

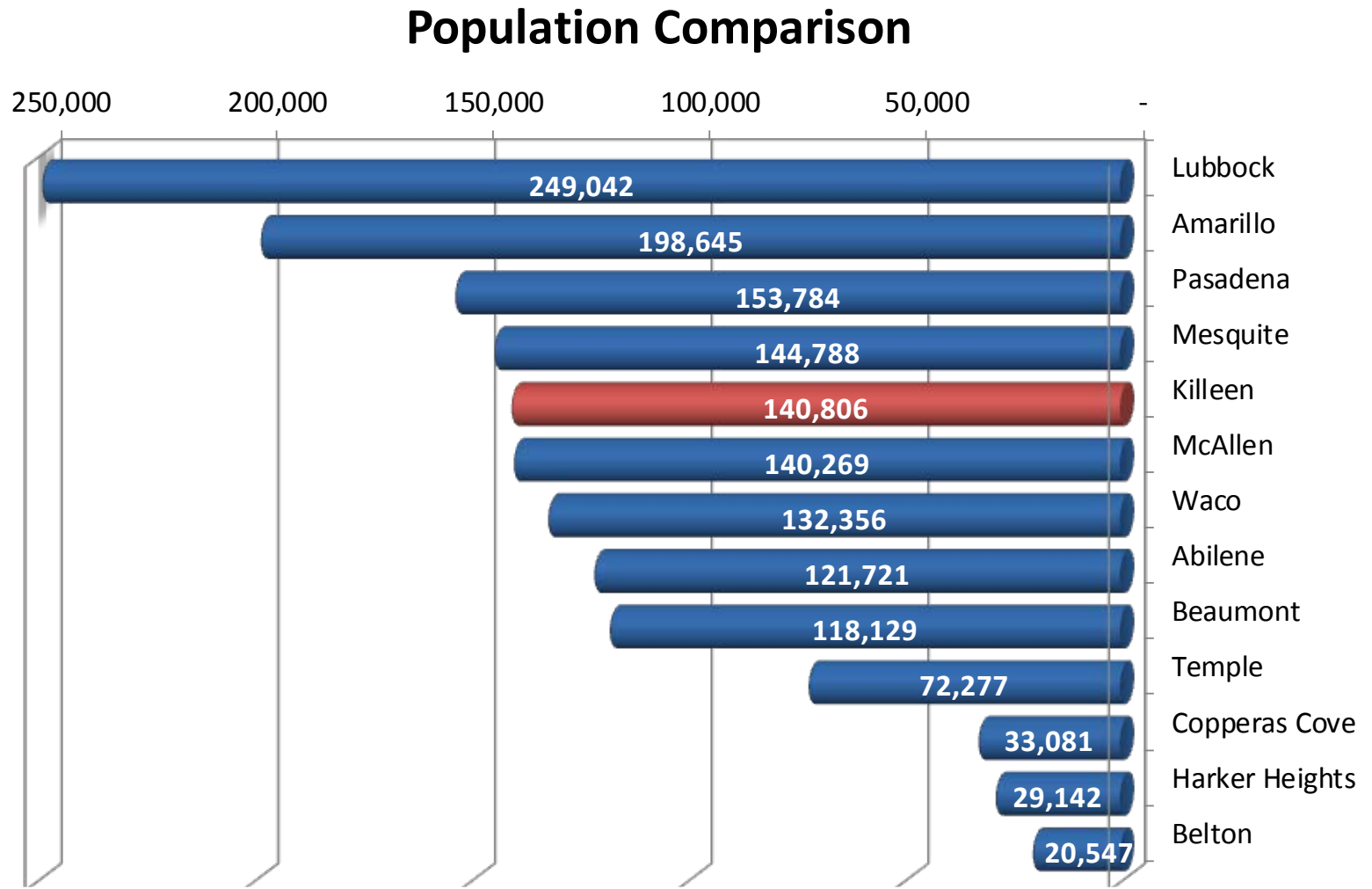


**FY18 BUDGET
STATUS REPORT TO CITY COUNCIL
WITH PRELIMINARY FINDINGS**

April 2017

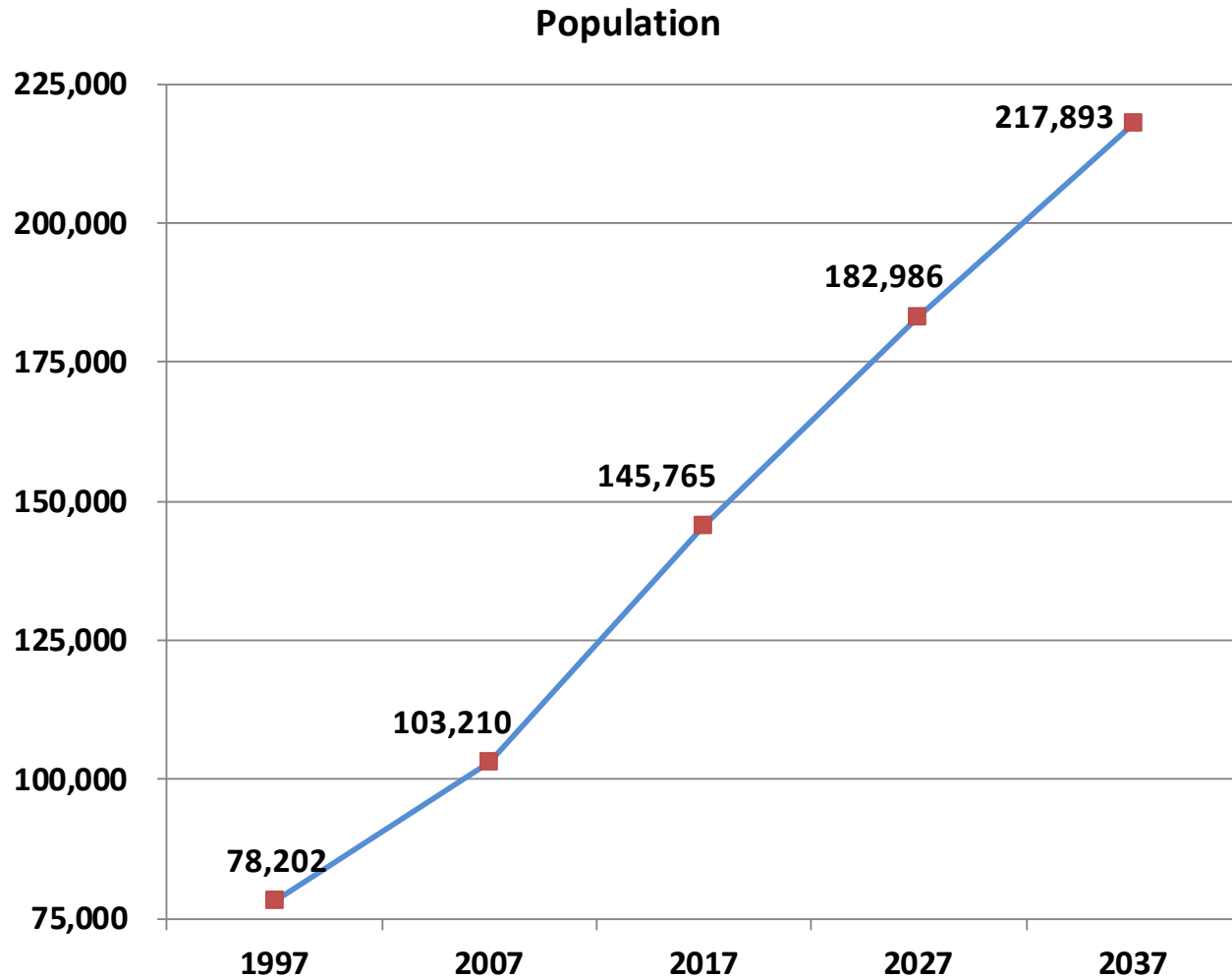
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Population Comparison



Source Document: US Census Bureau population estimates as of July 1, 2015

Killeen Population



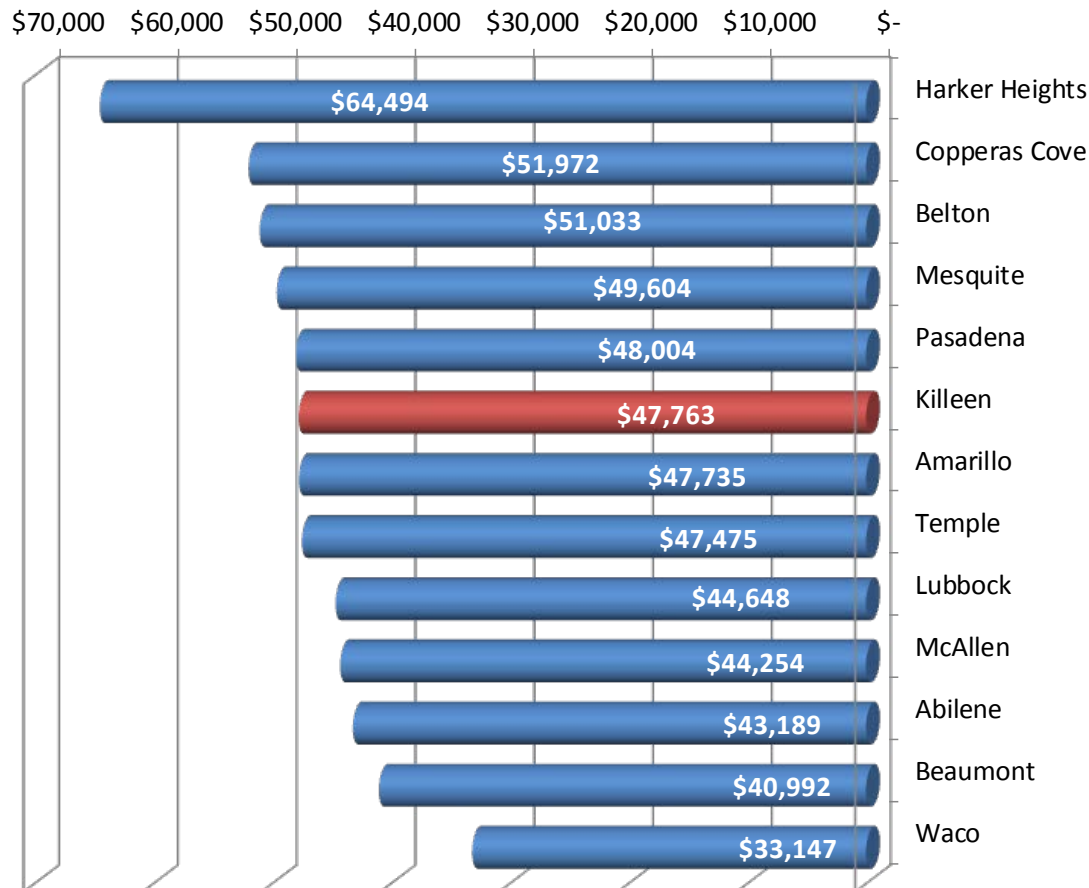
Source Documents: 1997-2015 City of Killeen Comprehensive Annual Financial Report via US Census Bureau; 2016 City of Killeen Comprehensive Annual Financial Report via Greater Killeen Chamber of Commerce; 2017 forward is calculated using linear regression

