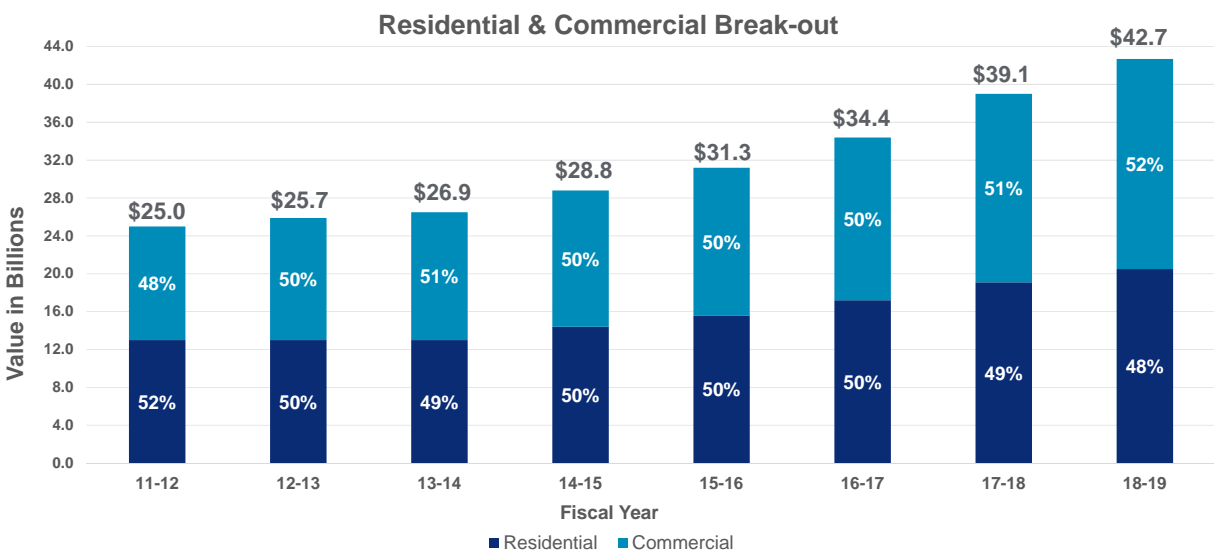


Change in Plano's Taxable Value



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Assessed Property Valuations



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Tax Revenue From Ad Valorem Tax Exemptions

	Average Home Value	**Total Exemptions APV	Revenue Savings From Exemptions	Revenue Savings Over-65 Tax Freeze
FY 2011-12	\$245,074	\$5.22 billion	\$25.5 million	\$771,923
FY 2012-13	\$243,118	\$5.37 billion	\$26.2 million	\$753,197
FY 2013-14	\$248,817	\$5.53 billion	\$27.0 million	\$780,493
FY 2014-15	\$265,930	\$6.30 billion	\$30.8 million	\$1.1 million
FY 2015-16	\$291,717	\$7.80 billion	\$38.1 million	\$1.8 million
FY 2016-17	\$326,099	\$8.48 billion	\$40.6 million	\$2.7 million
FY 2017-18	\$352,496	\$9.12 billion	\$42.7 million	\$3.5 million
FY 2018-19	\$369,050	\$9.78 billion	\$45.0 million	\$4.6 million



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Taxes and the Average Home

2018-19 Proposed Tax Rates

Average Home Value	\$ 369,050		
	Tax Rate	\$ Amount	%
City of Plano	.4603	\$1,359	18.7%
PISD	1.4390	\$4,951	68.0%
Collin County	.1922	\$674	9.3%
CCCCD	.0798	\$291	4.0%
TOTAL TAXES/YEAR	2.1713	\$7,275	100.0%

- Using the 2018-19 Proposed Tax Rates and the 2018 Average Home Value, this assumes that the General Homestead Exemptions were taken for the City of Plano (20%), for PISD (\$25,000), Collin County (5%), and CCCCD (greater of \$5,000 or 1%).
- Out of the 67.8% PISD tax payment, approximately 27% or \$1,272 is recaptured by the State of Texas to be allocated to other school districts under the Robin Hood Plan.

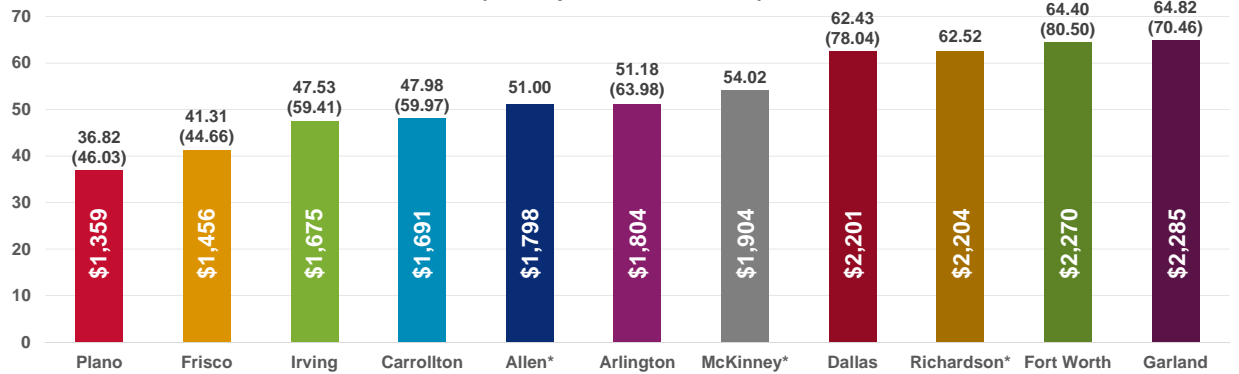


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Ad Valorem Tax Rates

Residential Customers Only With Homestead Exemption Applied to the Rate

Plano and Surrounding Cities – 2018-19 Proposed Tax Rate (Plano)
& 2017-18 Adopted Tax Rates (Other Cities)
Based on Plano Average Home Value of \$369,050
(Cents per \$100 Valuation)



*Cities do not offer Homestead Exemption

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Property Taxes

Proposed 2018-19 Property Tax Rate

- Operating & Maintenance Rate = 34.93 cents per \$100 valuation
- Interest & Sinking Rate = 11.10 cents per \$100 valuation
- **Total Property Tax Rate = 46.03 cents per \$100 valuation**



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Property Tax Definitions

Effective Tax Rate

Rollback Tax Rate



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Proposed FY 2018-19 – Effective Tax Rate

- The “Effective” Tax Rate is basically the tax rate you would pass to collect the same tax revenue as last year (FY 2017-18) using this year’s (FY 2018-19) appraised values.
- The City’s 2018-19 Effective Tax Rate is 44.05 cents or 1.98 cents under the proposed 46.03 cent tax rate equal to \$8.5 million in revenue.



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Property Tax Definitions – Rollback Rate

Rollback Rate

- Allows a taxing unit to raise the same amount for operations as in the prior year plus provides for an additional 8% cushion.
 - This part of the calculation does not include debt, only the operation side.
 - The debt service portion of the overall rate may rise as high as necessary.
 - **Important: The calculation does not take into account cash funding of our Capital Maintenance Fund, therefore the City is penalized on the operating side of the equation.**
- Rollback Rate
 - Taxpayers may petition for rollback tax election if City proposes tax increase over the “rollback rate”.
 - “Rollback” rate = sum of:
 - › 8% increase over the “effective” O&M rate, + I&S rate



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Rollback Tax Rate

- *The City's 2018-19 Rollback Tax Rate is 46.51 cents or 0.48 cents over the proposed tax rate of 46.03 cents.*
- *The rollback rate is not an issue this year because we are proposing a rate less than the rollback tax rate.*
- *Our revenue collections will be (\$2,050,660) less than the rollback tax rate.*



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Tax Rate Publications and Public Hearings

- Notice of 2018-19 Tax Year Proposed Tax Rate
 - Will be published in newspapers, on web site and PTV starting the week of Wednesday, August 15th and continue through the second public hearing.
- Notice announces two public hearings on the tax rate (August 27 & September 5)
- City Council is set to vote on the Budget, CIP and set the tax rate September 10th.



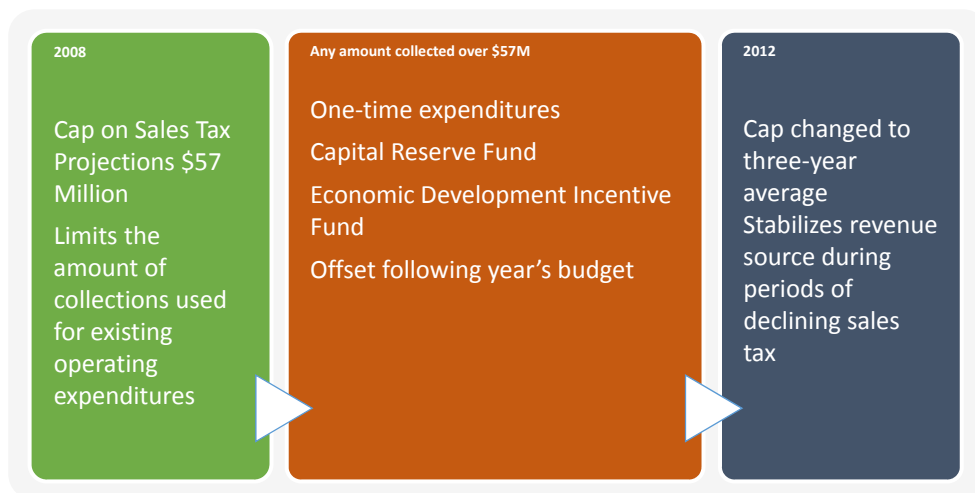
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Questions?



