



PROPOSED BUDGET

FY 2016

CITY OF ROWLETT

This budget will raise more total property taxes than last year's budget by \$2,467,208 or 9.6%, and of that amount \$397,497 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF ROWLETT
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2015 - SEPTEMBER 30, 2016

CITY COUNCIL

Todd Gottel, Mayor

Michael Gallops, Mayor Pro-Tem

Tammy Dana-Bashian, Deputy Mayor Pro-Tem

Robbert van Bloemendaal, Councilmember

Debby Bobbitt, Councilmember

Carl Pankratz, Councilmember

Rick Sheffield, Councilmember

CITY STAFF

Brian Funderburk, City Manager

Jim Proce, Assistant City Manager

Neil Howard, Fire Chief

Kathy Freiheit, Library

Mike Brodnax, Police Chief

Jermel Stevenson, Parks

Tim Rogers, Public Works

Jim Grabenhorst, Econ Development

Laura Hallmark, City Secretary

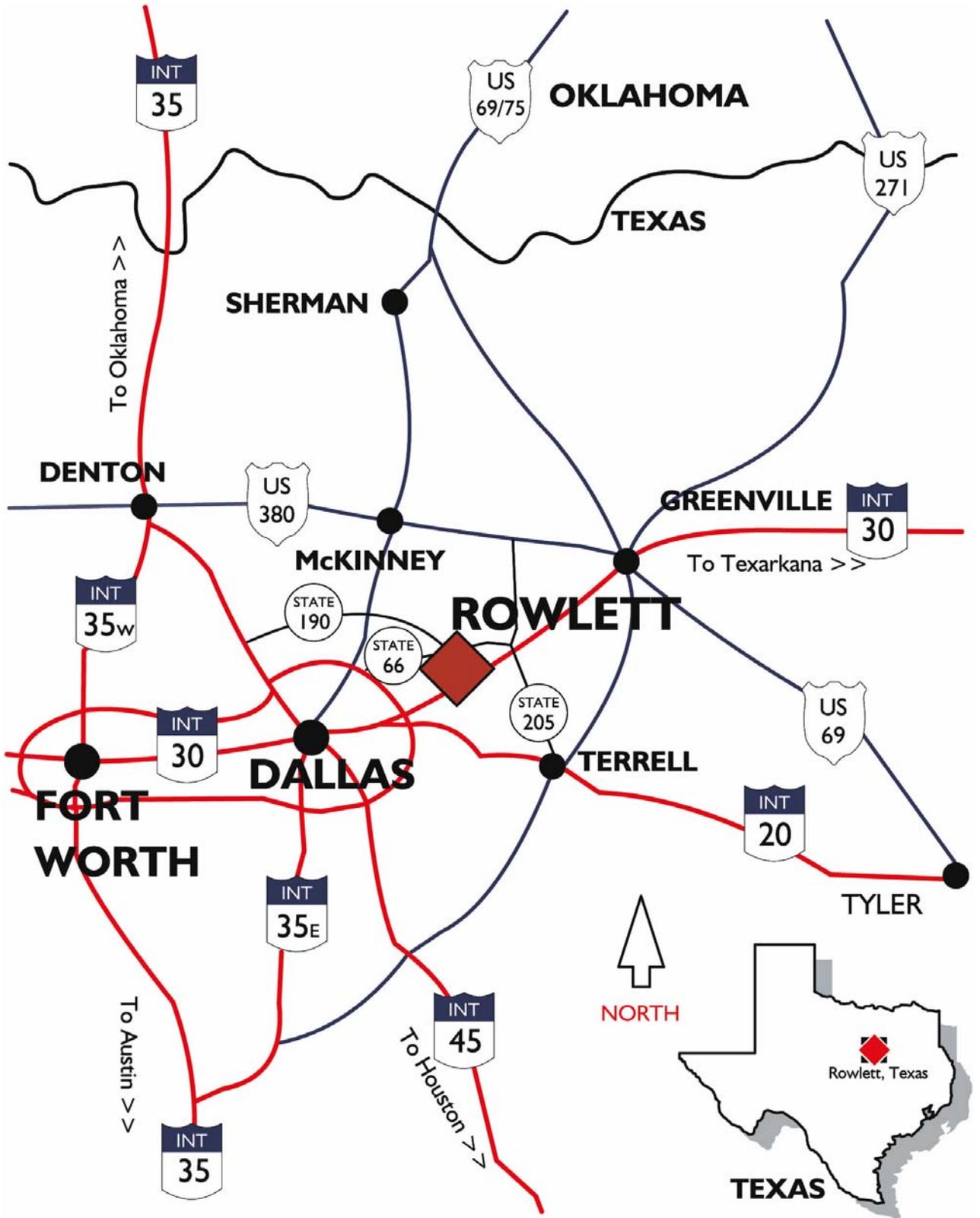
Wendy Badgett, Interim Finance

Marc Kurbansade, Development Services

Joe Beauchamp, Information Tech

Irene Kasujja, Interim Human Resources

CITY OF ROWLETT LOCATION MAP



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August 4, 2015

Dear Honorable Mayor and Councilmembers:

In accordance with Section 6.02 of the City Charter of the City of Rowlett, I am pleased to present the Proposed Budget for Fiscal Year 2016 (FY2016). This proposal represents many hours of research, analysis, planning and listening. This organization has worked very hard to fulfill its mission, which is:

“A citizen centered organization that provides great value to our citizens for their tax dollars.”



South view of Bayside Rowlett, Texas (July 2015)

The Year of Development! What a difference a year makes! After five straight years of decline in our property tax values (FY2010-FY2014), the City has experienced increases for two straight years as a result of an improved housing market and new growth. As Rowlett moves away from the specter of additional declines in the property tax base, we can stop talking about what we can't do and start talking about what we can do.

The combination of improved tax values and new growth, resulting in additional tax dollars will provide opportunities to address aging infrastructure, revitalize neighborhoods, and enhance our community amenities and assets. It is an exciting time to live in Rowlett!

While the five years between FY2010 and FY2014 were difficult, we did not lose sight of our true purpose, which is to serve our citizens. Even in the midst of falling revenues, we believe we provided a higher level of service while ensuring that the bulk of the budgetary reductions would not impact our customers' day-to-day lives. This achievement is a testament to the outstanding employees in the City of Rowlett who truly make a difference every day in the lives of those we serve. It is also a testament to the level of financial stewardship provided by the Mayor and City Council. I sincerely want to thank you for the leadership and direction you continue to provide.

Financial Stewardship

Rowlett takes its financial responsibility to its citizens seriously!

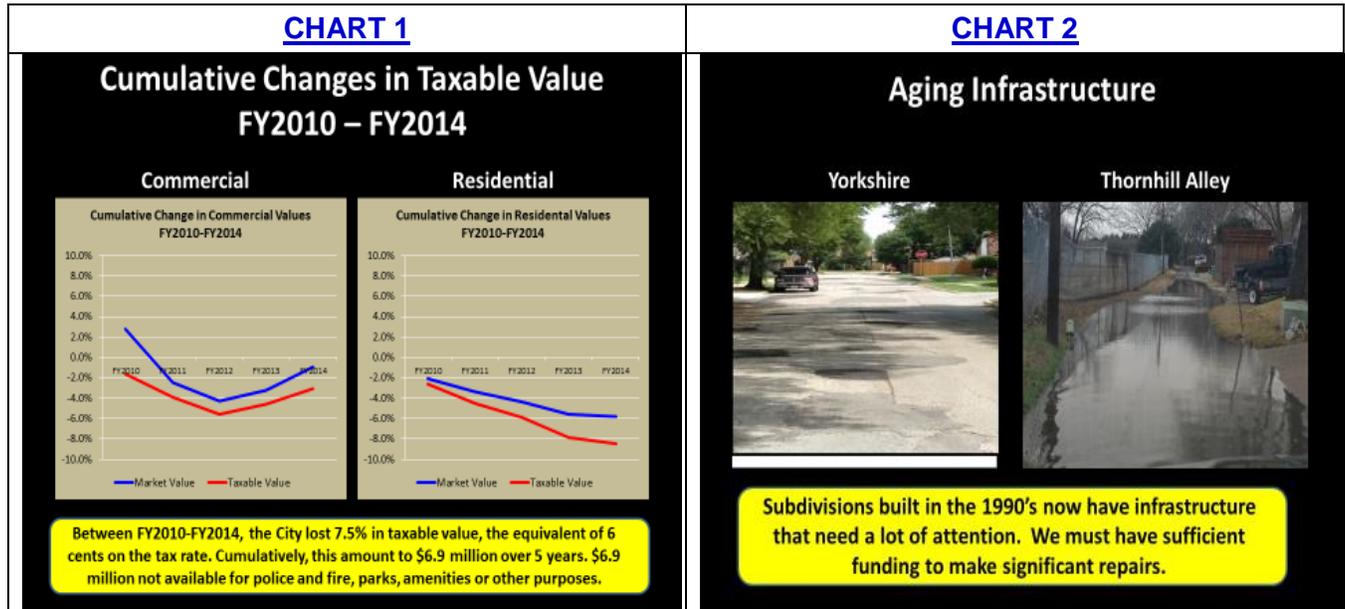
City of Rowlett
Texas Comptroller
Leadership Circle
2015 Platinum Award Recipient

Rowlett is a great place to live with a bright future ahead. Certainly we have our challenges, but with the opening of the President George Bush Turnpike (PGBT) in 2012 and Dallas Area Rapid Transit (DART) Light-rail in 2013, along with recently approved developments using our new form-based codes, our community will begin to see the high quality and amenities it deserves and has long desired. I don't want to lose sight of the fact that we are not the only ones who think Rowlett is a great community. In 2010, Rowlett was named in the *Top 25 Best Places to Live* by Money Magazine and in 2013, Rowlett was named *America's Best Small City to Move to*. In 2015, Rowlett was once again named one of the safest cities in Texas by Safewise. **Rowlett is indeed on the move!**

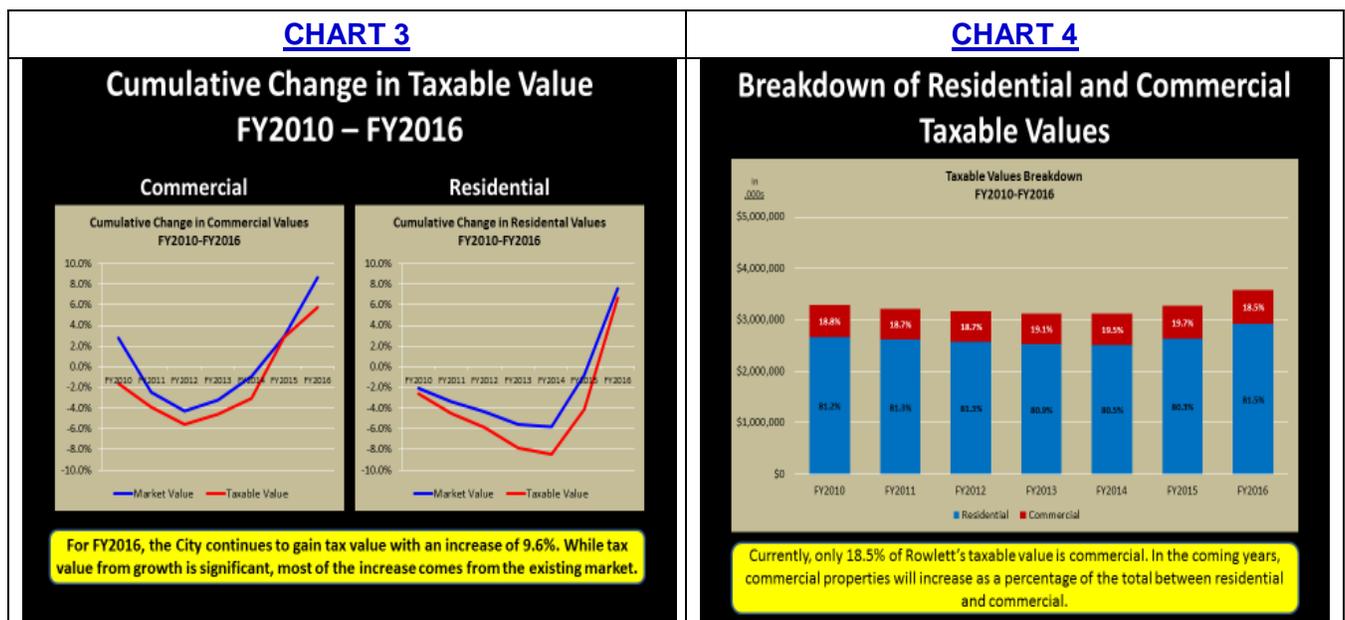
Rowlett – A Great Place to Live!

WHAT HAS HAPPENED SINCE THE END OF THE GREAT RECESSION AND HOW DOES THAT IMPACT FUTURE BUDGET PROPOSALS?

Like many other communities, the economic decline experienced during the Great Recession placed a heavy burden on Rowlett. Between FY2010 and FY2014, the City’s taxable value declined 7.5 percent. The value of this loss caused a direct reduction in the City’s annual tax revenues to the tune of about \$1.9 million by the end of this five year period. This was equivalent to six cents on the tax rate and cumulatively resulted in the loss of \$6.9 million in unremitted tax revenue - \$6.9 million that was not available for police and fire services, parks, community amenities or other purposes.



Since that time, Rowlett has experienced significant increases in its tax value, growing 5.1 percent in FY2015 and 9.6 percent in FY2016. The value of this gain has caused a direct increase to the City’s annual tax revenues by \$2.4 million during this two year period. This is equivalent to seven cents on the tax rate and cumulatively resulted in the gain of \$3.4 million in the past two years alone plus an additional \$1.4 million based on the 4 cent tax increase levied in FY2015. While new construction has contributed to this increase, the existing market has driven most of this change.



With the additional dollars over the past two years, the City has been able to fix structural imbalances in the General Fund; bring employee pay up to market; fund the first year of a three year capital bond program; add needed funds for alley improvements, parks maintenance and community amenities; replace obsolete equipment; bolster planning and economic development efforts; allocate monies for neighborhood revitalization; and meet the needs of our seniors. As the economy continues to grow in Rowlett over the next three to five years, the City will truly be able to make significant inroads to becoming financially sustainable and to meet the growing needs of our community. The remainder of this budget memo outlines the strategies developed for the significant policy proposals recommended by staff.

GROWTH AND MORE GROWTH

As indicated previously, the period between FY2010 through FY2014 created an atmosphere where the City cut costs and deferred maintenance to address the revenue decline during the Great Recession. FY2015 and FY2016 demonstrates a significant turnaround as the market in the DFW area restores property tax values back to pre-FY2010 levels. Economic growth, however, will most notably impact Rowlett’s finances in FY2017 and beyond.

In May, 2015, the City of Rowlett and its development partner, Donahue Development, closed on Elgin B. Robertson, acquiring the property from the City of Dallas. This is a very exciting development for Rowlett. Renamed Bayside, this master planned 257 acre mixed use site will be built under the City’s Form Based Code, ensuring a high quality development with numerous amenities. The complete build out is expected over eight to ten years and will include 1.75 million square feet of commercial space and 3,000 residential units. Bayside is expected to add nearly one billion in new taxable value resulting in nearly \$150 million in revenue from property, sales and hotel occupancy taxes over the next twenty years.

CHART 5

We're Growing!

Rowlett incorporates Elgin B Robertson Park - now called Bayside

- ✓ Master planned 257 acre mixed use site under City's Form Based Code
- ✓ 8-10 year planned build out of site
- ✓ 1.75 million square feet of commercial space and 3000 residential units
- ✓ Significant future property and sales tax revenue

Mayor Todd Gottel signs the agreement to buy Elgin B Robertson from the City of Dallas

CHART 6

Development is Coming – Are we Ready?

Known and Planned Development Projects

- Bankhead Brewery
- Bayside (\$443M)**
- Bullitt Sports Complex
- Community Church
- East Dallas Church of God
- Four Square Self Storage
- Harmony Hill (\$22M)
- Hickox Road NN
- High Point Industrial
- Homestead (\$157M)
- LPMC Expansion (\$35M)
- Platinum Self Storage
- Retail (Dairy Queen/ CVS/Quick Trip/Sprouts, etc) (\$25M)
- Rowlett Assisted Living
- Terra Lago (\$40M)**
- Village of Rowlett (\$25M)
- Usuga Medical
- Misc Other Projects

\$700M-\$900M in private investment over five years depending upon the speed of development!

This potentially represents \$10M-\$15M in property tax revenues when taking tax rebates into account!

The question is not if developers are interested but can we accommodate this growth in this timeframe?

Bayside alone would take up enormous time and resources from the City to go through the development process. However, it doesn't stop there. Today, as of August 4, 2015, many other projects are already under construction or about to begin. These projects include The Homestead @ Liberty Grove, Terra Lago, Harmony Hills, Sprouts, and The Village of Rowlett, not to mention smaller developments and projects along Highway 66 and elsewhere. While some projects will take time to develop in phases, many of these projects will be built in one phase. Over the next five years, these projects will add an additional \$700-\$900 million in new investment, potentially adding \$10-\$15 million in property taxes alone.

So what does this mean to Rowlett? With this level of growth, Rowlett can truly make a difference in the everyday lives of our citizens.

CHART 7

Projected Increase in Taxable Values at 7-23-15 (with rebates)



- It provides a sufficient income stream to meet existing needs and new community amenities while building a more sustainable future; and
- It diversifies the housing stock which will help maintain property values in future recessions and types of markets; and
- It provides the ability to provide additional dollars for infrastructure and to issue more bonds in the future without increasing the tax rate; and
- It provides a sufficient income stream to seriously consider reducing the property tax rate in the future; and
- It provides the opportunity to reduce unsold water under the North Texas Municipal Water Districts (NTMWD) take-or-pay agreement and, perhaps even reduce the rates and fees charged to our customers in the future.

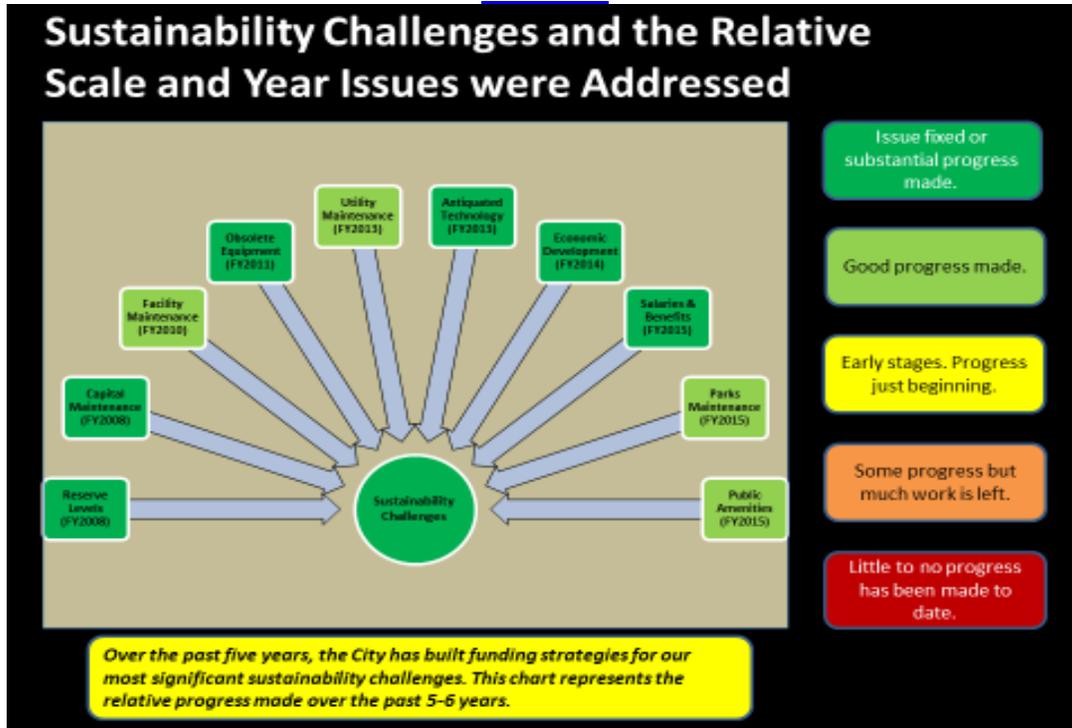
This level of growth also creates new challenges. First, it is not possible to move this many projects through the development process without additional resources for planners, engineers, and inspectors. Second, it will require additional resources to provide services for public safety, public works, parks & recreation, and the library. Finally, it will require the City to strategically prioritize between addressing unmet capital infrastructure needs (i.e. streets and alleys) versus providing enhanced or additional amenities (i.e. median improvements, parks, and facilities) versus reducing the tax rate – thus requiring a significant political discussion and consensus building within the community.

WHAT ARE THE OPPORTUNITIES AND CHALLENGES FACING US AS A CITY TO PROVIDE SUSTAINABILITY OVER THE NEXT FIVE YEARS AND WHAT IS THE PLAN TO ADDRESS THEM?

As a part of our Five (5) Year Financial Strategy towards sustainability, the City must continue to focus on issues that must be solved in order for our organization to be more sustainable. We have made important headway in the past five years, although some issues have either not been addressed or only lightly addressed because bridging our financial gap until the construction and opening of the PGBT and DART Light-rail was viewed as more critical. However, we are now past that point and can continue work on our sustainability strategies.

In recent years, the City began building funding strategies for our most significant sustainability challenges. Chart 8 below represents the relative progress made, much of which was addressed even while addressing a \$1.9 million reduction in property tax revenue. Some items were unable to be addressed unless property tax values began to increase; therefore, those items funded in FY2015 are just now seeing action. Regardless, progress has been made, particularly in the area of capital maintenance (infrastructure), which has had a huge impact on the overall pavement condition index (PCI) of our streets. And, while stable funding has now been created for our utility maintenance and antiquated technology, plans for addressing our most sensitive or most obsolete infrastructure, enhancing our parks maintenance, and improving public amenities are in place.

CHART 8



In FY2015, Rowlett did much of the heavy lifting that would have otherwise impeded the City’s ability to address lingering financial imbalances and long-term liabilities. This included bringing employee pay up to market to address a near crippling level of turnover while at the same time creating a five-year strategy to reduce long-term liabilities for accrued leave and other employee benefits. In addition, the City took action to improve parks maintenance standards and enhance community amenities. Chart 9 below lists sustainability strategies developed in FY2015.

CHART 9

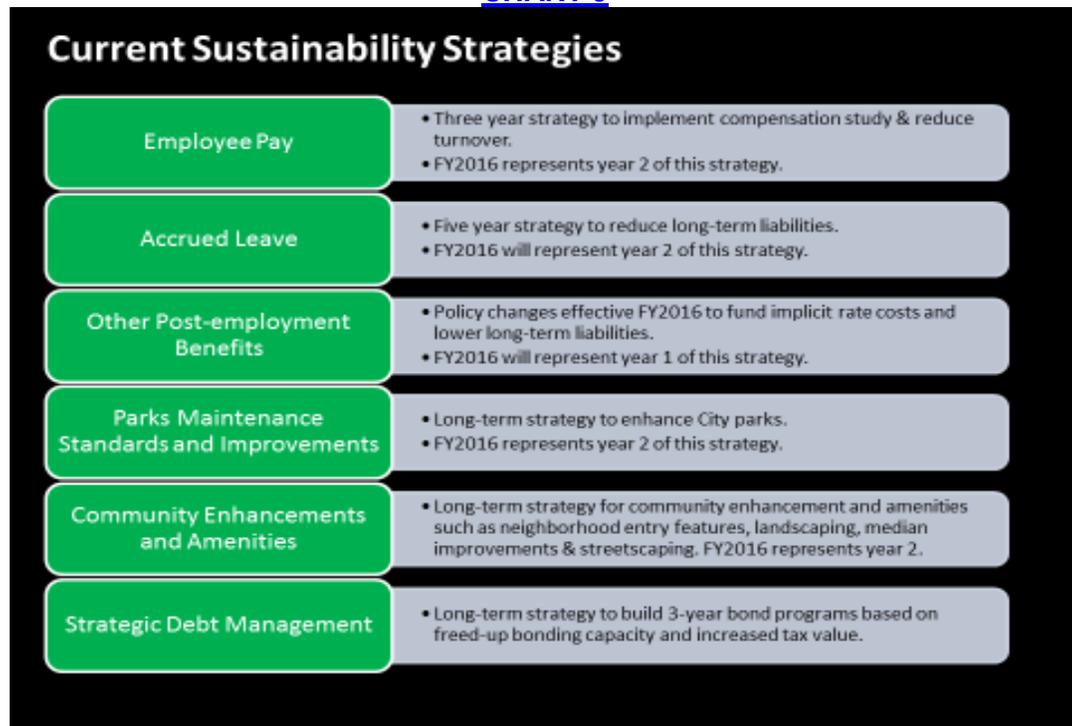


Chart 10 below lists some of Rowlett’s most significant challenges and opportunities. This chart emphasizes internal strengths and weaknesses that either help or hinder our ability to achieve our goals and objectives. In particular, a high level of financial stewardship has provided a strong financial position that allowed the City to maintain the same tax rate for nine straight years, “bridging” a growing revenue gap until FY2015 when the City raised the tax rate by 4 cents. This came at a cost. In the five years leading up to FY2015, the City lost ground in terms of competitiveness of employee pay in relation to comparable cities, hurting the City’s ability to recruit and retain talented and experienced employees. In addition, employee turnover reached double digits for several years, impacting the ability of the City to deliver essential services. In FY2015, the City addressed these needs placing Rowlett in a strong position for the growth to come. In addition, the City adopted policies to address payouts for accrued leave and to begin funding Other Post-employment Benefits (OPEB), reducing the City’s long-term liabilities over the next five years.

Four years of drought and Stage 3 water restrictions wreaked havoc with our utility infrastructure and revenues. This drained our reserves to the point that the City must raise additional resources or reduce expenses over the next two years to restore those reserves. The plan to address this issue is covered later in this document under Policy Proposals.

CHART 10

	Positive (Helps Achievement of Goals & Objectives)	Negative (Hinders Achievement of Goals & Objectives)
	<u>Strengths</u>	<u>Weaknesses</u>
Internal Influences (Tactical)	<ul style="list-style-type: none"> • High level of financial stewardship and a strong financial position provides a strong bond rating and reputation for transparency that increases public confidence in city government. • Outstanding talent on Executive Team and real depth in the organization provides the foundation for our “<i>citizen-centered government</i>”. • State of the art technology and equipment has positioned the City to become more efficient and productive. • Market competitive employee pay in relation to DFW market cities provides the ability to recruit and retain talented employees. • Additional dollars for parks maintenance and community amenities addresses much needed enhancements that will improve our economic viability and visibility to visitors and to otherwise take advantage of our proximity to Lake Ray Hubbard. 	<ul style="list-style-type: none"> • New development means new customers and new residents and will begin straining the City’s ability to provide essential services necessitating additional employees and resources to meet this new demand. • Four years of drought and water restrictions has wreaked havoc on our utility infrastructure and revenue base draining reserves to the point that it hinders our ability to operate the system without additional resources or a reduction in capital maintenance dollars.

	Positive (Helps Achievement of Goals & Objectives)	Negative (Hinders Achievement of Goals & Objectives)
External Influences (Strategic)	<u>Opportunities</u>	<u>Threats</u>
	<ul style="list-style-type: none"> • Positive economic development opportunities are available now that the PGBT and DART Light-rail are complete. • <i>Realize Rowlett 2020</i> creates a positive vision and regulation plan for the community and enhances high quality development opportunities for the Downtown, Strategic Gateway, Healthy Living and Woodside Living areas. • Acquisition of Elgin B. Robertson, now called Bayside, provides extraordinary exposure in the DFW area that will drive tax value from economic development and provide a new income stream that will allow the City to become financially more sustainable and economically more viable. • Relative wealth of the community (personal income per capita 40% higher than market median) provides capacity to allow additional resources for community services and amenities if so desired. 	<ul style="list-style-type: none"> • Financial capacity for incentive-based development is limited which can hinder certain development opportunities. • Similarity of value and housing structures impacts ability to sustain tax values over the long-term. • Infrastructure needs from aging neighborhoods are growing, outpacing available resources necessitating the need to find additional dollars for future improvements.

Chart 10 also emphasizes external opportunities and threats that strategically impact our mission. With the completion of the PGBT and DART Light-rail, along with the adoption of *Realize Rowlett 2020* and form-based codes, Rowlett is beginning to experience economic development opportunities positioning the City to positively benefit from the current economy in DFW. The stimulus that will come from the acquisition of Elgin B. Robertson, now called Bayside, will also benefit the City for many years to come. It will provide exposure in the DFW area driving economic development and providing a new income stream to allow the City to become financially more sustainable and economically more viable. Finally, infrastructure from aging neighborhoods need to be addressed with a long-term financial plan. The City will need to provide additional dollars to ensure that infrastructure needs don't continue to outpace existing resources.

POLICY PROPOSALS

For FY2016, the primary questions about funding priorities will focus upon economic development, infrastructure, and the future opportunity to begin reducing the tax rate and Utility Fund rates and fees. And there are specific challenges Rowlett must address and opportunities to take advantage of. As noted above, most of the heavy lifting was done last year; however, the City must set its eyes on the future. This means establishing strategic priorities and developing long-term strategies. These issues are listed below.

ISSUE #1: HEALTH OF THE UTILITY FUND

Title	Impact
Reduce costs of operation and capital maintenance for two years to rebuild reserves.	Would add \$3.7 million to reserves by the end of FY2017.

Discussion

For the past four years, north Texas has been in the grip of a significant drought which has wreaked havoc with infrastructure and impaired the health of Rowlett's Utility Fund. While higher than normal precipitation this spring brought area lakes above normal, the Utility Fund experienced losses in the past three years that have reduced reserves below required levels.

As a result, the City will need to spend the next two years rebuilding the health of the Utility Fund which will be made more difficult due to the reasons listed below:

1. The length and severity of the drought has wreaked havoc with infrastructure, both below and above ground, necessitating repair and improvements; and
2. The NTMWD adopted new water conservation measures that includes a base level of watering restrictions not previously experienced until at least Stage 2. As a result, customers can only water twice a week. This affects the ability of the City to generate revenue and has the further impact of decreasing the amount of water sold under the District's "take-or-pay" methodology making the City pay for water it cannot sell; and
3. The length and severity of the drought may have caused changes to customer behavior that we have yet to see or adequately plan for while also impacting the Utility Fund's ability to generate revenue.