Median Household Income Compared to Other Cities

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Comparison of Median Household Income

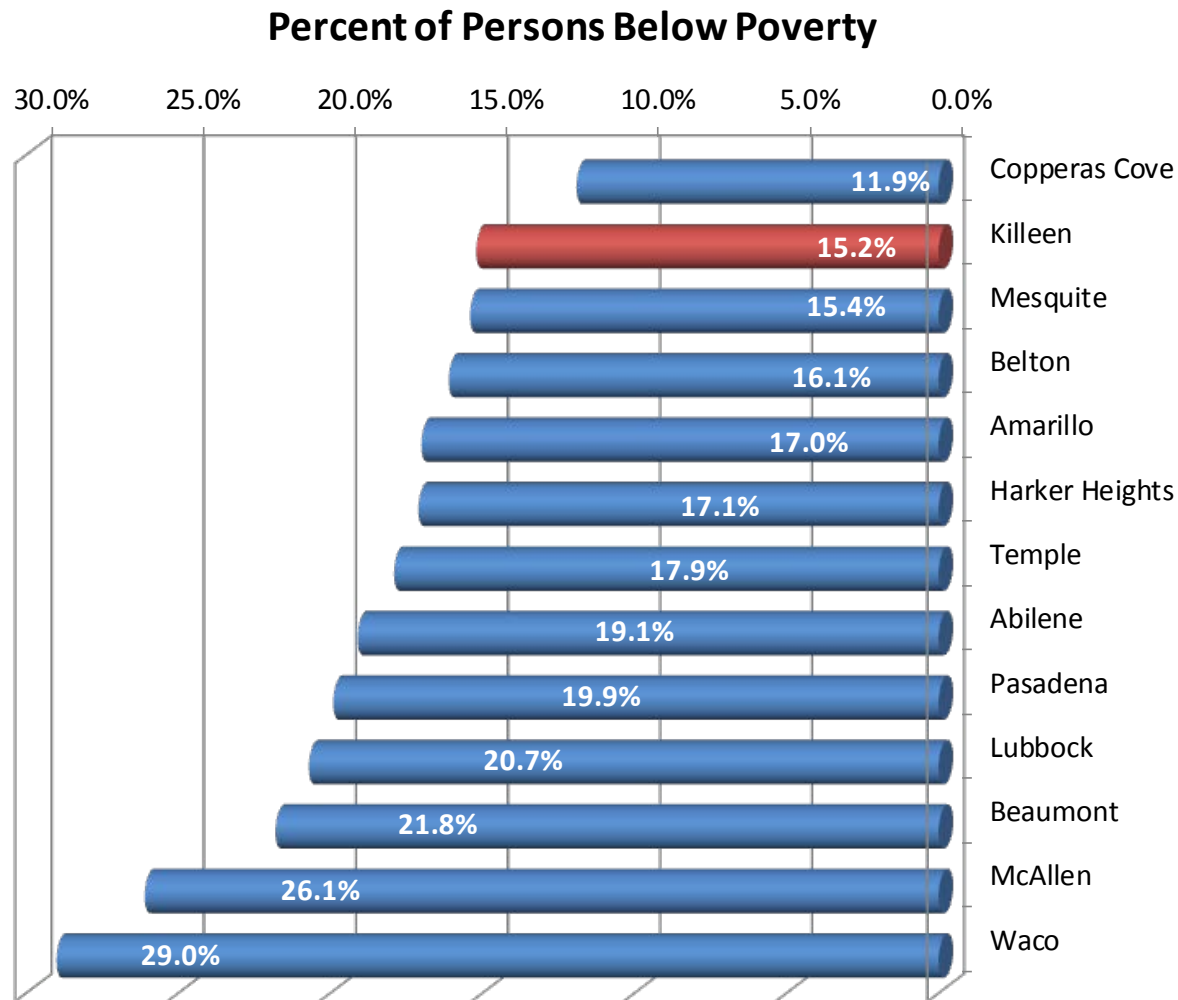


Source Document: US Census Bureau in 2015 dollars

Percent of Persons Below Poverty Compared to Other Cities

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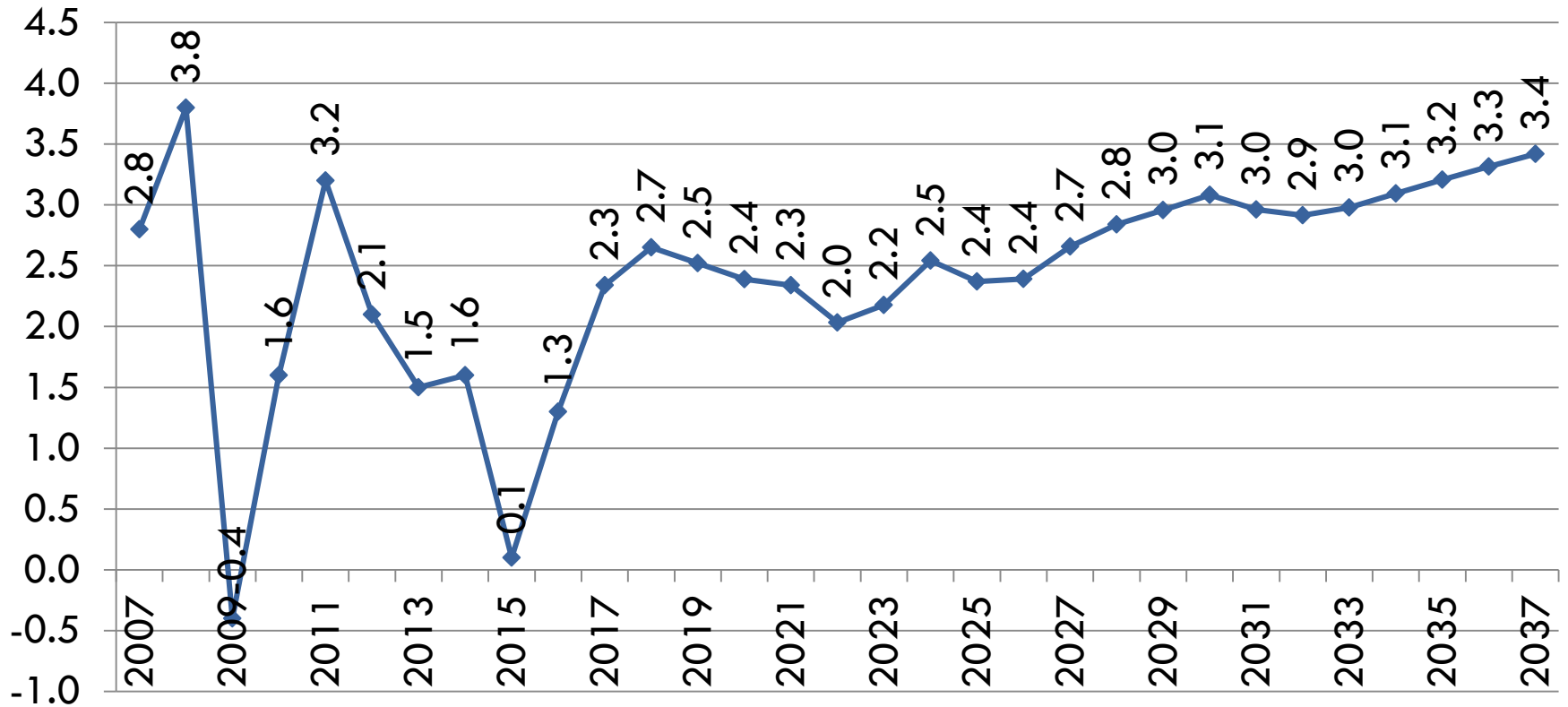
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Source Document: US Census Bureau in 2015 dollars

Inflation

Annual Inflation Percent



Source Document: 2007-2016 Bureau of Labor Statistics; 2017-2021 International Monetary Fund projection; 2022-2037 regression analysis.