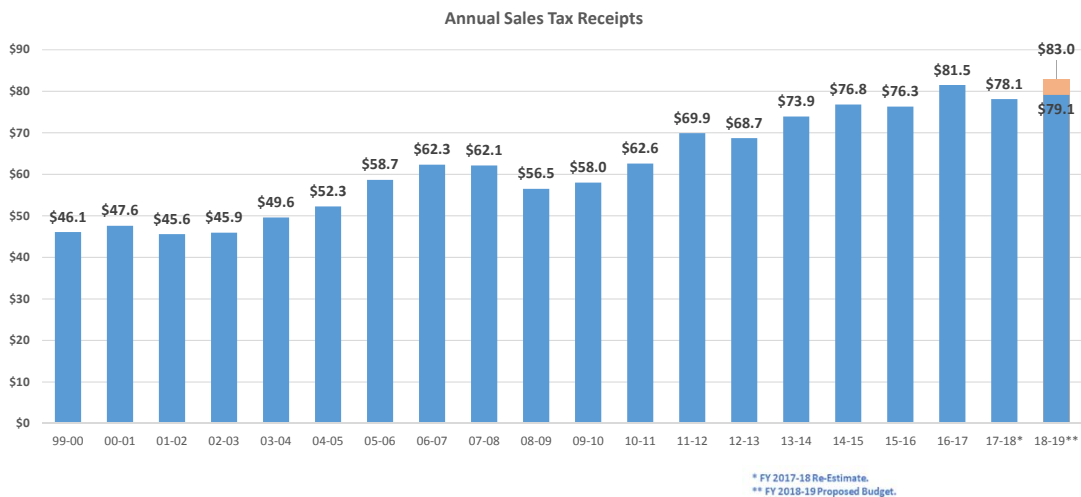
Sales Tax Cap



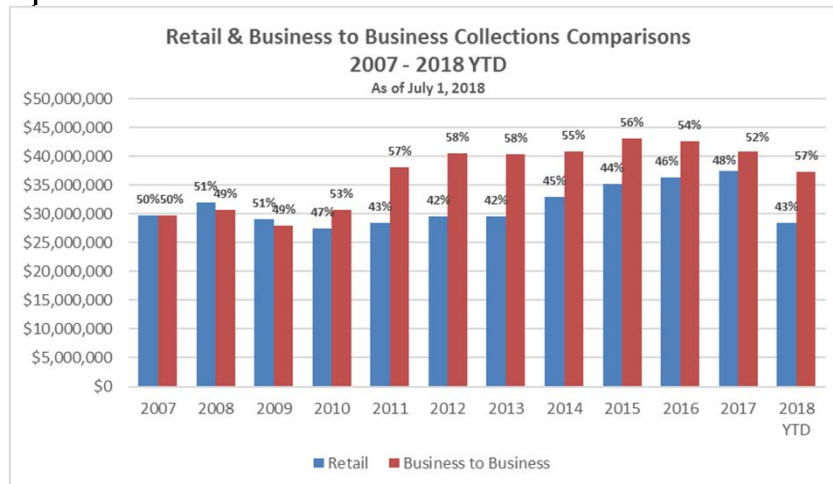
Sales Tax Cap Policy – Funding Initiatives since 2008

- Provided an additional \$15.1 million to the Capital Maintenance Fund
 - Capital Maintenance now funded at 77% of annual depreciation - goal 75%
- Provided an additional \$6.8 million to the Economic Development Incentive Fund
- \$1 million for Salt & Sand Storage – One-time
- \$500,000 for one-time expenditures at Oak Point Nature Preserve
- \$1.3 million for land located at McDermott and Robinson for Fire Training Center and Police Sub-station

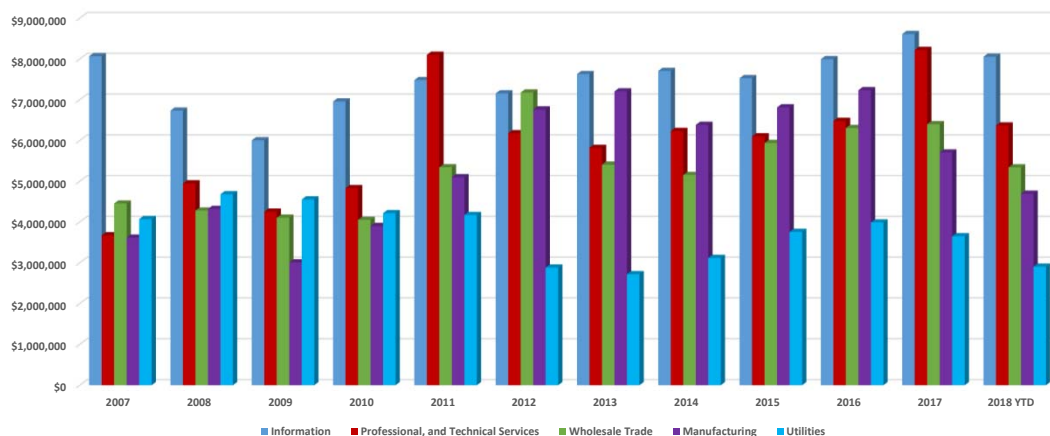
Annual Sales Tax Receipts



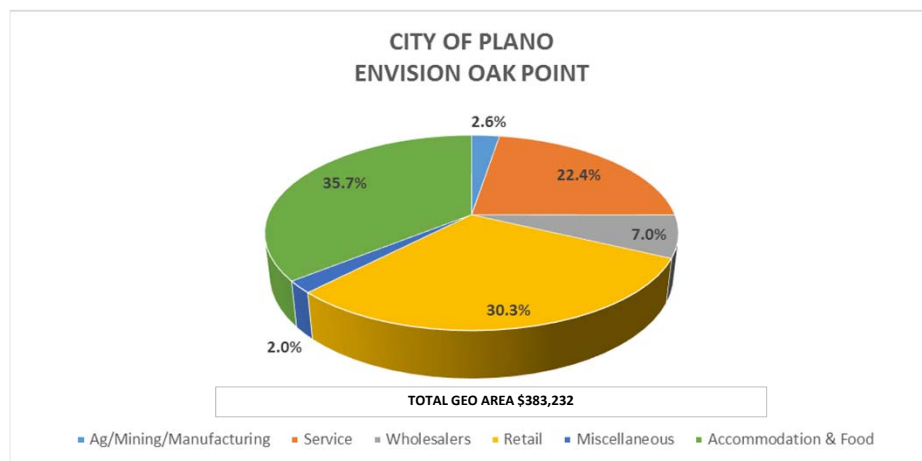
Retail & Business to Business Collections Comparison



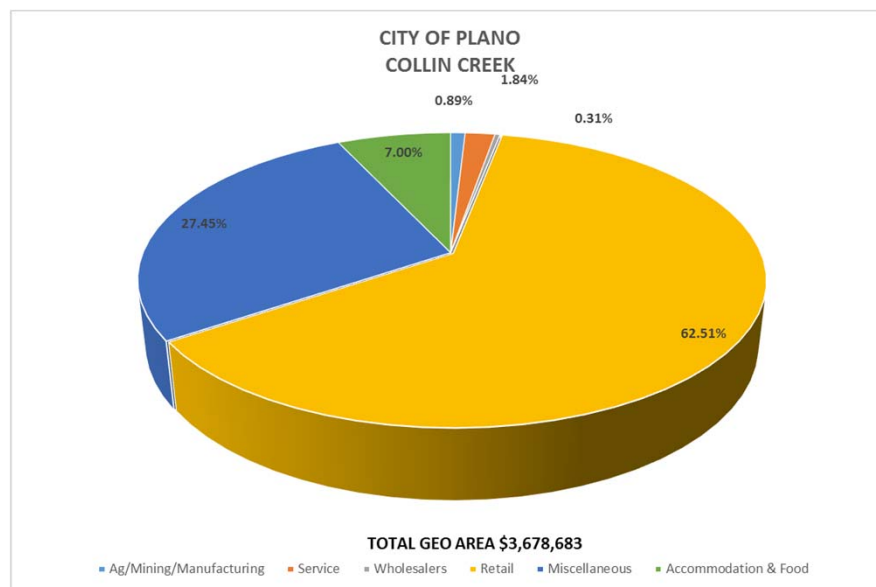
Non-Major Sales Tax Categories



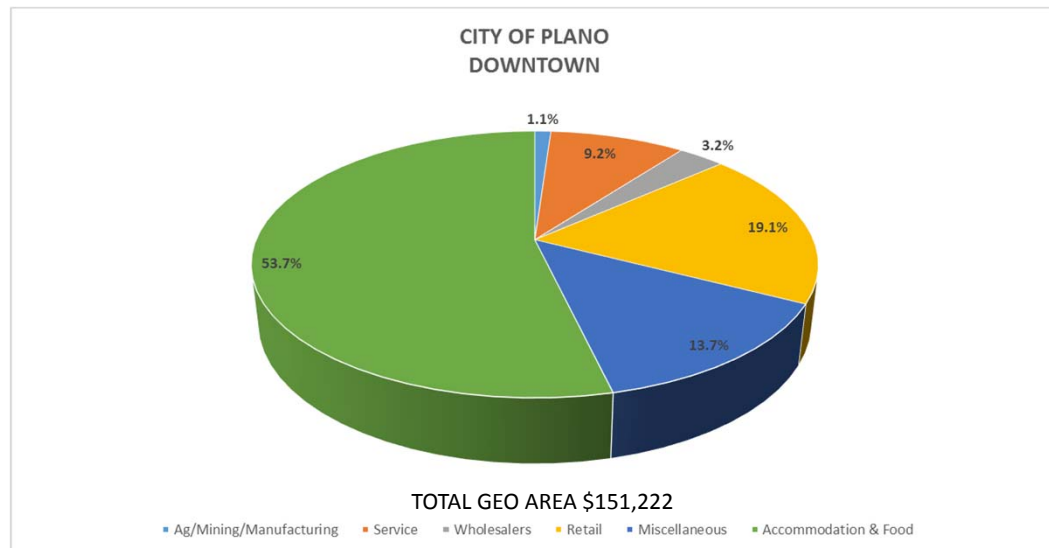
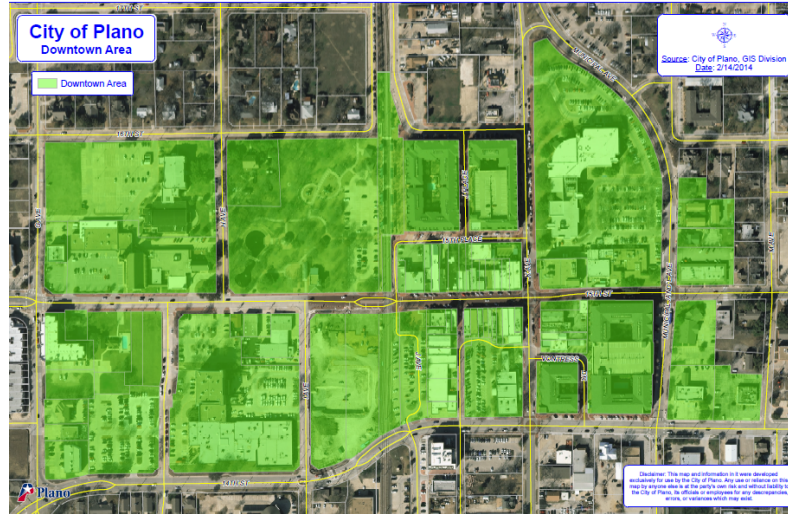
Envision Oak Point – Sales Tax Geo Area