In order to address this challenge, City staff is recommending action to reduce costs for the next two years. This would include reducing some operational line-items but would primarily consist of reducing the Utility Cash Capital Maintenance Plan below our target of \$2.8M and deferring an additional water & sewer revenue bond issuances until FY2018. In addition, the City will need to promote political action to encourage the NTMWD to amend the "take-or-pay" policy or amend the water restrictions provision under its new water conservation policy. As Chart 12 below shows, Rowlett has paid \$8.2M over the past 13 years from water it did not sell.

The bottom line is that the City no longer has adequate reserves to sustain the revenue loss from lower sales. The combination of the length of the drought, severity of the water restrictions, and above normal precipitation at least in the current year, has led to financial losses in the utility system for three straight years. This has also led to a reduction in the bond rating on the City's water & sewer utility bonds by S&P from AA- to A+. Moody's Investing Services did not downgrade the bond rating but did add a "negative outlook" to its current rating of Aa3. We need to improve our financial position over the next two years to strengthen our system.

As Chart 13 below shows, the City can add \$3.7 million to reserves by reducing the Utility Cash Capital Maintenance Plan and deferring additional water & sewer revenue bond issuances.

CHART 11

Utility Fund Discussion

Month	2010 Forecast	2010 Actual	Monthly Variance
Jan	120,450	122,743	(2,293)
Feb	140,270	136,427	3,843
Mar	150,857	129,251	21,606
Apr	144,883	117,252	27,631
May	80,884	106,768	(25,884)
Jun	103,224	103,021	203
Jul	138,785	128,442	10,343
Aug	192,883	171,182	21,701
Sep	212,516		
Oct	300,000		
Nov	338,105		
Dec	387,000		
Total	2,000,000	1,854,000	146,000
Actual vs Forecast			(-12.1%)

Due to the combination of water restrictions and higher precipitation, Rowlett will not hit its revenue target for FY2015.

As a result, we need to amend the budget by lowering revenues by \$1.1 million from water and sewer.

In addition, staff will defer another \$400,000 designated for Utility Fund Cash CIP until we can ensure revenues hit the revised target.

While we can defer expenses in FY2015, we could have a more significant problem with revenue in FY2016 and beyond. This is because we do not know how customer behavior will change after four years of drought. As a result, staff is recommending deferring the \$5.0M bond issue planned this summer until we see how revenues "renormalize".

CHART 12

History of Take Or Pay – Undelivered Water Provision with NTMWD

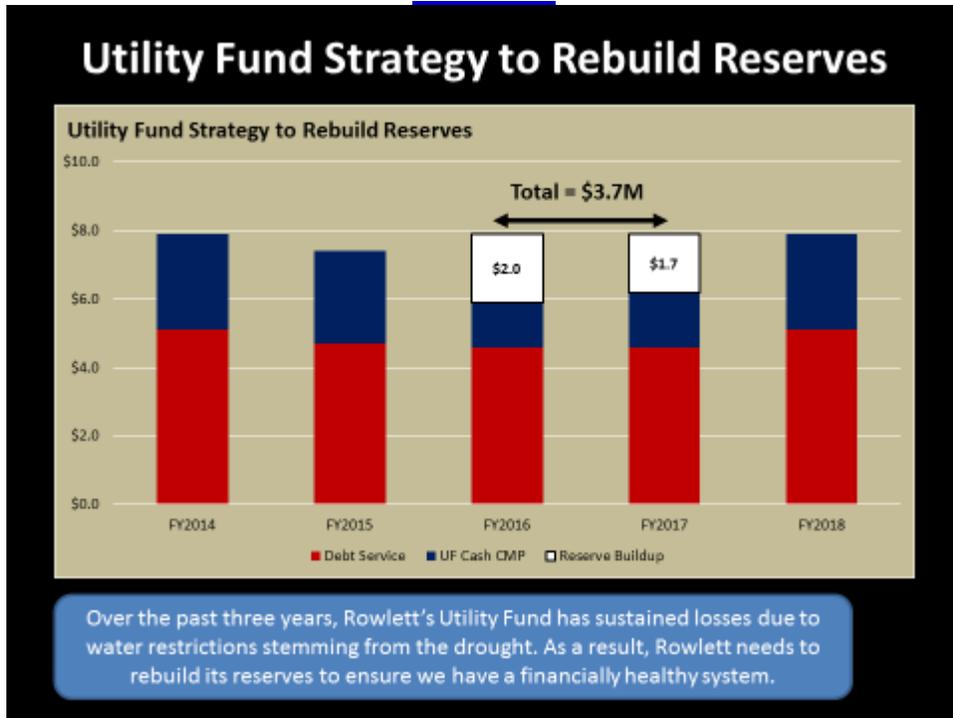
Year	Take or Pay (2.98 gallons)	Actual (3.28 gallons)	Cost of Undelivered Water (after rebate)
2002	\$242,972	\$240,565	\$115,491
2003			\$34,235
2004			\$675,697
2005			\$824,467
2006			\$1,164,315
2007			\$682,310
2008			\$143,443
2009			\$970,008
2010			\$1,913,445
2011			\$1,354,542
2012			
2013			
2014			

Rowlett is a customer city of the North Texas Municipal Water District. Like many such wholesalers, the District has a "take-or-pay" provision in the contract that requires the purchase of a minimum amount of water based on the highest annual usage.

For Rowlett, this amount is 3.28 gallons which was set after the drought of 2006.

Over the past 13 years, Rowlett has paid \$8.2 million for water it did not sell under the "take-or-pay" agreement with NTMWD.

CHART 13



Options

Option 1: Reduce the Utility Fund Cash Maintenance allocation from \$2.8 million to \$1.3 million in FY2016 and \$1.6 million in FY2017. Defer the sale of additional water & sewer revenue bonds until FY2018 (summer of 2017). **[Recommended Option]**

Option 2: Add \$7.60 monthly surcharge to all customers to raise \$3.7 million over two years.

ISSUE #2: FUNDING FOR INFRASTRUCTURE

Title	Impact
Increase funding for infrastructure from increased tax value.	The value of each cent on the tax rate set aside would add additional bonding capacity of \$6.0M by 2018.

Discussion

As mentioned above, the drought over the past four years has wreaked havoc on infrastructure, both below and above ground. This includes streets, alleys, drainage, water and sewer. For streets and alleys, Rowlett tracks a pavement condition index (PCI) that provides a relative score of each individual paved surface. The PCI takes into account a myriad of problem types including rutting, shoving, cracking, joint failure, etc.

In May 2015, Rowlett citizens approved a bond election that included \$2.0M for alleys and \$13.5M for roads. At that time, there were \$27.0M in needs in alley improvements alone. Chart 14 below on the left shows that by 2018, the remaining \$25.0M will need to be funded along with an additional \$7.6M raising the total needs at that time to \$31.4M. The same situation exists for streets. In order for the City to get beyond the curve so that it doesn't fall behind, it would need about \$10.5M a year for the next 8-10 years.

In order to address this issue, City staff is recommending action to increase the amount of funding for streets and alleys over time to reach the \$10.5M annual level. This will require that the City use tax revenue from future economic growth to carve out additional bonding capacity for 2018 and 2021. In essence, the goal is to "reserve" a portion of the overall tax rate to provide additional dollars for the FY2018 bond election. Why are we talking

about this today? Because for every “penny” we can reserve for FY2018, Rowlett can bond an additional \$6.0M for streets, alleys and other critical needs.

Today, we can project that we will be able to bond \$37.6M by FY2018 (May 2018 bond election) from the reduction in our debt service schedule and new growth without a tax rate increase. By setting aside the value of an additional penny from FY2016, we would be able to bond \$43.6M in FY2018. With luck, we may be able to set aside additional funds and significantly improve our infrastructure.

What do we do with the additional funds in the meantime? In discussions with Council in July, the goal would be to use the value of an extra penny for alley improvements for the next three years and make that penny then available for bonding. In that way, the City can continue to improve infrastructure while reserving the ability to leverage even more dollars in the future.

CHART 14

Aging Infrastructure

Yorkshire



Thornhill Alley

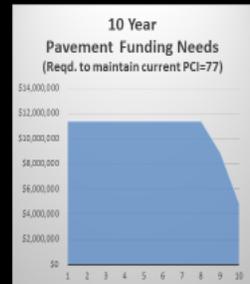


Subdivisions built in the 1990's now have infrastructure that need a lot of attention. We must have sufficient funding to make significant repairs.

CHART 15

Pavement Infrastructure Needs

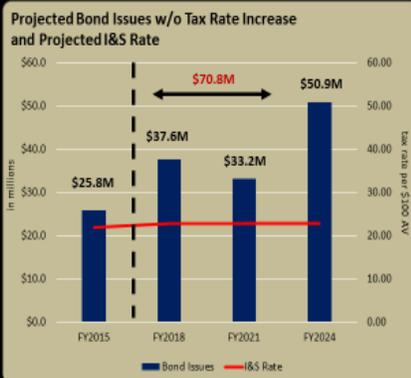
- Even with the financial injection of 2015 Bond proceeds, the system will lose ground as the aggregate PCI will decline at current spending levels
- In the Micropaver analysis the current spending level result in greater liability event after the reinvestment of dollars
- This is most evident with pavement deterioration
- To remain at the current PCI 77 annual reinvestment should be \$10.5M for approximately 8 to 10 Years
- A 2018 Bond Election will be recommended to address these needs beyond FY2018



Program	Current Needs	Funded	2018	Outstanding Liability	Difference Loss
Alleys	\$27.0M	\$2.0M	\$25.0M	\$31.4M	\$7.6M
Roads	\$45.0M	\$13.5M	\$32.5M	\$45.7M	\$26.7M

CHART 16

Freed up Bonding Capacity

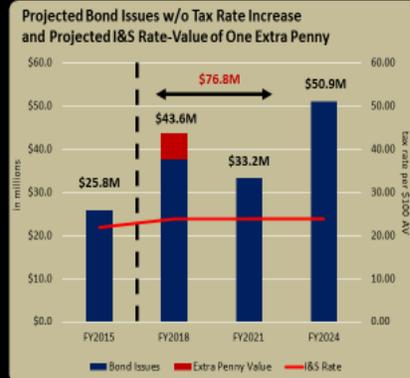


Based on projected growth and increased assessed value, Rowlett may be able to issue another \$70.8M between FY2018 and FY2021 without a tax rate increase.

While this is great news, it is not enough for all of the improvements we need.

CHART 17

Freed up Bonding Capacity



What is the value of a penny? In today's dollars, one cent on the tax rate can generate \$4.5M in bonds. By FY2018, the same penny will be able to generate \$6.0M in bonds.

If the City can set aside enough pennies, it can add serious dollars to the next bond election for streets and alleys.

Options

Option 1: Set aside \$358,000 from the FY2016 increased tax value for alley improvements over the next three years and use the value of this amount to leverage additional bonding capacity in the May 2018 bond election. Also, evaluate each of the next two years, FY2017 and FY2018 to determine if additional dollars can be set aside for the same purpose. **[Recommended Option]**

Option 2: Use the \$358,000 from the FY2016 increased tax value for alley improvements permanently.

ISSUE #3: ADDITIONAL FUNDS FOR ALLOCATION

Title	Impact
Allocate additional funds from increased tax value.	Provides \$80,000 to meet other community needs.

Discussion

As a result of the increase in taxable assessed value for FY2016 and the City's conservative budgeting, there was approximately \$479,000 in additional dollars to allocate to meet the needs of the community. Based on updated preliminary values, the City discussed how best to allocate those additional dollars for the upcoming year. At that time, priority was given to alley improvements with the idea to convert that value into bonding capacity in 2018; fund needs identified by the senior advisory board for transportation and additional staffing; and to fund a neighborhood advocacy program. The total cost for these three programs was \$520,000 leaving a balance of \$41,000 to be absorbed by the General Fund's operating budget. One other item, the placement of the Rowlett Eagle Logo on the Kirby Water Tower was requested to fund in the current year and was therefore removed from the list.

Based on the final certified values received on July 23, 2015, there are now an additional \$80,000 available to allocate. Staff has included a list of potential items for allocation. Staff recommends that those funds be allocated during the upcoming budget worksessions in August.

CHART 18

Allocation of Additional Funds for FY2016

Potential Allocation Ideas	Cost/ Value	Allocation @ 7-10-15 Included in the FY2016 Proposed Budget	Add'l Available Funds
Amount Available		\$479,000	\$ 80,000
Lower Tax Rate by one penny	\$358,000		
Economic Dev war chest	600,000		
Streets (one penny funds approximately \$4.8M in 20-yr bonds)	358,000		
Alleys (value of half of a penny)	179,000	\$358,000	
Senior priorities (PT staff + transportation)	99,000	99,000	
Community Amenities – screening walls, medians, entrance features, etc. (value of an add'l qtr of penny)	89,000		
Arts program (yr one for 5 sculptures in Pecan Grove Park)	40,000		
Neighborhood Advocate Program	63,000	63,000	
Total		\$520,000	-
Balance remaining to be allocated/(found)	n/a	(\$ 41,000)	\$ -

Options

Option 1: Allocate additional dollars for FY2016. Council would need to develop consensus for allocation. **[Recommended Option]**

Option 2: Leave additional dollars for FY2016 for future purposes.

ISSUE #4: CAPITAL BOND PROGRAM

Title	Impact
<p>Continue strategy to hold bond elections every three years starting in May 2015 and set a minimum target for the Interest and Sinking (I&S) portion of the tax rate.</p>	<p>Provide additional funds for infrastructure, parks and trails, community amenities, and facilities.</p>

Discussion

Freed up bonding capacity from a declining debt load (Chart 19) provides the ability to issue additional bonds in the future without increasing the tax rate. In May 2015, the City did just that by placing \$25.8 million on the ballot for streets, alleys, parks & recreation, and public safety facilities which the voters approved. On July 21, 2015, the City sold the first portion of the bonds to begin a three year program with additional dollars to be sold over the next two years.

Using a strategy to hold bond elections every three years will provide the City with the ability to leverage significant bond packages because the debt service drops dramatically in the future. Even without increasing tax values from new growth, the City could potentially leverage \$75.5 million over the next ten years for streets, alleys, neighborhood improvements and other needs. This is important because we would need approximately \$10.5 million in new money just for streets and alleys alone, for the next ten years to get ahead of the curve. This is a significant investment that would improve collector roads as well as neighborhood streets and alleys. As a result, using our bonding capacity judiciously is a strategic priority.

CHART 19

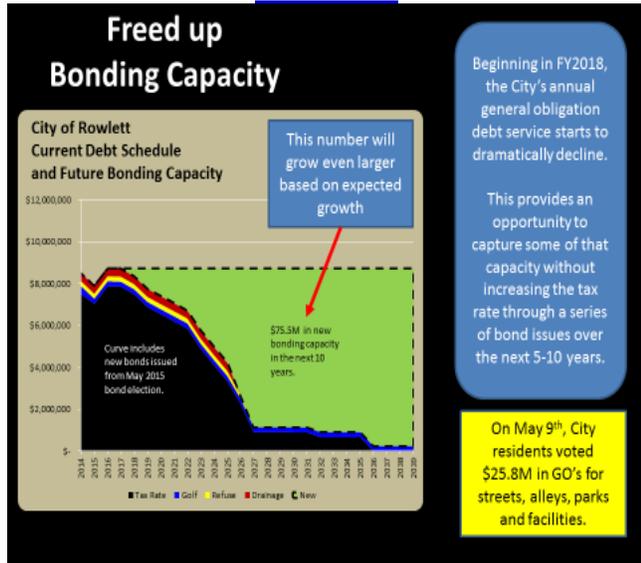
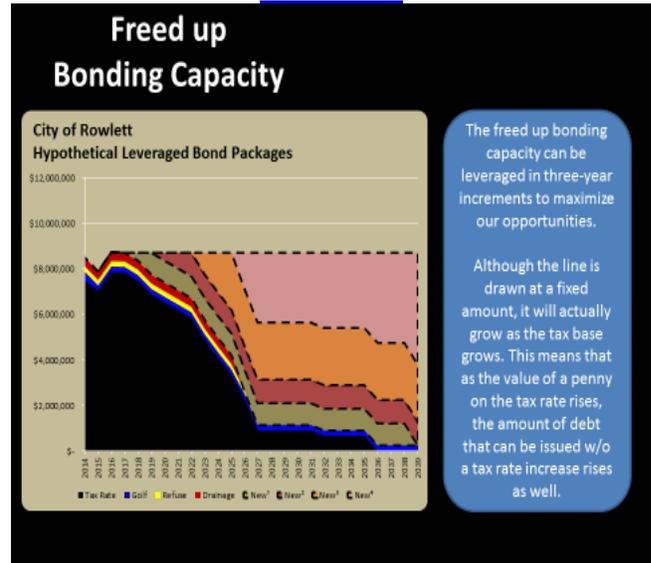


CHART 20



Options

Option 1: Continue strategy to hold bond elections every three years including protecting the existing Interest & Sinking (I&S) portion of the tax rate at a minimum of \$0.2274 per \$100 of assessed tax value. In order to make this a viable strategy, planning for the next election needs to begin in 2016. **[Recommended Option]**

Option 2: Continue strategy to hold bond elections every three years and set the Interest & Sinking (I&S) portion of the tax rate at a different minimum.

FY2016 BUDGET OVERVIEW

The total FY2016 Proposed Budget is \$92,619,345. This is an increase of \$3,171,308, or 3.5 percent, compared to the FY2015 Adopted Budget of \$89,448,037. The primary factors for the increase are as follows:

- Personnel costs will increase \$2,529,977.
 - 21.5 full time equivalent positions are being added citywide to meet the needs of the City as outlined below.
 - Phase II of the pay plan will be implemented effective April 1, 2016, including a 2 percent cost of living adjustment to ensure that the pay plan does not fall behind the market.
 - Health insurance costs are budgeted at a 10 percent increase to cover the costs of health insurance premiums, Other Post-employment Benefits (OPEB) contributions, and build a reserve in the employee benefits fund.
- The cost of water acquisition from NTMWD will increase 9 percent, or \$592,273, due to planned cost increases for their capital reinvestment.

Details concerning the major components of the increase and other changes are explained in the individual fund narratives immediately following, including details regarding position additions and other changes.

Property Taxes

Ad valorem (property) taxes are the largest single revenue source for the City. Based on the certified assessed value provided by the DCAD and the RCAD, the taxable assessed valuation for FY2016 will increase \$313.4 million or 9.6 percent, from \$3.274 billion in FY2015 to \$3.587 billion in FY2016. Chart 21 provides a breakdown as follows:

CHART 21

Breakdown of Certified Tax Values	FY2015 (,000s)	FY2016 (,000s)	\$ Change (,000s)	% Change
Residential	\$2,629,231	\$2,924,605	\$295,374	11.2%
Commercial	644,798	662,850	18,052	2.8%
Total Taxable Values	\$3,274,029	\$3,587,455	\$313,426	9.6%

Chart 22 below illustrates the estimated market value and taxable assessed value experienced by the City of Rowlett over the past ten years and for FY2016 based on the final certified values.

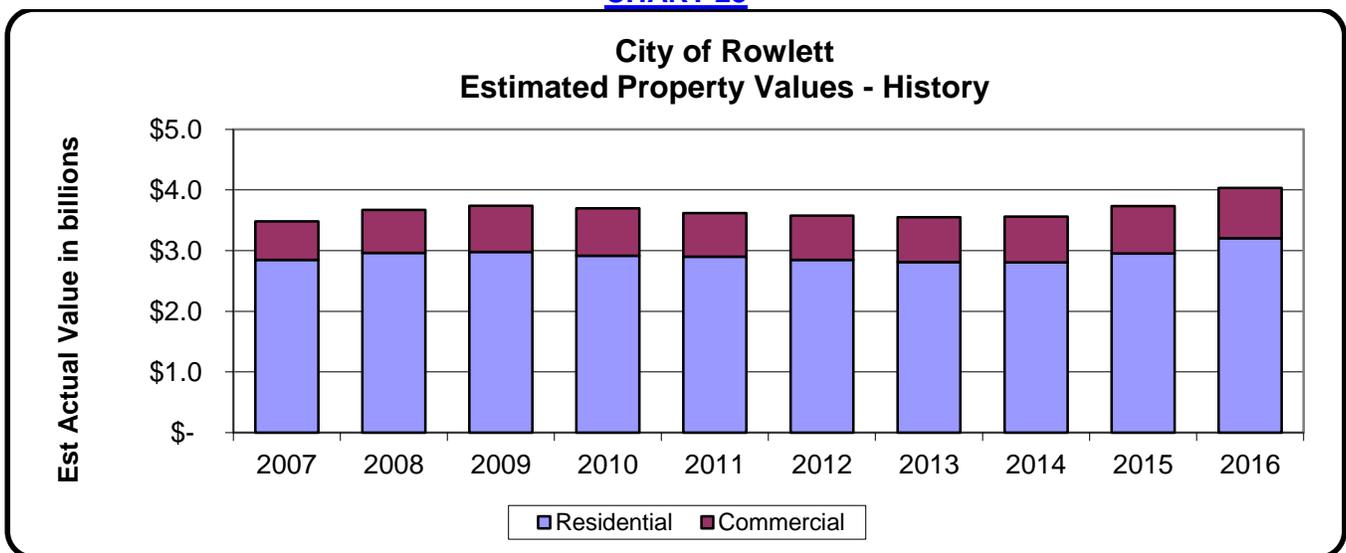
CHART 22

HISTORY OF TAX VALUES (,000s)					
Year	Estimated Market Value			Less: Exemptions	Taxable Assessed Value
	Residential	Commercial	Total		
2007	2,848,863	635,390	3,484,253	(342,854)	3,141,399
2008	2,961,439	708,959	3,670,398	(361,998)	3,308,400
2009	2,980,182	760,598	3,740,780	(372,401)	3,368,379
2010	2,918,386	781,622	3,700,008	(414,295)	3,285,713
2011	2,901,798	719,781	3,621,579	(401,314)	3,220,265
2012	2,850,329	727,932	3,578,261	(406,361)	3,171,900

HISTORY OF TAX VALUES (,000s)					
Year	Estimated Market Value			Less: Exemptions	Taxable Assessed Value
	Residential	Commercial	Total		
2013	2,813,783	736,381	3,550,164	(425,321)	3,124,843
2014	2,806,507	753,660	3,560,167	(443,668)	3,116,499
2015	2,954,098	783,149	3,737,247	(463,218)	3,274,029
2016	3,205,458	826,450	4,031,908	(444,453)	3,587,455

Chart 23 illustrates the actual history of estimated property values experienced by the City of Rowlett over the past ten years.

CHART 23



The ad valorem tax rate is split between the General Fund and the General Debt Service Fund. The General Obligation Debt rate is established at a level that will provide for the principal and interest on the City's debt each year. Chart 24 below provides a ten year comparison of the tax rate split between operations and debt service, including the proposed rate for FY2016.

CHART 24

Fiscal Year	O & M	Debt	Total
2007	\$0.478721	\$0.268452	\$0.747173
2008	\$0.466173	\$0.281000	\$0.747173
2009	\$0.494673	\$0.252500	\$0.747173
2010	\$0.502020	\$0.245153	\$0.747173
2011	\$0.494673	\$0.252500	\$0.747173
2012	\$0.490833	\$0.256340	\$0.747173
2013	\$0.492673	\$0.254500	\$0.747173
2014	\$0.504773	\$0.242400	\$0.747173

Fiscal Year	O & M	Debt	Total
2015	\$0.549770	\$0.237403	\$0.787173
2016	\$0.577919	\$0.209254	\$0.787173

Rowlett has experienced significant increases in its tax value in the last two years, growing 5.1 percent in FY2015 and 9.6 percent in FY2016. The value of this gain has caused a direct increase to the City's annual tax revenues equivalent to seven cents on the tax rate and cumulatively resulted in the gain of \$3.4 million in the past two years alone plus an additional \$1.4 million based on the 4 cent tax increase levied in FY2015.

With the additional dollars over the past two years, the City has been able to fix structural imbalances in the General Fund; bring employee pay up to market; fund the first year of a three year capital bond program; add needed funds for alley improvements, parks maintenance and community amenities; replace obsolete equipment; bolster planning and economic development efforts; allocate monies for neighborhood revitalization; and meet the needs of our seniors. As the economy continues to grow in Rowlett over the next 3-5 years, the City will truly be able to make significant inroads to becoming financially sustainable and to meet the growing needs of our community.

CHART 25

Tax Supported Programs and Enhancements	FY2016
Amount available from increased FY2016 property tax values	<u>\$2,467,208</u>
Uses of revenue from increased property tax values:	
Capital Bond Program (debt service on year 1 of May 2015 bond election)	\$812,653
Alley Improvements (use for capital maintenance programs for three years and then use to bond additional dollars after May 2018 bond election)	358,000
Employee Pay – FY2015 (2 nd half of raises provided on April 1, 2015 from first year implementation of new pay plan)	447,800
Employee Pay – FY2016 (1 st half of raises provided on April 1, 2016 from second year implementation of new pay plan including 2% COLA)	354,200
New employees supported by property tax revenue (more fully described in this section)	494,555
Total Uses from increased property tax values	<u>\$2,467,208</u>
Note: the FY2016 Proposed Budget includes a total of 21.50 new positions as well as a variety of adjustments to supplies, contract services, equipment, etc. This chart is designed to show costs most directly attributable to tax support. In reality, there are many other cost changes, increases and decreases, which could be shown here. As a result, this chart is not intended to be all-inclusive but to be representative of the most significant items.	

Compensation and Staffing Changes

New development means new residents which means new customers and will begin straining the City's ability to provide essential services necessitating additional employees and resources to meet this new demand. In addition, the City adopted a new pay plan in FY2015 with a three year implementation cycle beginning on April 1, 2015. As a result, personnel costs associated with compensation and new employees are expected to increase by \$2.5 million in FY2016. These changes are further described below.

FY2016 Compensation Plan

In the four year period leading up to FY2015, Rowlett experienced an employee turnover rate which exceeded that of other municipalities in the DFW area including 18% and 19% in FY2013 and FY2014 respectively. The City recognized that compensation was a major contributing factor to turnover. To address this issue, the City had a comprehensive study conducted by Evergreen Solutions, LLC. Based on that study, the City Council approved a new pay plan with a three year implementation plan. The financial cost of that plan was presented in the FY2015 Budget as shown in Chart 26 below.

CHART 26

Projected Cost of Pay Plan Implementation @ 50 Percentile over Three Years		
Description	First ½ of Implementation	Full Annual Cost
FY2015: Phase I (April 1, 2015) – brings all employees to at least the minimum of market and step/tenure.	\$600,000	\$1,200,000
FY2016: Phase II (April 1, 2016) – adds step increases for eligible Police/Fire personnel who are not capped.	\$166,000	\$332,000
FY2017: Phase III (April 1, 2017) - adds step increases for eligible Police/Fire personnel who are not capped.	\$118,000	\$236,000
Total Estimated Pay Plan Implementation w/Benefits over three years		\$1,768,000

Rowlett
Quality Public Safety Services

Cost Estimate

Salary adjustments for Rowlett to equal the 50th Percentile of Market and institute a competitive Public Safety Step Pay Plan will cost \$1.78 Million

Public Safety (66%)	\$1,012,896
Associated increase in benefits	\$162,063
Total Cost to achieve 50th Percentile	\$1,174,959
Non-Public Safety (34%)	\$521,317
Associated increase in benefits	\$83,411
Total Cost to achieve 50th Percentile	\$604,728
This is the "Allowance"	\$1,779,687

Original estimate at June, 2014 Retreat

The FY2016 Proposed Budget includes the second year implementation of the Police/Fire step plan as well as a modest 2% COLA component for non-Police/Fire employees and a lump sum adjustment for employees who are currently capped. By continuing with this plan in FY2016 and FY2017, the City will be in a good position in terms of marketability when the market update is performed in FY2018. In addition, it is important to note that 58% of the City’s full- and part-time employees did not receive a pay raise in FY2015 based on the market study making the COLA for FY2016 even more important.

CHART 27

FY2016 Pay Plan Implementation		
Description	First ½ of Implementation	Full Annual Cost
FY2016: Phase II (April 1, 2016) – adds step increases for eligible Police/Fire personnel who are not capped.	\$55,000	\$110,000
COLA/Merit Component (April 1, 2016 @ 2%)	368,000	736,000
Total Pay Plan Implementation w/Benefits	\$423,000	\$846,000

FY2016 Staffing Changes

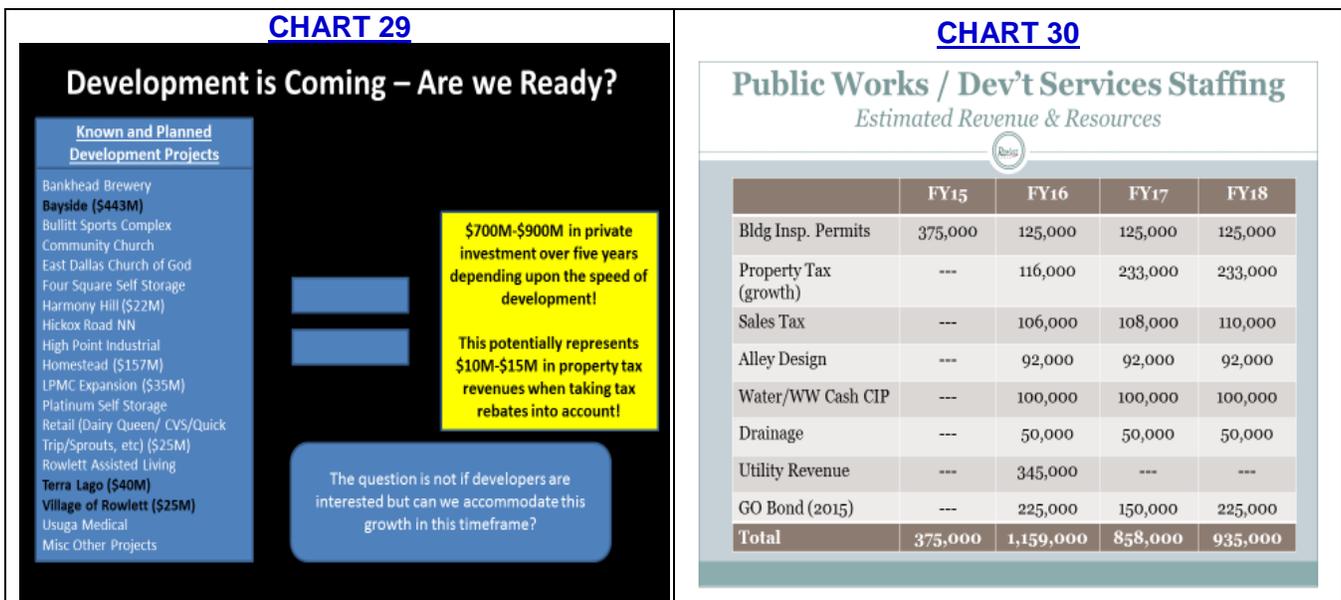
As mentioned, the City will need to add new employees in FY2016 and in the coming years. In FY2016, this will represent an unusual number of new employees; therefore, this section explains the need for the new positions as well as the funding sources. A summary of all new employees is listed in Chart 28 below.