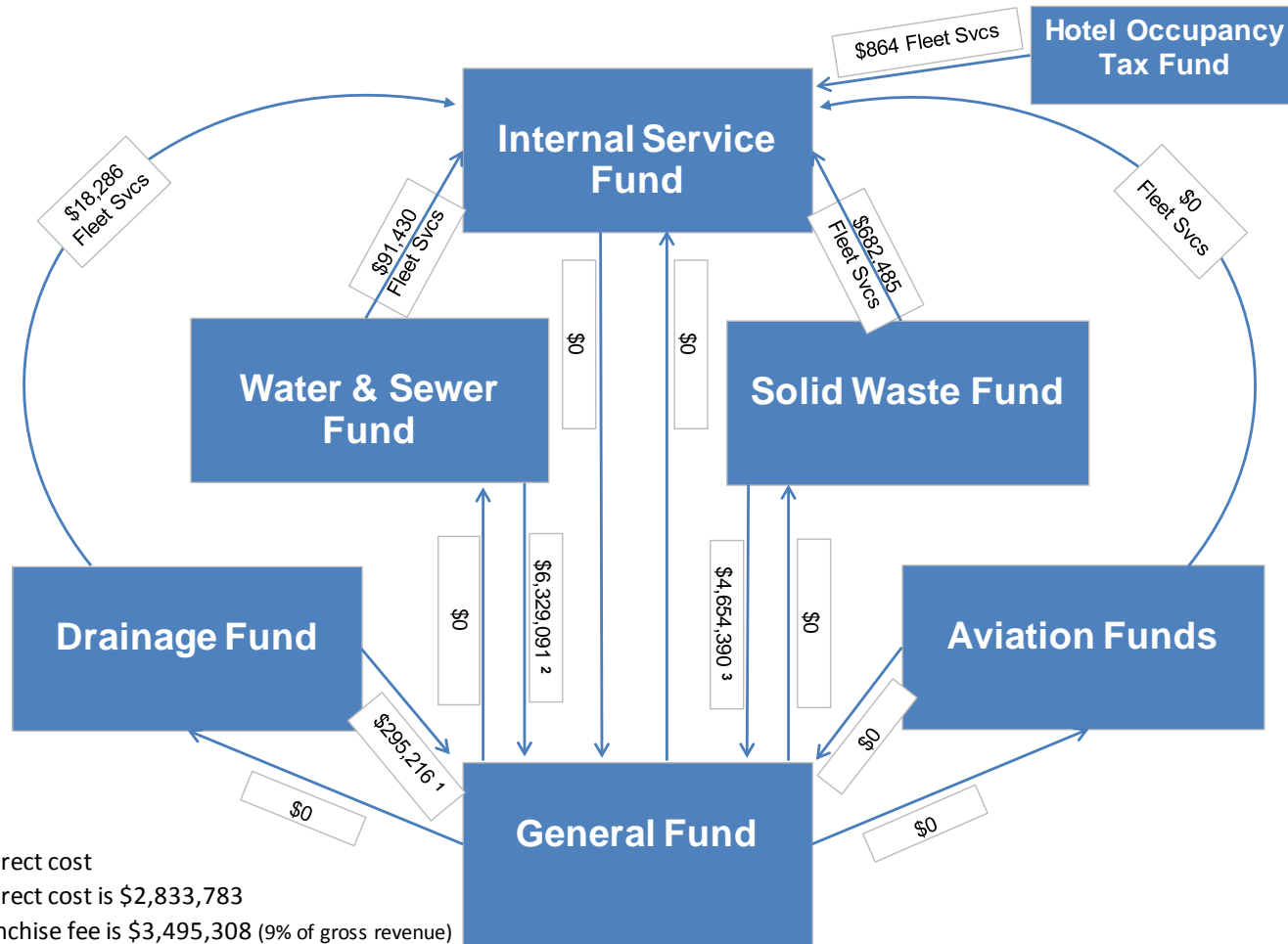
Funds

7

- Governmental Funds –
 - ▣ General Fund
 - ▣ Debt Service Fund
- Enterprise Funds –
 - ▣ Water & Sewer Fund
 - ▣ Solid Waste Fund
 - ▣ Aviation Funds
 - ▣ Drainage Utility Fund
- Internal Service Funds
 - ▣ Fleet Services
- Special Revenue Funds
 - ▣ Hotel/Motel Occupancy Tax Fund
 - ▣ 22 Other Funds

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FY 2017 Interfund Transfers



- 1 - Indirect cost
- 2 - Indirect cost is \$2,833,783
Franchise fee is \$3,495,308 (9% of gross revenue)
- 3 - Indirect cost is \$1,373,305
Franchise fee is \$1,603,869 (9% of gross revenue)
One time transfer is \$1,677,216

Mission

- Mission: Our mission is to provide municipal services and facilities that meet the vital health, safety, and general welfare needs of residents and sustains and improves their quality of life.
- Vision: Best City in the State of Texas in Delivering Municipal Services
- Slogan: *Dedicated Service – Every Day, for Everyone!*
- Values:
 - ▣ Highest ethical behavior
 - ▣ Fiscal discipline and accountability
 - ▣ Continuous Improvement
 - ▣ First-rate customer service
 - ▣ Fairness
 - ▣ Citizen engagement
 - ▣ Straight-forward, transparent communications

Budget Process

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- CC Input** →
 - Policy (What are our boundaries?)
- CC Update** →
 - Revenue Projections
 - Strategic Issues facing the City (w/financial implications)
 - Short-term Issues facing the City (w/financial implications)
 - Historic Trends
 - ▣ Revenue
 - ▣ Expenditure
- CC Update** →
 - Benchmarking Information
 - ▣ Financial
 - ▣ Demographic

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Budget Process (cont.)

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- CC Update City Council Priorities
- CC Input → Management Priorities
 - Alignment to Mission
 - Alignment to Comprehensive and Strategic Plans
 - Alignment to Annual Business Plan
- How will resources be divided to best meet the mission requirements and priorities of the enterprise?
- CC Update → Instructions to Departments
 - Targets
 - Decision Packages
- Department Presentations to Executive Team
 - Amendments after feedback

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Budget Process (cont.)

12

CC Update Informing and Briefing City Council
CC Input →

Amendments after feedback

CC Action → Public Information, Presentations, Hearings

Amendments after feedback

CC Action → Adoption

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Budget Calendar

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Date	Event	Action
April 5-7	City Council Budget Update	City Manager meets with City Council members to discuss the FY 2018 Budget
April 18	City Council Workshop	Policy and boundary discussion with City Council
May 23	Public Budget Forum	Meeting to update citizens on the budget and receive input
June 28-30	City Council Budget Update	City Manager meets with City Council members to provide a budget update
July 11	City Council Meeting	Proposed budget submitted to City Council; City Council receives initial budget brief

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Budget Calendar (cont.)

14

Date	Event	Action
August 1	City Council Workshop	City Council updated following release of certified tax roll; receives General Fund budget brief
August 8	City Council Meeting	1 of 2 Budget public hearings; Set proposed tax rate
August 15	City Council Workshop	City Council briefed on Aviation, Water/Sewer, Solid Waste, Drainage, and KEDC/Chamber
August 22	City Council Meeting	1 of 2 Tax rate hearings; 2 of 2 Budget public hearings
September 5	City Council Workshop Special City Council Meeting	City Council briefed from community partners; 2 of 2 Tax rate hearings
September 12	City Council Meeting	Budget adopted; tax rate set

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Budget Policies

What We Have

15

- Texas Property Tax Code – Section 26
 - Establishes deadline for certified roll (July 25th) and date governing body receives effective and roll back rate (August 7th). Also sets forth requirements for adopting tax rate.
- Local Government Code – Title 4, Section 102
 - Provides guidelines for budget presentation and process to adopt annual budget.
- City Charter
 - Provides additional guidelines for the submittal of the proposed budget and budget adoption.
- City Policies
 - Fund Balances and Operating Reserves – sets fund balance levels to a minimum of 22%, with a target of 25% (enterprise funds viewed collectively).
 - Year-end Encumbrances – reinforces City Charter pronouncement that budgets lapse at the end of the fiscal year unless spent or encumbered.
 - Debt Management – establishes 2.5% of taxable value as the City’s tax supported debt service ceiling.

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Budget Policies

What We Need

16

- City Council adopted policies governing:
 - Transfer of fund balance in excess of 25% to a Capital Improvement Fund for future projects.
 - Budget priorities expressed in Comprehensive Plan and Strategic Plan.
 - Division of available resources among departments.
 - Establishing the tax rate – current, effective, and rollback rate
 - Amount of property tax rate that should be designated for debt.

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Strategic Issues That Affect the Enterprise

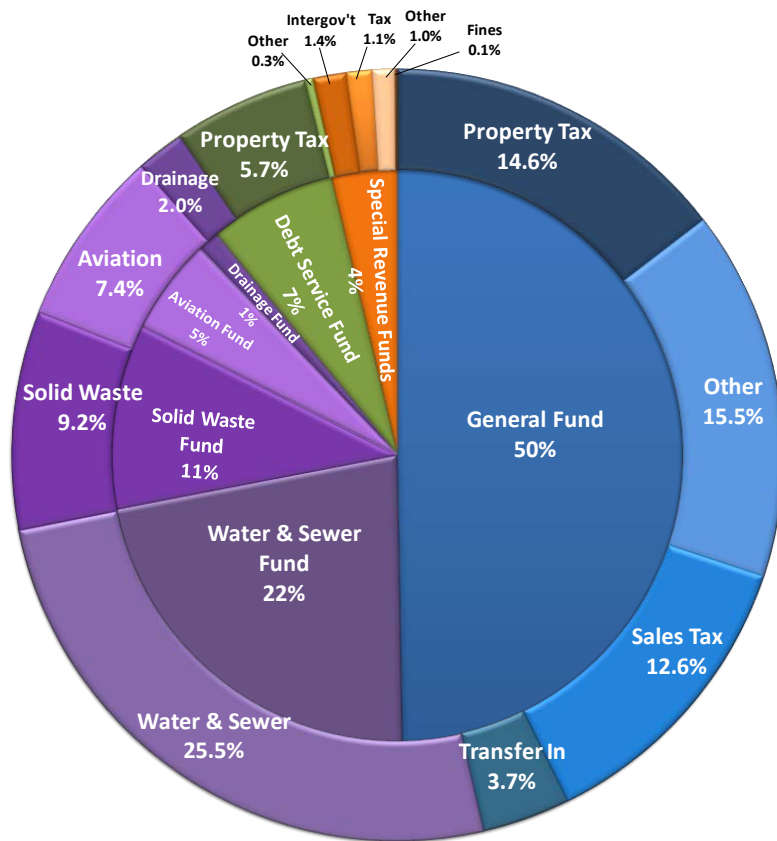
17

- National Security
- International Events
- Housing
- State/Federal Funding
- Water
- Economic Development
 - ▣ Workforce
 - ▣ Infrastructure
 - ▣ Regulation
 - ▣ Utilities
 - ▣ Access to Capital
- ...
- ...
- ...