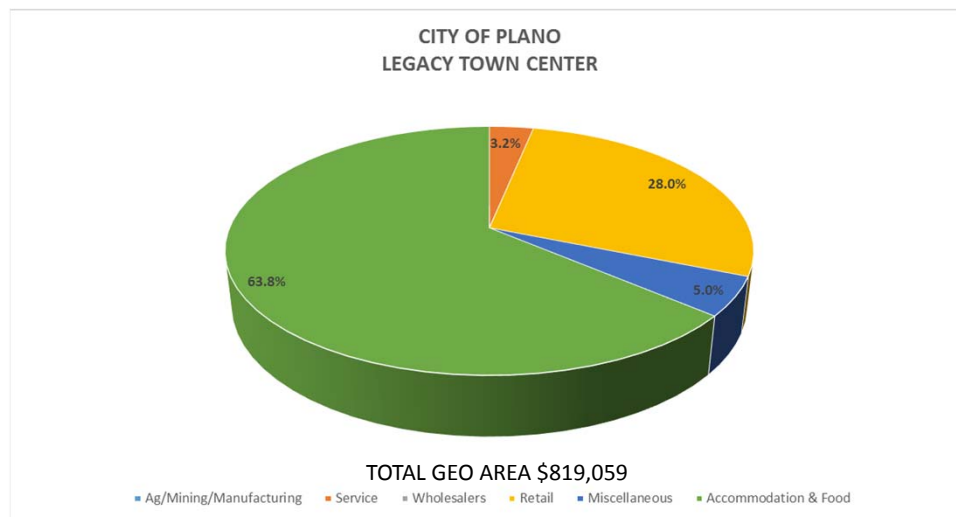
Collin Creek Mall– Sales Tax Geo Area



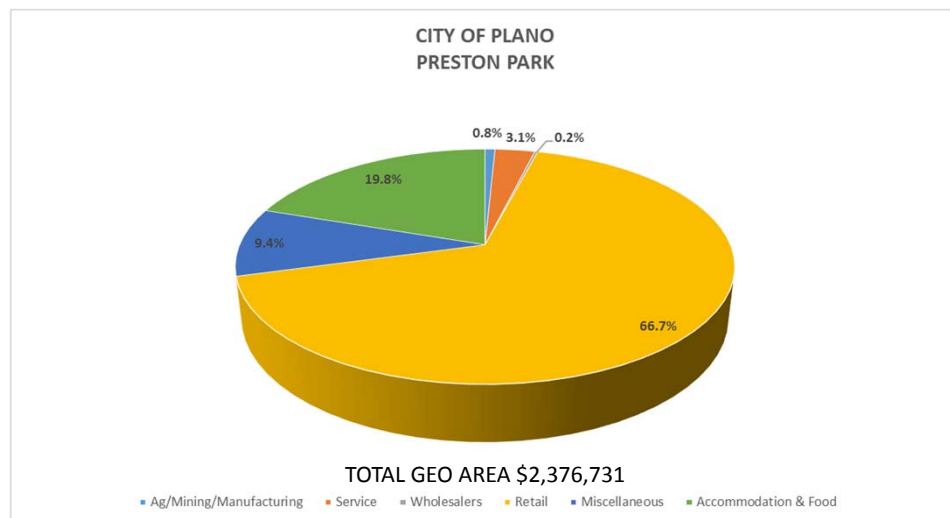
Downtown— Sales Tax Geo Area



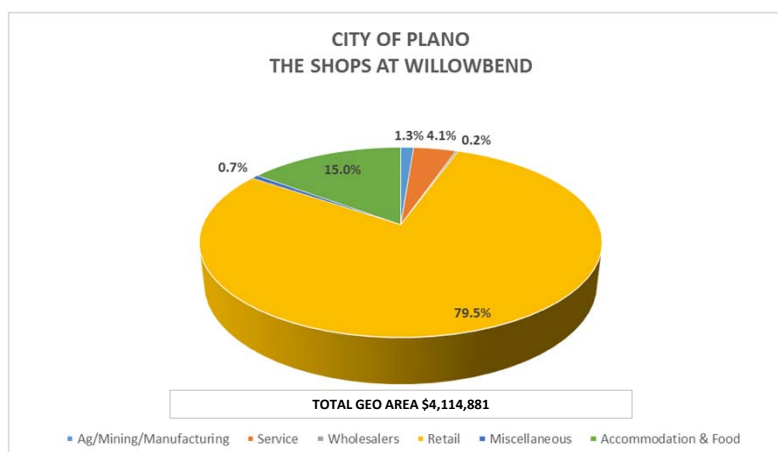
Legacy Town Center– Sales Tax Geo Area



Preston Park– Sales Tax Geo Area



Shops of Willow Bend– Sales Tax Geo Area



WATER & SEWER

REVISED 8/6/2018

	Actual 2016-17	Budget 2017-18	Re-Est 2017-18	Budget 2018-19	Variance	
					Bud to Bud	Est to Bud
WORKING CAPITAL	\$31,813,974	\$21,168,675	\$24,454,285	\$20,860,039	-1.5%	-14.7%
Revenues						
Water Income	\$80,430,695	\$94,291,631	\$91,918,689	\$106,703,099	13.2%	16.1%
Sewer Income	60,331,094	63,982,982	64,441,204	67,839,429	6.0%	5.3%
Water Taps	115,267	66,000	66,000	66,990	1.5%	1.5%
Water & Sewer Penalties	757,257	1,296,985	1,538,581	1,547,812	19.3%	0.6%
Water Meters/AMR Devices	322,358	420,206	322,428	327,264	-22.1%	1.5%
Construction Water	415,090	399,366	425,298	431,677	8.1%	1.5%
Service Connect Fee	251,245	252,396	256,182	260,025	3.0%	1.5%
Backflow Testing	592,345	582,082	604,155	613,217	5.3%	1.5%
Sewer Tie-On	28,050	35,066	31,033	31,498	-10.2%	1.5%
Pre-Treatment Permits	28,310	31,333	31,803	32,280	3.0%	1.5%
Interest Earnings	60,441	140,000	120,000	120,000	-14.3%	0.0%
Transfer from Reserve Fund	0	0	0	0	0.0%	0.0%
Misc. Income	635,171	570,399	783,061	794,807	39.3%	1.5%
TOTAL REVENUES	\$143,967,323	\$162,068,446	\$160,538,434	\$178,768,100	10.3%	11.4%
TOTAL RESOURCES	\$175,781,297	\$183,237,121	\$184,992,719	\$199,628,139	8.9%	7.9%
APPROPRIATIONS						
Operating Expense						
Salaries & Wages	\$11,062,312	\$11,290,022	\$10,737,808	\$11,612,776	2.9%	8.1%
Materials & Supplies	1,990,250	2,620,020	3,090,770	2,624,905	0.2%	-15.1%
Contractual	3,811,744	5,420,557	5,371,168	4,409,286	-18.7%	-17.9%
NTMWD - Water	65,688,523	74,281,069	74,281,069	81,762,616	10.1%	10.1%
NTMWD - Wastewater	18,251,915	20,156,143	20,156,143	21,516,920	6.8%	6.8%
NTMWD - Upper E. Fork Interceptor	11,697,564	13,742,065	13,742,065	15,145,117	10.2%	10.2%
Retirement of NTMWD Debt	247,668	8,870	8,870	0	-100.0%	-100.0%
Sundry	1,040,821	660,363	661,307	660,338	0.0%	-0.1%
Reimbursements	715,141	745,376	764,167	833,596	11.8%	9.1%
Subtotal	\$114,505,938	\$128,924,485	\$128,813,367	\$138,565,554	7.5%	7.6%
Capital Outlay	2,889	0	0	55,325	100.0%	0.0%
TOTAL OPERATIONS	\$114,508,827	\$128,924,485	\$128,813,367	\$138,620,879	7.5%	7.6%
Transfer to General Fund	\$17,593,082	\$17,243,075	\$17,114,858	\$18,092,411	4.9%	5.7%
Transfer to W & S CIP	12,500,000	10,000,000	10,000,000	10,000,000	0.0%	0.0%
Transfer to Capital Maintenance	1,500,000	1,500,000	2,000,000	2,000,000	33.3%	0.0%
Transfer to W&S Debt Service	801,869	1,835,400	1,835,400	3,270,000	78.2%	78.2%
Transfer to Loss Fund	668,011	743,192	797,838	807,476	8.6%	1.2%
Transfer to Technology Fund	300,000	300,000	300,000	300,000	0.0%	0.0%
Transfer to Technology Svcs	3,455,223	3,160,723	3,271,218	3,159,327	0.0%	-3.4%
TOTAL TRANSFERS	\$36,818,185	\$34,782,390	\$35,319,314	\$37,629,214	8.2%	6.5%
TOTAL APPROPRIATIONS	\$151,327,012	\$163,706,875	\$164,132,681	\$176,250,093	7.7%	7.4%
WORKING CAPITAL	\$24,454,285	\$19,530,246	\$20,860,039	\$23,378,046	19.7%	12.1%
Days of Operation				62		



Water & Sewer Transfer to the General Fund

- Considered prudent financial management and best practice
 - A city does not have to do it, if not the General Fund would be subsidizing to support the utility operation
 - Would need to increase the tax rate by 4.3 cents
 - Three part calculation:
 - Indirect cost adjusted for salary increases and inflation \$ 7,597,919
 - › Prepared by MGT Consulting
 - Franchise Fees – 5% of revenues \$ 8,727,126
 - In lieu of taxes – tax rate X total capital (fixed) assets \$ 1,767,366
- \$18,092,411



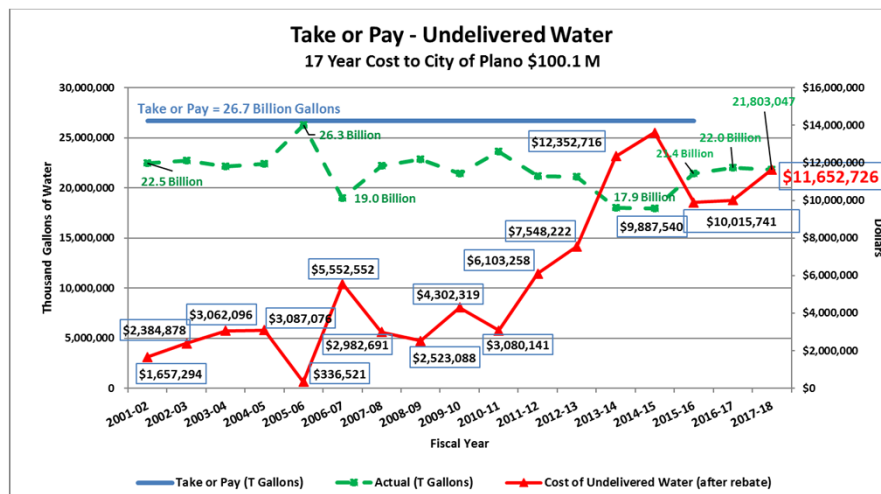
Water & Sewer Fund-

Revised Fund Summary included in packet

- On July 31st, North Texas Municipal Water District (NTMWD) gave the City preliminary projections of 2018-19 Water increasing by 10.0%, from \$2.78 to \$3.06 per thousand gallons, and Wastewater increasing by 3.3%, from \$2.11 to \$2.18 per thousand gallons. In addition, the Upper East Fork Interceptor is projected to increase 6.9%, from \$1.44 to \$1.54 per thousand gallons.
- The total NTMWD expenditure increase to the 2018-19 Operating Budget is \$10,236,506, or 9.5%, over the 2017-18 Original Budget for a total of \$81,762,616 to pay for the Take or Pay Water contract of 26.7 billion gallons.
- The City has not used the minimum gallons since the water year period that ended July 31, 2001.
- As of 7/31/18 (end of water year), water usage is 21.8 billion gallons, resulting in a net cost to the City of approximately \$11.7 million for undelivered water under the NTMWD Take-Or-Pay Agreement. The City is projecting to receive a credit from the district of approximately \$2.0 million for the unused operating expenditures at the treatment plant.
- Revised Working Capital at 62 days.