CHART 28

Description	Fte's	Funded by grants / fees or offset costs	Covered by general tax support
1. Development related employees – Engineering related positions (5) (i.e. City Engineer, Civil Engineer, Graduate Engineer and Engineering Assistants) Building inspectors (2) Planners (1) Deputy Fire Marshal (1)	9.00	\$249,391	\$666,100
2. School security and student safety- School Resources Officers (3) School Crossing Guard (0.25)	3.25	249,000	6,000
3. Youth Baseball League- Park Programmer to run league (1)	1.00	56,000	-
4. Parks Maintenance Standards- Parks Maintenance Specialists (2)	2.00	88,100	-
5. Senior Citizen Programs- Recreation Leader (0.75)	0.75	-	19,900
6. I30 enforcement and new development- *Police Officer (1)	1.00		70,100
7. Payroll- Accounting Specialist (1)	1.00	52,200	-
8. Neighborhood advocacy- Neighborhood Advocate Coordinator	1.00	-	62,900
9. Trash Abatement- *Maintenance Worker (0.50)	0.50	18,800	-
10. Information Technology – Systems Administrator (1) Service Desk Level 2 (1)	2.00	-	137,300
Subtotal	21.50	\$713,491	\$962,300
Total FY2016 Salaries and Benefits			\$1,675,791

*While the cost of these new employees is included in general tax support, an important trade-off in the Elgin B. Robertson agreement was that the City of Rowlett would receive concession revenues from the marina that had previously been going to the City of Dallas. This revenue is expected to be about \$130,000 per year and will help with the cost associated with these employees.

1. New development means new customers, new residents and the need for additional employees. The City's biggest need for additional employees is directly attributed to this growth referenced earlier in this budget message that will add \$700 million to \$900 million in private investment in the next five years (see Chart 29 below). In order to move this much development through the planning process to the certificate of occupancy stage, the City will need to add nine employees for engineers, planners and inspectors. This issue was discussed with Council in May resulting in staff moving forward with the hiring of the first three positions with the remaining positions being added to the FY2016 budget. During the discussion in May, staff indicated that part of the costs of these new positions will be covered by additional building permit revenues with the remaining amount coming from additional tax revenues (see Chart 30 below). However, the engineers and inspectors will also save the City money by performing design work and inspection services on alleys, drainage and utilities. From a practical perspective, the new employees will be included in the General Fund but will be able to allocate costs to capital projects based on actual activity. There is a lot at stake to getting this right and to move the high quality projects through the process.



2. In the spring of 2015, the City was approached by the Garland Independent School District (GISD) to add three new school resource officers (SROs) as part of a larger strategy to have two SRO's at each high school and additional SRO's at middle schools and elementary schools. As discussed with Council on June 2, 2015, GISD requested Sachse to add one, Rowlett to add three and Garland to add eight. Under the current program, Rowlett has five SROs with GISD covering 50% of the costs during the school year (i.e. 9 months) and Rowlett covering the remaining cost. Under this agreement, GISD will pay 100% of all salary and benefits and 50% of the vehicles and equipment to outfit the SROs. Rowlett's share of the vehicles and equipment will be split between the General Fund and Police Seizure Fund. The positions themselves will be budgeted in the Grants Fund. In an unrelated matter, the City will add one part-time school crossing guard for Keeley Elementary due to the increased traffic on Liberty Grove and Princeton.
3. For years, the Youth Baseball of Rowlett, Inc. ran the youth baseball league in the fall and spring. Staff was approached by the league to run this program starting in FY2015. The fall program normally has about 300 children and the spring program has about 650. As a result, the City will hire a Recreation Programmer to serve as the league coordinator. The City expects to generate \$77,650 in new fees from the program which will cover the cost of the additional position as well as umpires, scorekeepers, and equipment.

4. In FY2015, the City allocated $\frac{3}{4}$ of a cent on the property tax rate, or about \$245,552 to improve and enhance City parks. These funds were to be used for ballfields and turf management, playground improvements and shade structures, and improvements to specific parks such as Lakeside, Springfield and Pecan Grove. Part of this strategy includes hiring two new parks maintenance employees per year beginning in FY2015. As a result, FY2016 includes two additional parks maintenance specialists. Total funding for the program in FY2016 is \$268,500 with \$88,100 being allocated for the new positions.
5. On June 16, 2015, the Senior Advisory Committee recommended the funding of two “quality of life” priorities for local seniors. This included a part-time recreation programmer dedicated to senior programs and transportation. As described in Chart 31 below, the new position will assist and coordinate existing and new programs, trips and activities.

CHART 31

Senior “Quality of Life” Priorities

- ❖ **Part Time Senior Programmer – Office at the Rowlett Community Centre - \$22,946 annually – allocation from the general fund**
 - ❖ Senior Program growth to include:
 - On site during program hours at the RCC to assist with programs/trips
 - Additional Day Trips added to the agenda
 - Lunch n’ Learn programs added to program roster – senior request 3-4 days per week
- ❖ **Interlocal Agreement with STAR to provide transportation to the Rowlett Community Centre for Senior members and provide Day Trips - allocation from general fund – \$75,809 annually**
 - Includes 2 buses used 4 hours per day – Monday through Friday - drivers, dispatch services, marketing, insurance, fuel costs, vehicle maintenance, etc.
 - Day Trips will be based on use at a discount per hour rate



6. On April 1, 2015, the City of Rowlett took over first responder services on the bridges over Lake Ray Hubbard and adjacent to city limits of Rowlett including Interstate 30 (I30). This means that Rowlett Police and Fire have first responder responsibilities for any accidents. This agreement was made with the City of Dallas as part of the acquisition of Elgin B. Robertson, now known as Bayside. The Rowlett Police and Fire Chiefs believe that changing driver behavior on I30 will save lives and reduce the number of accidents not to mention keeping the interstate open to prevent major traffic jams on Miller Road and Lakeview Parkway (Hwy 66). As a result, staff has instituted enhanced patrol activities at peak times on I30 and believe this strategy is absolutely necessary to reduce the impact of this agreement on Rowlett. As part of the FY2016 Proposed Budget, staff is recommending to add one additional patrol officer to offset the impact of this program at a cost of \$70,100. While the cost of this program is included in the General Fund, an important trade-off in the agreement was that the City of Rowlett would receive concession revenues from the marina that had been going to the City of Dallas. This revenue is expected to be about \$130,000 per year and will help with the cost associated with this program as well as trash abatement in the takeline area of Lake Ray Hubbard.

CHART 32



ROWLETT PUBLIC SAFETY

I30 Response



- Rowlett Police and Fire believe changing driver behavior will save lives and reduce accidents
- Keeping I30 open is critical in preventing major traffic backups on Miller Rd and Lakeview PKWY (66) due to reroutes from I30 closures



Recent accidents on I30 and Dalrock Rd.

38

7. During FY2015, the City of Rowlett began implementing a new comprehensive software system from Tyler Technologies referred to as MUNIS. This software replaces the City's existing software system that is 15 years old and severely obsolete. As part of this changeover, the City will bring payroll back into the Accounting Department and will cancel the contract payroll services currently provided by ADP. This contract currently costs the City about \$90,000 per year and will be replaced by an Accounting Specialist at a cost of \$52,200, saving the City about \$37,800 annually.
8. As mentioned earlier in this budget message, Rowlett neighborhoods are aging with infrastructure that needs to be replaced. With the \$25.8 million bond election approved by the voters in May, 2015 will address some of the worst streets and alleys in the City, our needs are much greater and have outpaced resources. Rowlett recognizes that not every problem can be solved simply by replacing infrastructure. Our community's needs go much deeper than that. As a result, Rowlett will implement a neighborhood advocacy program that will address many of these needs by 1) consolidating existing neighborhood programs (i.e. code enforcement, fire alarm blitz's, trash abatement, etc.), 2) providing resources to fix neighborhood problems (i.e. screening walls, entrance features, medians, CDBG-funded housing rehabilitation, etc.), and 3) by amending Rowlett's municipal code to improve standards for aesthetic and habitation purposes. The program will include hiring a Neighborhood Advocate Coordinator at a cost of approximately \$63,000 that will begin the work of revitalizing our older neighborhoods as shown in Chart 33 below.

CHART 33

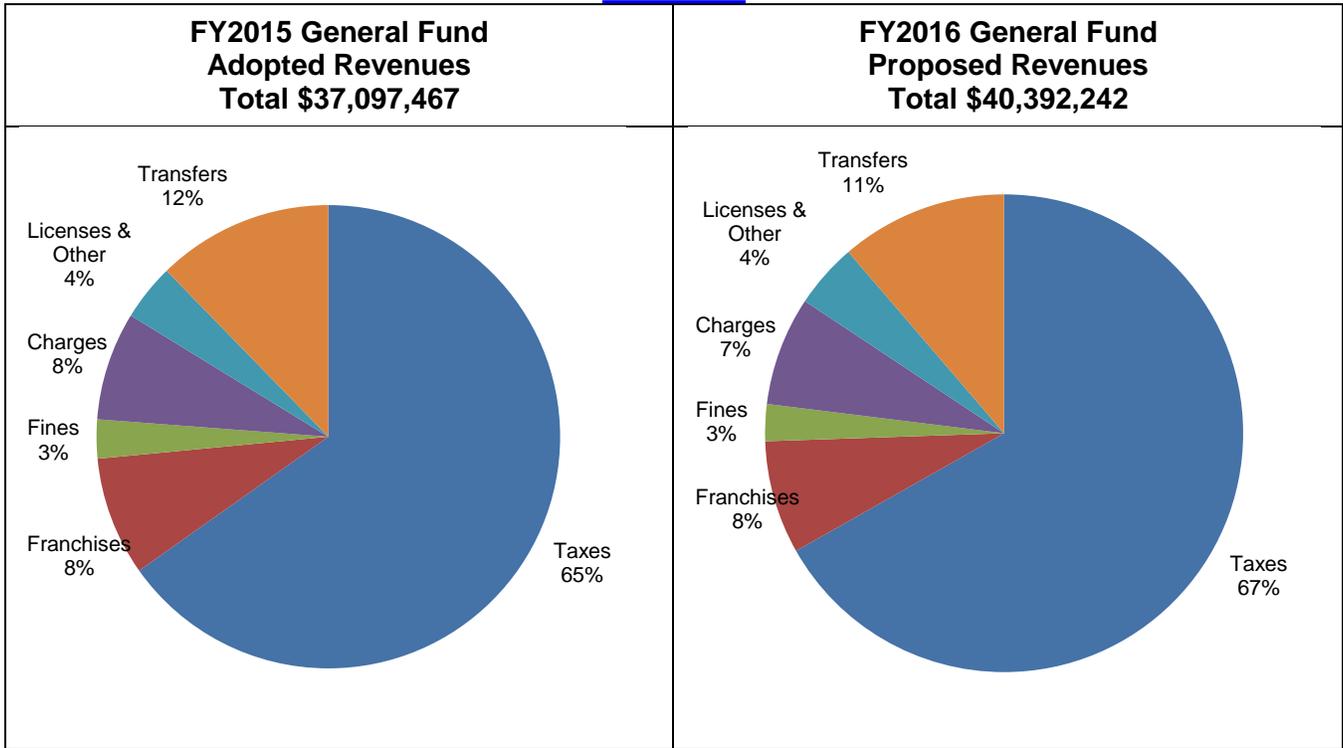


9. In addition to the first responder services on Lake Ray Hubbard bridges, Rowlett also took over the responsibility for trash abatement in the Rowlett portion of the takeline of Lake Ray Hubbard. This agreement does not include responsibility for the lake itself, only the takeline (land between normal lake level and individual property ownership). As a result, the FY2016 Proposed Budget includes a part-time maintenance worker at a cost of \$18,900 per year. The full cost of the program will be included in the Refuse Fund and will include the part-time worker and contract services when necessary to accomplish the mission. While the cost of this program is included in the Refuse Fund, an important trade-off in the agreement was that the City of Rowlett would receive concession revenues from the marina that had previously been going to the City of Dallas. This revenue is expected to be about \$130,000 per year and will help with the cost associated with this program as well as enhanced I30 first responder services.
10. In the past year the IT staff have made significant accomplishments with regards to addressing the failing technology infrastructure throughout the City of Rowlett first identified by Chip Collins, an IT consultant and interim IT manager hired by the organization in September 2012. However some of the more notable challenges faced were in the areas of system failures and voluminous requests for service to the departments. In late 2014 an in-depth staffing analysis was completed based upon the organization's support needs, shortfalls of strained systems and ever increasing cyber-attacks. Within the past 18 months, IT has been working on over 70 technology projects that total more than 39,000 man-hours. During that time, IT has prevented 1,079 *unique* cyber-attacks and over 300,000 total attacks. Additionally the IT Help Desk has received over 6,700 requests for internal assistance, all of which is far beyond the physical capability of the existing levels of staffing, necessitating the reorganization efforts and increase of staffing by two employees at a cost of \$137,300.

GENERAL FUND

REVENUES

CHART 34



Overall, revenues in the General Fund are projected to be \$40,392,242 in FY2016. This is a projected increase of \$3,294,775 or 8.9 percent when compared to the Adopted FY2015 budget of \$37,097,467. An explanation by category is provided below of the anticipated revenues and an explanation regarding these projections.

CHART 35

General Fund Revenues	Adopted FY2015	Proposed FY2016	\$ Change	% Change
Property Taxes	\$18,489,122	\$20,732,585	\$2,243,463	12.1%
Sales Taxes	5,631,653	6,191,617	559,964	9.9%
Other Taxes	58,921	59,511	590	1.0%
Franchise Fees	3,077,967	3,093,891	15,924	0.5%
Licenses and Permits	722,933	1,023,781	300,848	41.6%
Charges for Service	2,806,768	2,974,838	168,070	6.0%
Fines and Forfeitures	1,008,407	1,008,407	-	0.0%
Other	741,584	747,500	5,916	0.8%
Internal Transfers	4,560,112	4,560,112	-	0.0%
Total	\$37,097,467	\$40,392,242	\$3,294,775	8.9%

Taxes

General Fund tax revenue includes property taxes, sales taxes, and mixed beverage taxes. Overall, tax revenues are projected to increase \$2,804,017 or 11.6 percent from \$24,179,696 in FY2015 to \$26,983,713 in FY2016.

Ad valorem (property) taxes are the largest single revenue source for the City, estimated at \$20.7 million for FY2016. This revenue represents a 12.1 percent or \$2,243,463 increase from the FY2015 Adopted Budget of \$18.5 million. The increase is a result of improvements in appraised values and new construction.

Sales tax receipts are the General Fund's second largest revenue source, estimated at \$6.2 million for FY2016. This represents a 9.9 percent or a \$559,964 increase from the FY2015 Adopted Budget of \$5.6 million.

Mixed beverage taxes are the smallest tax revenue source received by the City and are estimated at \$59,511 for FY2016. The City received \$65,009 in FY2014 and expects to receive \$58,921 in FY2015.

Other Non-tax Revenues

Overall, other non-tax revenues increased by \$490,758 or 3.8 percent from \$12,917,771 in FY2015 to \$13,408,529 in FY2016. These revenues include the following:

- *Franchise Fees* from electric, natural gas, phone, and cable television include a modest change of \$15,924, or 0.5 percent.
- *Licenses and Permits* for food service permits, protective alarm permits, building structures, takeline area permits, licenses for contractors and special permits reflect an increase of \$300,848, or 41.6 percent, in this revenue category and is the result of anticipated increases in building permits as development activity in the City increases.
- *Charges for Service* include ambulance billing, emergency phone 9-1-1, and animal control along with revenue from the Community Centre, Parks, Wet Zone and the Library. This category is expected to increase \$168,070, or 6 percent, primarily due to an increase in ambulance rates approved in FY2014 and the addition of new athletics programs in FY2016.
- *Fines and Fees* for Municipal Court and fines assessed for various code violations are expected to remain flat.
- *Other* revenue include all types of miscellaneous transactions including interest earnings, cell tower rentals and donations.
- *Internal transfers* from the Utility, Refuse and Drainage Funds.
 - The Utility in Lieu of Tax Revenue is based on a calculation that multiplies the Utility Fund's total gross capital assets by the current tax rate to establish the amount of the payment.
 - General & Administrative fees are based on services provided by the General Fund for certain overhead costs such as legal, accounting, insurance, etc.
 - Utility in Lieu of Franchise revenue reflects five percent of the Utility Fund fees and charges, which are consistent with the fees charged to all other franchise utilities.

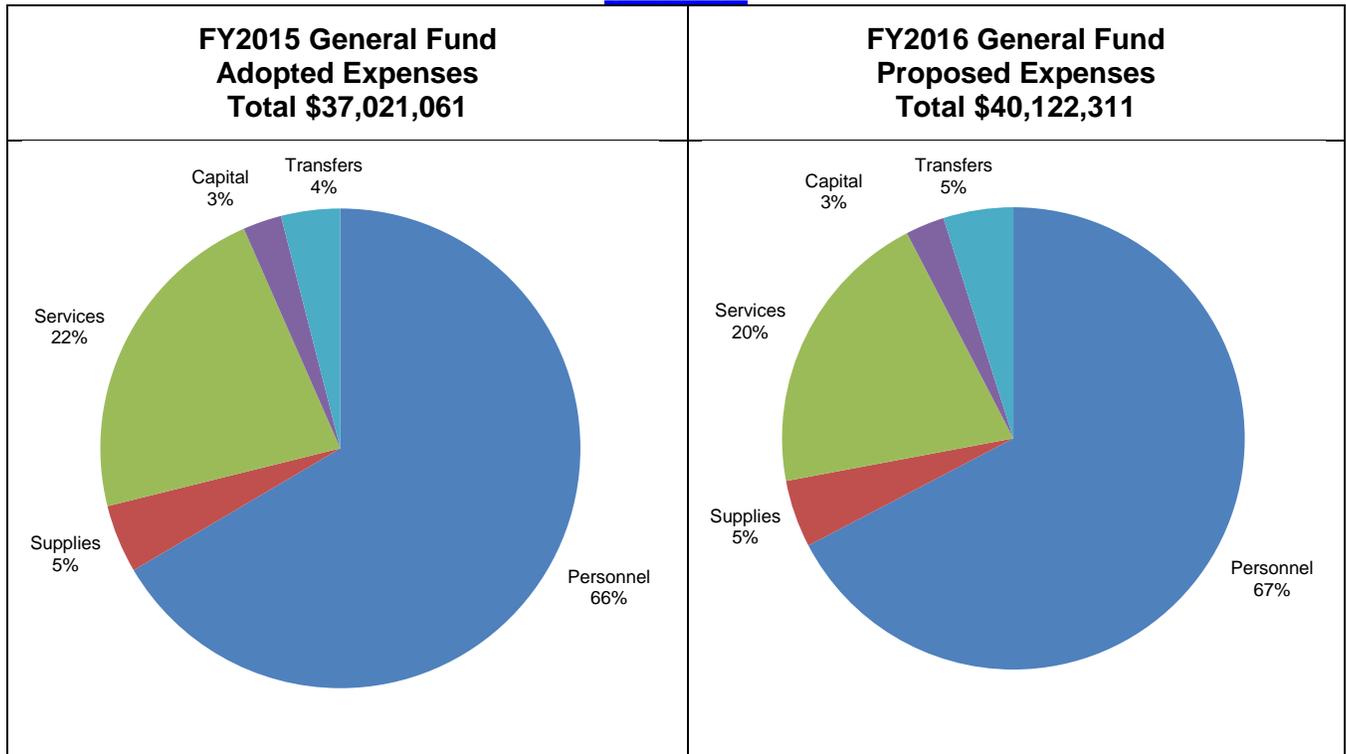
EXPENSES

Overall, expenses in the General Fund are projected to be \$40,122,311 in FY2016. This is a projected increase of \$3,101,251, or 8.4 percent when compared to the Adopted FY2015 Budget of \$37,021,061. These changes are summarized in Chart 36 below.

CHART 36

General Fund Expenses	Adopted FY2015	Proposed FY2016	\$ Change	% Change
Personnel Services	\$24,775,943	\$27,015,168	\$2,239,225	9.0%
Supplies	1,706,902	1,891,950	185,048	10.8%
Purchase Services	8,068,640	8,159,867	91,227	1.1%
Capital Equipment	903,599	1,091,425	187,826	20.8%
Transfers to Cash CIP and Economic Development	1,565,976	1,963,901	397,925	25.4%
Total	\$37,021,061	\$40,122,311	\$3,101,251	8.4%

CHART 37



Personnel Costs

CHART 38

Personnel Costs	Proposed FY2016
Pay Plan Implementation – April 1, 2015 (Second 1/2 FY)	\$371,999
Step increases/COLA Implementation – April 1, 2016	354,157
Additional personnel	581,155
Overtime	135,421
Change in health insurance	420,269
Change in retirement	(3,694)
Change in workers compensation	(204,826)

Personnel Costs	Proposed FY2016
Change in vacancy savings due to reduced turnover	250,000
Other changes (midyear additions, other benefits)	334,743
Total	\$2,239,224

Overall, personnel costs in the General Fund are projected to increase \$2,239,224 or 9.0 percent, from \$24,775,944 in FY2015. As mentioned above, the FY2016 Adopted Budget includes a 2 percent COLA for all open range salary plan employees and advances all step plan employees to their next step on the pay plan on April 1, 2016.

In addition to pay, employee medical costs are expected to increase \$522,854 in FY2016 due to an increase in medical premiums of 5.0 percent and necessary funding to implement strategy for Other Post-employment Benefits (OPEB) discussed later in the Employee Benefits section.

Rates for the Texas Municipal Retirement System decreased from 13.06 percent in calendar year 2015 to 12.42 percent in calendar year 2016. This resulted in a decline from 13.15 percent in FY2015 to the FY2016 rate of 12.58 percent. The rates are effective January 1st each year, resulting in a combined rate calculation for the fiscal year. Net new positions, the total cost for TMRS will decrease this fiscal year. Finally, workers compensation premiums paid to the Texas Municipal League is budgeted to decrease \$202,388 this year or 48.9 percent. The City had several serious injuries in FY2011, which resulted in an increase. Such changes take about three years to work themselves through the system based on how TML calculates their workers' compensation rates. Staff has evaluated the injuries, made several changes to processes, and have implemented several new safety initiatives in FY2015. These included the creation of a safety task force, whose focus on the reduction of such claims. This task force is starting to yield results.

Vacancy savings has been reduced from \$350,000 to \$250,000 for FY2016. With implementation of the new pay plan and continued aggressive recruitment and hiring, the turnover rate has declined and reduced the need to budget as much for vacancy savings in the upcoming years.

Capital Equipment

As a part of our strategy towards sustainability, the City has, within available resources, updated the organization with state of the art technology and equipment. In FY2012, the General Fund budget began including \$250,000 to purchase six patrol cars annually. In FY2013, the City began including an additional \$250,000 to purchase other vehicles and equipment. In FY2016, Rowlett is experiencing economic development opportunities and positive benefits from the current economy in DFW. New income streams are allowing the City to become financially more sustainable and economically more viable, and continuing investment in capital equipment to position the City to become more efficient and productive is necessary. In addition to cash funding, the budget also includes capital leases that have provided funds for other key equipment strategies. Planned purchases for rolling stock, technology and other equipment and capital leases are outlined in the charts below:

Chart 39 below lists the vehicles that are scheduled to be replaced over the next three years.

CHART 39

Dept.	Vehicle Replacement	Year	FY2016	FY2017	FY2018
Fire	F250 Quad Cab (203)	2004	\$75,000	\$ -	\$ -
Parks	F250 Truck (42-03)	2003	21,877	-	-
Parks	F250 Truck (42-08)	2001	21,877	-	-
Parks	F250 Truck (42-07)	2003	21,877	-	-
Police	Sedan (C-708)	2005	21,600	-	-
Police	Sedan (C-125)	2005	21,600	-	-
Fire	Dodge Durango (902)	2007	-	35,000	-
Fire	Dodge Durango (901)	2007	-	35,000	-
Parks	F250 Truck (42-12)	2003	-	21,877	-
Police	F150 Truck (C-451)	2005	-	22,454	-
Streets	F450 Truck (25-02)	2003	-	50,820	-
Streets	F150 Truck (25-32)	2003	-	21,750	-
Streets	F250 Truck (27-03)	2003	-	47,260	-
Parks	F250 Truck (42-15)	2006	-	-	21,877
Parks	F250 Truck (42-16)	2006	-	-	21,877
Parks	F250 Truck (42-17)	2006	-	-	21,877
Parks	F250 Truck (42-18)	2006	-	-	21,877
Planning	F250 Truck (346)	2007	-	-	21,877
Streets	F450 Truck (25-04)	2007	-	-	50,820
Total			\$183,831	\$234,161	\$160,205

Chart 40 below lists the equipment that is scheduled to be purchased over the next three years.

CHART 40

Dept.	Equipment	FY2016	FY2017	FY2018
Fire	Bunker Gear Washer (1 per station)	\$19,000	\$19,000	\$19,000
Fire	Tools and Equipment for I 30	176,025	-	-
Fire	Power Tools & Thermal Imaging	20,000	-	-
Recreation	Update gym equipment	22,000	22,000	22,000
Planning	GPS Unit	11,295	-	-
Total		\$248,320	\$41,000	\$41,000

Chart 41 below lists the current and planned capital leases for the next three years.

CHART 41

Dept.	Capital Lease	Year	FY2016	FY2017	FY2018
Finance Admin.	ERP Software	2014	\$92,951	\$92,951	\$92,951
Finance Admin	Timekeeping & Payroll software	2014	76,350	76,350	76,350
Information Technology	IT Infrastructure	2013	127,039	127,039	-
Information Technology	Servers, software & other equipment	2013	102,124	102,124	-

Dept.	Capital Lease	Year	FY2016	FY2017	FY2018
Fire	SCBA	2014	44,683	44,683	44,683
Fire	Bunker Gear	2015	49,719	49,719	49,719
Fire	Fire Engine (F101)	2006	60,671	-	-
Fire	2 Fire Trucks	2010	99,888	99,888	99,888
Fire	Ambulance Medic 1	2012	28,602	28,602	-
Fire	Ambulance Medic 2	2014	37,715	37,715	37,715
Fire	Ambulance Medic 3	2014	37,715	37,715	37,715
Fire	Aerial, Pumper, Refurbish Pumper, Refurbish Ladder	2015	198,831	198,831	198,831
Streets	Roller, Loader, Dump Truck	2011	21,504	21,504	-
Streets	Patch Truck	2016	41,652	41,652	41,652
Streets	C-4500	2016	-	-	41,652
Vehicle Services	Fleet & Fuel Software	2015	15,344	15,344	15,344
Total			\$1,034,788	\$974,117	\$736,500

Parks and Recreation staff has formulated a three-year plan (illustrated in Chart 42) to utilize additional funding provided by the three-fourths of one penny on the tax rate, which translates into approximately \$269,060 in FY2016. Planned enhancements that will have significant impact include two additional Parks Maintenance Specialists each year, playground equipment at Lakeside Park, buildings and grounds capital maintenance, and capital maintenance at Community Park, including repairs to the concession stand, scoreboards and fishing piers.

CHART 42

Park Maintenance Standards and Improvements	Proposed FY2016	Proposed FY2017	Proposed FY2018
Ballfields, turf management, facility capital maintenance	\$177,549	\$225,947	\$230,470
Playground improvements and shade structures	41,000	1,000	31,000
Community Park improvements	50,511	-	-
Lakeside Park improvements	-	54,875	31,625
Total	\$269,060	\$281,822	\$293,095

Note – The staffing plan includes the addition of two Parks Maintenance Specialists each year from FY2015 to FY2017 for a total of six by Year 3.

New Programs

As a result of the increase in taxable assessed value for FY2016 and the City's conservative budgeting, there were additional dollars to allocate to meet the needs of the community. Based on updated preliminary values, the City evaluated how best to allocate those additional dollars for the upcoming year. At that time, priority was given to alley improvements with the idea to convert that value into bonding capacity in FY2018; fund needs identified by the senior advisory board for transportation and additional staffing; and to fund a neighborhood advocacy program. The total cost for these three programs was \$520,000.

ENTERPRISE FUNDS

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services typically for which a fee is charged in exchange for goods or services. Under enterprise accounting, the revenues and expenditures of services are separated into separate funds with its own financial statements, rather than commingled with the revenues and expenses of all other government activities.

UTILITY FUND

REVENUES

Overall, revenues in the Utility Fund are projected to be \$28,901,031 in FY2016, when compared to \$28,545,460 in FY2015. This is a projected increase of \$354,245 or 1.2 percent when compared to the FY2015 Adopted Budget. The City received \$24,819,678 in FY2014 and expects to receive \$27,458,760 in FY2015. This is \$1.1 million less than the adopted budget due to a reduction in water sales resulting from both Stage 3 Water Restrictions and the unusually large amount of rainfall this spring. A deeper explanation of the impact of four years of drought and water restrictions is described under Issue #1 above. A summary by category is provided below in Chart 43 of the anticipated revenues and these projections.