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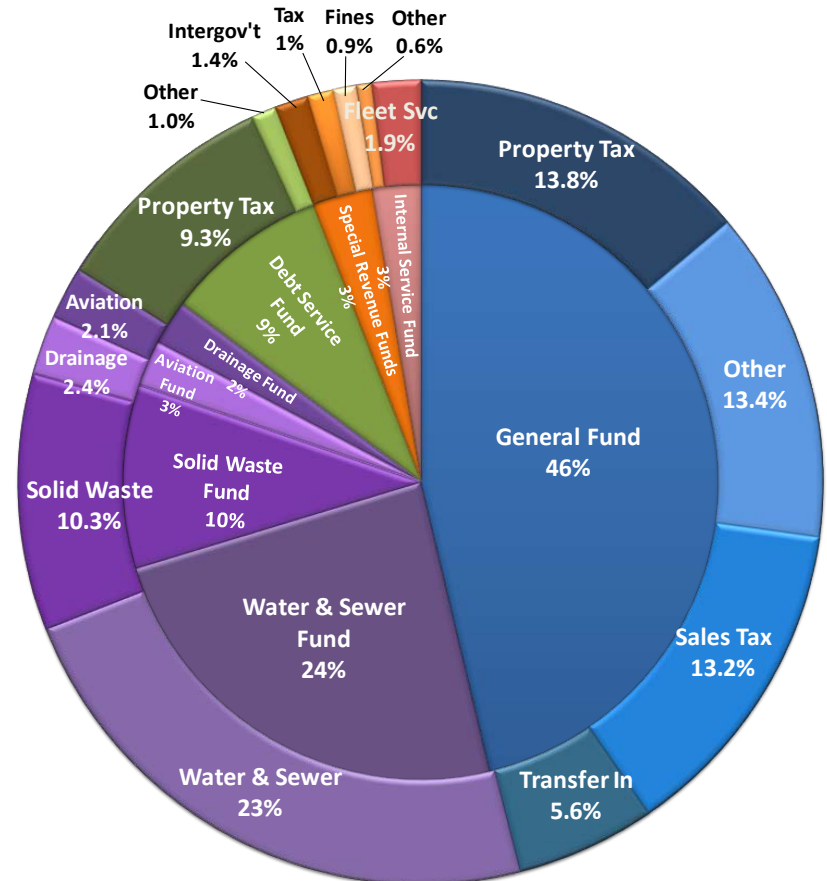
The Enterprise by Fund

FY 2007 Revenues, Expenses & Other Financing Sources(Uses) - All Funds*



Total Revenues = \$130,364,306
 Total Expenses = \$111,626,384

FY 2017 Adopted Budget Revenues, Expenses & Other Financing Sources(Uses) - All Funds*

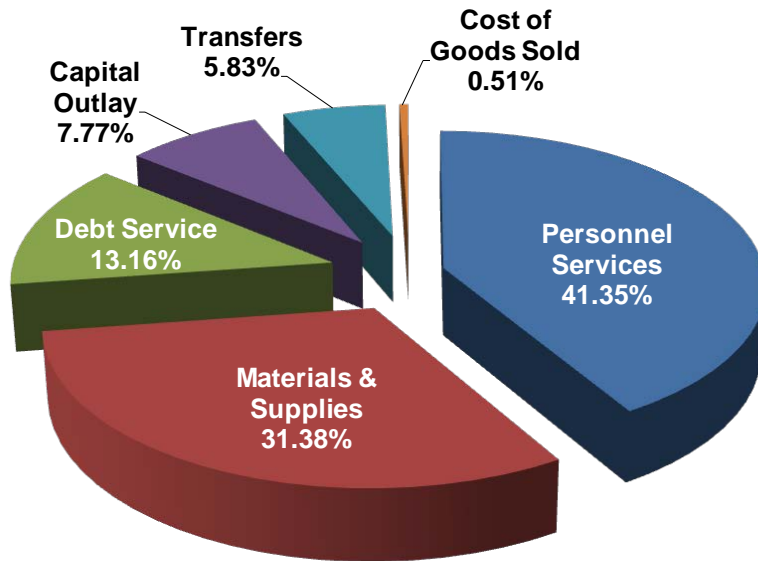


Total Revenues = \$171,717,484
 Total Expenses = \$173,827,178

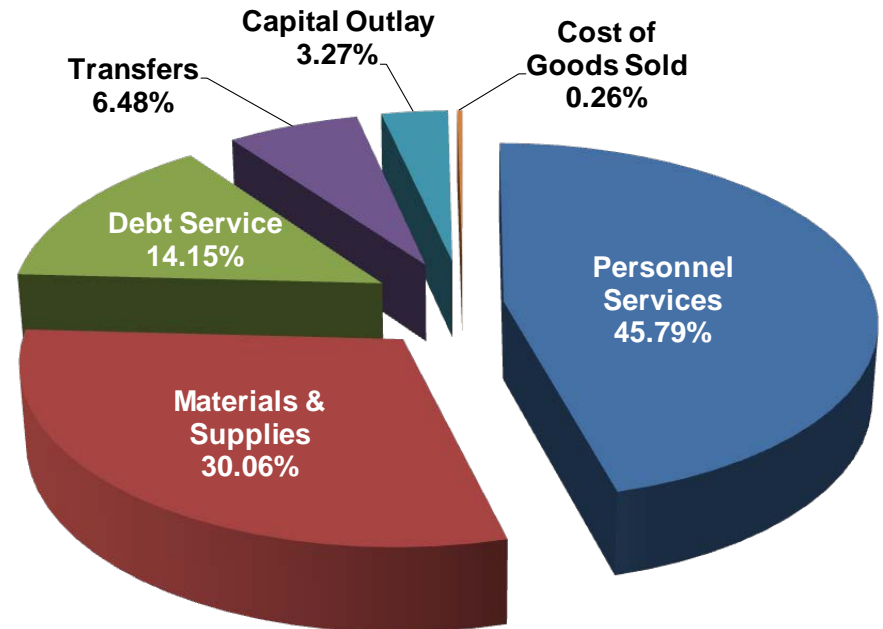
*Does not include Capital Projects

The Enterprise by Purpose

**All Funds Expenses by Category
FY 2007 Actual***



**All Funds Expenses by Category
FY 2017 Budget***



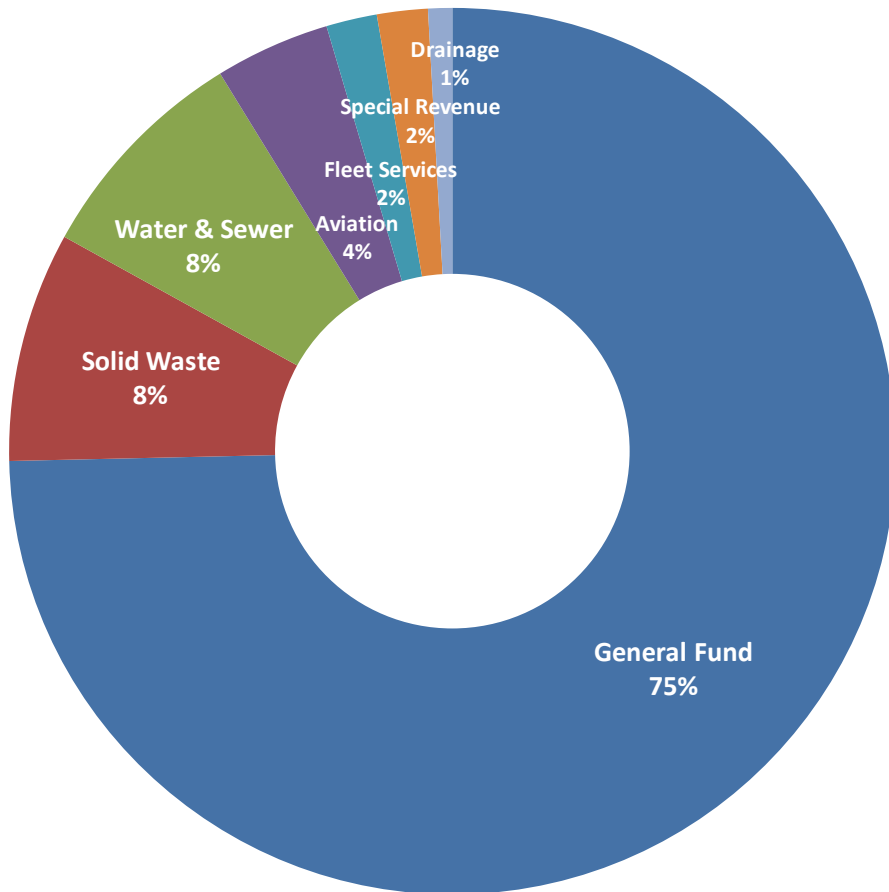
Total Expenses = \$111,626,384

Total Expenses = \$173,827,178

*Does not include Capital Projects

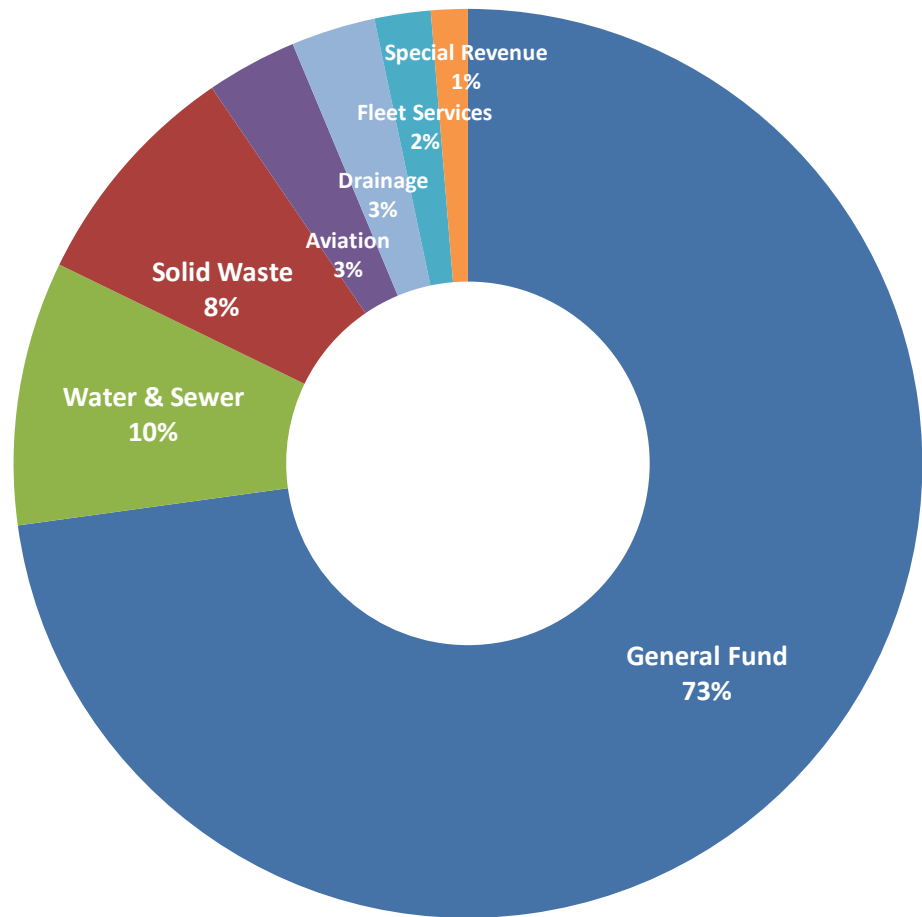
The Enterprise Staffing by Purpose

2007 Actual FTE's by Fund



Total = 1,025.5 FTEs

2017 Budget FTE's by Fund



Total = 1,301.6 FTEs

Employees by Fund

2007 Actual FTEs

Fund	Number of FTEs
General Fund	765.5
Water & Sewer	84.0
Solid Waste	86.0
Aviation	43.0
Drainage	9.0
Fleet Services	19.0
Special Revenue	<u>19.0</u>
Total	1,025.5
FTEs per 1,000 Residents	9.9