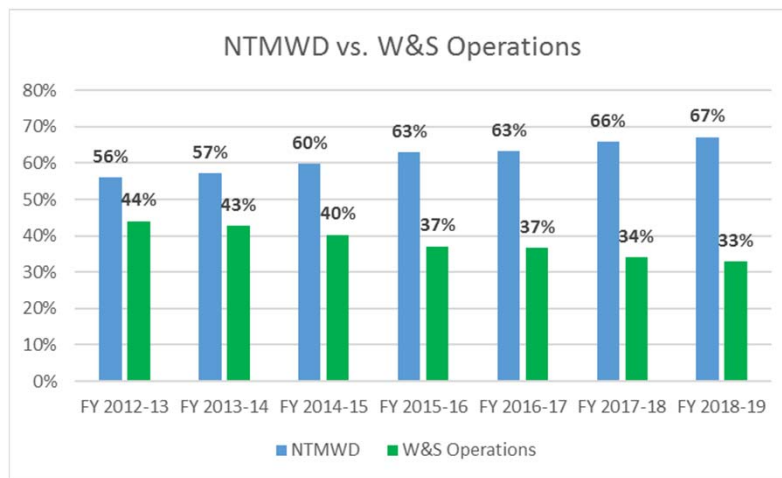


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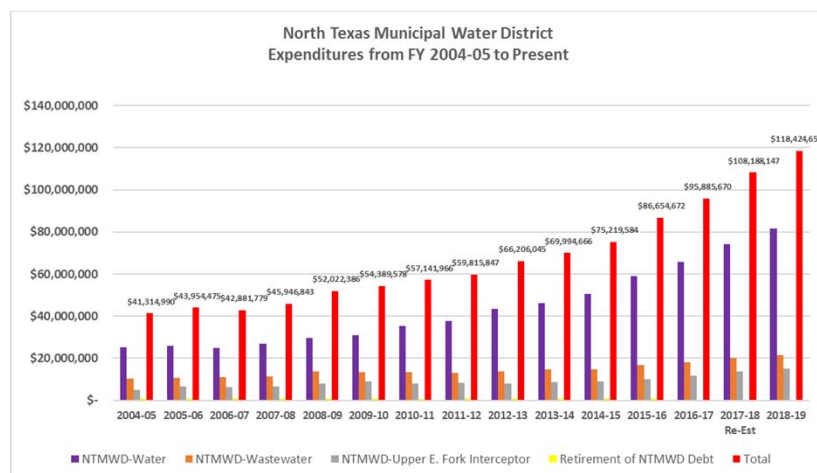
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Water & Sewer Rate – NTMWD and City of Plano



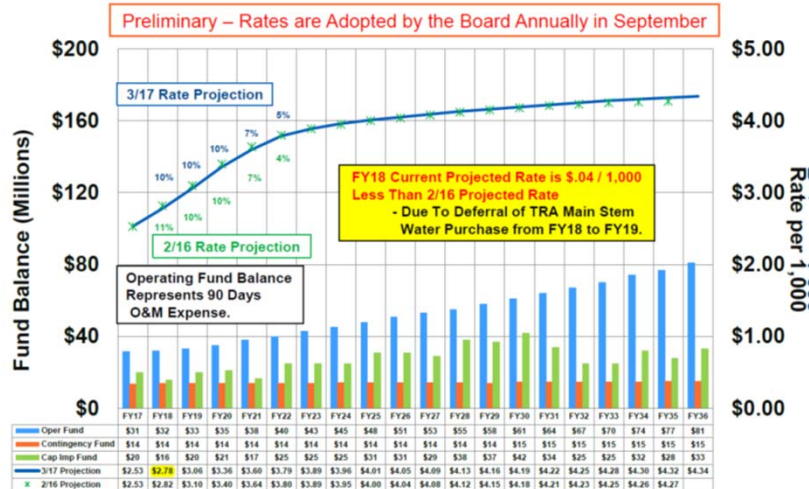
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History of NTMWD Contract Expenditures



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North Texas Municipal Water District Water Rate Projections



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Water & Sewer Rate History

Water rates per 1,000 gallons – NTMWD

- 2002 – 0.719 cents to 0.80 cents
- 2003 – 0.80 cents to 0.87 cents
- 2004 – 0.87 cents to 0.92 cents
- 2005 – 0.92 cents to 0.97 cents
- 2006 – 0.97 cents to 1.02 cents
- 2007 – 1.02 cents to 1.08 cents/\$1 Meter Increase
- 2008 – 1.08 cents to 1.18 cents
- 2009 – 1.18 cents to 1.25 cents
- 2010 – 1.25 cents to 1.37 cents
- 2011 – 1.37 cents to 1.49 cents
- 2012 – 1.49 cents to 1.70 cents
- 2013 – 1.70 cents to 1.87 cents
- 2014 – 1.87 cents to 2.06 cents
- 2015 – 2.06 cents to 2.29 cents
- 2016 – 2.29 cents to 2.53 cents
- 2017 – 2.53 cents to 2.78 cents
- 2018 – 2.78 cents to 3.06 cents
- 2002 – 19% sewer rate increase - NTMWD
- 2003 – Sewer Cap raised from 9K to 12K & 5% increase NTMWD
- 2004 – April – 10% sewer rate reduction, implementation of Winter Quarter Averaging – No NTMWD increase
- 2005 – 3.5% sewer rate increase – NTMWD
- 2006 – 12.0% sewer rate increase – NTMWD
- 2007 – 5.0% sewer rate increase – NTMWD/\$1 Meter Increase
- 2008 – 6.5% - NTMWD
- 2009 – 4.2% - NTMWD
- 2010 – 0.02% decrease – NTMWD
- 2011 – 1.35% decrease – NTMWD
- 2012 – 14.40% increase – NTMWD
- 2013 – 7.48% increase – NTMWD
- 2014 – 2.5% increase – NTMWD
- 2015 – 22% increase – NTMWD
- 2016 – 8.5% increase – NTMWD
- 2016 – 8.5% increase – NTMWD
- 2017 – 11.6% increase - NTMWD
- 2018 – 10.2% increase - NTMWD



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Why is Rate Plan Beneficial to City?

- Will enable utility to be financially healthy and operate independently of General Fund assistance
- Will cover current estimates of increasing NTMWD charges
- Is designed to recover from ratepayers only what it costs to provide water and wastewater services
- Will support capital investment that will enable utility to continue to provide quality service



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Rate Plan Recommendations

- After extensive discussion with staff, rate plans are designed to achieve the following objectives:
 - Increase Fund Balance days of operating goal from 45 to 60 days
 - Implement uniform commercial irrigation rate up to 20,000 gallons; conservation rate above 20,000
 - Eliminate subsidy of Water costs by Wastewater revenues
 - Assist low and fixed income residents
 - Retains low cost tier for Residential and very gradually increases it;
 - Eliminates the low cost tier for all other rate classes
 - Maintains pay as you go for CIP, except when necessary for significant projects - \$12.5 M in 2018 & 2020 for Meter Replacement Project



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“Retain Low Block” Water Rate Plan

	Current	Effective Oct-17	Effective Oct-18	Effective Oct-19	Effective Oct-20
Water Rates -- Residential					
Monthly Minimum Charge -- 3/4" Meter	\$ 20.48	\$ 23.35	\$ 26.15	\$ 29.29	\$ 29.87
Volume Rate Per 1,000 Gal					
1,001 5,000	0.60	0.65	0.75	0.80	0.85
5,001 20,000	3.10	3.53	3.96	4.43	4.52
20,001 40,000	6.19	7.06	7.90	8.85	9.03
40,001 Above	7.50	8.55	9.58	10.73	10.94
Water Rates -- Non-Residential					
Monthly Minimum Charge					
3/4"	20.48	23.35	26.15	29.29	29.87
1"	46.27	52.75	59.08	66.17	67.49
1 1/2"	90.65	103.34	115.74	129.63	132.22
2"	143.07	163.10	182.67	204.59	208.68
Non-Residential Volume Rate Per 1,000 Gal					
1,001 5,000	0.60	3.53	3.96	4.43	4.52
5,001 Above	3.10	3.53	3.96	4.43	4.52
Residential Sprinkler Volume Rate Per 1,000 Gal					
1,001 5,000	0.60	3.53	3.96	4.43	4.52
5,001 20,000	3.10	3.53	3.96	4.43	4.52
20,001 Above	6.19	7.06	7.90	8.85	9.03
Commercial Sprinkler Volume Rate Per 1,000 Gal					
1,001 5,000	0.60	3.53	3.96	4.43	4.52
5,001 20,000	3.10	3.53	3.96	4.43	4.52
20,001 Above	6.19	7.06	7.90	8.85	9.03



11

Wastewater Rate Plan

	Current	Effective Oct-17	Effective Oct-18	Effective Oct-19	Effective Oct-20
Wastewater Rates - Residential					
Monthly Minimum Charge	\$ 13.18	\$ 13.97	\$ 14.67	\$ 15.11	\$ 15.56
Volume Rate/1,000 Gal	5.21	5.52	5.80	5.97	6.15
Wastewater Rates - Non-Residential					
Monthly Minimum Charge					
3/4"	13.18	13.97	14.67	15.11	15.56
1"	25.70	27.24	28.60	29.46	30.35
1 1/2"	46.48	49.27	51.73	53.28	54.88
2"	71.48	75.77	79.56	81.94	84.40
3"	138.06	146.34	153.66	158.27	163.02
4"	212.93	225.71	236.99	244.10	251.42
6"	421.02	446.28	468.60	482.65	497.13
8"	626.49	664.08	697.28	718.20	739.75
Volume Rate/1,000 Gal	5.21	5.52	5.80	5.97	6.15



12

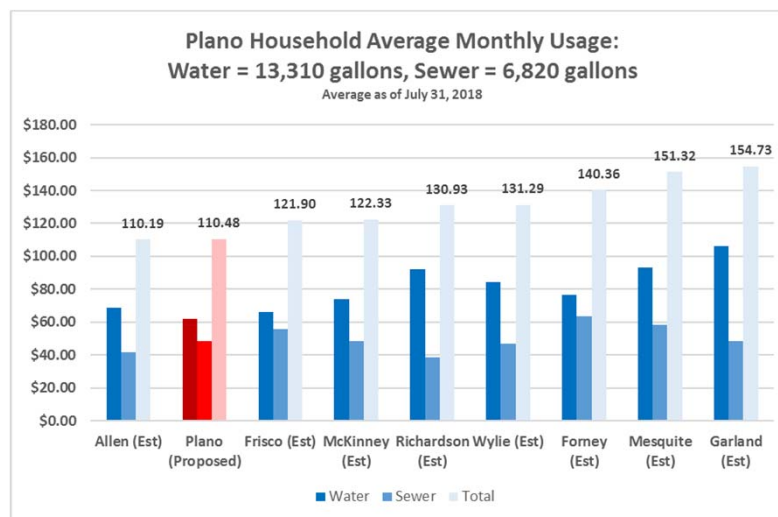
“Retain Low Block” Impact on Monthly Charges