CHART 43

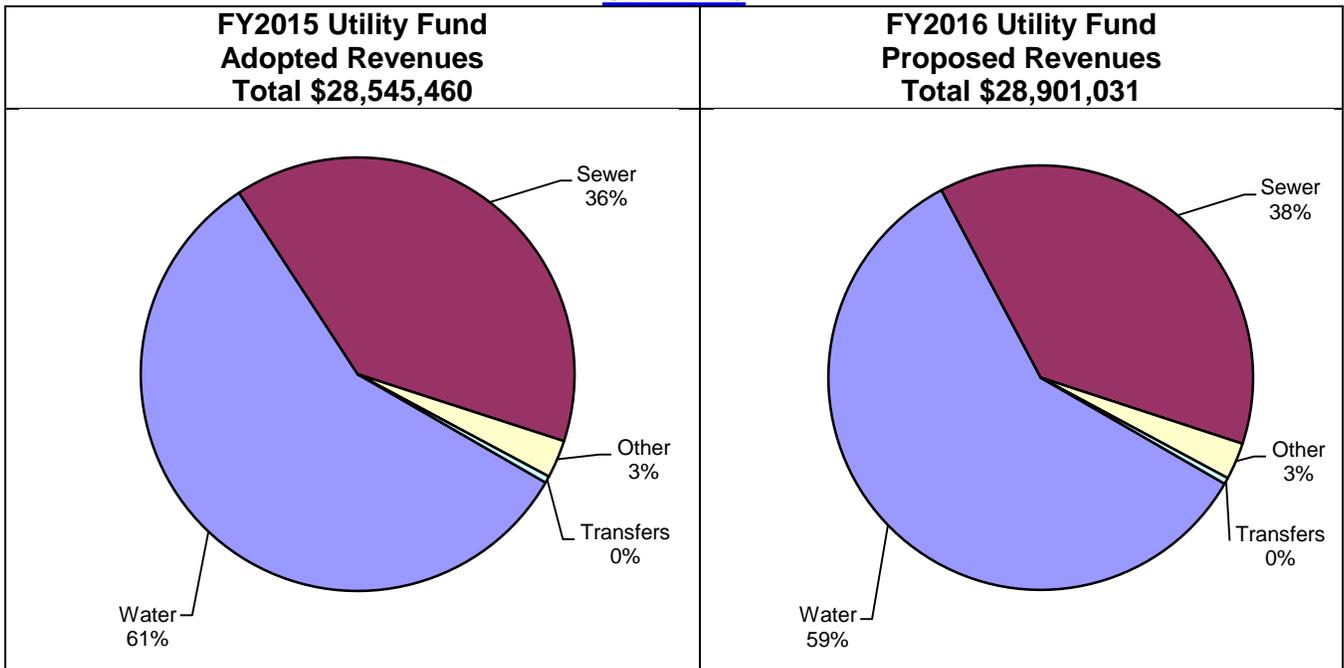


CHART 44

Utility Fund Revenues	Adopted FY2015	Proposed FY2016	\$ Change	% Change
Water charges	\$17,170,618	\$17,027,975	(\$142,643)	-0.8%
Sewer charges	10,516,122	10,921,401	405,279	3.9%
Interest Income	11,976	13,302	-	0.0%
Other	707,347	798,956	91,609	13.0%
Transfers in	139,397	139,397	-	0.0%
Total	\$28,545,460	\$28,901,031	\$354,245	1.2%

Water Charges

This category of revenue includes water charges to residential, commercial and municipal customers. Water charges are projected to decrease by approximately \$142,643 or 0.8 percent. The City received \$13,768,262 in FY2014 and expects to receive \$16,456,672 in FY2015.

The water rate change decreases the average utility customer bill (assuming 10,000 gallons per month) by \$3.67 or 4.9 percent per month in FY2016. In FY2015, water charges included a temporary surcharge of \$6.97 per month in order to recoup revenue lost due to the Stage 3 water restrictions. The surcharge was only intended to remain until water restrictions were lifted. When NTMWD eliminated Stage 3 water restrictions in May 2015, the surcharge was lifted. The model continues to pass on the increase from NTMWD. This affects residential customers as shown in Chart 45.

CHART 45

Water Residential Customers Only	Adopted FY2015	Proposed FY2016
Beginning Base Rate	\$22.30	\$22.30
Increase in Base Rate from NTMWD	\$5.66	\$8.96
Temporary Surcharge	\$6.97	n/a
New Base Rate	\$34.93	\$31.26
Volume Rate	\$4.07	\$4.07
Total Monthly Fee @ 10,000 gallons per month	\$75.63	\$71.96
Dollar change	n/a	(\$3.67)
Percent change	n/a	-4.9%

Sewer Charges

This category of revenue includes sewer charges to residential, commercial and municipal customers. Sewer charges are projected to increase by approximately \$405,279 or 3.9 percent due to a projected increase in sewer treatment services by the City of Garland from \$2.59 to \$2.67 per thousand gallons. The City received \$10,109,643 in FY2014 and expects to receive \$10,143,368 in FY2015.

The sewer rate increases the bill for the average utility customer (assuming 10,000 gallons per month) by \$1.03 or 1.7 percent per month in FY2016. The model passes on "only" the increase from the City of Garland and affects residential customers as shown in the chart below:

CHART 46

Sewer Residential Customers Only	Adopted FY2015	Proposed FY2016
Beginning Base Rate	\$16.42	\$16.42
Increase in Base Rate from City of Garland	\$0.63	\$1.41
New Base Rate	\$17.05	\$17.83
Volume Rate	\$4.39	\$4.39
Total Monthly Fee @ 10,000 gallons per month	\$60.95	\$61.73
Dollar change	n/a	\$0.78
Percent change	n/a	1.3%

EXPENSES

The FY2016 Utility Fund budget totals \$27,179,163, which represents a decrease of \$882,979 or 3.1 percent from the FY2015 Adopted Budget of \$28,062,142. The primary reason for the decrease is deliberate action to reduce costs for the next two years. Reductions include some operational line-items but are primarily reducing the Utility Cash Capital Maintenance Plan below our target of \$2.8M and deferring an additional water & sewer revenue bond issuances until FY2018. These actions are necessary in order to spend the next two years rebuilding the health of the Utility Fund. Direct purchase costs for water and sewer are projected to increase by \$994,119 in FY2016, a combined increase of 9.8 percent. An explanation by category is provided below in Chart 48.

CHART 47

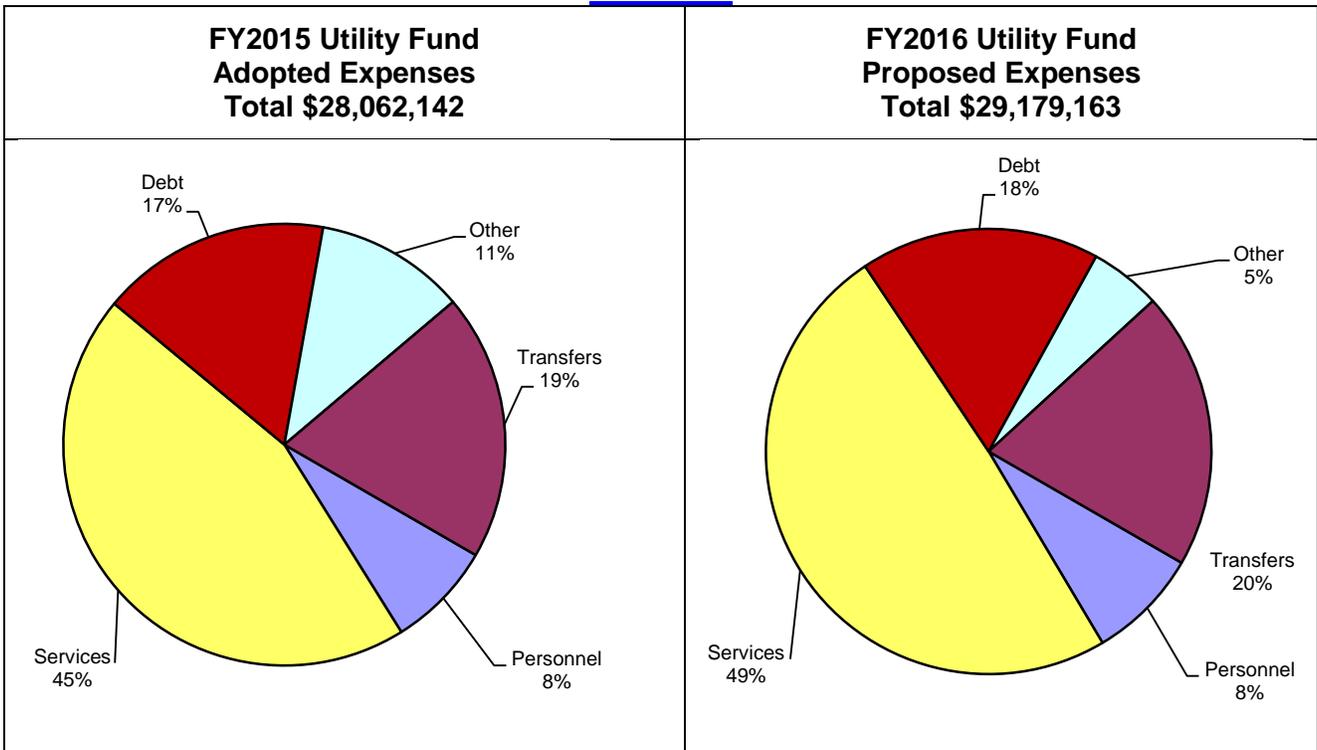


CHART 48

Utility Fund Expenses	Adopted FY2015	Proposed FY2016	\$ Change	% Change
Personnel Costs	\$2,184,764	\$2,209,592	\$24,828	1.1%
Water/Sewer Contract Services	10,137,480	11,131,599	994,119	9.8%
Other Purchase Services and Supplies	2,750,611	2,340,070	(410,541)	-14.9%
Debt Service	4,712,956	4,721,571	8,615	0.2%
Capital Improvements	2,800,000	1,300,000	(1,500,000)	-53.6%
Transfers to Other Funds	5,476,331	5,476,331	-	0.0%
Total	\$28,062,142	\$27,179,163	(\$882,979)	-3.1%

Personnel

Overall, personnel costs in the Utility Fund are projected to increase \$24,828 or 1.1 percent, from \$2,184,764 in FY2015 to \$2,209,592 in FY2016. As mentioned above, the FY2016 Adopted Budget includes a 2 percent COLA for all open range salary plan employees on April 1, 2016. Chart 49 outlines the changes below.

CHART 49

Personnel Costs	Proposed FY2016
COLA Implementation on April 1, 2016	\$16,636
Change in health insurance	38,329
Change in retirement	(9,002)
Change in workers compensation	(21,135)
Total	\$24,828

Capital Equipment

Vehicles in the Utility Department are not funded from the General Fund. These vehicles are purchased exclusively in the Utility Fund and utilized in Utilities Operations. The three-year plan is shown in the chart below:

CHART 50

Dept.	Vehicle Replacement	Year	FY2016	FY2017	FY2018
Water	2500 (62-07)	2003	\$47,260	\$ -	\$ -
Wastewater	F350 Truck (63-10)	2004	34,484	-	-
Meter Services	F250 Truck (70-03)	2004	23,227	-	-
Water	F250 Truck (62-08)	2004	-	45,656	-
Water	E150 Van (62-36)	2007	-	34,899	-
Wastewater	Escape (62-16)	2007	-	35,000	-
Water	F350 Truck (62-02)	2004	-	-	47,260

Dept.	Vehicle Replacement	Year	FY2016	FY2017	FY2018
Wastewater	F150 Truck (63-18)	2007	-	-	43,260
Total			\$104,971	\$115,555	\$90,520

Chart 51 below lists the current and planned capital leases for the next three years.

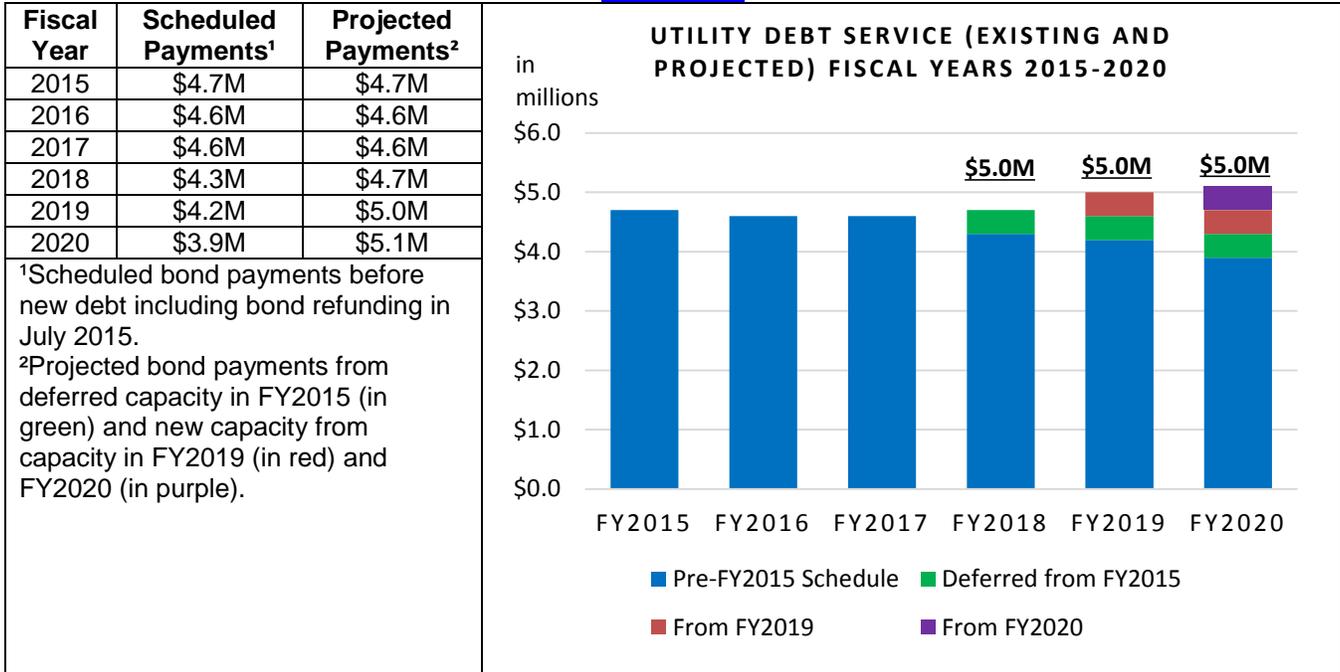
CHART 51

Dept.	Capital Lease	Year	FY2016	FY2017	FY2018
Revenue Office	ERP Software	2014	\$33,376	\$33,376	\$33,376
Water	Roller, Loader, Dump Truck	2011	21,504	21,504	-
Water	Jet Truck	2011	38,227	38,227	-
Water	Haul Truck (62-06)	2016	34,143	34,143	34,143
Water	L9000 (62-05)	2015	19,567	19,567	19,567
Water	Backhoe (62-11E)	2016	19,160	19,160	19,160
Wastewater	Crane Truck	2013	22,824	22,824	22,824
Wastewater	Sterling (63-12)	2016	27,941	27,941	27,941
Wastewater	Backhoe (63-26E)	2016	19,160	19,160	19,160
Wastewater	Mini-Excavator (63-45E)	2016	-	-	16,900
Utility CIP	Pipe Bursting Equip	2013	52,893	52,893	-
Utility CIP	Water Meters	2014	89,035	89,035	89,035
Utility CIP	Water Meters	2015	95,472	95,472	95,472
Utility CIP	Water Meters	2016		95,472	95,472
Utility CIP	Vac Truck	2015	48,513	48,513	48,513
Utility CIP	Camera Truck	2015	42,466	42,466	42,466
Total			\$564,281	\$570,807	\$564,029

Debt Service

Finally, debt service payments are scheduled to decrease by \$0.1 million in FY2016, as shown in the chart below. This is primarily due to a bond refunding approved on July 21, 2015 that will save the City approximately \$1.2 million or \$111k per year for the remaining life of the bonds.

CHART 52



Utility Revenue bond payments declined in FY2015 sufficient to issue another \$5 million in water & sewer bonds in FY2015 following the sale of \$5 million in FY2014. The plan for these funds is primarily focused on completing the work to improve water pressure in the upper pressure water zone. The specific projects detailed in this bond issue are discussed later in this budget memo under Capital Improvements Plan.

As indicated previously in this section, the Utility Fund will not hit its revenue target for FY2015 due to the combination of water restrictions and higher precipitation. Not knowing how customer behavior will change after four years of drought, the City has opted to defer issuing any additional revenue bonds until we can determine how revenues “renormalize” without water restrictions over the next year. This will also provide additional funds over the next two years to rebuild reserves.

Based on our reserve restoration strategy, the City will not take advantage of freed up bonding capacity to sell additional water and sewer revenue bonds again until FY2018 (\$5.0M), FY2019 (\$5.0M) and FY2020 (\$5.0M). This will make it possible to sell an estimated \$5.0 million in revenue bonds beginning in FY2018 to fund additional projects for the utility system without impacting rates for customers. The target for annual debt service is to maintain a level of approximately \$5.1 million.

REFUSE FUND

REVENUES

Revenue in the Refuse Fund is projected to be \$4,827,003 in FY2016, which is an increase of \$157,906 or 3.4 percent compared to the Adopted Budget for FY2015 of \$4,699,097. The City received \$5,083,756 in FY2014 and expects to receive \$4,827,003 in FY2015. The primary reason for the increase in FY2016 is due to a different mix in customer service choices including an increase in commercial accounts.

EXPENSES

Expenses in the Refuse Fund are projected to be \$4,759,486 in FY2016, which is an increase of \$102,254 or 2.2 percent compared to the Adopted Budget for FY2015 of \$4,657,232. The increase is also the result of the different mix in customer service choices with Waste Management including an increase in commercial accounts. The budget continues to fund \$38,500 for the annual spring cleanup and \$15,000

for residential use of the landfill program which allows each residential account to use the Garland landfill twice a year.

In addition to the first responder services on Lake Ray Hubbard bridges, Rowlett also took over the responsibility for trash abatement in the Rowlett portion of the takeline of Lake Ray Hubbard. This agreement does not include responsibility for the lake itself, only the takeline (land between normal lake level and individual property ownership). As a result, the FY2016 Proposed Budget includes a part-time maintenance worker at a cost of \$18,900 per year. The full cost of the program will be included in the Refuse Fund and will include the part-time worker and contract services when necessary to accomplish the mission. While the cost of this program is included in the Refuse Fund, an important trade-off in the agreement was that the City of Rowlett would receive concession revenues from the marina that had been going to the City of Dallas. This revenue is expected to be about \$130,000 per year and will help with the cost associated with this program as well as enhanced I30 first responder services.

DRAINAGE FUND

The current Drainage Utility Fund provides for several components of the various stormwater related programs, inclusive of staff, supplies, capital improvements, debt service, and administrative and overhead transfers. In Texas, municipalities are authorized to implement a stormwater utility fee by Local Government Code 552, Subchapter C (Municipal Drainage Utility Systems Act). The Act allows municipalities to establish a service fee for users of the municipal storm system, provided the basis for the fee is “directly related to drainage” and the fee is “*reasonable, equitable, and non-discriminatory.*”

The City currently operates a stormwater utility that assesses a monthly fee per water meter. Staff has reviewed the current structure for the existing drainage fee and is proposing a revision to that structure, providing an opportunity to meet several goals in the process as follows:

- Provides a more equitable rate structure that would be based upon the proportionate impervious area (Impervious area by definition results in stormwater runoff.);
- Provides better alignment with the State definition to be reasonable, equitable, and non-discriminatory;
- Generates additional revenue to fund the stormwater program and its related mandates;
- Establishes strategic initiatives with regard to City-wide stormwater needs which may include a tiered residential system of billing, funding of components of the stormwater master plan, and potential credits to encourage best management practices with regard to stormwater practices;
- Apportions existing components of current operations to this revenue source potentially offsetting expenses not currently covered by the Drainage Utility Fund;
- Ensures that all components of the Municipal Separate Storm Sewer System (MS4) permit are adhered to and meet the requirements of the NPDES, remaining adequately funded while meeting all of the prescribed goals.

In 2015 staff engaged a consultant to assist in the analysis of the impervious surfaces in aggregate. If the revenue structure is designed around the impervious area basis, it better meets the State requirement of being “reasonable, equitable, and non-discriminatory.” This revenue structure ensures that the impacts to the stormwater system are dealt with within the state law, addresses equitable distribution of the impacts to the system and results in an augmentation of the existing potential revenue source consistent with practices in other cities and regions.

Other considerations for this initiative include:

- Potential changes in the base rate of the Equivalent Residential Unit (ERU). This will be based upon program needs and Council approval of the proposed rates.
- Potential costs for actual program needs weighing the capital and maintenance components of the drainage activities budget.

- Development of an equitable appeals process for any billing or methodology conflicts that occur within the measurements of the impervious areas (specifically for non-residential properties).

As directed by Council, staff is pursuing the revision to the structure of this program with a target implementation date of FY2016. The next step to achieve these goals are:

- Complete a thorough analysis of the impervious areas for all commercial (non-residential) properties subject to the fees;
- Complete a cost of service analysis to “right-size” the ERU structure;
- Complete a parcel to utility association for residential property if a tiered structure is desirous;
- Draft a revision to the current ordinance for adoption and implementation;
- Develop a process to capture new development as it occurs;
- Engage in a public outreach campaign to educate the public on the revision to the plan.

For this budget proposal staff is programming revenue based upon the existing system but will come back to Council in FY2016 to implement the rate structure and amend the budget when the process and the study has been completed.

REVENUES

Revenue in the Drainage Fund is projected to increase slightly to \$1,360,397 in FY2016, when compared to \$1,346,939 in FY2015. The Drainage Fund revenue is currently based on a set fee of \$5.50 per month for residential customers and \$13.50 per month for commercial customers based on the number of water meters.

EXPENSES

Expenses in the Drainage Fund for FY2016 are projected to be \$1,401,835, which is an increase of \$83,335 or 6.3 percent compared to the Adopted Budget for FY2015 of \$1,318,500. The main reasons for the increase is the purchase and lease purchase of new capital equipment.

OTHER GOVERNMENTAL FUNDS

The City of Rowlett uses a number of other governmental funds to account for specific activities. The revenues that are collected or transferred into these funds are dedicated for a particular purpose. For example, funds collected in the Court Security Fund can only be used to pay for the bailiffs and other equipment that provide security for the Municipal Court. These funds come from a portion of the fines and fees collected by the Court. A listing of these funds including the projected revenue and adopted expenses can be found below.

CHART 53

Fund Name	Adopted FY2015	Proposed FY2016	\$ Change	% Change
Police Seizure	\$100,550	\$100,550	\$ -	0.0%
Economic Development	316,694	316,694	-	0.0%
Hotel/Motel	47,752	47,752	-	0.0%
P.E.G.	85,042	85,893	851	1.0%
Grants	73,792	356,634	282,842	383.3%
CDBG	186,209	179,247	(6,962)	-3.7%
Inspection Fees	169,333	225,000	55,667	32.9%
Juvenile Diversion	33,281	33,281	-	0.0%
Court Technology	26,936	26,936	-	0.0%
Court Security	20,035	20,035	-	0.0%
Golf Fund	256,564	257,005	441	0.2%
Total Revenues	\$1,316,188	\$1,649,027	\$332,839	25.3%

CHART 54

Fund Name	Adopted FY2015	Proposed FY2016	\$ Change	% Change
Police Seizure	\$350,550	\$138,050	(\$212,500)	-60.6%
Economic Development	436,593	443,023	6,430	1.5%
Hotel/Motel	42,749	48,749	6,000	14.0%
P.E.G.	73,142	80,922	7,780	10.6%
Grants	71,434	359,565	288,131	403.4%
CDBG	186,209	179,247	(6,962)	-3.7%
Inspection Fees	115,760	218,760	103,000	89.0%
Juvenile Diversion	34,399	38,738	4,339	12.6%
Court Technology	49,005	43,874	(5,131)	-10.5%
Court Security	23,989	23,672	(317)	-1.3%
Golf Fund	559,025	254,990	(304,035)	-54.4%
Total Expenses	\$1,942,855	\$1,829,590	(\$113,265)	-5.8%

Of these other funds, three are highlighted below for notable changes from past budgets:

ECONOMIC DEVELOPMENT FUND

The Economic Development Five-year Strategic Plan provides a framework for prioritizing the work of the department. Key strategic action items have been identified, and the budget is structured to facilitate implementing the strategic plan. Funding for a Downtown marketing campaign, a North Shore marketing campaign, and a Bayside marketing campaign are included. Also included is funding for various advertising campaigns and travel for business recruitment.

CDBG FUND

On August 2, 2011, the City Council approved the 2011-2015 CDBG Consolidated Plan. The 2011-2015 Consolidated Plan is the comprehensive planning document that details how the City will spend its federal funds during the five-year period. Concurrent with the adoption of the Consolidated Plan and each successive year, the City has adopted Annual Plans. For the upcoming 2015 plan year, staff is proposing the same allocation.

The City's CDBG allocation from the Housing and Urban Development (HUD) is reduced by 3.7 percent from \$186,209 in FY2015 to \$179,247 in FY2016 due to a decline in the estimated number of eligible recipients in Rowlett.

CHART 55

Project Description	2014 Plan Current Allocation		2014 Plan Current Allocation	
	Housing Rehabilitation – Funding for minor repairs for housing occupied by low-income homeowners	\$60,518	32.5%	\$58,256
Public Facilities – Improvements to public facilities, including streets, parks, water, sewage, and drainage facilities in eligible low-income areas of the City	60,519	32.5%	\$58,256	32.5%
Public Services – Funding for non-profit organizations to provide health and human services to low income or special need households	\$27,931	15%	\$26,887	15%
Administration – Administration and management costs for operational expenses of the CDBG Program	37,241	20%	\$35,849	20%
Total Grant	\$186,209		\$179,247	

GRANTS FUND

In May 2015 the Garland ISD Superintendent met with the police chiefs and representatives from Rowlett, Garland and Sachse to discuss a proposal to add additional School Resource Officers (SROs). The intention is to enhance the security and safety of the students and faculty. The request from Rowlett was three additional officers. The proposal was for officers in addition to the current SROs and represents a separate agreement with Garland ISD. Garland ISD has agreed to fully fund the cost of the police officers and equipment, and half of the cost associated with the police vehicles. Funding for this new program has been added to the Grants Fund.

DEBT SERVICE FUND

Revenues are projected at \$7,997,408, representing an increase of \$214,176 compared to the FY2015 Adopted Budget of \$7,783,232. This has resulted in a change in the debt service portion of the tax rate, from \$0.237403 per \$100 assessed value to \$0.209254. The primary reason for this change is the sale of new bonds approved in July 2015 from the May 2015 bond election and a scheduled reduction in fund balance based on the needs of the fund.

Expenses are adopted at \$8,552,017 representing an increase of \$768,785, or 9.9 percent, compared to the FY2015 Adopted Budget of \$7,783,232. The most significant change is the increase in principal and interest payment on debt by \$820,068, or 10.9 percent, due to the sale of \$9.1 million in new general obligation bonds from the successful May 2015 bond election. The City also approved a refunding in July

2015 that will save the City approximately \$3.1 million or \$196,470 per year for the remaining life of the bonds.

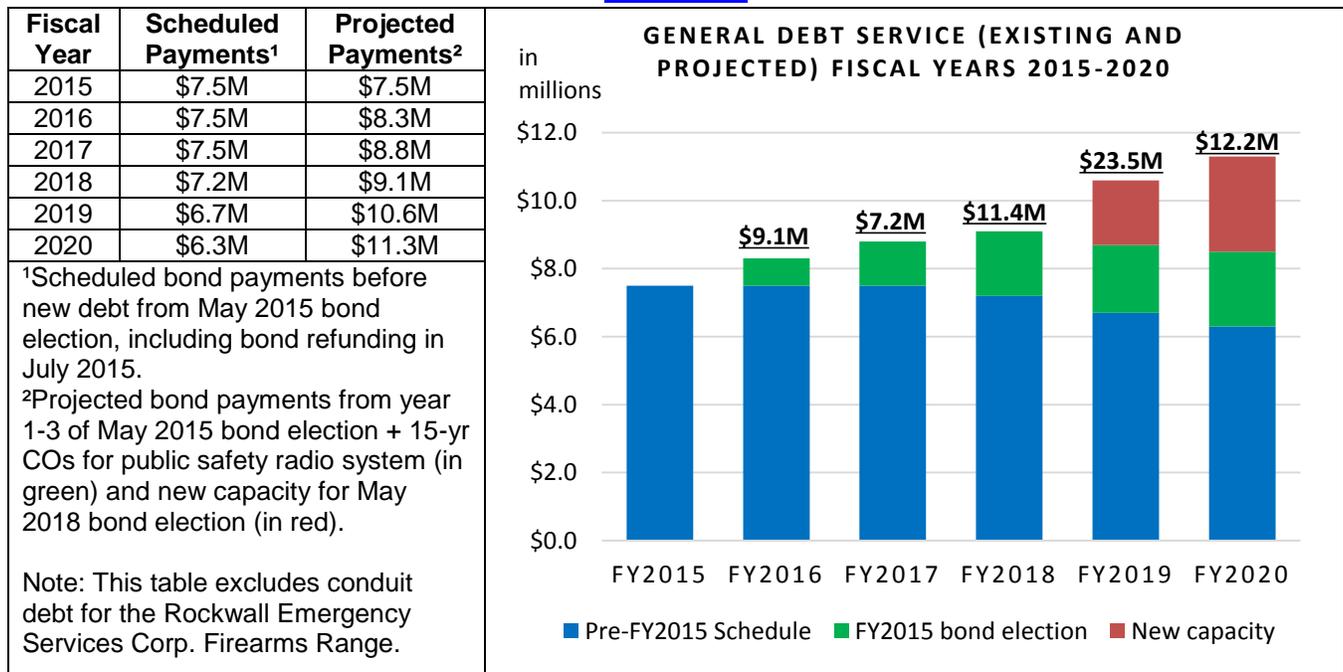
It is notable that taxable assessed values decreased 7.5% between FY2010 and FY2015 resulting in a loss of revenues of \$1.9 million, all of which was absorbed by the General Fund. However, since then, in FY2015 and FY2016, taxable assessed values have increased 5.1% and 9.6% in FY2015 and FY2016 respectively. This has provided the necessary tax dollars to sell the first \$9.1 million in new general obligation bonds from a \$25.8 million bond election in May 2015.

Over the next two years, FY2016 thru FY2017, debt service payments are scheduled to decline approximately \$0.4 million. As a result of the \$25.8 million bond election in May 2015, the City will use the available bonding capacity in the coming years to issue \$4.8 and \$11.9 million to complete the projects identified in the three year bond program. As the debt service schedule continues to decline beyond FY2018, it will free up available bonding capacity that can be leveraged in a series of three year capital bond programs in the future.