2017 Budget FTEs

Fund	Number of FTEs ↓
General Fund	947.8
Water & Sewer	122.2
Solid Waste	107.6
Aviation	42.0
Drainage	39.0
Fleet Services	26.0
Special Revenue	<u>17.0</u>
Total	1,301.6
FTEs per 1,000 Residents	8.9

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Employees by Comparison

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City	Population	Number of FTEs	FTEs per 1,000 Residents ↓
McAllen ¹	140,269	2,354	16.78
Amarillo ²	198,645	2,483	12.50
Waco ²	132,356	1,593	12.04
Temple ²	72,277	838	11.59
Beaumont ¹	118,129	1,305	11.05
Abilene ²	121,721	1,203	9.88
Lubbock ²	249,042	2,294	9.21
Killeen ¹	145,765	1,301	8.93
Copperas Cove ¹	33,081	279	8.43
Belton ¹	20,547	166	8.08
Mesquite ¹	144,788	1,149	7.94
Harker Heights ¹	29,142	217	7.45
Pasadena ¹	153,784	1,107	7.20

Source Documents: Population – US Census Bureau estimates as of July 1, 2015 except for Killeen which is estimated using linear regression; FTEs – 1 denotes 2017 Budget and 2 denotes 2016 CAFR

Citywide Priorities

As rated by City Council 1-7-2017

23

Category	Overall Rating (1-5 Scale)
Guiding Principles	
1. Budget balanced ($R \geq E$)	4.5
2. Higher standards for building design	4.1
3. Credit rating (AA) maintained or improved	3.9
4. Higher standards for roads	3.8
5. Level of service maintained or improved	3.8
6. Higher standards for water	3.6
7. Increased focus on economic development	3.6
8. Be market-competitive for salaries and benefits	3.4
Infrastructure	
9. Water line rehabilitation, North Killeen	4.1
10. Effective maintenance for existing roads	3.8
11. Abatement projects	3.6
12. ADA transition plan improvements	3.6
13. KAAC campus security system	3.6
14. Rosewood extension to Chaparral	3.5
15. Chaparral: 195 to W Trimmier	3.4
16. Chaparral: W Trimmier to FM 3481	3.4
17. Transfer station floor rehabilitation	3.1

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Citywide Priorities (cont.)

As rated by City Council 1-7-2017

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Category	Overall Rating (1-5 Scale)
Public Safety	
18. Police equipment: 40 marked vehicles	4.1
19. Police equipment: 23 unmarked vehicles	4.0
20. Self-contained breathing apparatus	3.8
21. Police equipment: 100 Tasers	3.6
22. Ambulances (2)	3.5
23. Fire truck and equipment	3.5
24. Acquire land for fire stations: 2-3	3.4
25. Additional police officers: 15	3.1
26. Ladder truck for FS 6	3.1
27. Vehicles for FS 9 (2)	
Currently Unfunded Needs	
28. Bob Gilmore Center renovation; or #29	3.6
29. Bob Gilmore Center construction; or #28	3.6
30. Parking fees adjustment for airport	3.6
31. Air service/marketing funding	3.5
32. Family Aquatic Center (re-plaster)	3.3
33. Nested t-hangars for Skylark Field	3.3
34. Land acquisition for KFHR	3.1
35. Red light program	3.1
36. TMRS: update service credits	3.1

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Citywide Priorities (cont.)

As rated by City Council 1-7-2017

25

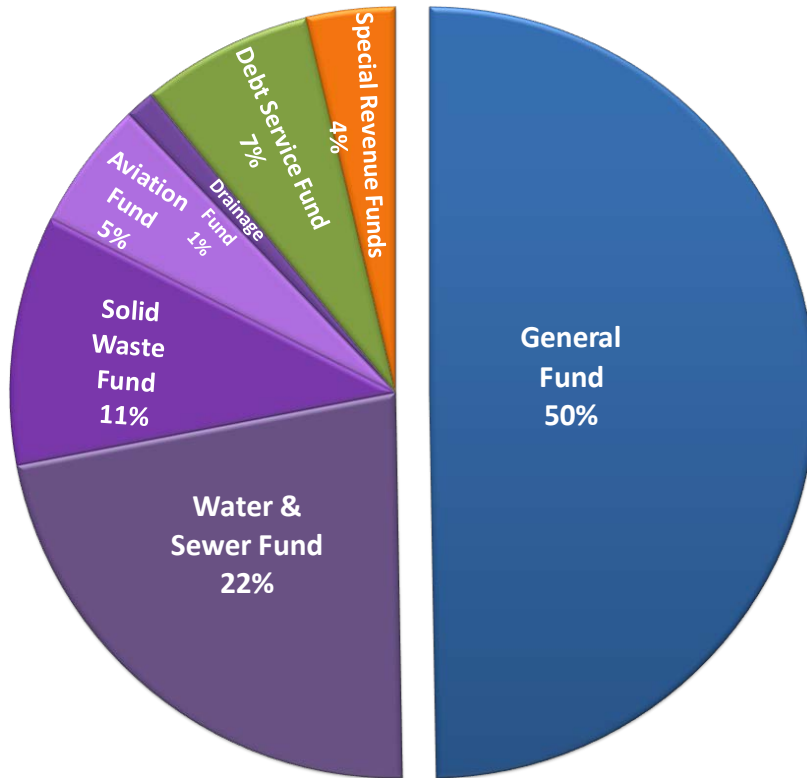
Category	Overall Rating (1-5 Scale)
Currently Unfunded Needs (cont.)	
37. Vehicle replacement for non-public safety	3.1
38. Animal shelter	3.0
39. Killeen Community Center room divider	3.0
Communication	
40. Wi-Fi for public areas	3.5
41. Fiber loop completion	3.4
42. Redesign of City website	3.1
43. Laser Fiche Rio (going paperless)	
Studies	
44. Comprehensive plan (2010) updated	3.4
45. Drainage rate study	3.4
46. Emergency Services Master Plan study	3.3
47. ISO study 2005	3.1
Funding Strategies	
48. Increase fees.	3.6
49. Increase property taxes.	3.4
Other	
50. November funding mechanism	3.5

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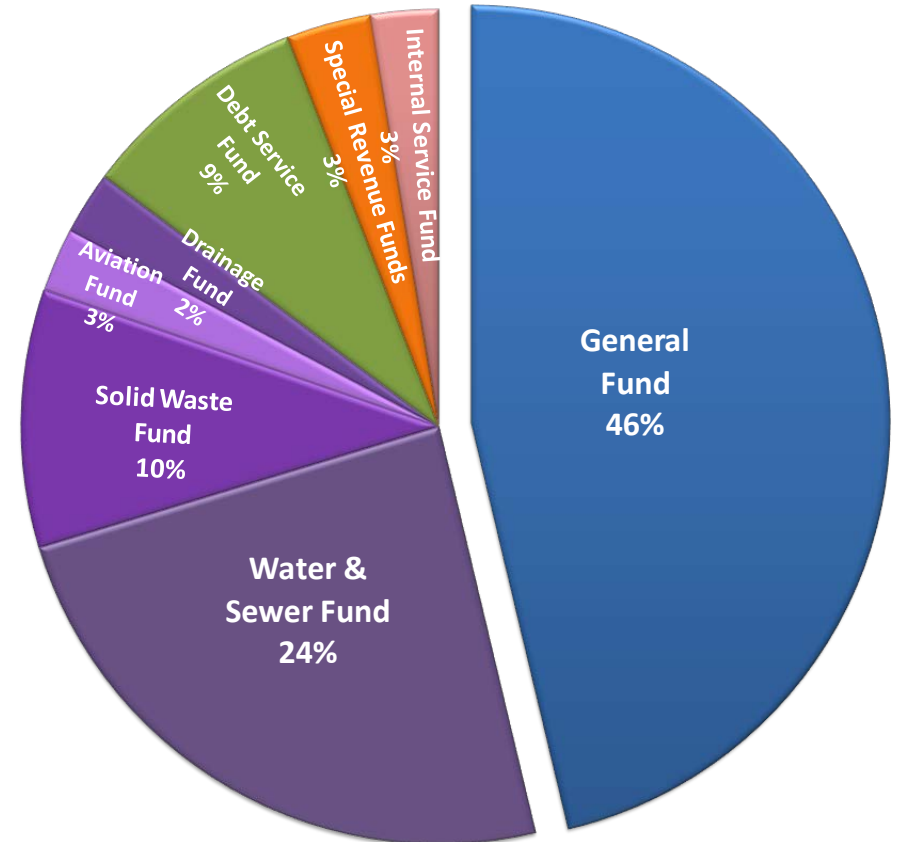
General Fund