		Current	Effective Oct-17	Effective Oct-18	Effective Oct-19	Effective Oct-20
Residential Monthly Charges – 3/4"						
5,000 Water	5,000 WW	\$ 56.90	\$ 62.01	\$ 67.01	\$ 71.49	\$ 73.44
	Increase -- \$		5.11	5.00	4.47	1.96
10,000 Water	5,000 WW	72.40	79.68	86.80	93.65	96.05
	Increase -- \$		7.28	7.13	6.85	2.40
30,000 Water	5,000 WW	165.30	185.58	205.42	226.50	231.56
	Increase -- \$		20.28	19.83	21.08	5.06
Commercial Monthly Charges – 2"						
50,000 Water	50,000 WW	611.74	682.64	740.31	796.42	816.09
	Increase -- \$		70.90	57.67	56.10	19.67



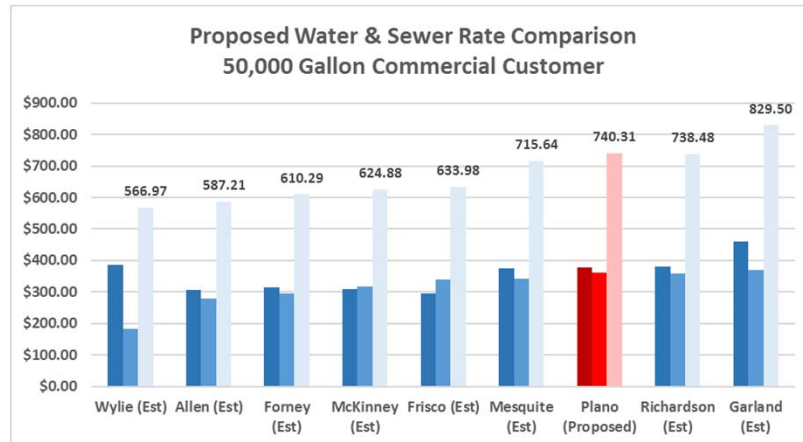
13

RESIDENTIAL 3/4" COMPARISON WITH PLANO HOUSEHOLD AVERAGE MONTHLY USAGE



14

COMMERCIAL 2" COMPARISON FOR 50,000 GALLONS



15

WATER & SEWER CIP

Water CIP

Water Meter Replacement	\$6,250,000
West Plano Estates & Hunters Glen Phase 1	3,000,000
Elevated Tank Rehab and Security	2,000,630
Water Rehab – Village North Phase 1	1,700,000
18 th St. & Rigsbee Dr. Water Rehab	1,200,000
Water System Inspections	750,000
Dobie Drive – Park Blvd to K Ave Water Improv	500,000
Water Infrastructure Renovation	500,000
Hunters Glen & Quail Creek Water Rehab	500,000
Various Water Projects Under \$500,000	3,398,523
	\$19,799,153



16

WATER & SEWER CIP

Sewer CIP

Inflow & Infiltration Repairs (Service Contracts)	2,500,000
Lotus & PGBT Sewer Line	2,000,000
Manhole Sealing	1,200,000
Redevelopment Capacity Improvements	1,000,000
Wastewater System CCTV Inspections	750,000
Downtown Wastewater Improvements	600,000
Various Sewer Projects under \$500,000	1,710,000
	\$9,760,000



17

Questions?



**Plano
Public
Library**

A Service of the City of Plano

Library Fine Proposal

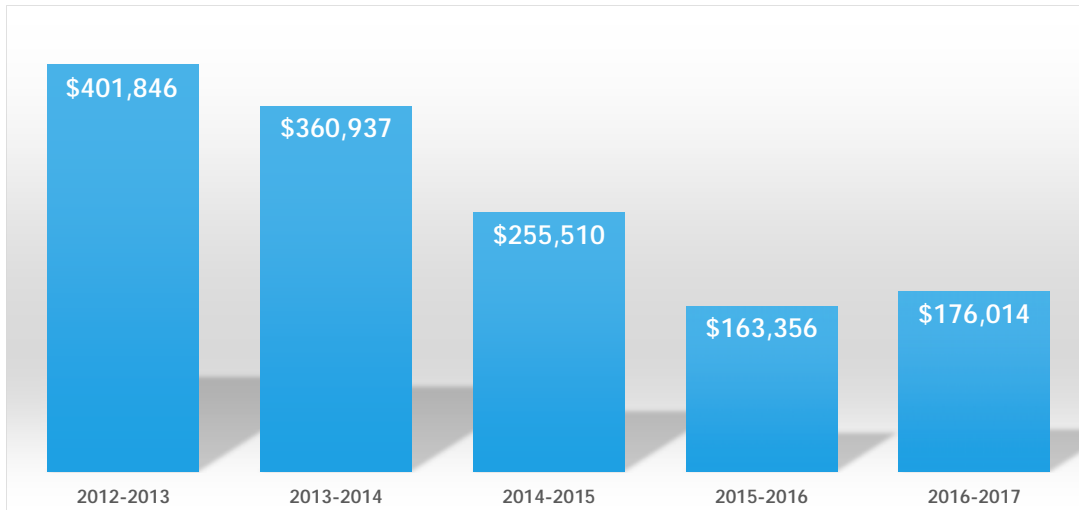
Library Fines

	Books	Media (DVDs & Launchpads)	STEAM/Kits
Loan Period	Average 21 days	7 days or 21 days	7 days
Overdue fee	\$.25 per day	\$1.00 per day	\$1.00 per day
Renewals*	10	10	1

*Renewals allowed if no holds are attached to the item
Maximum fine accrual per item is \$10



Fine Revenue 2012-2017



3

MGT Fee Study Results

5 Libraries

Fine revenue per year

\$176,014

Estimated cost time & labor

\$901,269

Haggard Library Snapshot MGT Survey results

Recovered \$34,916 in fines/year

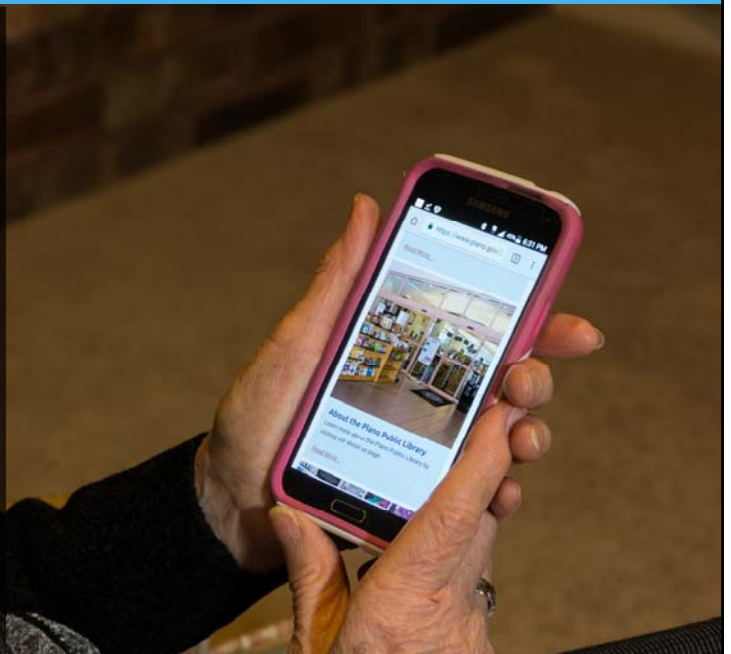
Annual Cost \$201,626 (time & labor)



4

Proposal

No change: Patrons are still responsible for managing their accounts and materials borrowed



5

Proposal

- Eliminate fines for overdue items
- Block accounts once items are overdue
- Place unreturned items into LOST status, restoring access to resources only after payment is made or item is returned
- Reset accounts with *overdue fines* that have not gone to collections status on September 30, 2018



6



Benefits



- Keeps money in the pockets of residents
- Provides access to resources for some of our most vulnerable customers (children & elderly)
- People will come back to the library



7

Benefits

- Positive relationships between staff and patrons
- Service excellence
- Focus on learning experiences and providing programs which directly benefit the community



8

Going Forward

- Patrons are responsible for managing their accounts
- Beginning October 1, remove fines for overdue materials
- Block overdue accounts from using PPL resources until patron returns item/s



9

Going Forward

- Unreturned items go into LOST status at 30 days
- Cost of the item is applied to patron's account
- Patron must return or pay for LOST item/s before regaining access to resources



10



**Plano
Public
Library**

A Service of the City of Plano

Questions?

planolibrary.org





Environmental Health Revenues

City Council Work Session
August 18, 2018

Background

- Last Fee Increases: 2008
 - 5 permit categories increased
 - Average restaurant permit fee increased by \$25 - \$50
 - Mobile food and pool permits: No increase since (at least) 2002
- Base fees on COST of SERVICE vs. MARKET
 - Current fees based on market
- Fee Study (Consultant)



Policy

- Recovering $\geq 50\%$: No action
- Recovering $< 50\%$: Increase to 50% recovery
- Eventual move to 75% recovery
- Re-categorize fees based on actual SERVICE COST
 - Number staff hours required per year



3

Current vs. Proposed Fees (examples)

Fee Type	Current Fee	Proposed Fee
Food Establishment Type I	\$200	\$225
Food Establishment Type II	\$300-400	\$400
Food Establishment Type III	\$500	\$505
Food Establishment Type IV	\$500	\$550
Mobile Food Type I	\$150	\$200
Mobile Food Type II	\$275	\$255
Mobile Food Type III	\$300	\$300
Swimming Pool	\$200	\$250
Additional Pool	\$100	\$150



4

Permit Cost Increases/Decreases

	# Permits
Permit Increase by \$205	109
Permit Increase by \$105	471
Permit increase by \$50	44
No Change or \$5 or less	990
Permit Decrease by \$75 - \$175	106



5

Questions?



6



Senior Recreation Center Proposed Membership Fee



Current and Proposed Memberships

Proposed Senior Center Membership Rate

	Plano Resident	Non-Resident
Any age	\$15	\$25

Current Recreation Center Membership Rates

	Plano Residents	Non-Residents
Youth (3-15 Yrs.)	\$95	\$160
Adult (16-59 Yrs.)	\$155	\$260
Senior (60+ Yrs.)	\$119	\$220
Family	\$399	\$679



Goal of the Membership

- **Capture data on our users**
- At a minimum cover the cost of membership cards and processing
- Ensure non-residents incur a fee to utilize the facility



3

Items for Consideration

- ✓ We need to capture data on our users
- ✓ A fee most would consider reasonable and affordable
- ✓ Amenities and hours are increased
- ✓ With a membership comes a sense of belonging which is important for this age demographic
- ✓ Financial assistance is available for those that qualify
- ✓ Comparable fee to like cities



4

Comparing to Other Cities

City	Size compared to Plano	Annual Res/Non-Res Fee
Carrollton	Similar	\$25/\$40 for 50-59 \$15/\$30 for 60-69 \$10 1x Fee/\$25 for 70+
Grand Prairie	Larger	\$205/\$505 for 55-64 \$55/\$205 for 65+
Frisco	Smaller	Free/\$24
Allen	Smaller	\$5/\$24
McKinney	Smaller	\$5/\$10
Richardson		\$5/\$15



5

Questions?