One item that has been previously discussed with the City Council is the necessity of a new public safety radio system to make the City P25 compliant. The City of Rowlett will join the cities of Garland, Mesquite, and Sachse along with GISD to partner in this replacement program. Mesquite and Garland have already approved the agreement and Rowlett will approve it in August 2015. Based on Rowlett’s estimated share of \$2.465 million, the City will issue 15 year certificates of obligation around January to February of 2016 with the first payments coming due in FY2017. The estimated annual payment will be approximately \$225,911 annually. This amount has been included in the City’s five year financial model.

The projected debt service payments from freed up bonding capacity and new growth are reflected in Chart 56 below.

CHART 56



EMPLOYEE HEALTH BENEFITS FUND

In an effort to gain greater control of the increasing cost of health care, the City of Rowlett transitioned from a traditional fully-insured insurance approach to a partial self-funded insurance approach in FY2011. With the transition to partial self-funding, staff realized controlling the increasing cost of health care went beyond adjusting co-pays and deductibles, as this philosophy just treats the short-term symptoms and does not solve the long-term problems. In addition, true cost containment is gained through effective monitoring of plan performance, developing a strong commitment to wellness and developing educated consumers of healthcare to reduce overutilization (i.e. not using network providers, unnecessary emergency room visits, etc.).

The City of Rowlett remains aggressive in its commitment to educating its employees on their health care options, which, in turn, has resulted in a commitment to keeping rapidly rising medical costs down. Of particular note is the fact that we have seen a 3.2 percent **decrease** in Per Capita (individual) Claims over the last 12 months (“LTM”) and a 2.2 percent **decrease** in Per Capita (individual) Total Plan Cost.

These decreases, while only reflective of a single year, resulted in the City remaining under the projected budget for FY2015 and helped our FY2016 projected cost estimates and premium renewals.

The proposed budget for this fund is \$5.0 million for FY2015, which includes the City’s contribution of \$4.1 million (80 percent) and the Employee/Retiree share of \$1.0 million (20 percent). This is an increase of about \$0.6 million over last year. Other benefits, such as dental insurance, workers compensation, disability, etc., are budgeted and paid within each department and are not a part of this fund.

Based in large part on the plan’s performance, our employee benefits advisors were able to successfully negotiate with our medical carriers FY2016 medical premium rates which reflect an increase of 5.0 percent—comparatively smaller than the national trend of 7.5% and lower than last year’s increase of 8.5%. This overall increase also includes expected claims, Third-Party Administration costs, Stop Loss Premiums, Wellness Initiatives and other medical plan specific line items.

On top of that, the City will implement its strategy for Other Post-employment Benefits (OPEB) discussed later in this section. The cost of the annual \$102,654, shared by both the City and its employees, adds 2.5% to the plan expenses as a whole, bringing the total increase shared between the City and its employees to 7.5%. To be clear, the OPEB strategy is needed to reduce the City’s long-term liability for future benefits as actuarially determined in accordance with the Governmental Accounting Standards Board (GASB).

CHART 57

Revenues	Adopted FY2015	Proposed FY2016	\$ Change	% Change
City share	\$3,525,361	\$4,063,690	\$538,329	15.3%
Employee share	777,151	818,045	40,894	5.3%
Retiree share	101,357	127,247	25,890	25.5%
Other	1,248	1,248	-	0.0%
Total revenues	\$4,405,117	\$5,010,229	\$605,112	13.7%

CHART 58

Expenses	Adopted FY2014	Proposed FY2015	\$ Change	% Change
Total claims + IBNR	\$3,389,882	\$3,813,780	\$423,898	12.5%
Administration	146,292	150,520	4,228	2.9%

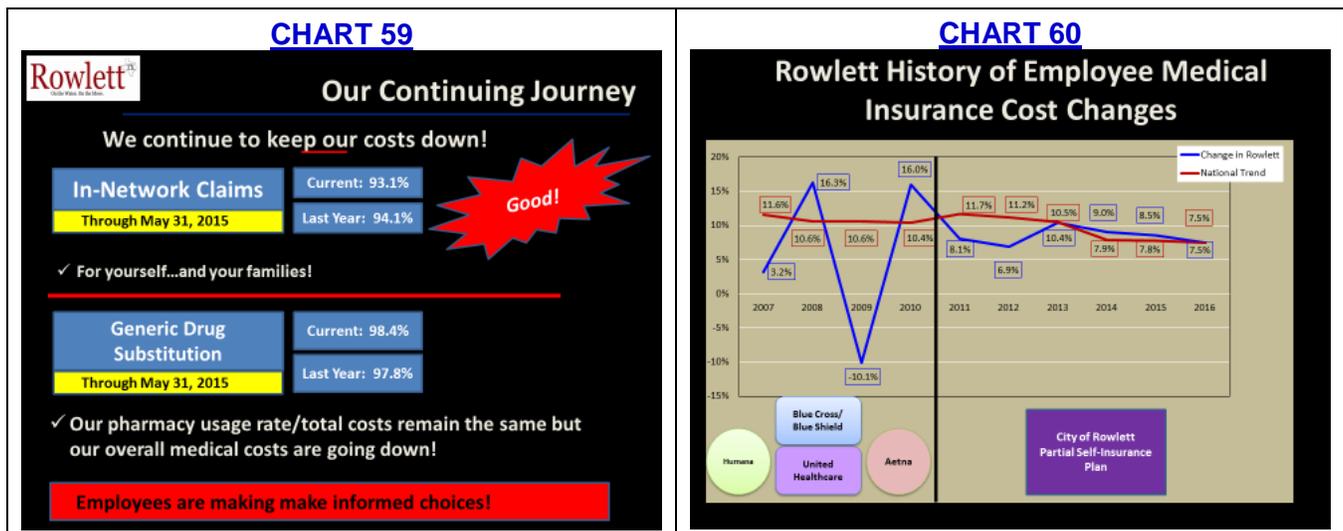
Expenses	Adopted FY2014	Proposed FY2015	\$ Change	% Change
Stop loss premiums	420,760	473,375	52,615	12.5%
Gap Plan contributions	170,491	220,815	50,324	29.5%
OPEB contribution	-	102,654	102,654	n/a
HCR Reinsurance Fee	44,352	33,810	(10,542)	-23.8%
Total plan costs	\$4,171,777	\$4,794,954	\$623,177	14.9%
Compass	18,000	20,313	2,313	12.9%
Other (wellness)	147,746	152,497	4,751	3.2%
Total expenses	\$4,337,523	\$4,967,764	\$630,241	14.5%

We are confident the successes we've seen over the past two years and expect to see continue in the future are direct results of a combination of factors, not the least of which include:

- Increased employee education on fiscally responsible healthcare and pharmacy options; and
- Use of healthcare advisors with respect to procedures, hospital facilities and billing; and
- An active, effective and versatile Wellness Accountability Program; and
- An active, effective and deliberate Safety Program.*

*Note: While safety/Workers' Compensation issues are not included in our core medical package, they do directly impact employee capabilities and absenteeism.

To this end, as an organization, we continue to have constructive dialogue and communication with employees regarding the importance of, and benefits to, being an educated consumer of our healthcare. Our mission is *Building a Culture of Wellness and Creating Educated Consumers of Healthcare*. As a result, we have experienced some very positive results. For example, by educating our employees, we continue to see high utilization of in-network office visits and generic drug substitutions, totaling an impressive 93.1 percent participation of in-network office visits and an astounding 98.4 percent participation with generic pharmaceutical substitutions. This results in lower claims costs for both the City of Rowlett and its employees.



The City also continues to realize outstanding results in terms of both employee support and tangible cost savings through its partnership with Compass. Compass is an employee benefit advocacy firm that assists our employees and their dependents in understanding their benefits as well as assisting them in becoming educated consumers of our health plan. Since forging this partnership in October 2012, the City and its employees have collectively saved over \$490,462 — a number that continues to rise each month!

The City's decision to become partially self-insured was intended to address spiraling health care costs and promote wellness. This strategy gives the City the ability to gain greater access to population-specific claim detail, which provides increased ability for medical case management and cost containment. This information plays an integral role in the development of a sound wellness program, which is essential to maintaining a healthy workforce, reducing absenteeism, and mitigating increasing health and prescription drug costs.

We're also confident that the successes we are seeing in our plan performance are directly tied to stability in our medical benefits providers. Past decisions to stabilize our annual rate and plan changes have dramatically reduced the turmoil associated with changing plans every year. As you can see from the Chart 60 above, since 2007 the City has been with Humana, Blue Cross/Blue Shield, United Healthcare and Aetna. This resulted in huge spreads between years and, in some cases, even bigger increases were proposed, and the City made changes to its plans to reduce those proposed increases. Since the City moved to its own partial self-insurance, the annual rate of increase has somewhat evened out and, in some cases, resulted in costs lower than that of national trends—such as this year's 5.0 percent.

Strategy for Fiscal Year 2016

As indicated previously, our mission is *Building a Culture of Wellness and Creating Educated Consumers of Healthcare*. Since FY2014, this has meant continuing to evolve strategies around our wellness and plan performance objectives. This included offering biometric screenings and annual physicals, and providing education and fitness classes, such as the *Live Healthy America Challenge* and *Step Into Summer* programs. These programs continue to pay off, and we continue to seek better ways to generate results. In addition, we have programs at all times of the year so that we keep our employees moving all year long.

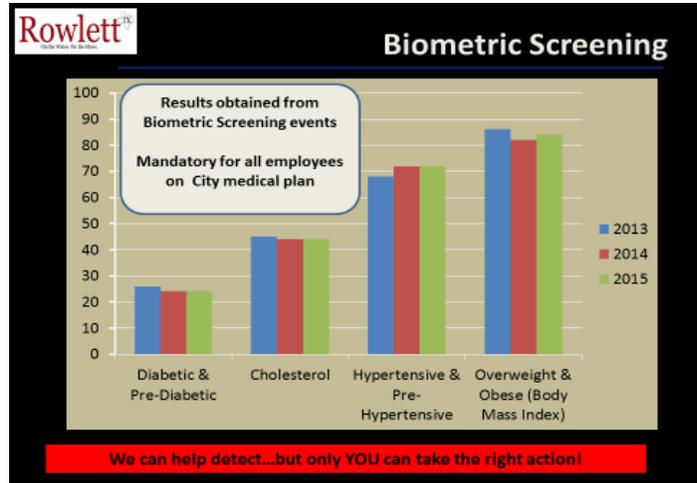
Certainly, we have our challenges. High employee turnover rates (18 percent and 19 percent during FY2012 and FY2013) have made comparative measurement of employee health a moving target. However, turnover declined in FY2014 and will be even lower still in FY2015. Still, the cumulative data that we have received over the past four years with respect to levels of overweight/obesity, degrees of hypertension (blood pressure / stress), and high probability of diabetes provide us with strategic targets with which to focus many of our wellness initiatives.

Chart 61 below illustrates the measurements we track in these categories. Note that we have now added Cholesterol as well. Changes have been mixed over the past three years with "Diabetic & Pre-Diabetic" and "Cholesterol" decreasing by 7.7% and 2.2% respectively since FY2013. And, while "Overweight & Obese" declined in FY2014 it increased by 2.4% in FY2015. Finally, "Hypertensive & Pre-Hypertensive" remained stable but we have a goal to reduce this category both in terms of activities offered in the Wellness Accountability Program and by leadership paying close attention to stress-inducing factors in the work place such as hours worked, staffing levels, operations tempo and family issues. While we do make completing biometric screening mandatory for all employees on the City's medical plan, we do not receive individual scores but each employee receives their scores.

CHART 61

Based on a combination of biometric screening results (cumulative health and wellness data), the inputs of employees through their Department's Wellness Accountability Plan (WAP) representatives (employee desires), and as verified through participation levels in each event, the WAP Committee designed and implemented a dynamic program geared towards improving health and wellness, and facilitating lifestyle changes.

The City implemented its WAP at the beginning of FY2013. In FY2014, the plan was modified to allow more flexibility in the choice of activities and to add/change programs throughout the year. In all, employees on the City's medical plan were required to earn 20 percentage points to satisfy the full year requirement. Those who did not fulfill the requirement incurred higher medical premium costs (proportional to the amount of percentage points they did earn). The chart below illustrates the type and percent values of those programs.



Changes to the FY2015 program, which were presented to our employees via a series of Employee Stakeholder Meetings at the end of July 2014, capitalized on the successes of the existing program. We offered maximum flexibility to employees and even more choices of elective options, many of which were "Low Cost/No Cost" events. The FY2016 program still allows maximum flexibility and choices of elective options; however, more accountability has been added to many of the choices. For example, those who show improvement between yearly biometric screenings in one or more categories can earn credit toward the 20% maximum. In addition, the length of some programs have been extended to earn additional credit; for example, the individual exercise program has grown from 2 times weekly for 15 weeks to 2 times weekly for 30 weeks. Rowlett is serious about the health of its employees and the success of this program, and our employees continue to react positively.

CHART 62

Eligible Wellness Activities & Screenings 2014-2015

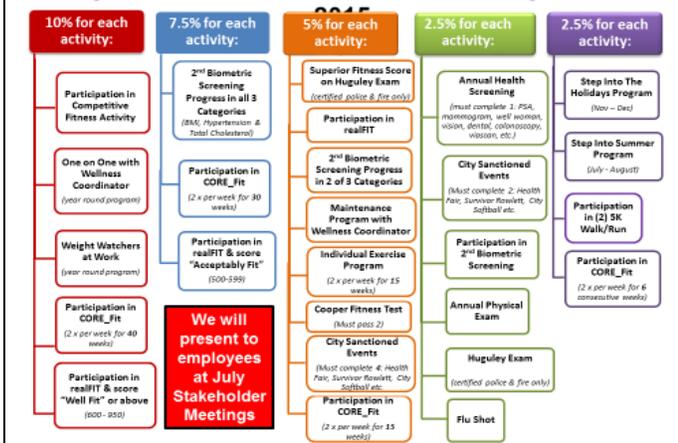
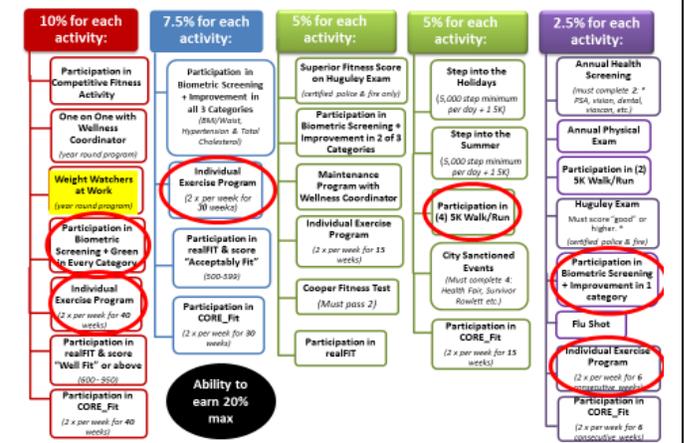


CHART 63

Eligible Wellness Activities & Screenings 2015-2016



CAPITAL IMPROVEMENTS PLAN

INTRODUCTION

Over the past few years, staff has included an abbreviated version of the Capital Improvement Plan (Community Investment Plan) (CIP) as part of the annual budget process. These two-year plans were intended to enable flexibility in less-than certain economic conditions. The reasoning was that Rowlett remained challenged with several economic realities and yet was poised to see new development to which the timing and impact remained uncertain.

Last year the CIP was expanded to a three-year plan going forward, again with uncertain outcomes to be determined in anticipation of the first bond election to be held in over a decade. With a successful bond election in May of 2015 another part of our future has now been determined.

Now that both the PGBT and DART light-rail have been completed; the downtown North Central Texas Council of Governments (NCTCOG) grant project has been completed; the Village of Rowlett project is soon to begin; and with the recent acquisition of the property formerly known as Elgin B. Robertson Park, now called Bayside, has been secured; our outlook going forward is more stable and is taking a turn for the better. We are heading towards a more sustainable Rowlett with a positive long-term outlook and a more certain future.

However, additional significant needs still remain unfunded. As the impacts of expansive growth and development become a reality in Rowlett, the need for coordinated strategies in the planning and management of capital assets and infrastructure are paramount to the fiscal sustainability of our community. There is a need to have a sense of what capital projects are needed in the next decade and what the impacts of the Bayside developments, the Village of Rowlett, and the numerous developments and subdivisions, and the opening of PGBT and DART, would have on our traffic patterns, our growth, and our infrastructure needs, as well as what our community desires, values, and needs have identified.

With these circumstances in place, staff is proposing a “five-year” Capital Improvements Plan in FY2016-2017. This plan will provide for results of the bond election, layout out the strategies for the next bond election, will address the strategies for revenue bonds to be issued for utility projects and identify many of the unfunded longer-term issues beyond the five-year proposed plan.

These multi-faceted strategies will enable staff to:

- Better assess all infrastructure needs, providing for a comprehensive analysis and prioritization of community needs inclusive of facilities and equipment, parks projects, road and alley infrastructure, trails and sidewalks, utility projects, and other community enhancement projects;
- Analyze all master planning efforts across all departments and infrastructure needs, ensuring a coordinated effort;
- Establish a true Community Investment Program (CIP) by creating a standing oversight committee, with the mission of providing recommendations to City Council for capital projects;
- Prepare for the upcoming bond elections set in three-year intervals, making recommendations to Council and the community for viable proposals that will be publically acceptable by meeting community values;
- Develop a strategy to address the revenue bond issuance and the solidifying of the utility reserves in an effort to provide strong bond ratings;
- Ultimately develop an implementation plan, which provides not only a fundable five-year component, but identifying a specific long-term outlook plan as well.

The clear benefits and strategy of a five-year CIP include:

- Better resource planning and forecasting;

- Better budgeting and financial stewardship;
- Recognizing operating, staffing, and implementation impacts;
- Provide a focus on preserving infrastructure while ensuring the efficient use of public funds;
- Preparing for the 2018 bond election!

At the City Council Planning Retreat this past July (2015) the Council and staff discussed the CASH CIP and the Utility Fund (UF) CASH CIP. As these terms define projects that are cash funded (non-debt) and typically are those more related to something that lies in between Operations and Maintenance activities (O&M) and Capital Improvements Projects (CIP), it was decided to clarify the terminology going forward. Those items will now be entitled **Capital Maintenance** and **UF Capital Maintenance**. These include items such as the various road maintenance and repair programs and utility maintenance and repair programs. These elements of the ongoing work programs will be discussed herein along with the challenges and goals being targeted for these programs.

In FY2016, the CIP totals \$14.8 million from cash funded projects and the 2015 Bond Election proceeds. It is also anticipated that the City will carryover allocated funds already committed to existing projects into FY2016. This includes continuing projects enhancing parks and open spaces, road and alley improvements, public safety training needs, and community enhancement projects. In addition, master plan efforts are now being planned and programmed in the five-year plan, utility projects are planned for the remaining Upper Pressure Plane (UPP) projects and the off-site improvements for Bayside being funded through the Bayside TIRZ. A long-term maintenance plan for water storage needs has been established, an emphasis on alley repairs, reconstruction and improvements for roads has been committed by Council, and a long-term pavement strategy is being targeted.

SUMMARY OF THE FIVE YEAR CAPITAL IMPROVEMENT PLAN

Based on the factors mentioned previously, staff has developed a five-year plan consisting of a comprehensive listing of carefully selected and coordinated capital improvements. These improvements have been identified as necessary to accomplish the City's long-range goals and policies, will address the recommendations of the CIP Task Force formed in FY2014, implement the projects approved in the 2015 Bond Election, and are balanced against realistic revenue projections as well as staff capacity.

This model includes future funding that may come from new sources, grants, and bonds for the purposes of planning for the future of infrastructure needs. These funding sources include proposed utility revenue bonds, the proposed 2018 Bond Election, funding from the Bayside TIRZ for offsite utility infrastructure for the Bayside development, as well as a myriad of potential grants and other funding sources. Additionally, other identified priorities are noted within the plan as "unfunded" and will remain so until funding sources are determined and secured.

Some of the strategies going forward including:

- Develop a long-term outlook, which is intended to keep track of all of the needs in the various infrastructure areas;
- Continue planned bond elections that will leverage the debt capacity resulting from retiring old debt in three year intervals with the next election being planned for May of 2018;
- Provide for comprehensive planning and management of the entire project management process that will include for the sustainability of the infrastructure as a guiding value;
- Continue annual funding for Capital Maintenance Programs (formerly known as CASH CIP and UF CASH CIP);
- Continue annual funding for community enhancement projects, e.g., neighborhood entry features, landscaping and streetscaping projects, screening walls and fences, and median improvements.
- Establish an oversight CIP committee that will act as an advisory board to the City Council, whose ongoing tasks will include the prioritization and ranking of projects weighed against the limited available resources and community priorities.

The result of this work is that, ***without increasing taxes***, and considering all available funding sources, the City should be able to spend \$25.8 million from the 2015 Bond proceeds over the next three years as shown in Chart 64 below. We will plan for \$34.3 million in FY2019 and FY2020 should the bond election planned for 2018 be successful, with an additional \$7.8 million available in FY2021. This plan also includes funds allocated for \$5.0 million of water and sewer revenue bonds to be sold beginning in FY2018 and for each subsequent year through FY2020 for a total of \$15.0 million, \$28.4 million for capital maintenance projects and programs, and \$24.0 million of developer funded (Bayside TIRZ) off-site utility improvements required for the Bayside Development (not included in Chart 64 below).

CHART 64
CIP – Funding Sources

Funding Sources	Proposed FY2016	Projected FY2017	Projected FY2018	Projected FY2019	Projected FY2020	Total Five Year
Cash Transfers from Other Funds	\$4,635,502	\$4,935,502	\$6,135,502	\$6,135,502	\$6,135,502	\$27,977,510
2015 Bond Election	9,957,500	4,630,900	10,681,100			25,269,500
New W&S Bonds			5,000,000	5,000,000	5,000,000	15,000,000
New GOs & COs* (2018 bond election)				*22,100,000	*12,200,000	*34,300,000
Community Enhancement Projects	269,060	281,822	293,096	304,819	317,012	1,465,809
Alley Improvements (\$0.005)	179,373	187,822	195,397	203,213	211,341	977,146
Alley Improvements (\$0.01 for 3 years)	358,746	375,763	390,794			1,125,303
Grants (CDBG; DALLAS CO;**; NCTCOG***)	60,000			**2,100,000	***12,000,000	14,160,000
Drainage Fund	335,502	335,502	335,502	335,502	335,502	1,677,510
Totals:	\$15,795,683	\$10,747,311	\$23,031,391	\$36,179,036	\$36,199,357	\$121,952,778
<small>* Projections for a successful 2018 bond election; FY2019 and FY2020; FY2021 yields \$7.8 million in additional bond proceeds; ** Dallas County MCIP Grant; *** Projections for 80%/20% grant proceeds if successful acquisition of RTC/NCTCOG funding</small>						

UTILITY FUND

As discussed in the “issues” with regard to the health of the Utility Fund, for the past four years, North Texas has been in the grip of a significant drought which has wreaked havoc with infrastructure and impaired the health of Rowlett’s Utility Fund. While higher than normal precipitation this spring brought area lakes above normal, the Utility Fund experienced losses in the past three years that have reduced reserves below required levels. As a result, the City will need to spend the next two years rebuilding the health of the Utility Fund. With this challenge ahead, City staff is recommending action to reduce costs for the next two years. This would include reducing some operational line-items but would primarily

consist of reducing the Utility Fund Capital Maintenance Plan below our target of \$2.8M and deferring additional water and sewer revenue bond issuances until FY2018.

Without adequate reserves to sustain the revenue loss from lower sales, and the combination of the length of the drought, severity of the water restrictions, and above normal precipitation at least in the current year, all of this has led to financial losses in the utility system for three straight years. This has also led to a reduction in the bond rating on the City’s water and sewer utility bonds by S&P from AA- to A+, so we need to improve our financial position over the next two years to strengthen our system by reducing the Utility Fund Capital Maintenance Plan and deferring additional water and sewer revenue bond issuances as illustrated in Chart 65 below.

CHART 65

Utility Fund CIP Projects	FY2016	FY2017	FY2018	FY2019	FY2020	Total Five Year
16” Water Line along West Side of PGBT Main Street – SH66	\$-	\$-	\$527,000	\$-	\$-	\$527,000
Additional Pump for UPP	-	-	330,000	-	-	330,000
36” Westside Sewer Line	-	-	1,400,000	-	-	1,400,000
SH-66 East Sewer Line (Phase 1)	-	-	1,000,000	-	-	1,000,000
SH-66 Force Main	-	-	1,743,000	1,580,000	877,000	4,200,000
SH-66 East Sewer Line (Phase 2)	-	-	-	720,000	1,523,000	2,243,000
12” Water Line Dalrock – Miller to Schrade	-	-	-	2,700,000	-	2,700,000
Northside Lift Station & Sanitary Sewer Main Upgrades	-	-	-	-	1,100,000	1,100,000
51" Sewer Line connection Garland Plant	-	-	-	-	1,500,000	1,500,000
Total	\$-	\$-	\$5,000,000	\$5,000,000	\$5,000,000	\$15,000,000

Required Utility projects planned for FY2018 are:

- 16” Water Line along west side of PGBT Main Street – SH66
- Additional pump for UPP
- 36” Westside Sewer Line
- SH-66 East Sewer Line (Phase 1)
- SH-66 Force Main (to Garland)

These projects total \$5 million and it is anticipated they will be funded by the current revenue bond capacity.

Previous studies completed in 2007 through 2010 have identified the need for two pressure planes to address the long standing inconsistencies in water pressure. In 2012, Public Works implemented an Interim Upper Pressure Plane (UPP) to provide a short-term solution, addressing immediate needs. With the projects completed since the reality of the UPP, the new system will be ready to go online in FY2016.

UTILITY FUND CAPITAL MAINTENANCE PROGRAM (Formerly UF CASH CIP)

The Utility Fund Capital Maintenance Program consists of multiple programs that will focus on preventative maintenance programs as well as infrastructure replacement and upgrades.

A major component of the program is the line replacement program. The line replacement program, which began in 2013, will eliminate the asbestos cement pipe, clay tile pipe, galvanized pipe, and problematic ductile iron pipe. The acquisition of the pipe bursting equipment and supporting components has enabled staff to efficiently and effectively initiate an ongoing line repair and replacement plan. The goal for the first five years is to eliminate the undesirable materials defects and in the future, to concentrate on the oldest of the PVC pipe in service. This line replacement and maintenance plan is anticipated to be an ongoing program.

Other major utility programs in this year’s work plan include:

- Lift and Pump Station Rehabilitation – includes the systematic rehabilitation and replacement of lift and pump station components such as related hoist equipment, overhead cranes, and motors.
- General Preventive Maintenance – includes multiple items and upgrades, addressing and redesigning key system components.

However, as a result of the planned reductions shown in Chart 66 below, the impacts will be deferred activities with regard to manhole rehabilitation, tank/tower maintenance, and the purchase of additional backup power, until such time as the revenues increase. In the meantime progress will continue on line replacements in conjunction with the bonded road projects, lift station rehabilitations, and general maintenance.

CHART 66

UF Capital Maintenance Programs & Projects	FY2016	FY2017	FY2018	FY2019	FY2020	Total Five Year
Line Replacement	\$300,000	\$600,000	\$700,000	\$600,000	\$600,000	\$2,800,000
Lift & Pump Stations	394,500	277,000	502,000	450,000	300,000	1,923,500
Manhole Rehabilitation	-	-	-	290,000	415,000	705,000
Preventative Maintenance	42,500	42,500	42,500	42,500	142,500	312,500
Capital Maintenance Crew	200,000	200,000	200,000	200,000	200,000	1,000,000
Capital Equipment (Leasing)	363,000	438,000	438,000	475,000	475,000	2,189,000
Capital Equipment Replacement	-	25,000	-	125,000	50,000	200,000
Tower/Tank Maintenance	-	-	900,000	450,000	450,000	1,800,000
Backup Power	-	-	-	125,000	125,000	250,000

UF Capital Maintenance Programs & Projects	FY2016	FY2017	FY2018	FY2019	FY2020	Total Five Year
Utility Appurtenances (Valves & Hydrants)	-	17,500	17,500	42,500	42,500	120,000
Total	\$1,300,000	\$1,600,000	\$2,800,000	\$2,800,000	\$2,800,000	\$11,300,000

CAPITAL MAINTENANCE PROGRAM (Formerly CASH CIP)

The adopted five-year Capital Maintenance Program (CMP) has \$30.4 million in funding from all sources.

The program includes \$11.3 million for water and sewer purposes, \$13.7 million for street and alley purposes, \$1.7 million for drainage, \$1.5 million for community enhancement projects; \$2.1 million for additional alley improvements, and \$0.2 million for library building expenses.

Recognizing the importance of our perpetual goal to “Keeping the Good Streets Good”, Chart 67 outlines the street/alley maintenance plan that is consistent with our current commitment of \$3.0 million annually. Please note, however, that we are proposing to utilize \$0.2 million from the Capital Maintenance Program to assist for the start-up costs with the Library at the downtown site in the Village of Rowlett.

CHART 67
Five Year Capital Maintenance Plan

Capital Maintenance Programs	FY2016	FY2017	FY2018	FY2019	FY2020	Total Five Year
Concrete Pavement Repair	\$1,070,000	\$1,270,000	\$1,270,000	\$1,270,000	\$1,270,000	\$6,150,000
Asphalt Rehab/Overlay	500,000	500,000	500,000	500,000	500,000	2,500,000
Alley Improvements	395,000	395,000	395,000	395,000	395,000	1,975,000
Alley Panel Replacement	335,000	335,000	335,000	335,000	335,000	1,675,000
Alleys - \$0.01 Tax (2016-2018)	358,746	375,763	390,794	-	-	1,125,303
Alleys - \$0.005 Tax (2015+)	179,373	187,822	195,397	203,213	211,341	977,146
Foam Injection	125,000	125,000	125,000	125,000	125,000	625,000
Crack Sealing	150,000	150,000	150,000	150,000	150,000	750,000
Screen Wall Rehabilitation - City owned	50,000	50,000	50,000	50,000	50,000	250,000
Sign Replacement / Pavement Markings	90,000	90,000	90,000	90,000	90,000	450,000
Traffic Signal Repair / Maintenance	30,000	30,000	30,000	30,000	30,000	150,000

Capital Maintenance Programs	FY2016	FY2017	FY2018	FY2019	FY2020	Total Five Year
Sidewalks	55,000	55,000	55,000	55,000	55,000	275,000
Library Improvements	200,000	-	-	-	-	200,000
Total	\$3,538,119	\$3,563,585	\$3,586,191	\$3,203,213	\$3,211,341	\$17,102,449

Since the inception of the Capital Maintenance Program, the philosophy of **“keeping the good streets good”** has been to set aside funds to perform maintenance on streets in good condition (Pavement Condition Index - PCI > 60) to prevent these streets from falling into the reconstruction category. It has been proven that for every \$1.00 spent on preventative maintenance, it saves approximately \$8.00 in reconstruction costs. Beginning in FY2011, enough progress had been made on streets with a PCI > 60 that staff focused efforts to include streets with a PCI ranging between 40 and 60 to be added to the annual maintenance schedule. Staff believes that this type of maintenance performed on the next category of streets with a PCI between 40 and 60 can improve the condition of these streets and extend their life by seven to ten years. By extending the life of these streets, the amount of funding needed to reconstruct these streets is disbursed over several bond elections.