How General Fund fits into the Enterprise

FY 2007 Actual Expenditures



FY 2017 Adopted Budget Expenditures



Total General Fund = \$55,500,383

Total All Funds = \$111,626,384

Total General Fund = \$80,446,928

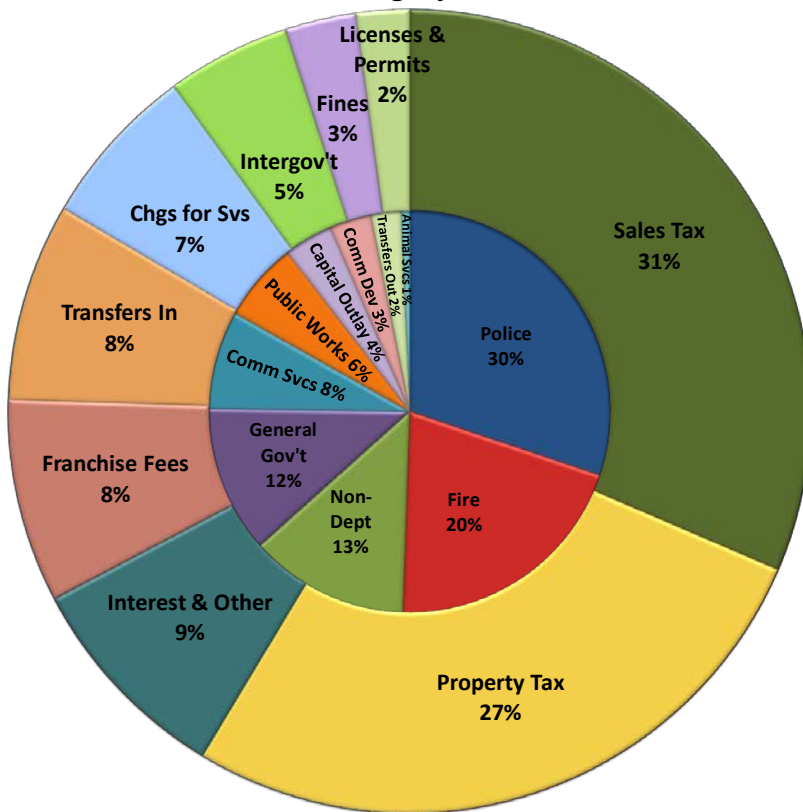
Total All Funds = \$173,827,178

*Does not include Capital Projects

General Fund

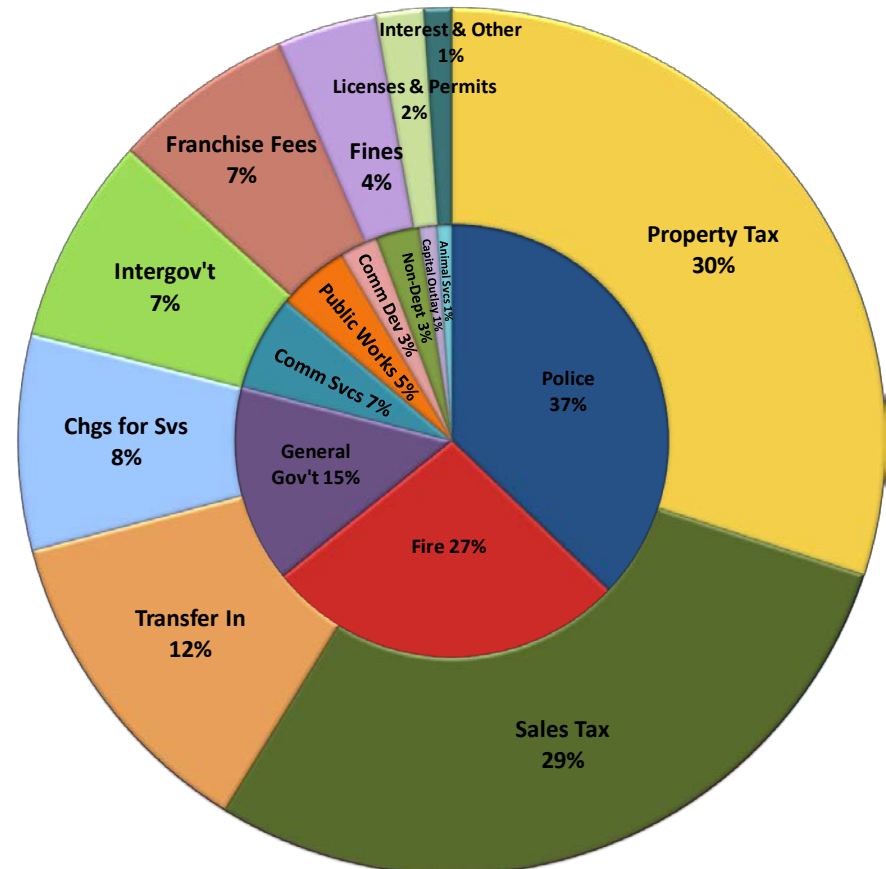
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**General Fund
FY 2007 Actual Revenues & Expenditures by
Category**



Total Revenue = \$60,468,783
Total Expenditures = \$55,500,383

**General Fund
FY 2017 Adopted Budget Revenues & Expenditures by
Category**

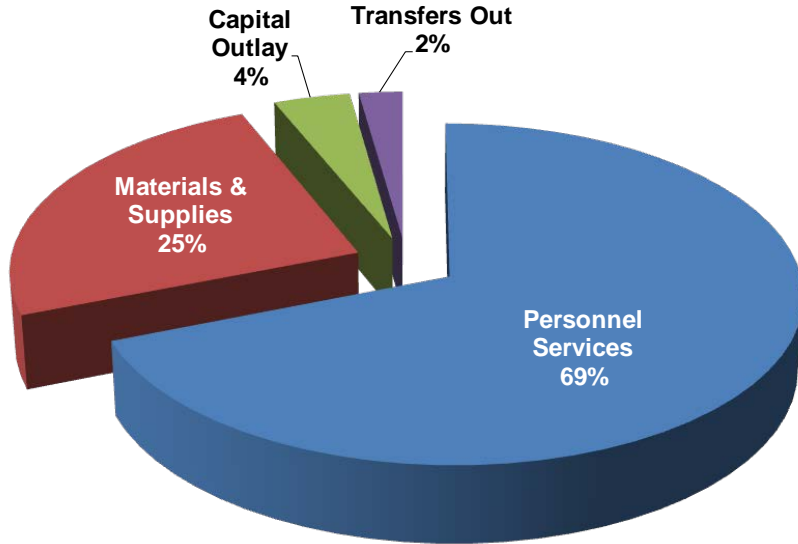


Total Revenue = \$79,032,409
Total Expenditures = \$80,446,928

General Fund

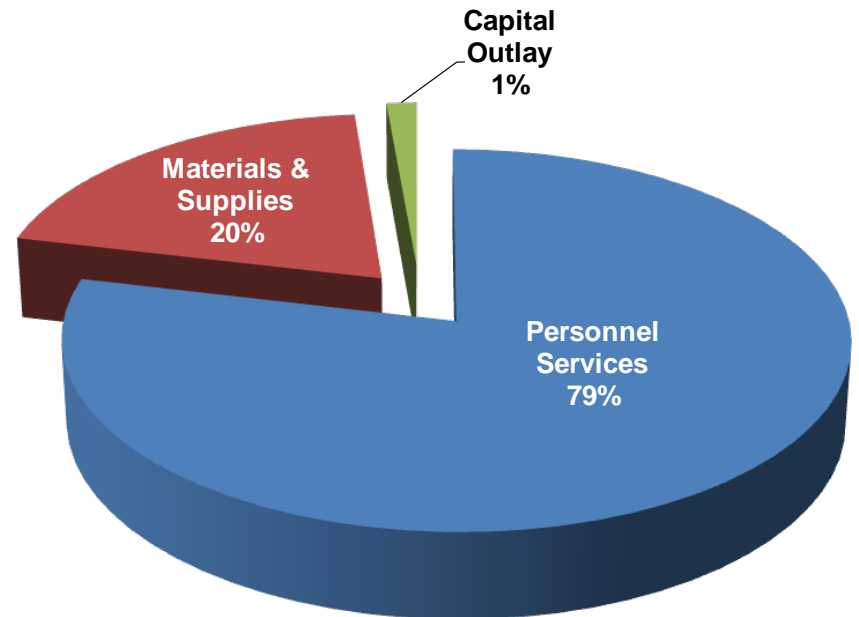
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General Fund Expenditures by Category
FY 2007 Actual



Total = \$55,500,383

General Fund Expenditures by Category
FY 2017 Amended Budget



Total = \$ 80,446,928

General Fund Staffing

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Department	2007 FTEs	FTEs per 1,000 Residents	2017 FTEs ↓	FTEs per 1,000 Residents
Police	275.0	2.66	384.0	2.63
Fire	195.0	1.89	237.0	1.63
Community Services	79.0	0.77	81.5	0.56
Community Development	47.0	0.46	64.0	0.44
Public Works	52.0	0.50	55.3	0.38
Planning and Development	33.0	0.32	34.0	0.23
Municipal Court	23.0	0.22	23.0	0.16
Finance	22.0	0.21	18.0	0.12
Information Technology	12.0	0.12	18.0	0.12
Human Resources	10.0	0.10	13.0	0.09
Legal	8.0	0.08	8.0	0.05
Public Information	3.5	0.03	6.0	0.04
City Manager	5.0	0.05	5.0	0.03
City Auditor	<u>1.0</u>	<u>0.01</u>	<u>1.0</u>	<u>0.01</u>
Total	<u>765.5</u>	<u>7.42</u>	<u>947.8</u>	<u>6.50</u>

Source Documents: Population – 2007 US Census Data and 2017 calculated using linear regression; FTEs – 2017 Adopted Budget

General Fund Employees by Comparison

31

City	Population	Number of FTEs	FTEs per 1,000 Residents ↓
McAllen ¹	140,269	1,654	11.79
Amarillo ²	198,645	1,995	10.04
Beaumont ¹	118,129	1,055	8.93
Waco ²	132,356	1,122	8.48
Abilene ²	121,721	1,012	8.31
Mesquite ¹	144,788	1,001	6.91
Temple ²	72,277	486	6.72
Harker Heights ¹	29,142	191	6.55
Killeen ¹	145,765	948	6.50
Belton ¹	20,547	129	6.25
Copperas Cove ¹	33,081	199	6.02
Pasadena ¹	153,784	873	5.70
Lubbock ²	249,042	1,416	5.69

Source Documents: Population – US Census Bureau estimates as of July 1, 2015 except for Killeen which is estimated using linear regression; FTEs – 1 denotes 2017 Budget and 2 denotes 2016 CAFR

Budgetary Issues Facing the General Fund

Issue	Issue
Economic Development	Continuous Improvement – Internal Process & Outsourcing
• I-14	Facilities Plan
Fair Compensation	• Environmental
Financial Reserves	Grants – Accepting & Managing
Growth Management	JLUS
• Annex Plan	• JLUS Implementation
Organizational Stability and Morale	Military Support/Relations
Technology	Radio Communications
Base Realignment	Rate Upkeep
Fleet	Redistricting
• Long Term Replacement Funding	Risk Management
CIP Process	Self funded Health Plan
Ad Hoc Retirement	Unfunded Mandates
Communication	Communications
• Impact on budget and quality of life	• Social Media
Fiber Loop	• Citizen focused web page and mobile app
Multi-Modal	• Internal City Staff focused web pages and mobile apps
• Downtown	Complete a Study for Insurance Services Office
City Hall	Community Preparedness and Outreach Education

Budgetary Issues Facing the General Fund (cont.)