6

Capital Maintenance Fund

August 18, 2018

Capital Maintenance Fund History

- Established in 1985 with \$1.0 million transfer from General Fund to pay for infrastructure maintenance and replacement projects on a pay-as-you-go basis
- Renamed Capital Maintenance Fund in Fall 2017 (formerly Capital Reserve Fund)
- Current Goal is for Capital Maintenance Fund revenues to equal 75% of the annual depreciation expense (not replacement cost) of Plano's governmental assets
 - Streets
 - Parks
 - Municipal Facilities

**Considered a Government Finance Officers' Association
"Best Practice"**

Capital Maintenance Fund

Historical Analysis

- \$925 million in infrastructure in FY 00
- \$2.5 billion in infrastructure in FY 18
- Methodology uses a 20 year life cycle for buildings and 45 year life cycle for improvements other than buildings
- Since 2000, depreciation value increased an average of 5.4% annually

Use of Resources

- Major renovations, restorations or repairs with an expected useful life of 10 years



3

Capital Maintenance Fund

- Funded primarily by annual transfers from Operating Funds for rehab and repair projects
- General Fund = 90% of transfers from Operating Funds in 2018-19

Streets	Parks	Facilities	Utility & Others
<ul style="list-style-type: none">• Arterial & Residential Street Concrete Repair• Sidewalk Repairs & Replacement• Pavement Maintenance• Screening Wall Reconstruction• Alley Repairs	<ul style="list-style-type: none">• Athletic Field Renovations• Playground Equipment Replacement• Irrigation & Landscape Renovations• Trail Repairs	<ul style="list-style-type: none">• Roof Repairs & Replacements• HVAC Replacement• Flooring Replacement• Facility Renovations• Painting	<ul style="list-style-type: none">• Pump Station Maintenance & Rehab• Americans with Disabilities Act (ADA) Compliance Projects



4

Capital Maintenance Fund: 2018-19 Proposed CIP

	ACTUAL 2016-17	BUDGET 2017-18	RE-EST 2017-18	PROPOSED 2018-19	2019-20	PROJECTED			
						2020-21	2021-22	2022-23	
Estimated Beginning Fund Balance	\$50,266,434	\$31,102,998	\$46,003,756	\$25,777,594	\$18,346,134	(\$6,824,166)	(\$31,466,066)	(\$55,613,966)	
Revenues									
General Fund Transfer In	\$24,550,000	\$25,869,000	\$25,869,000	\$32,869,000	\$33,869,000	\$34,869,000	\$35,869,000	\$36,869,000	
Water & Sewer Transfer In	1,500,000	1,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	
Municipal Drainage Transfer In	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
Convention & Tourism Transfer In	1,520,000	1,440,000	1,440,000	1,250,000	850,000	900,000	500,000	500,000	
Collin County Participation	0	1,500,000	291,929	12,452,047	0	0	0	0	
Rollback Taxes	1,083,768	750,000	750,000	750,000	500,000	500,000	500,000	500,000	
Insurance/Damage Receipts	2,524,669	1,498,000	0	0	0	0	0	0	
Interest Earnings	283,048	300,000	300,000	200,000	142,300	(52,900)	(243,900)	(431,100)	
Miscellaneous Revenue	49,874	0	45,000	45,000	45,000	45,000	45,000	45,000	
Total Resources	\$82,277,793	\$64,459,998	\$77,199,685	\$75,843,641	\$55,752,434	\$31,436,934	\$7,204,034	(\$16,131,066)	
Street Capital Maintenance Projects	\$22,388,528	\$30,195,000	\$27,914,000	\$34,041,000	\$40,820,000	\$43,530,000	\$46,670,000	\$49,320,000	
Park Capital Maintenance Projects	8,224,344	10,232,500	8,226,661	14,881,996	13,694,100	11,985,000	10,160,000	11,025,000	
Facility Capital Maintenance Projects	5,358,031	7,023,750	14,263,256	7,908,511	6,196,500	6,872,000	5,472,000	6,072,000	
Other Capital Maintenance Projects	170,317	1,156,000	1,018,174	666,000	1,866,000	516,000	516,000	516,000	
Audit Adjustment	132,817	0	0	0	0	0	0	0	
Total Expenditures	\$36,274,037	\$48,607,250	\$51,422,091	\$57,497,507	\$62,576,600	\$62,903,000	\$62,818,000	\$66,933,000	
Ending Fund Balance	\$46,003,756	\$15,852,748	\$25,777,594	\$18,346,134	(\$6,824,166)	(\$31,466,066)	(\$55,613,966)	(\$83,064,066)	

Increased 2018-19 General Fund Contribution to Capital Maintenance Fund = \$7,000,000



5

Capital Maintenance Fund: 2018-19 Revised CIP

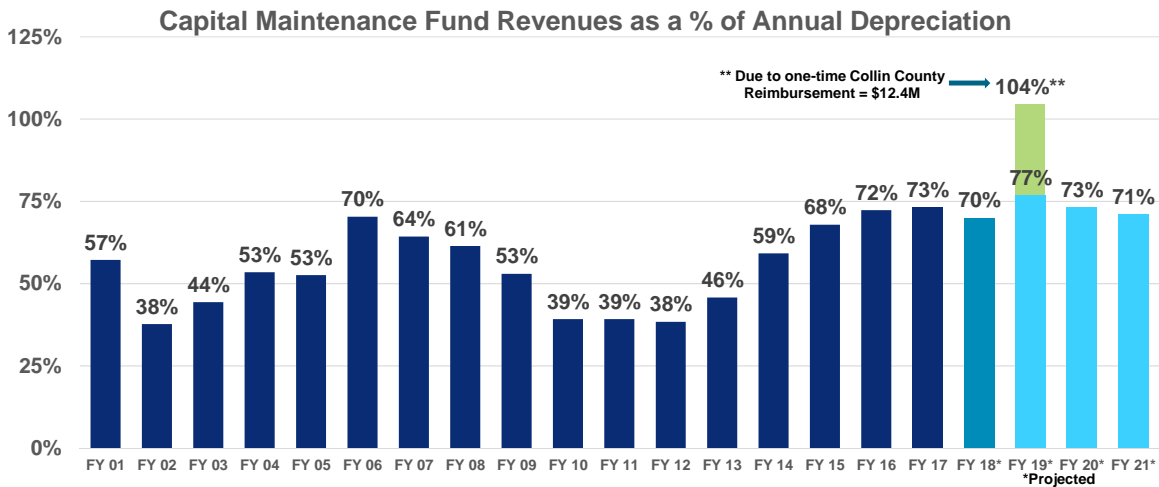
	ACTUAL 2016-17	BUDGET 2017-18	RE-EST 2017-18	PROPOSED 2018-19	2019-20	PROJECTED			
						2020-21	2021-22	2022-23	
Estimated Beginning Fund Balance	\$50,266,434	\$31,102,998	\$46,003,756	\$25,777,594	\$15,727,683	(\$12,081,368)	(\$39,382,519)	(\$66,210,370)	
Revenues									
General Fund Transfer In	\$24,550,000	\$25,869,000	\$25,869,000	\$30,250,549	\$31,250,549	\$32,250,549	\$33,250,549	\$34,250,549	
Water & Sewer Transfer In	1,500,000	1,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	
Municipal Drainage Transfer In	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
Convention & Tourism Transfer In	1,520,000	1,440,000	1,440,000	1,250,000	850,000	900,000	500,000	500,000	
Collin County Participation	0	1,500,000	291,929	12,452,047	0	0	0	0	
Rollback Taxes	1,083,768	750,000	750,000	750,000	500,000	500,000	500,000	500,000	
Insurance/Damage Receipts	2,524,669	1,498,000	0	0	0	0	0	0	
Interest Earnings	283,048	300,000	300,000	200,000	142,300	(52,900)	(243,900)	(431,100)	
Miscellaneous Revenue	49,874	0	45,000	45,000	45,000	45,000	45,000	45,000	
Total Resources	\$82,277,793	\$64,459,998	\$77,199,685	\$73,225,190	\$50,495,232	\$23,520,481	(\$3,392,370)	(\$29,428,221)	
Street Capital Maintenance Projects	\$22,388,528	\$30,195,000	\$27,914,000	\$34,041,000	\$40,820,000	\$43,530,000	\$46,670,000	\$49,320,000	
Park Capital Maintenance Projects	8,224,344	10,232,500	8,226,661	14,881,996	13,694,100	11,985,000	10,160,000	11,025,000	
Facility Capital Maintenance Projects	5,358,031	7,023,750	14,263,256	7,908,511	6,196,500	6,872,000	5,472,000	6,072,000	
Other Capital Maintenance Projects	170,317	1,156,000	1,018,174	666,000	1,866,000	516,000	516,000	516,000	
Audit Adjustment	132,817	0	0	0	0	0	0	0	
Total Expenditures	\$36,274,037	\$48,607,250	\$51,422,091	\$57,497,507	\$62,576,600	\$62,903,000	\$62,818,000	\$66,933,000	
Ending Fund Balance	\$46,003,756	\$15,852,748	\$25,777,594	\$15,727,683	(\$12,081,368)	(\$39,382,519)	(\$66,210,370)	(\$96,361,221)	

Increased 2018-19 General Fund Contribution to Capital Maintenance Fund = \$4,381,549



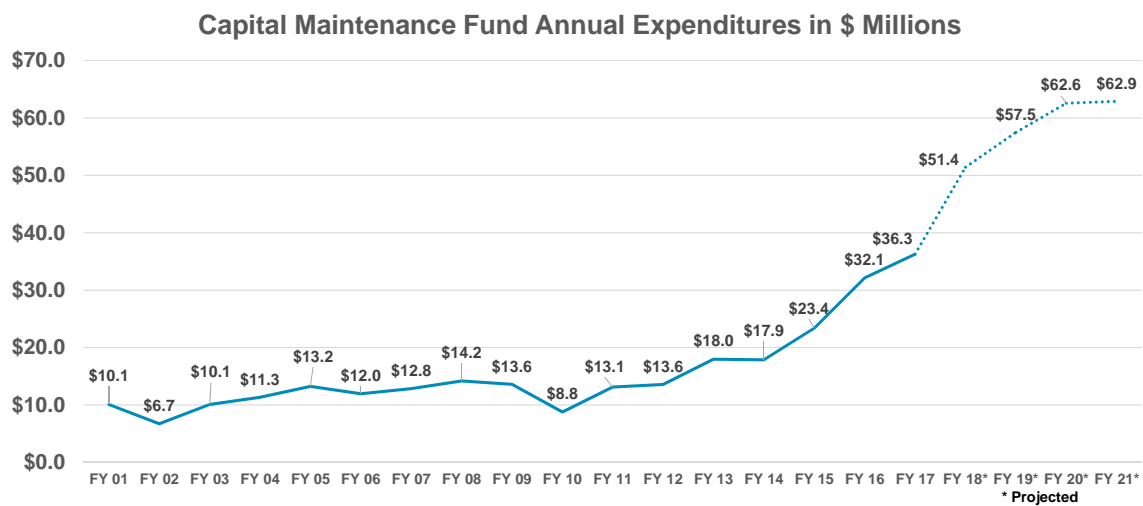
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Capital Maintenance Funding Levels



7

Capital Maintenance Expenditure Levels



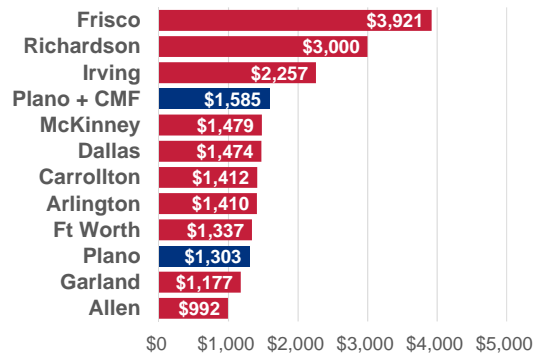
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Pay-Go versus Debt

- If Plano used Short Term Debt (7 Years @ 3% Interest) in-lieu of the General Fund Transfer to CMF starting in 2013...