Other street and alley programs include:

- Concrete Pavement Repair - The concrete pavement repairs consist of removing the failed sections of pavement and installing new pavement.
- Alley Improvements - Alleys chosen for reconstruction each year are based on pavement condition index with a PCI<40. The priority is given to the alleys with the worst rating. Each year, additional alleys will be reconstructed. The candidates will be determined by their Pavement Condition Index ratings, drainage conditions, and safety concerns. The process consists of redesigning the alley profile, removing pavement, and installation of the drainage system and new pavement.
- Alley Panel Repair - The concrete pavement repairs consist of removing the failed sections of pavement and installing new pavement.
- Asphalt Rehabilitation/Overlay - Resurface and/or rehabilitate existing asphalt roadways. This project will also fund asphalt overlays to existing concrete streets which are in need of reconstruction as a temporary repair to achieve a smooth street until funding becomes available to reconstruct the concrete roadway. The treatments include full depth base repairs, level up courses and asphalt overlays. Rehabilitating an asphalt roadway consists of pulverizing 8 to 10 inches of the existing roadway, incorporating cement, compacting base material and applying a new asphalt surface.
- Foam Injection – Inject high density poly-urethane foam below pavement which has settled to raise it back to the original elevation for improved riding surface and drainage to extend the life of the pavement. This process gives the City another cost effective tool to help us preserve existing roads.
- Crack Sealing - Crack sealing the cracks with hot rubber sealant extends the life of pavement because it deters water from penetrating the base and sub-grade beneath the road surface. Crack sealing the streets and alleys is one the most cost effective tools available to the City to extend the life of pavement by three to five years.

COMMUNITY ENHANCEMENT PROJECTS

Last year at the request of City Council, staff developed a new program for community enhancement and amenities to be funded by a recurring \$0.0075 increment of the tax rate. Chart 68 below illustrates the funding for the upcoming five-year plan. These projects will include neighborhood entry features, landscaping and streetscaping projects, signage and monuments, screening walls and fences, along with

median improvements in select high visibility areas (typically along thoroughfares) throughout Rowlett in an effort to beautify and enhance the aesthetics around the City. In the past year the focus has been on Dalrock Road with the installation of landscaping, monuments, mulch beds, and living screens in lieu of screening walls or unattractive fences. Dalrock Road will continue to be the focus in FY2016 before moving on to other thoroughfares throughout the City.

CHART 68

Proposed Five Year Community Enhancement Project Plan

Community Enhancement Locations	FY2016	FY2017	FY2018	FY2019	FY2020	Total Five Year
Dalrock Road	\$269,060	\$-	\$-	\$-	\$-	\$269,060
Rowlett Road	-	281,822	-	-	-	281,822
Miller Road	-	-	293,096	-	-	293,096
Thoroughfares	-	-	-	304,819	317,012	621,831
TOTALS:	\$269,060	\$281,822	\$293,096	\$304,819	\$317,012	\$1,465,809

2015 BOND ELECTION

2015 yielded the first bond election in over a decade in Rowlett. The formation of the Community Investment Program Task Force (CIPTF), an ad-hoc committee reporting to the City Council, was a crucial step in the identification and prioritization of projects and funding allocations.

The CIPTF set out with a strategy for success first setting values which included foundation principles of: Financial Stewardship, Sound Planning, Citizen Engagement, Communications, Community Goodwill, Balanced Priorities, Innovative Solutions, Leveraging Opportunities, Results Oriented and Accountability to the Community. With these foundation principles they developed priorities by which to identify, prioritize, and ultimately fund much needed community driven projects. The priorities by which all projects were rated included: Transportation and Circulation, Public Safety, Existing Infrastructure, Revitalization and Balanced Growth, Quality of Life, Regulatory Compliance, External Funding, Impact on Operational Budget, Timing/Location, and Special Considerations.

The initial round of evaluations yielded 55 projects that totaled well over \$117 million. Additionally, staff identified over \$155 million from citizen requests and infrastructure analysis. While the target for this effort was \$25 million to \$27 million, it was clear to all that the needs far outweighed the resources. The prioritization process implemented by the CIPTF was key to the successful election.

With the successful election, staff was challenged with the scheduling of the projects considering several parameters: shovel readiness, staff capacity, coordination of efforts, disruption to the community, and financial constraints, as the bonds are being issued over the three year period ahead.

The specific projects approved in the election have been prioritized, sorted and scheduled for implementation over the next three years. This is shown in Chart 69 which follows.

CHART 69

2015 Bond Funded Projects	FY2016	FY2017	FY2018	TOTALS
Primrose Lane Street Reconstruction	\$1,550,000	\$-	\$-	\$1,550,000
Phase 1 Dalrock Estates Street Reconstruction	1,600,000	1,700,000	100,000	3,400,000
Phase 1 Highland Meadows Street Reconstruction	430,000	1,000,000	1,600,000	3,030,000

2015 Bond Funded Projects	FY2016	FY2017	FY2018	TOTALS
Phase 1 Lake Country Estates Street Reconstruction	-	-	3,650,000	3,650,000
Main St. Reconstruction from Roundabout to PGBT	1,870,000	-	-	1,870,000
Right Turn Lane on Main & PGBT	260,000	-	-	260,000
Merritt Road Interconnector Phase 2	250,000	250,000	1,000,000	1,500,000
Traffic Signal at Chiesa & Liberty Grove	225,000	-	-	225,000
Alley Reconstruction Program	750,000	500,000	750,000	2,000,000
Advanced Traffic Mgmt. System	-	-	800,000	800,000
Sidewalk Connections	80,000	100,000	100,000	280,000
Pecan Grove	75,000	-	-	75,000
Wet Zone Waterpark	660,000	-	-	660,000
New Kids Kingdom	557,500	-	-	557,500
Rowlett Community Centre Renovation	350,000	-	-	350,000
Lakeside Park	185,000	-	-	185,000
Paddle Point Park	-	165,000	-	165,000
"Hike & Bike" Trail Plan	30,000	135,000	135,000	300,000
Katy Railroad Park Soccer	100,000	-	-	100,000
Katy Railroad Park Phase 2	-	-	310,000	310,000
Springfield Park	-	60,000	540,000	600,000
Community Park	-	66,500	598,500	665,000
Nature Trail	-	9,400	84,600	94,000
Veterans Park	-	-	33,000	33,000
Shorewood Park	-	-	30,000	30,000
Public Safety - Site Plan	50,000	-	500,000	550,000
Public Safety - Fiber Optic	135,000	95,000	100,000	330,000
Public Safety - Site Preparation	200,000	-	100,000	300,000
Public Safety - Flatwork Parking	150,000	-	50,000	200,000
Public Safety - Confined Space	150,000	-	-	150,000
Public Safety - Trench Rescue	150,000	-	-	150,000
Public Safety - Training Tower	150,000	550,000	-	700,000
Public Safety - Driving Course	-	-	200,000	200,000
TOTALS:	\$9,957,500	\$4,630,900	\$10,681,100	\$25,269,500

MASTER PLANNING EFFORTS

Capital planning requires master planning efforts to ensure that coordinated efforts are in place for infrastructure needs. Many master plans are required by statute or mandate so planning and budgeting for them is necessary. Staff has identified well over a dozen master plans that will be required to plan for over the next five years. It is for this reason these master plans will be part of the CIP planning process going forward and planning and budgeting for these plans is crucial for community sustainability, regulatory compliance and mandates, and strategic planning for infrastructure. These plans are illustrated in Chart 70 below.

CHART 70



Of the identified plan, several will be handled, developed, and administered by in-house staff and resources, however the plans identified will require consultant resources and will be funded by the respective departments in the budget. Staff has developed the master plan five-year funding plan shown in Chart 71 below.

CHART 71

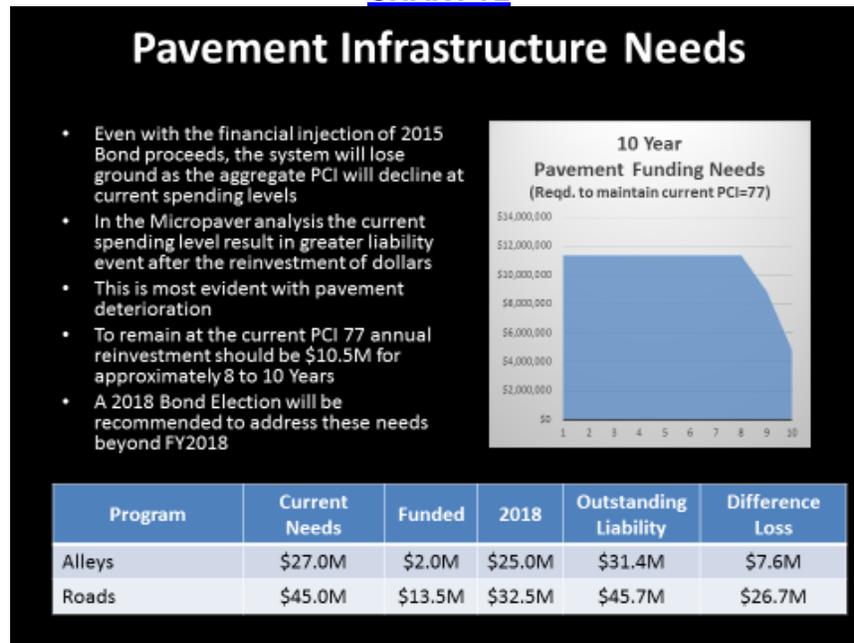
Master Plan – Five Year Funding Schedule					
Plan Type	FY2016	FY2017	FY2018	FY2019	FY2020
Parks	\$60,000				
Comp Plan				\$200,000	
TCEQ-MS4	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Impact Fee			\$120,000		
CDBG Con.	\$30,000				
Water		\$50,000			
Wastewater		\$50,000			
Stormwater	\$100,000				
Trails	\$30,000				
TOTALS:	\$250,000	\$130,000	\$150,000	\$230,000	\$30,000

INFRASTRUCTURE CHALLENGES

The 2015 Bond Election yielded \$25.8 million in streets, parks, and public safety projects; off-site improvements for Bayside will be funded by the Bayside TIRZ and will yield almost \$24 million in utility projects. Long-term outlook (beyond FY2021) has identified over \$350 million in potential needs and wants for the community identified by the CIP Task Force, citizen requests, and staff infrastructure analysis. Obviously the five-year needs and needs beyond FY2020 far outweigh the available resources and clearly outpace the deterioration and life expectancy of the various infrastructure needs.

As illustrated in Chart 72, even with the recent investment in roads and alleys funding through the 2015 Bond Election, the rate at which the unaddressed infrastructure deteriorates is at a greater pace than what the funding level can provide for. As determined by the pavement analysis modeling, a sustained effort of \$10.5 million annually for a period of eight to ten years would be required to maintain the current Pavement Condition Index (PCI) at 77 addressing the most urgent needs or the “worst of the worst.” By having a strategy for upcoming bond elections in 2018 and beyond, planned bond elections every three years, and leveraging the incremental financial capacity realized by the impacts of growth and the retirement of old debt. As such the City will be enabled to work towards such a sustainable financial goal.

CHART 72



Long-term planning for the pavement structure will result in sustainability in the management of the infrastructure. As illustrated in Charts 73 and 74 below, the desired PCI range is “keeping the good streets good.” This strategy is paramount, as the maintenance and repair expenses, once the PCI drops below 55 is exponentially more expensive and not financially sustainable without greater and more significant resources and reinvestment.

While the overall PCI for roads and alleys in Rowlett is very good at 77, currently 14% of the road infrastructure (which represents 73 lane miles) requires major rehabilitation; and respectively 45% of the alley systems (which represents 47 lane miles) require even greater efforts to rehabilitate. This represents an outstanding total liability today of approximately \$109.5 million and \$37.6 million for roads and alley needs respectively (everything PCI of 55 or below). Unfortunately without the significant level of reinvestment, the aging structures in both roads and alleys approaching or dipping below the 55 PCI tipping point are of great concern.

CHART 73 - ROADS

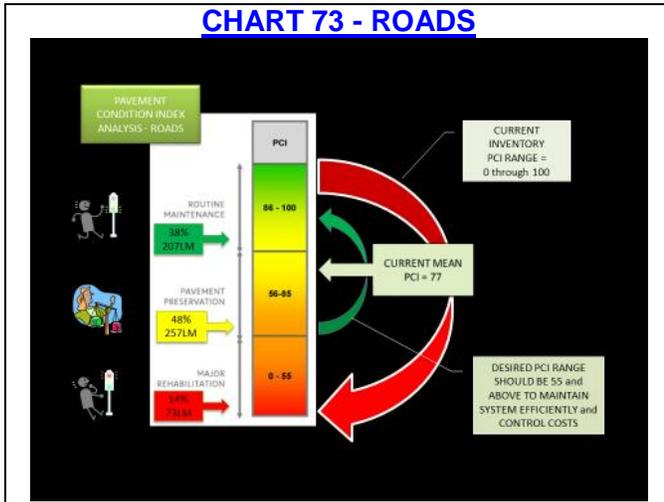
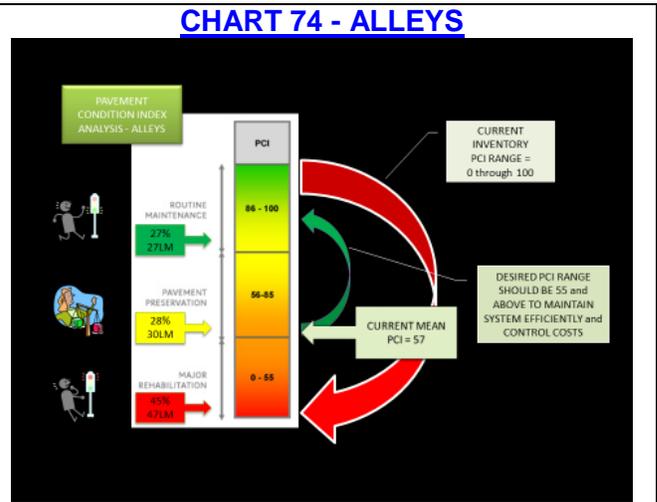


CHART 74 - ALLEYS



The modeling has determined that it will take approximately \$10.5 million dollars for a period of 8 to 10 years in order to maintain the current aggregate PCI at 77, while addressing the most immediate needs illustrated in Chart 72 above and achieve a sustainable system going forward from that point.

These numbers provide for the pavement structure expenses required to rehabilitate the failing pavements. Specific projects will require engineering to determine the drainage cost components required which are more directly attributed to the alley rehabilitation projects. Utility needs, when encountered are being addressed by the Utility Fund Capital Maintenance Program. When compared to the current level of funding, it is evident that the needs far outweigh the current resources. Additionally, the levels of maintenance moving forward are crucial to the system management to prevent road infrastructure from declining into the lower PCI ranges.

It is for these reasons that developing a long-term pavement management strategy driven by increasing the investment in the pavement infrastructure coupled with the strategy of three-year bond elections can be catalysts for the sustainability of our community for years to come.

ALLEY PROJECTS

Based upon City Council direction, staff has developed the alley repair and maintenance program to address a more concentrated effort toward addressing the many needs. 45% of all alleys (or 47 lane miles) still need to be replaced/reconstructed at a cost that will exceed \$31.4 million by 2018. These are for the most urgent needs identified. At the current production rate this will take decades to get to the end of the existing identified alley list, clearly this is not a pace which is sustainable nor publically acceptable. The strategy to address alleys more aggressively has become a Council and a community priority and greater efforts have been proposed in this budget to do more in that direction going forward. The aggregate funding is illustrated in Chart 75 which follows.

CHART 75

Alley Funding Strategy	FY16	FY17	FY18	FY19	FY20	TOTAL FIVE YEAR
2015 BOND	\$750,000	\$500,000	\$750,000	-\$	\$-	\$2,000,000
Capital Maintenance Plan	730,000	730,000	730,000	730,000	730,000	3,650,000
\$0.01 Tax (2016-2018)	358,746	375,763	390,794	-	-	1,125,303
\$0.005 Tax (2015+)	179,373	187,822	195,397	203,213	211,341	977,146
TOTALS:	\$2,018,119	\$1,793,585	\$2,066,191	\$933,213	\$941,341	\$7,752,449

2018 BOND ELECTION

Planning for the 2018 Bond Election will begin in 2016. The City Council has already directed staff to solidify the process by converting the CIP Task Force into a standing oversight committee to enable the timely review and development of recommendations for future propositions. In review of the identified projects that remain unfunded the lengthy list clearly has several priorities that will drive the upcoming project list for the 2018 election.

Part of the 2015 propositions provided for design costs for several projects, to which the CIP Task Force and City Council jointly agreed would be funded by future bond elections. These projects are broken out as follows in Chart 76 below.

CHART 76

Potential 2018 Bond Projects	FY2019	FY2020	Total Two Year
Merritt Road Interconnector Phase 2 (Construction)	\$3,000,000	*\$12,000,000	*\$15,000,000
Dalrock Estates PHASE 2	2,900,000	-	2,900,000
Lake Country Estates PHASE 2	1,150,000	1,150,000	2,300,000
Highland Meadows PHASE 2	-	1,700,000	1,700,000
New Fire Station	5,500,000	-	5,500,000
Larkspur Lane Reconstruction	155,000	1,395,000	1,550,000
Herfurth Park	3,750,000	2,310,000	6,060,000
Municipal Complex/Library/Existing Building Renovations/Parking	5,500,000	5,500,000	11,000,000
TOTALS	\$21,955,000	*\$12,055,000	*\$34,010,000
*It is anticipated that staff will seek grant funding for approximately 80% of the construction expenses for Merritt Road and therefore the \$12 million has not been factored into the preliminary totals shown in this chart. With a successful bond election in 2018 \$7.8 million may be available in FY2021 in additional bonds.			

Based upon the current bonding capacity projections of approximately \$34.0 million will be available in FY2019 and FY2020 for these projects without having any effect on the tax rate in FY2018. Additionally, \$7.8 million may be available in FY2021 that could potentially be applied to the outstanding infrastructure needs discussed herein.

BAYSIDE DEVELOPMENT (formerly ELGIN B ROBERTSON)

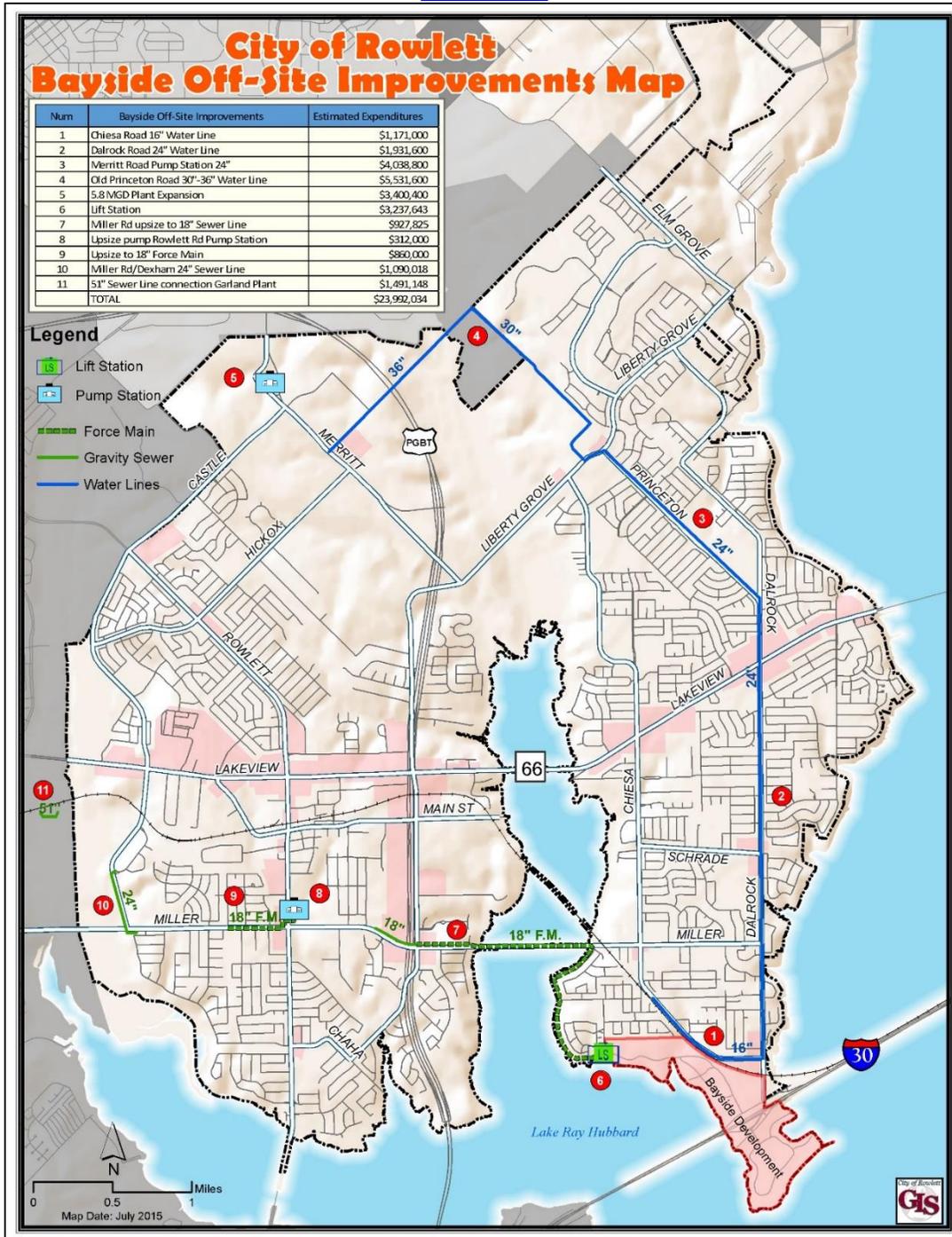
With the recent acquisition of the Elgin B Robertson property, previously held by the City of Dallas, the City has now embarked into a new level of unprecedented development and future service delivery in what will become Bayside. Bayside will bring development that will make Rowlett a destination.

In planning for the needs of Bayside, the impacts to the various infrastructure elements will have to be meticulously planned for. In looking at the utility needs, the off-site improvements required to service the development will be upwards of \$24 million. Fortunately all of these off-site infrastructure needs will be funded through the Bayside TIRZ, but nevertheless will be overseen by City staff and ultimately integrated into our existing utility systems and into our water and sewer models. These projects will be constructed over the next five years. At the time of publishing the scheduling for the required projects was not determined as the need for the projects and the funding availability is solely dependent upon the actual development timing and progress. The projects are shown in Chart 77 with the accompanying map (Chart 78) which follows.

CHART 77

Bayside Off-Site Improvements	Estimated Expenditures
Chiesa Road 16" Water Line	\$1,171,000
Dalrock Road 24" Water Line	1,931,600
Merritt Road Pump Station 24"	4,038,800
Princeton Road 30"-36" Water Line	5,531,600
5.8 MGD Plant Expansion	3,400,400
Lift Station	3,237,643
Miller Rd upsize to 18" Sewer Line	927,825
Upsize pump Rowlett Rd Pump Station	312,000
Upsize to 18" Force Main	860,000
Miller Rd/Dexham 24" Sewer Line	1,090,018
51" Sewer Line connection Garland Plant	1,491,148
TOTAL	\$23,992,034

CHART 78



DRAINAGE UTILITY (STORMWATER)

The current Drainage Utility Fund provides for several components of the various stormwater related programs, inclusive of staff, supplies, capital improvements, debt service, and administrative and overhead transfers as previously discussed in this budget message.

There are many outstanding unmet needs in the stormwater system. In the Stormwater Study of 2006, there were over 230 identified projects and needs. Of these projects identified since the initial study, the City has addressed approximately 75 of these projects. Although significant progress has been made in

the last decade, many projects remain unfunded and unaddressed. Preliminary review has identified 35 projects at an estimated \$20 million. Of these projects the priority projects have been identified and included into the stormwater long-term planning.

The initial cost to address all needs has been identified as being over \$40 million. Staff has recently reviewed, analyzed, and updated the content of the 2006 Stormwater Study of 2006, with the intent of publishing a revision to be included in the fees structure analysis for FY2016 (targeted for calendar year 2016). The result will address and develop action plans based upon the most urgent needs and ongoing commitments to the National Pollution Discharge Elimination System (NPDES) and the Municipal Separate Storm Sewer System (MS4) requirements.

The drainage components (partial project costs) of the identified projects of greatest impact include:

- Dalrock Rd. and Clairemont Ave. (\$1.2M) - Replace existing box culvert; install underground drainage system along portion of Dalrock Road as a part of the unfunded road project;
- Cypress Dr. (Longbranch Creek) (\$0.5M) - Replace existing concrete drainage channel; this is one of the highest priority projects identified;
- Garner Rd. (\$0.75M) - Extend existing culvert and install underground drainage system;
- Scott Dr. (\$1.0M) - Includes upsizing of the drainage system; addresses the erosion along Longbranch Creek;
- Miller Rd. & Chiesa Rd. (\$1.8M) - Install underground drainage system which includes 60" storm sewer pipe with the intersection and road improvement project partially funded by Dallas County and slated for 2019.

With \$335,502 being allocated annually towards project development, the current needs far outweigh the resources. Without any restructuring to the fee structure it is estimated that only \$1.7 million of projects will be targeted over the next five years. Project selection will be brought before Council to allocate funds from this revenue source in FY2016.

CONCLUSION

As previously stated, with the help of our residents in terms of a 4 cent tax increase, the City of Rowlett did the heavy lifting last year that would have otherwise impeded the City's ability to address lingering financial imbalances and long-term liabilities. This included bringing employee pay up to market to address a near crippling level of turnover while at the same time, creating a five-year strategy to reduce long-term liabilities for accrued leave and other employee benefits. In addition, the City took action to improve parks maintenance standards and enhance community amenities.

For 2016, we turn our attention to future development. After five straight years of decline in our property tax values (FY2010-FY2014), the City has experienced increases for two straight years as a result of an improved housing market and \$50.5 million in tax value from new growth. As Rowlett moves away from the specter of additional declines in the property tax base we can stop talking about what we can't do and talk about what we can do.

The combination of improved tax values, new growth, and additional tax dollars will provide opportunities to address aging infrastructure, revitalize neighborhoods, and enhance our community amenities and assets. In just a few years, Rowlett will look and feel noticeably different from the vision anticipated so long ago by our citizens. However it looks, it will be uniquely Rowlett. Truly, this is an exciting time to live in Rowlett.

Budgets do not build themselves. I appreciate all of the feedback provided by City Council and our citizens. I am extraordinarily proud of the Executive Team and their staff who continue to leverage existing resources and improve efficiencies on a daily basis. The combined work of the Council and our Executive Team over the last few years have laid much of the groundwork needed to prepare our community for the opportunities just ahead. Job well done!

I want to also extend special thanks to Terri Doby and Jim Proce. They have spent many hours helping to develop the strategic approach implemented over the past few years and continuing into FY2016 and beyond. In addition, I can't thank Marc Kurbansade and Jim Grabenhorst enough for their assistance in making sure the planning and development pieces of this proposal are solid and within our grasp. Jim, Marc and Jim excels at strategic planning and analysis and the City of Rowlett is very fortunate to have leaders of their caliber. Also, Terri spent an extraordinary amount of time throughout the year on our financial reports and has been instrumental in making sure that this document and the underlying data is both accurate and easy to read. Finally, I want to give a shout out to Denise Perrin, Drew Rist and Evette Whitehead who spent many hours building the marketing and promotional materials for this document. Thank you all!

Respectfully,



Brian Funderburk
City Manager

CITIZENS OF ROWLETT

ORGANIZATION CHART



MAYOR & CITY COUNCIL

CITIZENS OF ROWLETT

CITY OF ROWLETT



City Attorney
David Berman

BRIAN FUNDERBURK



CITY MANAGER

City Secretary
Laura Hallmark

Interim Human Resources Director



Irene Kasuja

IT Director



Joe Beauchamp

Development Director



Marc Kurbansade

Public Works Director



Tim Rogers

Parks & Recreation Director



Jermel Stevenson

Assistant City Manager



Jim Proce

Library Director



Kathy Freiheit

Police Chief



Mike Brodnax

Fire Chief



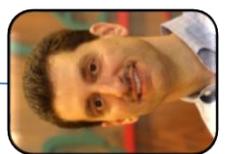
Neil Howard

Interim Financial Director



Wendy Badgett

Economic Development Director



Jim Grabenhorst

BUDGET CALENDAR

Friday, February 27th	Staff Budget Retreat
Thursday, March 19th	Budget Kickoff Meeting for Budget Preparers
March	Meetings with DCAD and RCAD on taxable value forecast
March 23rd - April 10th	Budget Department Training
Friday, May 15th	Complete budget submission due from staff (FY 2016 & FY 2017)
May 25th	Preliminary Tax Roll Valuation due
June	City Council Retreat
July 25th	Certified Tax Roll due
August 4th	Proposed Budget presented to City Council
August 4th	Proposed Capital Improvements Program presented to City Council
August 4th	Proposal to adopt tax rate that exceeds the rollback rate or effective rate
August 18th and 20th	City Council Work Sessions on Budget
August 18th	1st Public Hearing on Budget and Tax Rate
September 1st	2nd Public Hearing on Budget and Tax Rate
September 15th	City Council Meeting to Adopt Budget Ordinance
September 15th	City Council Meeting to Adopt Tax Rate Ordinance
October 1st	Begin Fiscal Year

Rowlett

T E X A S

The logo for Rowlett, Texas, features the word "Rowlett" in a large, dark green, cursive script. Below it, the word "TEXAS" is written in a smaller, dark green, sans-serif font. A thick, dark red swoosh underline starts under the "T" and extends to the right, ending under the "S".