Issue	Issue
Enterprise Technology Initiatives	Rosewood Extension
<ul style="list-style-type: none"> • Paperless processes 	Chaparral
<ul style="list-style-type: none"> • Enterprise Resource Planning (ERP) system upgrade 	Crime
<ul style="list-style-type: none"> • Mobile capability (Staff) 	Housing/Zoning
<ul style="list-style-type: none"> • Civic oriented applications 	North Killeen (Rancier)
<ul style="list-style-type: none"> • GIS support via web (Staff and Citizens) 	Bell County Communications Center
Enterprise Technology Initiatives (cont.)	Mounted Warfare Museum
<ul style="list-style-type: none"> • Windows 10 	Build a Fire Training Center and Fire Staff Facility
Virtualization	State Mandated Municipality Emergency Support
Technology Infrastructure	Code Enforcement
<ul style="list-style-type: none"> • City Building Connectivity (Fiber Loop) 	Complete a Study for Emergency Services Master Plan
<ul style="list-style-type: none"> • Network Capability 	Emergency Management Coordination Organizational Structure
<ul style="list-style-type: none"> • Internet Connectivity 	Growth Plan for all Departments
<ul style="list-style-type: none"> • Integrated Phone System 	<ul style="list-style-type: none"> • Fire Stations 10, 11, 12; Relocate Fire Stations 4 and 5
Updating the Comprehensive Plan	Implement the Parks Master Plan
Transportation	
Property Tax Exemptions	
<ul style="list-style-type: none"> • Revenue Diversification 	

General Fund Revenue

Historic Perspective

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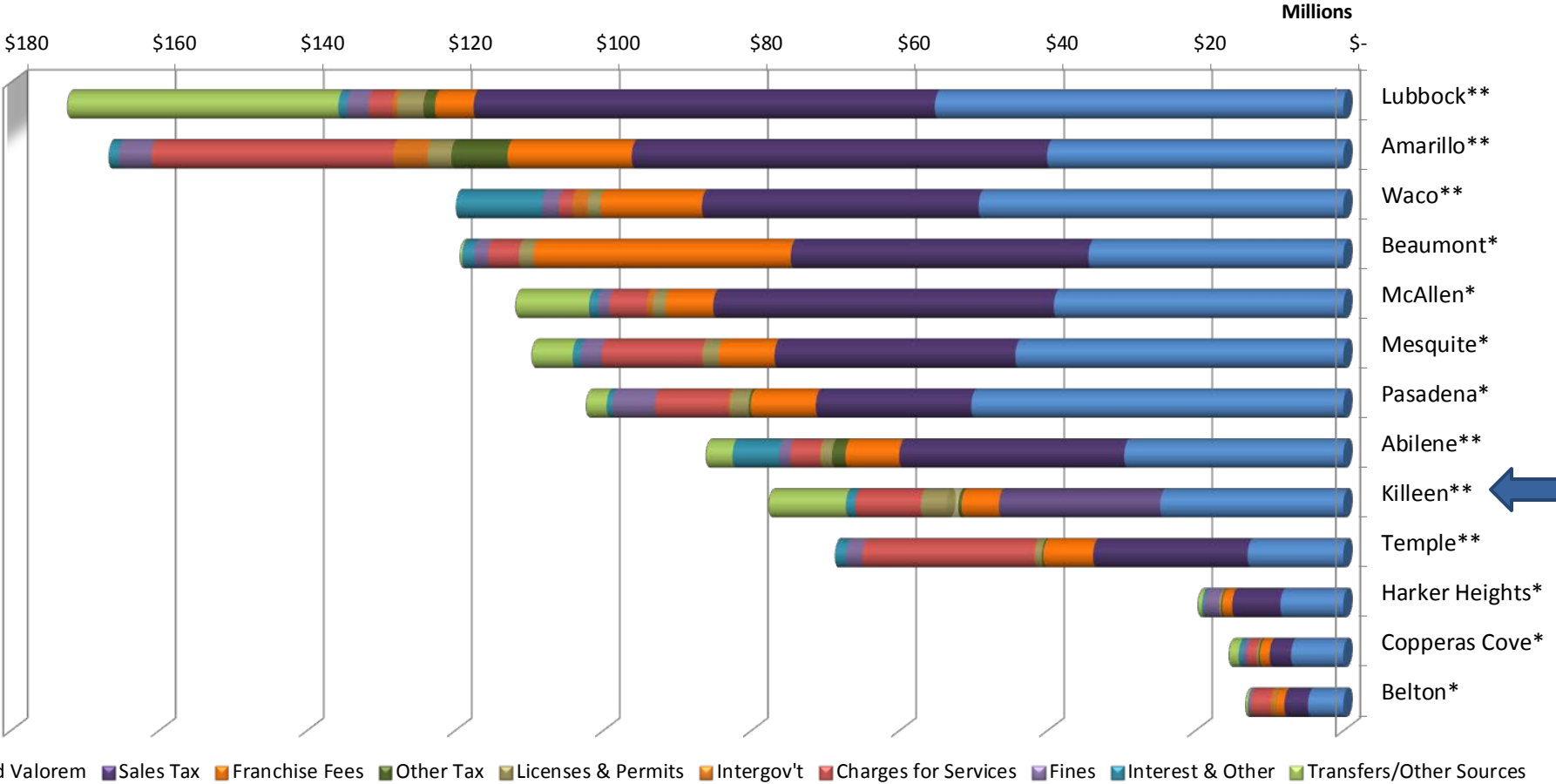
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	<u>Actual 2007</u>	<u>Amended Budget 2017</u>	<u>\$'s Increase/ (Decrease)</u>	<u>% of Increase/ (Decrease)</u>
Revenues:				
Taxes				
Property tax	\$ 16,428,559	\$ 23,724,272	\$ 7,295,713	44%
Sales tax	19,020,957	22,718,639	3,697,682	19%
Franchise fees	4,960,867	5,344,500	383,633	8%
Licenses and permits	1,292,332	1,744,618	452,286	35%
Intergovernmental	3,018,413	6,144,974	3,126,561	104%
Charges for services	3,967,248	6,178,795	2,211,547	56%
Fines	1,735,531	2,944,418	1,208,887	70%
Developer contributions	3,305,484	-	(3,305,484)	-100%
Interest and other	1,925,938	794,316	(1,131,622)	-59%
Transfer in	4,813,454	11,278,697	6,465,243	134%
Total revenues	<u>\$ 60,468,783</u>	<u>\$ 80,873,229</u>	<u>\$ 20,404,446</u>	<u>34%</u>
Revenue per Capita	<u>\$ 586</u>	<u>\$ 555</u>	<u>\$ (31)</u>	<u>-5%</u>
2008 – 2017 CPI				
Total of 17.9%				
Revenue per Capita Adjusted for Inflation	<u>\$ 586</u>	<u>\$ 481</u>	<u>\$ (105)</u>	<u>-18%</u>

General Fund Revenue Compared to Other Cities

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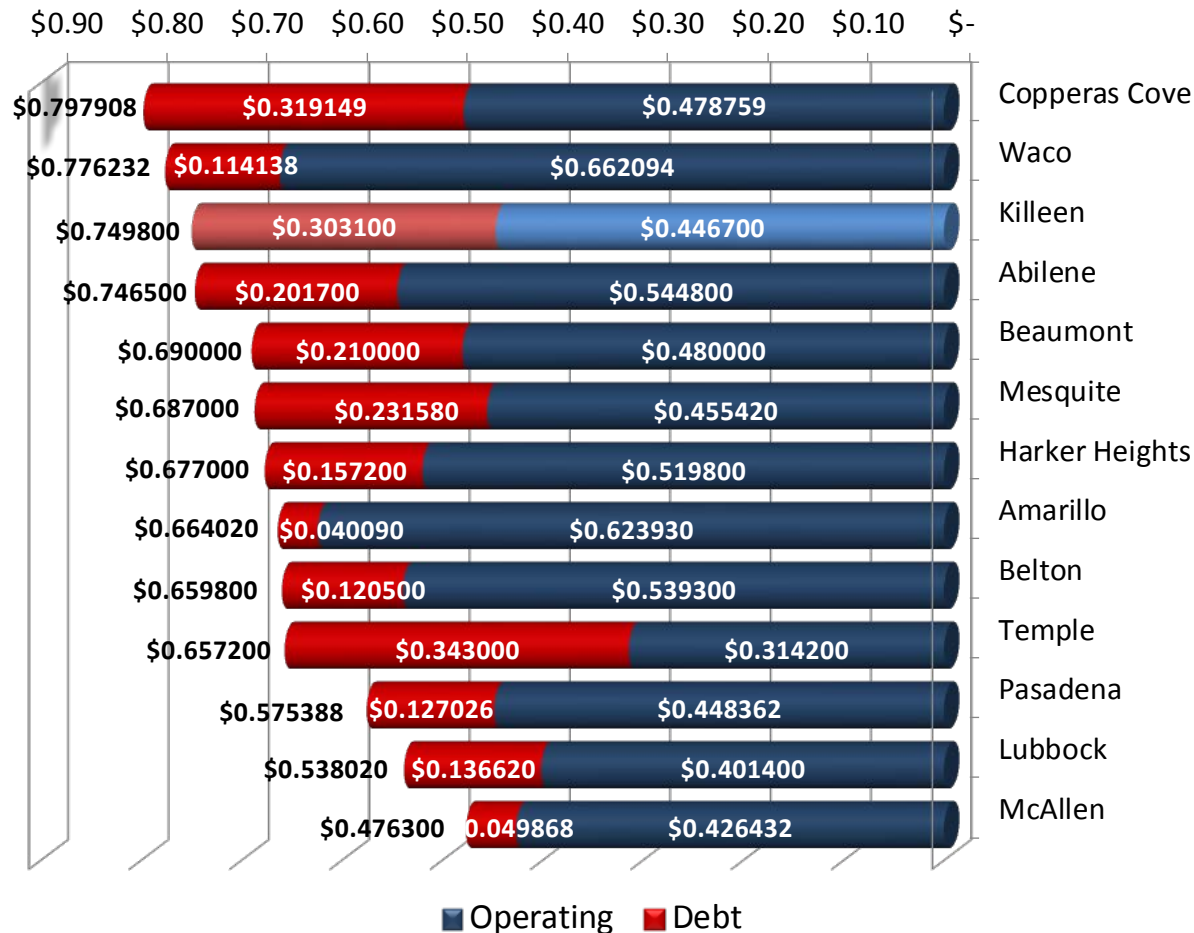
General Fund Revenue Comparison



Source Documents: *2017 Budget; **2016 CAFR

General Fund Revenue Operations & Debt Compared to Other Cities

FY 2017 Tax Rate Comparison



Source Document: Tax Appraisal Districts of each taxing jurisdiction

General Fund Revenue

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Historic Property Tax Rate

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Fiscal Year	Total Tax Rate	Freeze Adjusted Taxable Value	Exemption Value
2007	\$0.69500	\$ 3,504,499,234	\$ 350,942,363
2008	0.69500	3,972,782,440	370,590,698
2009	0.69500	4,400,933,543	389,272,462
2010	0.69500	4,393,080,749	481,935,337
2011	0.74280	4,395,993,060	535,751,159
2012	0.74280	4,520,459,969	553,300,701
2013	0.74280	4,599,097,718	606,059,551
2014	0.74280	4,795,024,710	662,109,123
2015	0.74980	4,811,164,418	755,476,941
2016	0.74980	4,943,248,641	840,029,405
2017	0.74980	5,105,756,819	943,288,983