- 2018-19 Debt Payments would be \$21.1 Million Higher
- \$8.8 Million in additional interest payments over five years of debt service (FY 14 to FY 18)
- Per Capita Outstanding debt at the end of FY 2017 would have been \$1,585 or 22% higher than actual levels

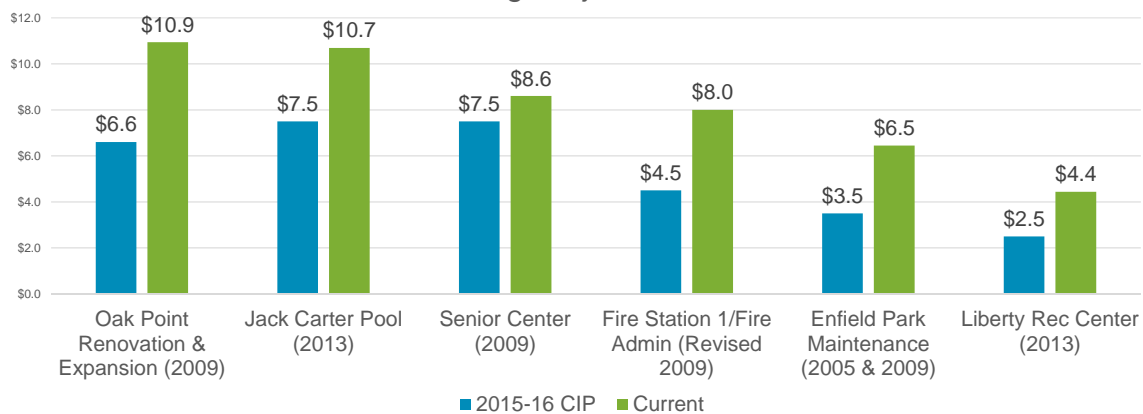
Outstanding Tax Supported Debt per Capita as of September 2017



9

Challenging Construction Environment

Rising Project Costs



10

Working Idea: 2019 Bond Referendum

- Capital Maintenance Fund projections in Proposed 2018-19 CIP show \$39.4 million deficit by 2020-21 due to increased labor costs, increased material costs and increased age of infrastructure & facilities
- Review of Capital Maintenance Fund projects shows a number of projects have 20 year+ life expectancy
- Rising construction costs, current borrowing costs & staff experience leads to conclusion that delayed projects will ultimately prove more costly than borrowing to address current needs
- Idea: Hold small scale 'catch-up' bond referendum to continue maintenance of Plano streets, parks and city facilities totaling \$41,140,000



11

Potential 2019 Bond Referendum Projects = \$41.14M

- **Street Maintenance - \$18,750,000**
 - Residential Street & Alley Repair = \$11,250,000
 - Arterial Concrete Repair = \$7,500,000
- **City Facilities - \$4,950,000**
 - Parkway Operations Building Revitalization = \$2,500,000
 - Fire Station 5 Building Revitalization = \$500,000
 - Roof & Window Replacements / Weatherproofing = \$1,950,000
 - › Davis & Harrington Library, Fire Station 2, Plano Aquatic Center



12

Potential 2019 Bond Referendum Projects = \$41.14M

• Parks Maintenance = \$17,440,000

- Community Park Renovations = \$5,050,000
 - › Old Shepherd Park, Willow Creek Park & Russell Creek Park
- Neighborhood Park Renovations = \$4,000,000
 - › Evans Park, Glen Meadows Park, Caddo Park & Longhorn Park
- Trail Repair = \$3,190,000
 - › Chisholm Trail, Hoblitzelle Park Trail & Bob Woodruff Park Trail
- Park Restroom Replacements = \$2,200,000
 - › Year Round Restrooms at Bob Woodruff Park & Schell Park
- Athletic Field Lighting Replacements = \$2,150,000
 - › Cheyenne & High Point North
- Tom Muehlenbeck Pump Room Renovation = \$850,000



13

Proposed Capital Maintenance Fund w/ \$41.14M placed in 2019 Bond Referendum

	ACTUAL 2016-17	BUDGET 2017-18	RE-EST 2017-18	PROPOSED 2018-19	PROJECTED			
					2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	\$50,266,434	\$31,102,998	\$46,003,756	\$25,777,594	\$18,346,134	\$14,345,834	\$9,838,134	(\$13,989,566)
Revenues								
General Fund Transfer In	\$24,550,000	\$25,869,000	\$25,869,000	\$32,869,000	\$33,869,000	\$34,869,000	\$35,869,000	\$36,869,000
Water & Sewer Transfer In	1,500,000	1,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Municipal Drainage Transfer In	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Convention & Tourism Transfer In	1,520,000	1,440,000	1,440,000	1,250,000	850,000	900,000	500,000	500,000
Collin County Participation	0	1,500,000	291,929	12,452,047	0	0	0	0
Rollback Taxes	1,083,768	750,000	750,000	750,000	500,000	500,000	500,000	500,000
Insurance/Damage Receipts	2,524,669	1,498,000	0	0	0	0	0	0
Interest (4901)	283,048	300,000	300,000	200,000	142,300	111,300	76,300	(108,500)
Miscellaneous Revenue	49,874	0	45,000	45,000	45,000	45,000	45,000	45,000
Total Resources	\$82,277,793	\$64,459,998	\$77,199,685	\$75,843,641	\$55,752,434	\$52,771,134	\$48,828,434	\$25,815,934
Expenditures								
Street Capital Maintenance Projects	\$22,388,528	\$30,195,000	\$27,914,000	\$34,041,000	\$31,820,000	\$33,780,000	\$46,670,000	\$49,320,000
Park Capital Maintenance Projects	8,224,344	10,232,500	8,226,661	14,881,996	4,974,100	3,265,000	10,160,000	11,025,000
Facility Capital Maintenance Projects	5,358,031	7,023,750	14,263,256	7,908,511	2,746,500	5,372,000	5,472,000	6,072,000
Other Capital Maintenance Projects	170,317	1,156,000	1,018,174	666,000	1,866,000	516,000	516,000	516,000
Audit Adjustment	132,817	0	0	0	0	0	0	0
Total Expenditures	\$36,274,037	\$48,607,250	\$51,422,091	\$57,497,507	\$41,406,600	\$42,933,000	\$62,818,000	\$66,933,000
Ending Fund Balance	\$46,003,756	\$15,852,748	\$25,777,594	\$18,346,134	\$14,345,834	\$9,838,134	(\$13,989,566)	(\$41,117,066)
Increased 2018-19 General Fund Contribution = \$7,000,000 & \$41,140,000 in 19-20 and 20-21 Capital Maintenance Projects Moved to 2019 Bond Program								



14

Revised Capital Maintenance Fund w/ \$41.14M placed in 2019 Bond Referendum

	ACTUAL 2016-17	BUDGET 2017-18	RE-EST 2017-18	PROPOSED 2018-19	PROJECTED			
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	\$50,266,434	\$31,102,998	\$46,003,756	\$25,777,594	\$15,727,683	\$9,088,632	\$1,921,681	(\$24,585,870)
Revenues								
General Fund Transfer In	\$24,550,000	\$25,869,000	\$25,869,000	\$30,250,549	\$31,250,549	\$32,250,549	\$33,250,549	\$34,250,549
Water & Sewer Transfer In	1,500,000	1,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Municipal Drainage Transfer In	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Convention & Tourism Transfer In	1,520,000	1,440,000	1,440,000	1,250,000	850,000	900,000	500,000	500,000
Collin County Participation	0	1,500,000	291,929	12,452,047	0	0	0	0
Rollback Taxes	1,083,768	750,000	750,000	750,000	500,000	500,000	500,000	500,000
Insurance/Damage Receipts	2,524,669	1,498,000	0	0	0	0	0	0
Interest (4901)	283,048	300,000	300,000	200,000	142,300	111,300	76,300	(108,500)
Miscellaneous Revenue	49,874	0	45,000	45,000	45,000	45,000	45,000	45,000
Total Resources	\$82,277,793	\$64,459,998	\$77,199,685	\$73,225,190	\$50,495,232	\$44,854,681	\$38,232,130	\$12,519,079
Street Capital Maintenance Projects	\$22,388,528	\$30,195,000	\$27,914,000	\$34,041,000	\$31,820,000	\$33,780,000	\$46,670,000	\$49,320,000
Park Capital Maintenance Projects	8,224,344	10,232,500	8,226,661	14,881,996	4,974,100	2,265,000	10,160,000	11,025,000
Facility Capital Maintenance Projects	5,358,031	7,023,750	14,263,256	7,908,511	2,746,500	5,372,000	5,472,000	6,072,000
Other Capital Maintenance Projects	170,317	1,156,000	1,018,174	666,000	1,866,000	516,000	516,000	516,000
Audit Adjustment	132,817	0	0	0	0	0	0	0
Total Expenditures	\$36,274,037	\$48,607,250	\$51,422,091	\$57,497,507	\$41,406,600	\$42,933,000	\$62,818,000	\$66,933,000
Ending Fund Balance	\$46,003,756	\$15,852,748	\$25,777,594	\$15,727,683	\$9,088,632	\$1,921,681	(\$24,585,870)	(\$54,413,921)
Increased 2018-19 General Fund Contribution = \$4,381,549 & \$41,140,000 in 19-20 and 20-21 Capital Maintenance Projects Moved to 2019 Bond Program								



15

QUESTIONS??

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16



Community Investment Program

Community Investment Program

- A five-year financial plan which directs development and improvements to the city's infrastructure.