FY 2016 COMBINED FUND SUMMARY

Description	Governmental Funds				Enterprise Funds			Police Seizure Fund
	General Fund	Economic Development	Debt Service Fund	Capital Projects Funds	Utility Fund	Refuse Fund	Drainage Fund	
Beginning Resources	\$ 4,771,344	\$ 852,813	\$ 1,054,609	\$ 250,000	\$ 4,173,347	\$ 498,601	\$ 978,598	\$ 587,733
Current Revenues:								
Tax Revenues	26,983,713	-	7,506,895	-	-	-	-	-
Franchise Fees	3,093,891	-	-	-	-	-	-	-
Licenses and Permits	1,023,781	1,500	-	-	-	-	-	-
Charges for Service	2,974,838	-	-	-	28,748,332	4,824,903	1,359,663	-
Fines and Forfeitures	1,008,407	-	-	-	-	-	-	-
Other	747,500	250	5,130	-	13,302	2,100	734	100,550
Total Current Revenues	35,832,130	1,750	7,512,025	-	28,761,634	4,827,003	1,360,397	100,550
Other Sources:								
Transfers In	4,560,112	314,944	485,383	3,807,179	139,397	-	-	-
Total	40,392,242	316,694	7,997,408	3,807,179	28,901,031	4,827,003	1,360,397	100,550
Current Expenditures:								
Personnel Costs	27,015,168	232,098	-	54,497	2,209,592	18,869	110,588	-
Supplies	1,891,950	5,500	-	-	301,486	-	51,770	100,550
Purchase Services	8,159,867	205,425	84,016	-	13,065,212	3,472,701	128,539	-
Capital Outlay	1,091,425	-	-	-	104,971	-	45,526	37,500
Capital Improvements	-	-	-	3,752,682	1,300,000	-	335,502	-
Debt Service	-	-	8,468,001	-	4,721,571	-	376,033	-
Total Current Expenditures	38,158,410	443,023	8,552,017	3,807,179	21,702,832	3,491,570	1,047,958	138,050
Other Uses:								
Transfers Out	1,963,901	-	-	-	5,476,331	1,267,916	353,877	-
Total	40,122,311	443,023	8,552,017	3,807,179	27,179,163	4,759,486	1,401,835	138,050
Ending Resources	\$ 5,041,275	\$ 726,484	\$ 500,000	\$ 250,000	\$ 5,895,215	\$ 566,118	\$ 937,160	\$ 550,233
% of Expenditures	13.2%	164.0%	5.8%	6.6%	27.2%	16.2%	89.4%	398.6%

Hotel/Motel Fund	PEG Fund	Grants Fund	CDBG Fund	Inspection Fees Fund	Juvenile Diversion Fund	Court Technology Fund	Court Security Fund	Golf Course Fund	Internal Service Funds		Combined Total
									Employee Benefits Fund		
\$ 30,468	\$ 117,681	\$ 7,975	\$ -	\$ 291,537	\$ 157,921	\$ 53,719	\$ 8,178	\$ 257,635	\$ 271,678	\$ 14,363,838	
47,175	-	-	-	-	-	-	-	-	-	34,537,783	
-	85,893	-	-	-	-	-	-	-	-	3,179,784	
-	-	-	-	-	-	-	-	-	-	1,025,281	
-	-	327,220	-	225,000	-	-	-	-	5,008,982	43,468,938	
-	-	-	-	-	33,281	26,936	20,035	-	-	1,088,659	
577	-	29,414	179,247	-	-	-	-	257,005	1,248	1,337,057	
47,752	85,893	356,634	179,247	225,000	33,281	26,936	20,035	257,005	5,010,230	84,637,502	
-	-	-	-	-	-	-	-	-	-	9,307,015	
47,752	85,893	356,634	179,247	225,000	33,281	26,936	20,035	257,005	5,010,230	93,944,517	
11,484	80,922	284,565	-	218,760	29,238	-	23,672	-	81,622	30,371,075	
6,300	-	-	-	-	5,000	-	-	-	-	2,362,556	
30,965	-	-	179,247	-	4,500	43,874	-	10,000	4,886,142	30,270,488	
-	-	75,000	-	-	-	-	-	-	-	1,354,422	
-	-	-	-	-	-	-	-	-	-	5,388,184	
-	-	-	-	-	-	-	-	-	-	13,565,605	
48,749	80,922	359,565	179,247	218,760	38,738	43,874	23,672	10,000	4,967,764	\$ 83,312,330	
-	-	-	-	-	-	-	-	244,990	-	9,307,015	
48,749	80,922	359,565	179,247	218,760	38,738	43,874	23,672	254,990	4,967,764	92,619,345	
\$ 29,471	\$ 122,652	\$ 5,044	\$ -	\$ 297,777	\$ 152,464	\$ 36,781	\$ 4,541	\$ 259,650	\$ 314,144	\$ 15,689,010	
60.5%	151.6%	1.4%	0.0%	0.0%	393.6%	83.8%	19.2%	2596.5%	6.3%	18.8%	

FY 2017 COMBINED FUND SUMMARY

Description	Governmental Funds				Enterprise Funds			Police Seizure Fund
	General Fund	Economic Development	Debt Service Fund	Capital Projects Funds	Utility Fund	Refuse Fund	Drainage Fund	
Beginning Resources	\$ 5,041,275	\$ 726,484	\$ 500,000	\$ 250,000	\$ 5,895,215	\$ 566,118	\$ 937,160	\$ 550,233
Current Revenues:								
Tax Revenues	27,564,781	-	8,455,785	-	-	-	-	-
Franchise Fees	3,163,925	-	-	-	-	-	-	-
Licenses and Permits	1,048,475	1,500	-	-	-	-	-	-
Charges for Service	3,004,753	-	-	-	29,993,899	4,921,401	1,373,260	-
Fines and Forfeitures	1,008,407	-	-	-	-	-	-	-
Other	754,425	250	5,130	-	13,435	2,104	741	100,550
Total Current Revenues	36,544,766	1,750	8,460,915	-	30,007,334	4,923,505	1,374,001	100,550
Other Sources:								
Transfers In	4,460,112	314,944	482,383	3,845,467	139,397	-	-	-
Total	41,004,878	316,694	8,943,298	3,845,467	30,146,731	4,923,505	1,374,001	100,550
Current Expenditures:								
Personnel Costs	27,925,540	238,190	-	55,391	2,283,742	18,869	114,573	-
Supplies	1,926,370	5,500	-	-	301,486	-	51,770	100,550
Purchase Services	8,064,510	83,483	84,235	-	14,126,661	3,540,433	129,239	-
Capital Outlay	769,518	-	-	-	115,525	-	-	-
Capital Improvements	-	-	-	3,790,076	1,600,000	-	335,502	-
Debt Service	-	-	8,938,168	-	4,721,571	-	375,670	-
Total Current Expenditures	38,685,938	327,173	9,022,403	3,845,467	23,148,985	3,559,302	1,006,754	100,550
Other Uses:								
Transfers Out	2,002,189	-	-	-	5,376,331	1,267,916	353,877	-
Total	40,688,127	327,173	9,022,403	3,845,467	28,525,316	4,827,218	1,360,631	100,550
Ending Resources	\$ 5,358,026	\$ 716,005	\$ 420,895	\$ 250,000	\$ 7,516,630	\$ 662,405	\$ 950,530	\$ 550,233
% of Expenditures	13.9%	218.8%	4.7%	6.5%	32.5%	18.6%	94.4%	0.0%

Hotel/Motel Fund	PEG Fund	Grants Fund	CDBG Fund	Inspection Fees Fund	Juvenile Diversion Fund	Court Technology Fund	Court Security Fund	Golf Course Fund	Internal Service Funds		Combined Total
									Employee Benefits Fund		
\$ 29,471	\$ 122,652	\$ 5,044	\$ -	\$ 297,777	\$ 152,464	\$ 36,781	\$ 4,541	\$ 259,650	\$ 314,144	\$ 15,689,010	
47,175	-	-	-	-	-	-	-	-	-	36,067,741	
-	91,906	-	-	-	-	-	-	-	-	3,255,831	
-	-	-	-	-	-	-	-	-	-	1,049,975	
-	-	255,426	-	210,000	-	-	-	-	5,008,982	44,767,721	
-	-	-	-	-	33,281	26,936	20,035	-	-	1,088,659	
577	-	29,690	179,247	-	-	-	-	257,005	1,248	1,344,402	
47,752	91,906	285,116	179,247	210,000	33,281	26,936	20,035	257,005	5,010,230	87,574,329	
-	-	-	-	-	-	-	-	-	-	9,242,303	
47,752	91,906	285,116	179,247	210,000	33,281	26,936	20,035	257,005	5,010,230	96,816,632	
11,484	83,371	288,855	-	233,658	29,799	-	24,137	-	84,092	31,391,701	
6,300	-	-	-	-	5,000	-	-	-	-	2,396,976	
30,965	-	-	179,247	-	4,500	43,874	-	10,000	4,886,142	31,183,289	
-	-	-	-	-	-	-	-	-	-	885,043	
-	-	-	-	-	-	-	-	-	-	5,725,578	
-	-	-	-	-	-	-	-	-	-	14,035,409	
48,749	83,371	288,855	179,247	233,658	39,299	43,874	24,137	10,000	4,970,234	85,617,996	
-	-	-	-	-	-	-	-	241,990	-	9,242,303	
48,749	83,371	288,855	179,247	233,658	39,299	43,874	24,137	251,990	4,970,234	94,860,299	
\$ 28,474	\$ 131,187	\$ 1,305	\$ -	\$ 274,119	\$ 146,446	\$ 19,843	\$ 439	\$ 264,665	\$ 354,140	\$ 17,645,342	
58.4%	157.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	20.6%	

GENERAL FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 5,946,785	\$ 4,526,776	\$ 4,465,053	\$ 4,771,344	\$ 5,041,275
Current Revenues:					
Tax Revenues	21,481,042	24,179,696	24,005,343	26,983,713	27,564,781
Franchise Fees	3,017,033	3,077,966	3,286,517	3,093,891	3,163,925
Licenses and Permits	710,187	722,933	840,933	1,023,781	1,048,475
Charges for Service	2,492,835	2,808,397	2,950,397	2,974,838	3,004,753
Fines and Forfeitures	1,066,109	1,008,407	1,008,407	1,008,407	1,008,407
Other	763,386	739,957	823,956	747,500	754,425
Transfers In	4,560,108	4,560,112	4,560,112	4,560,112	4,460,112
Current Revenues	<u>34,090,699</u>	<u>37,097,468</u>	<u>37,475,665</u>	<u>40,392,242</u>	<u>41,004,878</u>
Available Resources	<u>40,037,484</u>	<u>41,624,244</u>	<u>41,940,718</u>	<u>45,163,586</u>	<u>46,046,153</u>
Expenditures:					
Personnel Services	24,010,408	24,775,944	24,935,671	27,015,168	27,925,540
Supplies	1,698,743	1,706,902	1,676,902	1,891,950	1,926,370
Purchase Services	7,494,816	8,068,640	7,768,881	8,159,867	8,064,510
Capital Outlay	1,111,746	903,599	1,221,944	1,091,425	769,518
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	1,256,718	1,565,976	1,565,976	1,963,901	2,002,189
Total Expenditures	<u>35,572,431</u>	<u>37,021,061</u>	<u>37,169,374</u>	<u>40,122,311</u>	<u>40,688,127</u>
Ending Resources	<u>\$ 4,465,053</u>	<u>\$ 4,603,183</u>	<u>\$ 4,771,344</u>	<u>\$ 5,041,275</u>	<u>\$ 5,358,026</u>

ECONOMIC DEVELOPMENT FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 305,590	\$ 266,695	\$ 302,712	\$ 852,813	\$ 726,484
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	50	1,500	1,500	1,500	1,500
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Other	914	250	670,250	250	250
Transfers In	314,940	314,944	314,944	314,944	314,944
Current Revenues	<u>315,904</u>	<u>316,694</u>	<u>986,694</u>	<u>316,694</u>	<u>316,694</u>
Available Resources	<u>621,494</u>	<u>583,389</u>	<u>1,289,406</u>	<u>1,169,507</u>	<u>1,043,178</u>
Expenditures:					
Personnel Services	177,883	225,668	225,668	232,098	238,190
Supplies	4,141	5,850	5,850	5,500	5,500
Purchase Services	136,758	205,075	205,075	205,425	83,483
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>318,782</u>	<u>436,593</u>	<u>436,593</u>	<u>443,023</u>	<u>327,173</u>
Ending Resources	<u>\$ 302,712</u>	<u>\$ 146,796</u>	<u>\$ 852,813</u>	<u>\$ 726,484</u>	<u>\$ 716,005</u>

DEBT SERVICE FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 114,225	\$ 452,569	\$ 485,947	\$ 1,054,609	\$ 500,000
Current Revenues:					
Tax Revenues	7,576,510	7,283,150	7,806,218	7,506,895	8,455,785
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Other	16,207	5,130	5,130	5,130	5,130
Transfers In	629,729	494,952	494,952	485,383	482,383
Current Revenues	<u>8,222,446</u>	<u>7,783,232</u>	<u>8,306,300</u>	<u>7,997,408</u>	<u>8,943,298</u>
Available Resources	<u>8,336,671</u>	<u>8,235,801</u>	<u>8,792,247</u>	<u>9,052,017</u>	<u>9,443,298</u>
Expenditures:					
Personnel Services	-	-	-	-	-
Supplies	-	-	-	-	-
Purchase Services	89,839	131,437	97,152	84,016	84,235
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	7,760,885	7,651,795	7,640,486	8,468,001	8,938,168
Transfers Out	-	-	-	-	-
Total Expenditures	<u>7,850,724</u>	<u>7,783,232</u>	<u>7,737,638</u>	<u>8,552,017</u>	<u>9,022,403</u>
Ending Resources	<u>\$ 485,947</u>	<u>\$ 452,569</u>	<u>\$ 1,054,609</u>	<u>\$ 500,000</u>	<u>\$ 420,895</u>

UTILITY FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 4,514,180	\$ 7,608,008	\$ 4,039,023	\$ 4,173,347	\$ 5,895,215
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	24,670,121	28,394,087	27,307,387	28,748,332	29,993,899
Fines & Forfeitures	-	-	-	-	-
Other	10,153	11,976	11,976	13,302	13,435
Transfers In	139,404	139,397	139,397	139,397	139,397
Current Revenues	24,819,678	28,545,460	27,458,760	28,901,031	30,146,731
Available Resources	29,333,858	36,153,468	31,497,783	33,074,378	36,041,946
Expenditures:					
Personnel Services	2,223,288	2,184,764	2,184,764	2,209,592	2,283,742
Supplies	382,305	303,197	291,247	301,486	301,486
Purchase Services	10,679,693	12,297,266	11,771,594	13,065,212	14,126,661
Capital Outlay	439,679	287,628	187,544	104,971	115,525
Capital Improvements	1,100,004	2,800,000	2,700,000	1,300,000	1,600,000
Debt Service	4,993,538	4,712,956	4,712,956	4,721,571	4,721,571
Transfers Out	5,476,328	5,476,331	5,476,331	5,476,331	5,376,331
Total Expenditures	25,294,835	28,062,142	27,324,436	27,179,163	28,525,316
Ending Resources	\$ 4,039,023	\$ 8,091,326	\$ 4,173,347	\$ 5,895,215	\$ 7,516,630

REFUSE FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 303,692	\$ 226,057	\$ 426,284	\$ 498,601	\$ 566,118
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	5,081,714	4,693,402	4,824,903	4,824,903	4,921,401
Fines & Forfeitures	-	-	-	-	-
Other	2,042	5,695	2,100	2,100	2,104
Transfers In	-	-	-	-	-
Current Revenues	<u>5,083,756</u>	<u>4,699,097</u>	<u>4,827,003</u>	<u>4,827,003</u>	<u>4,923,505</u>
Available Resources	<u>5,387,448</u>	<u>4,925,154</u>	<u>5,253,287</u>	<u>5,325,604</u>	<u>5,489,623</u>
Expenditures:					
Personnel Services	7,424	-	-	18,869	18,869
Supplies	-	-	-	-	-
Purchase Services	3,736,997	3,389,316	3,472,701	3,472,701	3,540,433
Capital Outlay	-	-	14,069	-	-
Capital Improvements	-	-	-	-	-
Debt Service	239,220	240,393	240,393	240,393	240,393
Transfers Out	977,523	1,027,523	1,027,523	1,027,523	1,027,523
Total Expenditures	<u>4,961,164</u>	<u>4,657,232</u>	<u>4,754,686</u>	<u>4,759,486</u>	<u>4,827,218</u>
Ending Resources	<u>\$ 426,284</u>	<u>\$ 267,922</u>	<u>\$ 498,601</u>	<u>\$ 566,118</u>	<u>\$ 662,405</u>

DRAINAGE FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 709,443	\$ 1,365,041	\$ 950,159	\$ 978,598	\$ 937,160
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	1,331,572	1,346,205	1,346,205	1,359,663	1,373,260
Fines & Forfeitures	-	-	-	-	-
Other	110	734	734	734	741
Transfer In	-	-	-	-	-
Current Revenues	<u>1,331,682</u>	<u>1,346,939</u>	<u>1,346,939</u>	<u>1,360,397</u>	<u>1,374,001</u>
Available Resources	<u>2,041,125</u>	<u>2,711,980</u>	<u>2,297,098</u>	<u>2,338,995</u>	<u>2,311,161</u>
Expenditures:					
Personnel Services	108,224	135,908	135,908	110,588	114,573
Supplies	27,778	51,770	51,770	51,770	51,770
Purchase Services	56,135	66,060	66,060	128,539	129,239
Capital Outlay	-	-	-	45,526	-
Capital Improvements	335,504	335,502	335,502	335,502	335,502
Debt Service	209,455	375,383	375,383	376,033	375,670
Transfers Out	353,870	353,877	353,877	353,877	353,877
Total Expenditures	<u>1,090,966</u>	<u>1,318,500</u>	<u>1,318,500</u>	<u>1,401,835</u>	<u>1,360,631</u>
Ending Resources	<u>\$ 950,159</u>	<u>\$ 1,393,480</u>	<u>\$ 978,598</u>	<u>\$ 937,160</u>	<u>\$ 950,530</u>

POLICE SEIZURE FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 1,171,813	\$ 1,171,812	\$ 851,098	\$ 587,733	\$ 550,233
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Other	321,127	100,550	100,550	100,550	100,550
Transfers In	-	-	-	-	-
Current Revenues	<u>321,127</u>	<u>100,550</u>	<u>100,550</u>	<u>100,550</u>	<u>100,550</u>
Available Resources	<u>1,492,940</u>	<u>1,272,362</u>	<u>951,648</u>	<u>688,283</u>	<u>650,783</u>
Expenditures:					
Personnel Services	-	-	-	-	-
Supplies	259,654	100,550	109,072	100,550	100,550
Purchase Services	155,299	-	155,005	-	-
Capital Outlay	226,889	-	99,838	37,500	-
Capital Improvements	-	250,000	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>641,842</u>	<u>350,550</u>	<u>363,915</u>	<u>138,050</u>	<u>100,550</u>
Ending Resources	<u>\$ 851,098</u>	<u>\$ 921,812</u>	<u>\$ 587,733</u>	<u>\$ 550,233</u>	<u>\$ 550,233</u>

HOTEL MOTEL FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 7,183	\$ 12,187	\$ 25,465	\$ 30,468	\$ 29,471
Current Revenues:					
Tax Revenues	65,129	47,175	47,175	47,175	47,175
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Other	65	577	577	577	577
Transfers In	-	-	-	-	-
Current Revenues	<u>65,194</u>	<u>47,752</u>	<u>47,752</u>	<u>47,752</u>	<u>47,752</u>
Available Resources	<u>72,377</u>	<u>59,939</u>	<u>73,217</u>	<u>78,220</u>	<u>77,223</u>
Expenditures:					
Personnel Services	8,301	11,484	11,484	11,484	11,484
Supplies	-	6,300	6,300	6,300	6,300
Purchase Services	38,611	24,965	24,965	30,965	30,965
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>46,912</u>	<u>42,749</u>	<u>42,749</u>	<u>48,749</u>	<u>48,749</u>
Ending Resources	<u>\$ 25,465</u>	<u>\$ 17,190</u>	<u>\$ 30,468</u>	<u>\$ 29,471</u>	<u>\$ 28,474</u>

PEG FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 70,402	\$ 83,632	\$ 105,781	\$ 117,681	\$ 122,652
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	114,037	85,042	85,042	85,893	91,906
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Other	169	-	-	-	-
Transfers In	-	-	-	-	-
Current Revenues	<u>114,206</u>	<u>85,042</u>	<u>85,042</u>	<u>85,893</u>	<u>91,906</u>
Available Resources	<u>184,608</u>	<u>168,674</u>	<u>190,823</u>	<u>203,574</u>	<u>214,558</u>
Expenditures:					
Personnel Services	73,214	73,142	73,142	80,922	83,371
Supplies	5,613	-	-	-	-
Purchase Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>78,827</u>	<u>73,142</u>	<u>73,142</u>	<u>80,922</u>	<u>83,371</u>
Ending Resources	<u>\$ 105,781</u>	<u>\$ 95,532</u>	<u>\$ 117,681</u>	<u>\$ 122,652</u>	<u>\$ 131,187</u>

GRANTS FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ (421)	\$ -	\$ 5,617	\$ 7,975	\$ 5,044
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	141,636	41,838	41,838	327,220	255,426
Fines & Forfeitures	-	-	-	-	-
Other	695	31,954	31,954	29,414	29,690
Transfers In	-	-	-	-	-
Current Revenues	<u>142,331</u>	<u>73,792</u>	<u>73,792</u>	<u>356,634</u>	<u>285,116</u>
Available Resources	<u>141,910</u>	<u>73,792</u>	<u>79,409</u>	<u>364,609</u>	<u>290,160</u>
Expenditures:					
Personnel Services	39,026	71,434	71,434	284,565	288,855
Supplies	94,891	-	-	-	-
Purchase Services	2,376	-	-	-	-
Capital Outlay	-	-	-	75,000	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>136,293</u>	<u>71,434</u>	<u>71,434</u>	<u>359,565</u>	<u>288,855</u>
Ending Resources	<u>\$ 5,617</u>	<u>\$ 2,358</u>	<u>\$ 7,975</u>	<u>\$ 5,044</u>	<u>\$ 1,305</u>

CDBG FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ (115,733)	\$ -	\$ (3,265)	\$ -	\$ -
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Other	188,677	186,209	189,474	179,247	179,247
Transfer In	-	-	-	-	-
Current Revenues	<u>188,677</u>	<u>186,209</u>	<u>189,474</u>	<u>179,247</u>	<u>179,247</u>
Available Resources	<u>72,944</u>	<u>186,209</u>	<u>186,209</u>	<u>179,247</u>	<u>179,247</u>
Expenditures:					
Personnel Services	-	-	-	-	-
Supplies	-	-	-	-	-
Purchase Services	76,209	186,209	186,209	179,247	179,247
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>76,209</u>	<u>186,209</u>	<u>186,209</u>	<u>179,247</u>	<u>179,247</u>
Ending Resources	<u>\$ (3,265)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INSPECTION FEES FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ -	\$ 23,189	\$ 237,964	\$ 291,537	\$ 297,777
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	310,267	169,333	169,333	225,000	210,000
Fines & Forfeitures	-	-	-	-	-
Other	124	-	-	-	-
Transfer In	-	-	-	-	-
Current Revenues	<u>310,391</u>	<u>169,333</u>	<u>169,333</u>	<u>225,000</u>	<u>210,000</u>
Available Resources	<u>310,391</u>	<u>192,522</u>	<u>407,297</u>	<u>516,537</u>	<u>507,777</u>
Expenditures:					
Personnel Services	72,427	115,760	115,760	218,760	233,658
Supplies	-	-	-	-	-
Purchase Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>72,427</u>	<u>115,760</u>	<u>115,760</u>	<u>218,760</u>	<u>233,658</u>
Ending Resources	<u>\$ 237,964</u>	<u>\$ 76,762</u>	<u>\$ 291,537</u>	<u>\$ 297,777</u>	<u>\$ 274,119</u>

JUVENILE DIVERSION FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 148,974	\$ 149,045	\$ 159,039	\$ 157,921	\$ 152,464
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	39,956	33,281	33,281	33,281	33,281
Other	450	-	-	-	-
Transfers In	-	-	-	-	-
Current Revenues	<u>40,406</u>	<u>33,281</u>	<u>33,281</u>	<u>33,281</u>	<u>33,281</u>
Available Resources	<u>189,380</u>	<u>182,326</u>	<u>192,320</u>	<u>191,202</u>	<u>185,745</u>
Expenditures:					
Personnel Services	29,143	29,399	29,399	29,238	29,799
Supplies	196	500	500	5,000	5,000
Purchase Services	1,002	4,500	4,500	4,500	4,500
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>30,341</u>	<u>34,399</u>	<u>34,399</u>	<u>38,738</u>	<u>39,299</u>
Ending Resources	<u>\$ 159,039</u>	<u>\$ 147,927</u>	<u>\$ 157,921</u>	<u>\$ 152,464</u>	<u>\$ 146,446</u>

COURT TECHNOLOGY FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 182,766	\$ 81,183	\$ 111,250	\$ 53,719	\$ 36,781
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	32,048	26,936	26,936	26,936	26,936
Other	482	-	-	-	-
Transfers In	-	-	-	-	-
Current Revenues	<u>32,530</u>	<u>26,936</u>	<u>26,936</u>	<u>26,936</u>	<u>26,936</u>
Available Resources	<u>215,296</u>	<u>108,119</u>	<u>138,186</u>	<u>80,655</u>	<u>63,717</u>
Expenditures:					
Personnel Services	-	-	-	-	-
Supplies	-	-	1,736	-	-
Purchase Services	104,046	49,005	23,454	43,874	43,874
Capital Outlay	-	-	59,277	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>104,046</u>	<u>49,005</u>	<u>84,467</u>	<u>43,874</u>	<u>43,874</u>
Ending Resources	<u>\$ 111,250</u>	<u>\$ 59,114</u>	<u>\$ 53,719</u>	<u>\$ 36,781</u>	<u>\$ 19,843</u>

COURT SECURITY FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 22,175	\$ 18,107	\$ 12,132	\$ 8,178	\$ 4,541
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	23,942	20,035	20,035	20,035	20,035
Other	54	-	-	-	-
Transfers In	-	-	-	-	-
Current Revenues	23,996	20,035	20,035	20,035	20,035
Available Resources	46,171	38,142	32,167	28,213	24,576
Expenditures:					
Personnel Services	34,039	23,989	23,989	23,672	24,137
Supplies	-	-	-	-	-
Purchase Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	34,039	23,989	23,989	23,672	24,137
Ending Resources	\$ 12,132	\$ 14,153	\$ 8,178	\$ 4,541	\$ 439

GOLF FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ 557,460	\$ 557,461	\$ 705,388	\$ 257,635	\$ 259,650
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Other	601,666	256,564	256,564	257,005	257,005
Transfers In	-	-	-	-	-
Current Revenues	<u>601,666</u>	<u>256,564</u>	<u>256,564</u>	<u>257,005</u>	<u>257,005</u>
Available Resources	<u>1,159,126</u>	<u>814,025</u>	<u>961,952</u>	<u>514,640</u>	<u>516,655</u>
Expenditures:					
Personnel Services	-	-	-	-	-
Supplies	-	-	-	-	-
Purchase Services	-	10,000	-	10,000	10,000
Capital Outlay	-	-	-	-	-
Capital Improvements	63,229	294,466	449,758	-	-
Debt Service	-	-	-	-	-
Transfers Out	390,509	254,559	254,559	244,990	241,990
Total Expenditures	<u>453,738</u>	<u>559,025</u>	<u>704,317</u>	<u>254,990</u>	<u>251,990</u>
Ending Resources	<u>\$ 705,388</u>	<u>\$ 255,000</u>	<u>\$ 257,635</u>	<u>\$ 259,650</u>	<u>\$ 264,665</u>

EMPLOYEE BENEFITS FUND

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenues:					
Beginning Resources	\$ -	\$ 25,026	\$ 204,084	\$ 271,678	\$ 314,144
Current Revenues:					
Tax Revenues	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	3,831,279	4,403,869	4,403,869	5,008,982	5,008,982
Fines & Forfeitures	-	-	-	-	-
Other	3,972	1,248	1,248	1,248	1,248
Transfers In	-	-	-	-	-
Current Revenues	<u>3,835,251</u>	<u>4,405,117</u>	<u>4,405,117</u>	<u>5,010,230</u>	<u>5,010,230</u>
Available Resources	<u>3,835,251</u>	<u>4,430,143</u>	<u>4,609,201</u>	<u>5,281,908</u>	<u>5,324,374</u>
Expenditures:					
Personnel Services	74,148	75,317	75,317	81,622	84,092
Supplies	-	-	-	-	-
Purchase Services	3,557,019	4,262,206	4,262,206	4,886,142	4,886,142
Capital Outlay	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>3,631,167</u>	<u>4,337,523</u>	<u>4,337,523</u>	<u>4,967,764</u>	<u>4,970,234</u>
Ending Resources	<u>\$ 204,084</u>	<u>\$ 92,620</u>	<u>\$ 271,678</u>	<u>\$ 314,144</u>	<u>\$ 354,140</u>