In FY 2017, exemption value lost equates to 14¢ per \$100 valuation
[Note: 1¢ = \$500,364 in revenue]

Taxable Valuation Compared to Other Cities

Source Documents: 2016 Certified Rolls from each taxing jurisdiction; Per household calculated using housing unit information from US Census Bureau

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City	Tax Rate	Market Value	Exemptions	Tax Valuation	Per Household ↓
McAllen	\$0.476300	\$11,009,643,740	\$1,481,312,452	\$9,141,690,586	\$199,330
Lubbock	0.538020	17,444,653,186	545,853,693	16,072,987,520	167,556
Waco	0.776230	11,634,279,849	3,035,884,293	8,486,535,763	164,941
Harker Heights	0.677000	1,938,813,839	234,016,827	1,699,770,813	164,277
Temple	0.657200	5,865,570,937	1,409,041,409	4,406,597,441	155,042
Belton	0.659800	1,403,760,099	395,709,722	997,593,915	150,876
Amarillo	0.664020	12,407,857,790	2,020,400,640	12,065,465,099	150,259
Beaumont	0.690000	8,085,732,242	825,641,562	7,209,192,016	142,224
Pasadena	0.575390	Not available	Not available	6,683,161,193	123,994
Abilene	0.746500	9,229,625,907	3,361,505,674	5,814,067,764	121,676
Mesquite	0.687000	7,087,435,560	613,743,234	5,852,721,983	112,656
Killeen	0.749800	6,323,970,735	943,288,983	5,352,339,761	99,277
Copperas Cove	0.797908	1,527,442,333	223,008,946	1,290,328,059	98,543

General Fund Revenue

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Historic Sales Tax

39

Fiscal Year	Tax Rate	Gross Sales	Sales Tax Revenue	Population	Sales Tax per Capita
2007	1.5%	\$1,238,740,000	\$18,581,100	103,210	\$180.03
2008	1.5%	1,291,279,600	19,369,194	112,434	172.27
2009	1.5%	1,205,299,733	18,079,496	116,934	154.61
2010	1.5%	1,252,811,667	18,792,175	119,510	157.24
2011	1.5%	1,241,265,467	18,618,982	127,921	145.55
2012	1.5%	1,326,982,467	19,904,737	131,286	151.61
2013	1.5%	1,358,934,400	20,384,016	135,015	150.98
2014	1.5%	1,359,750,933	20,396,264	137,147	148.72
2015	1.5%	1,435,958,133	21,539,372	140,806	152.97
2016	1.5%	1,452,283,867	21,784,258	141,846	153.58
2017	1.5%	1,473,103,667	22,096,555	145,765	151.59

Source Documents: Tax Rate – State Comptroller; Sales – City of Killeen Comprehensive Finance Reports; Population – US Census Bureau July 1, 2015

General Fund Revenue

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Sales Tax per Capita Compared to Other Cities

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City	Sales Tax Rate	Annual Sales Tax	Population	Sales Tax per Capita ↓
Beaumont ¹	1.50%	\$40,205,000	118,129	\$340.35
McAllen ¹	2.00%	46,011,201	140,269	328.02
Temple ²	1.50%	20,859,081	72,277	288.60
Amarillo ²	2.00%	56,093,996	198,645	282.38
Waco ²	1.50%	37,371,461	132,356	282.36
Lubbock ²	1.50%	62,313,269	249,042	250.21
Abilene ²	2.00%	30,388,148	121,721	249.65
Mesquite ¹	2.00%	32,520,000	144,788	224.60
Harker Heights ¹	1.50%	6,500,000	29,142	223.05
Belton ¹	1.50%	3,193,024	20,547	155.40
Killeen ²	1.50%	21,784,258	141,846	153.58
Pasadena ¹	1.50%	21,000,000	153,784	136.56
Copperas Cove ¹	1.50%	2,895,890	33,081	87.54

Source Documents: Tax Rate – State Comptroller; Population – US Census Bureau July 1, 2015; Annual Sales Tax – 1 denotes 2017 Budget; 2 denotes 2016 CAFR

Home Value Break Even Analysis

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	Home Value	Property Taxes Per Home	Total Property Tax	Sales Tax Per Home	Total Sales Tax
Break Even	\$125,825	\$943	\$34,874,106	\$170	\$6,295,588
Current	<u>113,120</u>	<u>848</u>	<u>31,352,872</u>	<u>153</u>	<u>5,659,924</u>
Difference	\$12,705	\$95	\$3,521,234	\$17	\$635,665
Summary:					
Increase in property tax			\$3,521,234		
Increase in sales tax			<u>635,665</u>		
Total increase in revenue			\$4,156,899		

Source Documents: Current home value is weighted average of homestead and non-homestead average residence value for tax year 2016; Average homestead value from Tax Appraisal District of Bell County; Sales tax per home was calculated using information from US Census Bureau and Bureau of Labor Statistics

General Fund Revenue

Preliminary 2018 Projections

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	Actual 2016	Budget 2017	FORECAST			
			2017	2018	2019	2020
Revenues:						
Taxes						
Property tax	\$ 24,719,857	\$ 23,724,272	\$ 23,775,090	\$ 26,986,025	\$ 27,613,101	\$ 28,516,825
Sales tax	22,219,354	22,718,639	22,832,089	23,276,949	23,730,560	24,193,095
Franchise fees	5,051,317	5,344,500	5,262,909	5,341,797	5,413,771	5,486,746
Licenses and permits	1,615,634	1,744,618	1,555,158	1,569,255	1,583,899	1,599,107
Intergovernmental	3,454,897	6,144,974	5,334,936	3,713,595	1,861,106	1,357,044
Charges for services	5,602,798	6,178,795	5,631,322	5,695,569	5,766,535	5,848,589
Fines	3,250,021	2,944,418	2,899,029	3,037,727	3,185,160	3,341,653
Interest and other	1,263,827	794,316	1,602,739	1,437,470	1,467,835	1,512,337
Transfer in	10,669,915	11,278,697	11,278,697	9,783,057	9,957,195	10,134,433
Total revenues	\$ 77,847,620	\$ 80,873,229	\$ 80,171,969	\$ 80,841,444	\$ 80,579,163	\$ 81,989,831

Explanation of Significant Variances

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- Property Tax Increase
 - ▣ TxDot Pass Through Payments - \$1.68 million
 - Shifts interest and sinking to maintenance and operation
 - ▣ Taxable valuation increase 2.12% as forecasted by regression analysis
 - Increase recognized in maintenance and operation
- Intergovernmental Reduction
 - ▣ Public Safety Grants - \$1.5 million
- Transfer-In Decrease
 - ▣ Due to one-time Solid Waste transfer of \$1.67 million

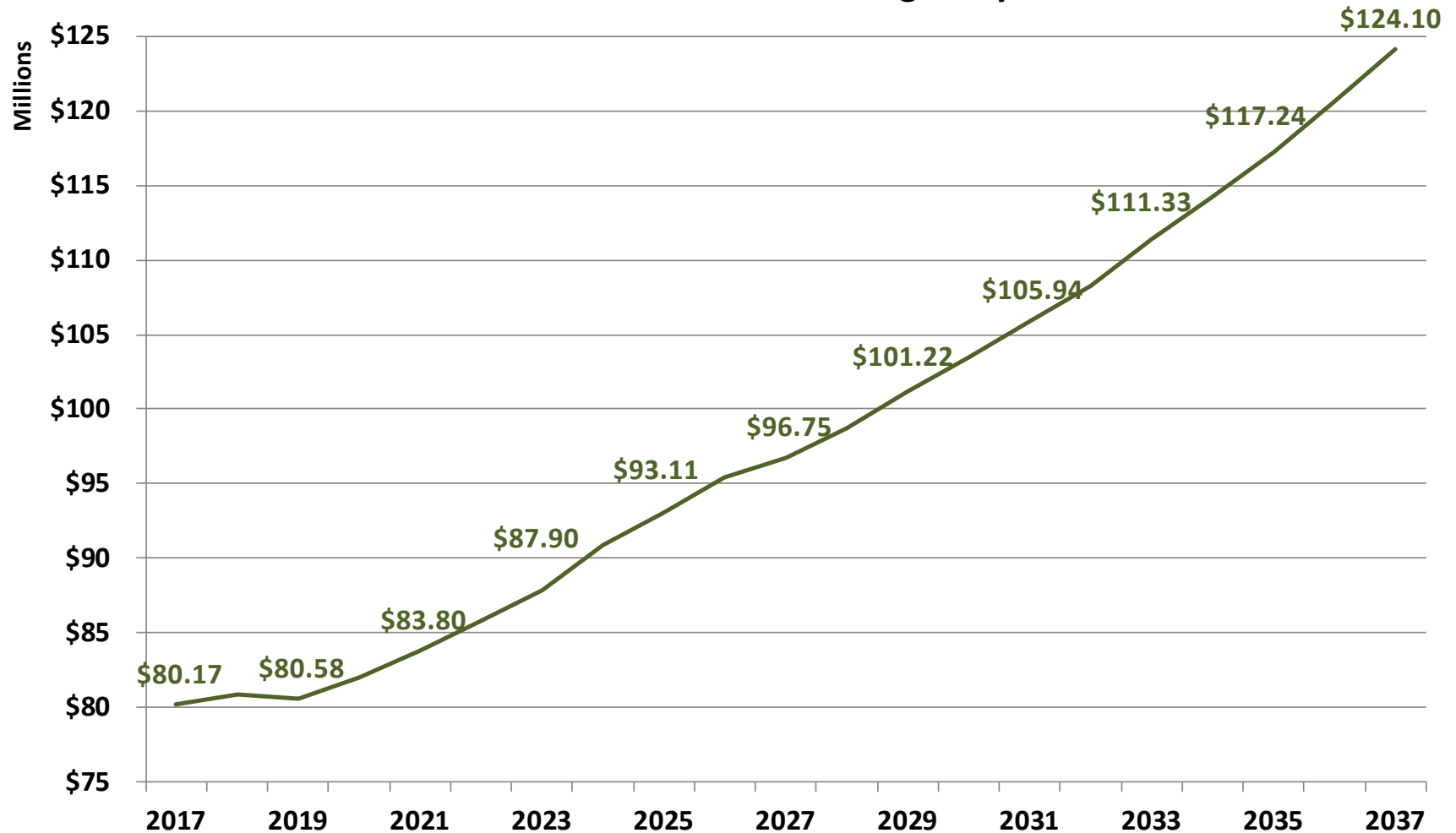
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General Fund Revenue Forecast

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General Fund Revenue Forecasting Analysis



General Fund Council Priorities