Streets

Sidewalks
Alleys
Screening Walls
Traffic Signals



Parks

Trails
Athletic Fields
Maintenance
Facilities



City Facilities

Fire Stations
Police Stations
Libraries
Service Centers



Water & Sewer

Utility Lines
Pump Stations
Lift Stations



Municipal Drainage

Improvements
Erosion Control



The CIP Covers Five Years

- The five-year CIP guides the city's capital planning

Year One

Outlines projects included within the annual appropriation ordinance adopted by Plano City Council

Following Four Years

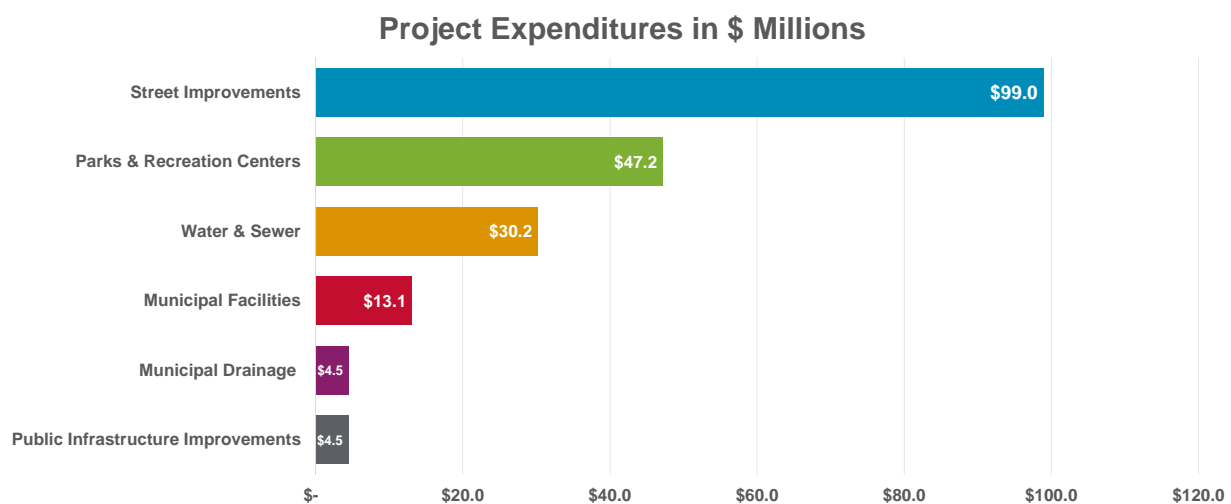
A plan for future expenditures, but are not covered by the annual appropriation ordinance

Allows for a reasonable time horizon before authorizing future-year expenditures via an appropriation ordinance



3

2018-19 CIP Budget – \$198.5 Million



4

2019 General Obligation Bond Sale

Bond Authority	Amount Issued
Street Improvements	\$25,000,000
Park Improvements	23,000,000
Recreation Centers	6,000,000
Library Facilities	5,500,000
Public Infrastructure Improvements	4,500,000
TOTAL	\$64,000,000

- **Park Improvements:** Carpenter Park Renovation II, Land Acquisitions, Artificial Turf Fields, High Point Park Maintenance Facility, Windhaven Meadows Park & Enfield Park Maintenance Facility
- **Recreation Centers:** Liberty Recreation Center Renovation Final Construction, High Point Tennis Center Renovation Construction & Oak Point Recreation Center Outdoor Pool Design
- **Library Facilities:** Davis Library Expansion Construction, Harrington Library Expansion Design



GENERAL FUND - Scenario I - Revised 8-14-18

TAX Rate 46.03

Decreased CMF Transfer by \$2,618,451
Transfer EcoDev Oper out of IF \$1.0M

	Actual 2016-17	Budget 2017-18	Re-Est 2017-18	Budget 2018-19	Variance	
					Bud to Bud	Est to Bud
UNAPPROPRIATED FUND						
BALANCE	\$54,189,973	\$34,179,024	\$43,279,373	\$35,144,078	2.8%	-31.9%
Encumbrance Adjustment			8,355,750			
Revenues						
Taxes	\$203,772,894	\$212,807,768	\$213,481,280	\$226,249,107	6.3%	6.0%
Franchise Fees	23,778,918	22,373,304	24,129,575	23,023,532	2.9%	-4.6%
Fines & Forfeits	6,081,129	6,468,799	5,992,403	5,860,000	-9.4%	-2.2%
Miscellaneous Revenue	2,517,780	2,823,067	2,621,835	2,696,172	-4.5%	2.8%
Licenses & Permits	11,096,275	10,103,663	9,272,015	8,550,727	-15.4%	-7.8%
Charges for Services	14,170,506	14,349,283	14,265,210	14,293,169	-0.4%	0.2%
Intergovernmental Revenue	1,041,291	1,093,645	1,543,801	1,864,290	70.5%	20.8%
Subtotal Revenues	\$262,458,793	\$270,019,530	\$271,306,119	\$282,536,997	4.6%	4.1%
Intragovernmental Transfers	20,332,926	20,841,965	20,711,850	21,813,274	4.7%	5.3%
TOTAL REVENUES & TRANSFERS	\$282,791,719	\$290,861,494	\$292,017,969	\$304,350,271	4.6%	4.2%
TOTAL RESOURCES	\$336,981,692	\$325,040,519	\$343,653,092	\$339,494,349	4.4%	-1.2%
APPROPRIATIONS						
Operating Expense						
Salaries & Wages	\$187,249,006	\$200,551,944	\$198,779,098	\$208,878,392	4.2%	5.1%
Materials & Supplies	7,524,788	8,423,850	10,325,482	8,655,176	2.7%	-16.2%
Contractual	51,183,963	55,505,589	55,263,270	54,199,381	-2.4%	-1.9%
Community Services Agencies	552,600	555,440	558,000	562,780	1.3%	0.9%
Sundry	1,110,160	1,491,730	2,136,774	1,748,849	17.2%	-18.2%
Reimbursements	(2,909,308)	(3,496,914)	(3,781,326)	(4,042,404)	15.6%	6.9%
Subtotal	\$244,711,209	\$263,031,639	\$263,281,298	\$270,002,174	2.7%	2.6%
Capital Outlay	3,833,560	1,572,020	5,231,626	1,990,186	26.6%	-62.0%
TOTAL OPERATIONS	\$248,544,769	\$264,603,659	\$268,512,924	\$271,992,360	2.8%	1.3%
Capital Maintenance Fund	\$24,550,000	\$25,869,000	\$25,869,000	\$30,250,549	16.9%	16.9%
Risk Management Fund	3,700,000	3,700,000	\$4,647,411	4,771,520	29.0%	2.7%
Technology Fund	1,000,000	1,000,000	1,000,000	1,000,000	0.0%	0.0%
TS Replacement Fund	500,000	500,000	500,000	500,000	0.0%	0.0%
PTV Fund	250,000	250,000	250,000	250,000	0.0%	0.0%
Economic Development Incentive	6,801,800	7,729,679	7,729,679	8,458,973	9.4%	9.4%
TOTAL TRANSFERS	\$36,801,800	\$39,048,679	\$39,996,090	\$45,231,042	15.8%	13.1%
TOTAL APPROPRIATIONS	\$285,346,569	\$303,652,338	\$308,509,014	\$317,223,402	4.5%	2.8%
UNAPPROPRIATED FUND	\$51,635,123	\$21,388,181	\$35,144,078	\$22,270,947	4.1%	-36.6%
Days of Operation				30		

GENERAL FUND - Scenario II - Revised 8-14-18

Tax Rate of 46.03 cents

Eliminated new pos. excl. Serg. SRO \$2.0M

Transferred Eco Dev Oper out of IF \$1.0M

Eliminate Neigh. Vitality Grant \$300K

UNAPPROPRIATED FUND

	Actual 2016-17	Budget 2017-18	Re-Est 2017-18	Budget 2018-19	Variance	
					Bud to Bud	Est to Bud
BALANCE	\$54,189,973	\$34,179,024	\$43,279,373	\$35,144,078	2.8%	-31.9%
Encumbrance Adjustment			8,355,750			
Revenues						
Taxes	\$203,772,894	\$212,807,768	\$213,481,280	\$226,249,107	6.3%	6.0%
Franchise Fees	23,778,918	22,373,304	24,129,575	23,023,532	2.9%	-4.6%
Fines & Forfeits	6,081,129	6,468,799	5,992,403	5,860,000	-9.4%	-2.2%
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Licenses & Permits	11,096,275	10,103,663	9,272,015	8,550,727	-15.4%	-7.8%
Charges for Services	14,170,506	14,349,283	14,265,210	14,293,169	-0.4%	0.2%
Intergovernmental Revenue	1,041,291	1,093,645	1,543,801	1,864,290	70.5%	20.8%
Subtotal Revenues	\$262,458,793	\$270,019,530	\$271,306,119	\$282,536,997	4.6%	4.1%
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TOTAL REVENUES & TRANSFERS	\$282,791,719	\$290,861,494	\$292,017,969	\$304,350,271	4.6%	4.2%
TOTAL RESOURCES	\$336,981,692	\$325,040,519	\$343,653,092	\$339,494,349	4.4%	-1.2%
APPROPRIATIONS						
Operating Expense						
Salaries & Wages	\$187,249,006	\$200,551,944	\$198,779,098	\$206,800,617	3.1%	4.0%
Materials & Supplies	7,524,788	8,423,850	10,325,482	8,655,176	2.7%	-16.2%
Contractual	51,183,963	55,505,589	55,263,270	53,899,381	-2.9%	-2.5%
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Reimbursements	(2,909,308)	(3,496,914)	(3,781,326)	(4,042,404)	15.6%	6.9%
Subtotal	\$244,711,209	\$263,031,639	\$263,281,298	\$267,624,399	1.7%	1.6%
Capital Outlay	3,833,560	1,572,020	5,231,626	1,990,186	26.6%	-62.0%
TOTAL OPERATIONS	\$248,544,769	\$264,603,659	\$268,512,924	\$269,614,585	1.9%	0.4%
Capital Maintenance Fund	\$24,550,000	\$25,869,000	\$25,869,000	\$32,869,000	27.1%	27.1%
Risk Management Fund	3,700,000	3,700,000	\$4,647,411	4,771,520	29.0%	2.7%
Technology Fund	1,000,000	1,000,000	1,000,000	1,000,000	0.0%	0.0%
TS Replacement Fund	500,000	500,000	500,000	500,000	0.0%	0.0%
PTV Fund	250,000	250,000	250,000	250,000	0.0%	0.0%
Economic Development Incentive	6,801,800	7,729,679	7,729,679	8,458,973	9.4%	9.4%
TOTAL TRANSFERS	\$36,801,800	\$39,048,679	\$39,996,090	\$47,849,493	22.5%	19.6%
TOTAL APPROPRIATIONS	\$285,346,569	\$303,652,338	\$308,509,014	\$317,464,078	4.5%	2.9%
UNAPPROPRIATED FUND	\$51,635,123	\$21,388,181	\$35,144,078	\$22,030,271	3.0%	-37.3%
Days of Operation				30		