PERSONNEL SUMMARY

	Actual	Budget	Estimate	Proposed	Change
Staffing	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	FY15 to FY16
<u>GENERAL FUND</u>					
<u>CITY COUNCIL</u>					
Councilmember	3.00	3.00	3.00	3.00	-
Mayor	0.50	0.50	0.50	0.50	-
	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>-</u>
<u>CITY MANAGER</u>					
<u>City Manager</u>					
Assistant City Manager	1.00	1.00	1.00	1.00	-
City Manager	1.00	1.00	1.00	1.00	-
Community Relations Manager	1.00	1.00	1.00	1.00	-
Community Advocate Coordinator	-	-	-	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	-
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>	<u>1.00</u>
<u>Office of Management & Budget</u>					
Budget Officer	-	-	1.00	1.00	1.00
	<u>-</u>	<u>-</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>CITY SECRETARY</u>					
<u>City Secretary</u>					
City Secretary	1.00	1.00	1.00	1.00	-
Deputy City Secretary	1.00	1.00	1.00	1.00	-
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
<u>Citizen Action Center</u>					
Action Center Rep.	0.50	0.50	0.50	0.50	-
Sr. Action Center Rep.	1.00	1.00	1.00	1.00	-
	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>-</u>
<u>DEVELOPMENT SERVICES</u>					
<u>Planning</u>					
Development Services Coordinator	1.00	1.00	1.00	1.00	-
Development Services Engineer	0.75	0.75	0.50	0.75	-
Development Technician	1.00	1.00	1.00	1.00	-
Director of Development Svcs	1.00	1.00	1.00	1.00	-
Engineering Assistant	0.25	0.25	0.50	0.75	0.50
Graduate Engineer	-	-	-	0.50	0.50
Senior Planner	1.25	1.25	2.00	2.00	0.75
Planner II	-	-	-	1.00	1.00
Urban Design Manager	1.00	1.00	1.00	1.00	-
	<u>6.25</u>	<u>6.25</u>	<u>7.00</u>	<u>9.00</u>	<u>2.75</u>
<u>Building Inspections</u>					
Building Inspector I	-	1.00	1.00	2.00	1.00
Building Inspector II	-	-	-	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	-
Development Technician	1.00	1.00	1.00	1.00	-
Enviro. Service Mgr	-	1.00	1.00	1.00	-
	<u>2.00</u>	<u>4.00</u>	<u>4.00</u>	<u>6.00</u>	<u>2.00</u>

PERSONNEL SUMMARY

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Change FY15 to FY16
Staffing					
<u>GIS</u>					
Sr. GIS Programmer	1.00	1.00	1.00	1.00	-
	1.00	1.00	1.00	1.00	-
<u>FINANCE</u>					
<u>Finance Admin.</u>					
Budget Officer	1.00	1.00	-	-	(1.00)
Chief Financial Officer	1.00	1.00	1.00	1.00	-
	2.00	2.00	1.00	1.00	(1.00)
<u>Accounting</u>					
Accountant I	1.00	1.00	1.00	1.00	-
Accountant II	1.00	1.00	1.00	1.00	-
Accounting Specialist II	-	-	-	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	-
Senior Accountant	1.00	1.00	1.00	1.00	-
	4.00	4.00	4.00	5.00	1.00
<u>Municipal Court</u>					
Chief Court Clerk	1.00	1.00	1.00	1.00	-
Court Clerk	3.00	2.00	2.00	2.00	-
Municipal Ct Admin.	1.00	1.00	1.00	1.00	-
Senior Clerk	1.00	1.00	1.00	1.00	-
	6.00	5.00	5.00	5.00	-
<u>Purchasing</u>					
Buyer	1.00	1.00	1.00	1.00	-
Purchasing Agent	1.00	1.00	1.00	1.00	-
	2.00	2.00	2.00	2.00	-
<u>FIRE RESCUE</u>					
<u>Fire Administration</u>					
Administrative Services Manager	1.00	1.00	1.00	1.00	-
Assistant Fire Chief	1.00	1.00	1.00	1.00	-
Fire Chief	1.00	1.00	1.00	1.00	-
	3.00	3.00	3.00	3.00	-
<u>Fire Operations</u>					
Battalion Chiefs	3.00	3.00	3.00	3.00	-
Captain	12.00	12.00	12.00	12.00	-
Driver/Engineer	12.00	12.00	12.00	12.00	-
Firefighter	45.00	45.00	45.00	45.00	-
	72.00	72.00	72.00	72.00	-
<u>Fire EMS</u>					
Director of EMS	1.00	1.00	1.00	1.00	-
	1.00	1.00	1.00	1.00	-

PERSONNEL SUMMARY

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Change FY15 to FY16
<u>Fire Prevention</u>					
Fire Marshal	1.00	1.00	1.00	1.00	-
Deputy Fire Marshal	-	-	-	1.00	1.00
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>
<u>Emergency Management</u>					
Emergency Management Specialist	-	0.50	0.50	0.50	-
	<u>-</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>-</u>
<u>HUMAN RESOURCES</u>					
Director of Human Resources	1.00	1.00	1.00	1.00	-
Human Resources Analyst	1.00	1.00	1.00	1.00	-
Human Resources Assistant	0.50	0.50	0.50	0.50	-
Human Resources Coord.	1.00	1.00	1.00	1.00	-
Human Resources Generalist	1.00	1.00	1.00	1.00	-
	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>-</u>
<u>INFORMATION TECHNOLOGY</u>					
Applications Support Analyst	-	-	1.00	1.00	1.00
HelpDesk Support Tech	1.00	1.00	-	-	(1.00)
IT Director	1.00	1.00	1.00	1.00	-
IT Infrastructure Manager	1.00	1.00	1.00	1.00	-
Network Administrator	-	-	1.00	1.00	1.00
Service Desk Technician I	-	-	1.00	1.00	1.00
Service Desk Technician II	-	-	1.00	1.00	1.00
Systems Administrator	2.00	2.00	1.00	1.00	(1.00)
	<u>5.00</u>	<u>5.00</u>	<u>7.00</u>	<u>7.00</u>	<u>2.00</u>
<u>LIBRARY</u>					
Circulation Svs Supervisor	1.00	1.00	1.00	1.00	-
Director of Library Services	1.00	1.00	1.00	1.00	-
GED Coordinator	0.25	0.25	0.25	0.25	-
Information Services Supervisor	1.00	1.00	1.00	1.00	-
Librarian I	3.00	3.00	3.00	3.00	-
Library Aide	1.50	1.50	1.50	1.50	-
Library Assistant	5.50	5.50	5.50	5.50	-
Library Page	0.75	0.75	0.75	0.75	-
Sr Administrative Assistant	1.00	1.00	1.00	1.00	-
Technical Services Supervisor	1.00	1.00	1.00	1.00	-
	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>-</u>
<u>PARKS AND RECREATION</u>					
<u>Parks Administration</u>					
Director Parks & Rec.	1.00	1.00	1.00	1.00	-
Special Events Specialist	1.00	1.00	1.00	1.00	-
Sr. Admin Assistant	1.00	1.00	1.00	1.00	-
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>

PERSONNEL SUMMARY

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Change FY15 to FY16
Staffing					
<u>Parks Maintenance</u>					
Maintenance Crew Leader	2.00	2.00	2.00	2.00	-
Maintenance Specialist	8.00	10.00	10.00	12.00	2.00
Parks Division Manager	1.00	1.00	1.00	1.00	-
Parks Supervisor	1.00	1.00	1.00	1.00	-
	<u>12.00</u>	<u>14.00</u>	<u>14.00</u>	<u>16.00</u>	<u>2.00</u>
<u>Recreation</u>					
Aquatics & Athletics Super.	0.30	0.30	0.30	0.30	-
Community Centre Super.	1.00	1.00	1.00	1.00	-
Employee Pool	2.00	2.00	1.00	1.00	(1.00)
Front Desk Attendant	2.00	2.00	-	-	(2.00)
Rec. Division Manager	1.00	1.00	1.00	1.00	-
Recreation Aide	2.00	2.00	-	-	(2.00)
Recreation Leader	-	-	3.00	3.75	3.75
Recreation Programmer	1.00	1.00	1.00	2.00	1.00
Recreation Specialist	-	-	2.00	2.00	2.00
	<u>9.30</u>	<u>9.30</u>	<u>9.30</u>	<u>11.05</u>	<u>1.75</u>
<u>Wet Zone</u>					
Aquatics & Athletics Super.	0.70	0.70	0.70	0.70	-
Employee Pool	20.00	20.00	20.00	20.00	-
	<u>20.70</u>	<u>20.70</u>	<u>20.70</u>	<u>20.70</u>	<u>-</u>
<u>POLICE</u>					
<u>Police</u>					
Admin. Services Mgr	1.00	1.00	1.00	1.00	-
Assistant Police Chief	1.00	1.00	1.00	1.00	-
Communications Dir.	1.00	1.00	1.00	1.00	-
Communications Officer	12.00	12.00	11.00	11.00	(1.00)
Communications Super.	2.00	2.00	2.00	2.00	-
Crossing Guards	3.00	3.00	3.00	3.25	0.25
Detectives	9.00	9.00	9.00	9.00	-
Detention Officer	7.00	7.00	7.00	7.00	-
Detention Supervisor	1.00	1.00	1.00	1.00	-
Lieutenant	6.00	6.00	6.00	6.00	-
Police Chief	1.00	1.00	1.00	1.00	-
Police Officer	49.00	49.00	49.00	50.00	1.00
Police Officer Warrants	2.00	2.00	2.00	2.00	-
Property/Evidence Tech.	2.00	2.00	2.00	2.00	-
Records Clerk	2.00	2.00	2.00	2.00	-
Records Supervisor	1.00	1.00	1.00	1.00	-
Sergeant	8.00	8.00	9.00	9.00	1.00
Sr. Admin Assistant	1.00	1.00	1.00	1.00	-
Warrant Clerk	1.00	1.00	1.00	1.00	-
	<u>110.00</u>	<u>110.00</u>	<u>110.00</u>	<u>111.25</u>	<u>1.25</u>

PERSONNEL SUMMARY

	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Change FY15 to FY16
Staffing					
<u>Animal Services</u>					
Animal Control Super.	1.00	1.00	-	-	(1.00)
Sr. Animal Control Officer	-	-	1.00	1.00	1.00
Animal Control Officer	5.00	5.00	4.00	4.00	(1.00)
Shelter Attendant	0.50	0.50	0.50	0.50	-
	<u>6.50</u>	<u>6.50</u>	<u>5.50</u>	<u>5.50</u>	<u>(1.00)</u>
<u>Environmental Services</u>					
Enviro. Service Mgr	1.00	-	-	-	-
Community Services Manager	-	-	1.00	1.00	1.00
Code Enforce. Super.	1.00	1.00	-	-	(1.00)
Code Enforce. Officer	3.00	3.00	4.00	4.00	1.00
Community Svs Specialist	1.00	1.00	1.00	1.00	-
	<u>6.00</u>	<u>5.00</u>	<u>6.00</u>	<u>6.00</u>	<u>1.00</u>
<u>PUBLIC WORKS</u>					
<u>Streets</u>					
Supervisor	1.00	1.00	1.00	1.00	-
Crew Leader	3.00	3.00	3.00	3.00	-
Traffic Technician	2.00	2.00	2.00	2.00	-
Maintenance Specialist	7.00	7.00	7.00	7.00	-
	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>-</u>
<u>Vehicle Services</u>					
Fleet Supervisor	1.00	1.00	1.00	1.00	-
Mechanic	2.00	2.00	2.00	2.00	-
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>
<u>Public Works Admin.</u>					
Asst Dir. of Public Works	1.00	1.00	1.00	1.00	-
City Engineer	-	-	1.00	1.00	1.00
Civil Engineer	1.00	1.00	2.00	2.00	1.00
Engineering Assistant	-	-	2.00	2.00	2.00
Sr Administrative Assistant	0.50	0.50	0.50	0.50	-
Utility Construction Inspectors	2.00	2.00	-	-	(2.00)
	<u>4.50</u>	<u>4.50</u>	<u>6.50</u>	<u>6.50</u>	<u>2.00</u>
<u>Facilities</u>					
Building Maintenance Technician	-	-	1.00	1.00	1.00
Custodian	6.00	6.00	5.00	5.00	(1.00)
Maintenance Specialist III	1.00	1.00	1.00	1.00	-
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>-</u>
GENERAL FUND TOTAL	<u>331.75</u>	<u>334.25</u>	<u>339.00</u>	<u>351.00</u>	<u>16.75</u>

PERSONNEL SUMMARY

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Change FY15 to FY16
UTILITY FUND					
<u>Water / Sewer Admin.</u>					
Director of Public Works	1.00	1.00	1.00	1.00	-
Engineering Assistant	1.00	1.00	1.00	1.00	-
Sr. Admin. Assistant	0.50	0.50	0.50	0.50	-
Utility Operations Manager	1.00	1.00	1.00	1.00	-
Utility Operations Supervisor	1.00	1.00	1.00	1.00	-
	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>-</u>
<u>Water Operations</u>					
Maintenance Crewleader	1.00	1.00	1.00	1.00	-
Maintenance Specialist	7.00	7.00	7.00	7.00	-
Water Quality Technician	1.00	1.00	1.00	1.00	-
	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>-</u>
<u>Wastewater Operations</u>					
Maintenance Crewleader	2.00	2.00	2.00	2.00	-
Maintenance Specialist	9.00	9.00	9.00	9.00	-
	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>-</u>
<u>Revenue Office</u>					
Accountant I	1.00	1.00	1.00	1.00	-
Revenue Manager	1.00	1.00	1.00	1.00	-
Utility Cashier	0.50	0.50	0.50	0.50	-
Utility Customer Service Rep	4.00	4.00	4.00	4.00	-
	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	<u>-</u>
<u>Meter Services</u>					
Maintenance Crew Leader	1.00	1.00	1.00	1.00	-
Maintenance Specialist	3.00	3.00	3.00	3.00	-
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>-</u>
UTILITY FUND TOTAL					
	<u>35.00</u>	<u>35.00</u>	<u>35.00</u>	<u>35.00</u>	<u>-</u>
DRAINAGE FUND					
Development Services Engineer	-	0.25	-	-	(0.25)
Maintenance Specialist	2.00	2.00	2.00	2.00	-
	<u>2.00</u>	<u>2.25</u>	<u>2.00</u>	<u>2.00</u>	<u>(0.25)</u>
REFUSE FUND					
Maintenance Specialist	-	-	-	0.50	0.50
	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.50</u>	<u>0.50</u>
UTILITY CIP FUND					
Maintenance Crewleader	1.00	1.00	1.00	1.00	-
Maintenance Specialist	3.00	3.00	3.00	3.00	-
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>-</u>

PERSONNEL SUMMARY

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Change FY15 to FY16
ECONOMIC DEVELOPMENT FUND					
Director	1.00	1.00	1.00	1.00	-
Eco. Devo. Specialist	1.00	1.00	1.00	1.00	-
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
GRANTS FUND					
School Resource Officer	-	-	-	3.00	3.00
Emergency Management Specialist	-	0.50	0.50	0.50	-
	<u>-</u>	<u>0.50</u>	<u>0.50</u>	<u>3.50</u>	<u>3.00</u>
PEG FUND					
Creative Services Producer	1.00	1.00	1.00	1.00	-
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
INSPECTION FEES FUND					
Engineering Assistant	0.75	0.75	0.75	2.25	1.50
Development Services Engineer	-	-	-	0.25	0.25
Graduate Engineer	-	-	-	0.50	0.50
Senior Planner	0.75	0.75	0.75	-	(0.75)
	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>3.00</u>	<u>1.50</u>
JUVENILE DIVERSION FUND					
Juvenile Caseworker	0.50	0.50	0.50	0.50	-
	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>-</u>
COURT SECURITY FUND					
Bailiff	0.50	0.50	0.50	0.50	-
	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>-</u>
EMPLOYEE BENEFITS FUND					
Wellness Coordinator	1.00	1.00	1.00	1.00	-
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
CITYWIDE TOTAL	<u>379.25</u>	<u>382.50</u>	<u>387.00</u>	<u>404.00</u>	<u>21.50</u>

Rowlett

T E X A S

The logo for Rowlett, Texas, features the word "Rowlett" in a large, dark green, cursive script. Below it, the word "TEXAS" is written in a smaller, dark green, all-caps, sans-serif font. A thick, dark red swoosh underline starts under the "T" and extends to the right, ending under the "S".

GENERAL FUND

Revenue Summary

Revenues	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Beginning Resources	\$ 5,946,785	\$ 4,526,776	\$ 4,465,053	\$ 4,771,344	\$ 5,041,275
Tax Revenues:					
Current taxes	13,963,848	15,467,633	17,091,576	18,349,501	18,695,273
Delinquent taxes	1,697,907	2,890,935	850,000	2,246,280	2,288,608
Penalty & Interest	101,430	130,554	97,620	136,804	139,382
City sales tax	5,652,848	5,631,653	5,907,226	6,191,617	6,382,007
Mixed drink tax	65,009	58,921	58,921	59,511	59,511
Total	21,481,042	24,179,696	24,005,343	26,983,713	27,564,781
Franchise Fees:					
Electric	1,498,252	1,606,356	1,639,356	1,505,543	1,550,709
Gas	379,156	343,788	519,339	449,247	462,724
Telephone	249,518	261,406	261,406	264,020	269,715
Cable	890,106	866,416	866,416	875,081	880,777
Total	3,017,033	3,077,966	3,286,517	3,093,891	3,163,925
Licenses and Permits:					
Food service	33,475	38,001	38,001	38,381	38,765
Protective alarm	147,137	138,633	138,633	148,000	149,480
Building structures	294,792	346,139	436,139	601,800	619,854
Contractor permits	82,947	80,051	80,051	83,000	85,490
Contractor regis.	37,995	16,716	32,716	38,000	39,140
Special permits	42,722	30,503	42,503	42,800	43,228
Takeline fees	61,400	68,064	68,064	62,000	62,620
Misc. permits	9,720	4,826	4,826	9,800	9,898
Total	710,187	722,933	840,933	1,023,781	1,048,475
Charges for Service:					
GISD resource officer	220,129	221,897	221,897	228,554	235,411
Ambulance fees	702,372	827,009	882,009	890,829	899,737
911 Emergency	445,726	460,463	460,463	465,068	469,719
Animal control fees	37,252	56,968	56,968	57,537	57,537
Mowing fees	105,135	139,343	189,343	140,736	142,143
Rezoning fees	28,366	9,772	26,772	9,869	9,869
New addition filing	2,325	789	789	797	797
Plan review	150	-	-	-	-
Community Centre	520,221	601,274	601,274	691,705	698,622
Wet Zone	356,807	440,431	440,431	440,431	440,431
Library fines and fees	38,874	35,670	35,670	35,875	35,559
Misc. fees	35,477	14,781	34,781	13,437	14,928
Total	2,492,835	2,808,397	2,950,397	2,974,838	3,004,753
Fines and Forfeitures:					
Municipal court fines	1,066,109	1,008,407	1,008,407	1,008,407	1,008,407
Total	1,066,109	1,008,407	1,008,407	1,008,407	1,008,407
Other:					
Interest earnings	24,906	50,000	50,000	55,000	55,000
Miscellaneous	164,498	115,014	127,014	117,801	119,291

GENERAL FUND

Revenue Summary

Revenues	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Insurance payments	72,652	95,052	145,052	96,003	96,963
Rentals/Leases	442,361	448,984	470,984	447,474	451,949
Donations	58,969	30,906	30,906	31,222	31,222
Total	763,386	739,956	823,956	747,500	754,425
Internal Transfers:					
Utility G&A	2,517,718	2,517,722	2,517,722	2,347,078	2,190,529
Utility in lieu of franch.	1,218,074	1,218,074	1,218,074	1,388,718	1,445,267
Utility In Lieu of Tax	824,316	824,316	824,316	824,316	824,316
Total	4,560,108	4,560,112	4,560,112	4,560,112	4,460,112
Total Revenues	34,090,699	37,097,467	37,475,665	40,392,242	41,004,878
Total Resources	\$ 40,037,484	\$ 41,624,243	\$ 41,940,718	\$ 45,163,586	\$ 46,046,153

GENERAL FUND

Expenditure Summary

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Services	\$ 24,010,408	\$ 24,775,944	\$ 24,935,671	\$ 27,015,168	\$ 27,925,540
Supplies	1,698,743	1,706,902	1,676,902	1,891,950	1,926,370
Purchase Services	7,494,816	8,068,640	7,768,881	8,159,867	8,064,510
Capital Outlay	1,111,746	903,599	1,221,944	1,091,425	769,518
Transfers Out	1,256,718	1,565,976	1,565,976	1,963,901	2,002,189
Total	\$ 35,572,431	\$ 37,021,061	\$ 37,169,374	\$ 40,122,311	\$ 40,688,127

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
City Council	\$ 246,490	\$ 284,429	\$ 331,349	\$ 286,829	\$ 286,829
City Manager	555,095	617,846	672,746	788,366	803,845
City Secretary	306,447	341,005	341,005	342,395	350,127
Development Services	908,599	1,269,054	1,199,054	1,709,591	1,643,498
Finance	1,958,990	1,700,199	1,614,249	1,646,799	1,677,463
Fire	8,298,932	9,034,819	9,087,979	9,675,343	9,554,143
Human Resources	453,596	528,710	481,710	528,592	536,754
Information Technology	2,045,594	1,592,195	1,618,862	1,730,732	1,748,304
Library	1,110,441	1,346,705	1,207,705	1,162,324	1,287,176
Parks	3,319,208	3,720,104	3,645,104	3,913,387	3,974,010
Police	10,502,465	11,165,002	11,075,797	11,495,653	11,981,902
Public Works	3,848,431	3,615,105	3,590,512	3,933,258	3,973,932
Non-Departmental	2,018,143	1,805,888	2,303,302	2,909,042	2,870,144
Total	\$ 35,572,431	\$ 37,021,061	\$ 37,169,374	\$ 40,122,311	\$ 40,688,127

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
City Council	3.50	3.50	3.50	3.50	3.50
City Manager	4.00	4.00	5.00	6.00	6.00
City Secretary	3.50	3.50	3.50	3.50	3.50
Development Services	9.25	11.25	12.00	16.00	16.00
Finance	14.00	13.00	12.00	13.00	13.00
Fire	77.00	77.50	77.50	78.50	78.50
Human Resources	4.50	4.50	4.50	4.50	4.50
Information Technology	5.00	5.00	7.00	7.00	7.00
Library	16.00	16.00	16.00	16.00	16.00
Parks	45.00	47.00	47.00	50.75	52.75
Police	122.50	121.50	121.50	122.75	124.75
Public Works	27.50	27.50	29.50	29.50	29.50
Total	331.75	334.25	339.00	351.00	355.00

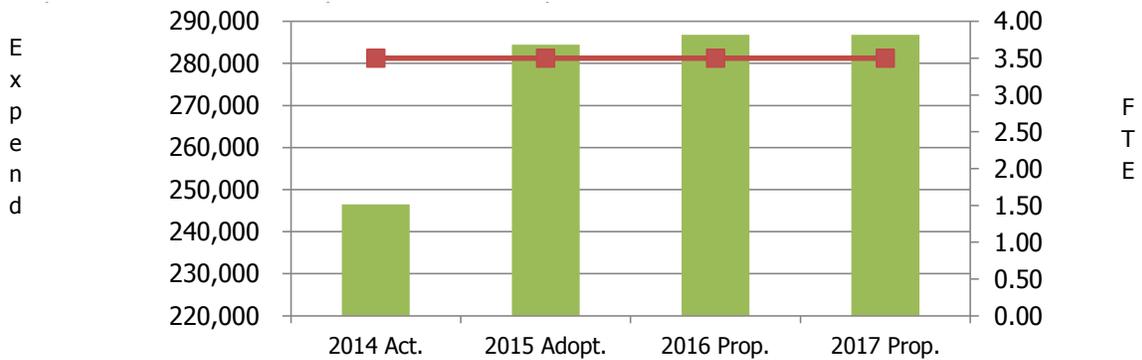
CITY COUNCIL

City Council by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 9,846	\$ 9,160	\$ 9,160	\$ 9,160	\$ 9,160
Supplies	8,309	8,575	8,575	8,575	8,575
Purchase Services	228,335	266,694	313,614	269,094	269,094
Capital Outlay	-	-	-	-	-
Total	\$ 246,490	\$ 284,429	\$ 331,349	\$ 286,829	\$ 286,829

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
City Council	246,490	284,429	331,349	286,829	286,829
Total	\$ 246,490	\$ 284,429	\$ 331,349	\$ 286,829	\$ 286,829

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
City Council	3.50	3.50	3.50	3.50	3.50
Total	3.50	3.50	3.50	3.50	3.50



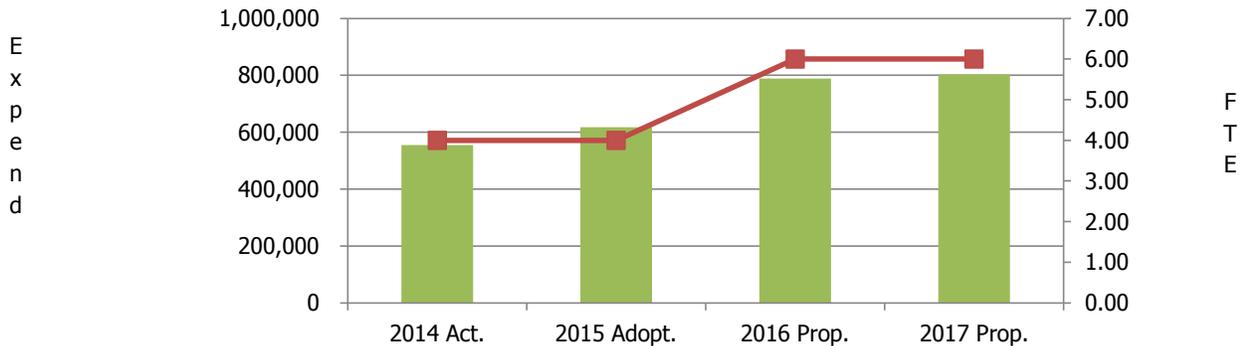
CITY MANAGER'S OFFICE

City Manager by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 504,153	\$ 563,815	\$ 618,715	\$ 721,565	\$ 739,044
Supplies	6,147	8,100	8,100	10,350	8,350
Purchase Services	44,795	45,931	45,931	56,451	56,451
Capital Outlay	-	-	-	-	-
Total	\$ 555,095	\$ 617,846	\$ 672,746	\$ 788,366	\$ 803,845

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
City Manager	555,095	617,846	672,746	692,279	705,155
Office of Management & Budget	-	-	-	96,087	98,690
Total	\$ 555,095	\$ 617,846	\$ 672,746	\$ 788,366	\$ 803,845

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
City Manager	4.00	4.00	4.00	5.00	5.00
Office of Management & Budget	-	-	1.00	1.00	1.00
Total	4.00	4.00	5.00	6.00	6.00



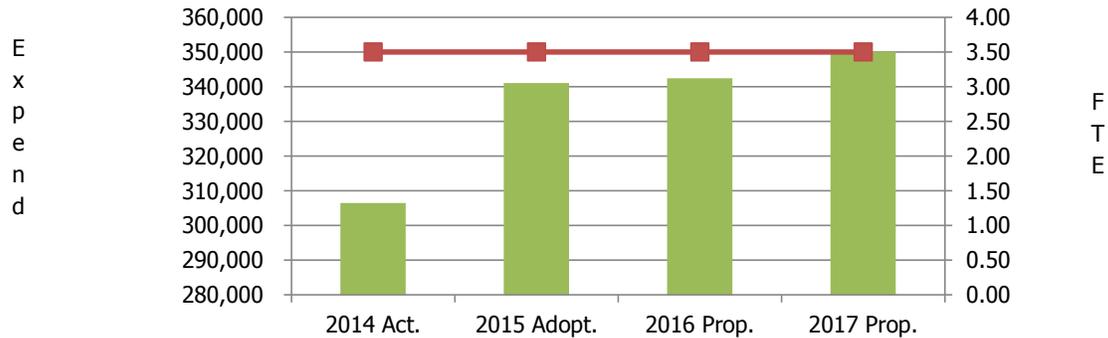
CITY SECRETARY

City Secretary by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 260,059	\$ 262,744	\$ 262,744	\$ 261,734	\$ 269,466
Supplies	1,377	2,531	2,531	6,031	6,031
Purchase Services	45,011	75,730	75,730	74,630	74,630
Capital Outlay	-	-	-	-	-
Total	\$ 306,447	\$ 341,005	\$ 341,005	\$ 342,395	\$ 350,127

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
City Secretary	\$ 221,883	\$ 258,018	\$ 258,018	\$ 261,682	\$ 267,110
Citizen Action Center	84,564	82,987	82,987	80,713	83,017
Total	\$ 306,447	\$ 341,005	\$ 341,005	\$ 342,395	\$ 350,127

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
City Secretary	2.00	2.00	2.00	2.00	2.00
Citizen Action Center	1.50	1.50	1.50	1.50	1.50
Total	3.50	3.50	3.50	3.50	3.50



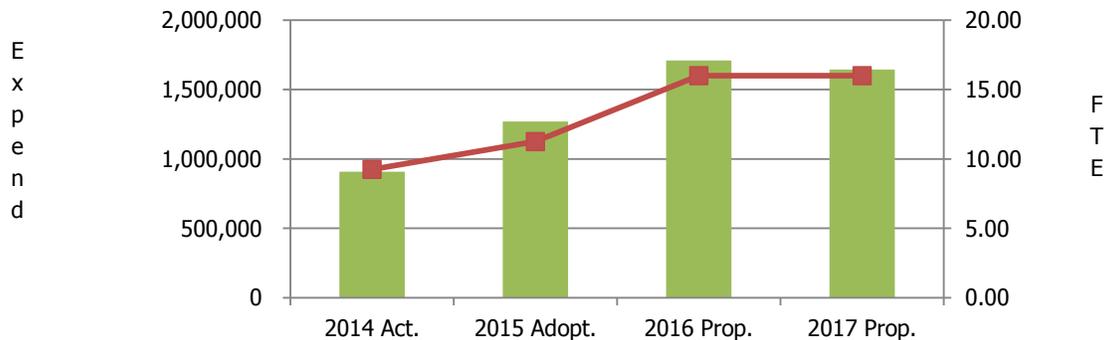
DEVELOPMENT SERVICES

Development Services Department by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 501,697	\$ 962,880	\$ 942,880	\$ 1,329,005	\$ 1,386,207
Supplies	9,476	26,669	26,669	73,604	73,604
Purchase Services	397,426	279,505	229,505	183,687	183,687
Capital Outlay	-	-	-	123,295	-
Total	\$ 908,599	\$ 1,269,054	\$ 1,199,054	\$ 1,709,591	\$ 1,643,498

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Planning	\$ 535,223	\$ 683,605	\$ 683,605	\$ 992,726	\$ 990,614
Building Inspections	279,564	474,498	404,498	602,505	535,934
GIS	93,812	110,951	110,951	114,360	116,950
Total	\$ 908,599	\$ 1,269,054	\$ 1,199,054	\$ 1,709,591	\$ 1,643,498

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Planning	6.25	6.25	7.00	9.00	9.00
Building Inspections	2.00	4.00	4.00	6.00	6.00
GIS	1.00	1.00	1.00	1.00	1.00
Total	9.25	11.25	12.00	16.00	16.00



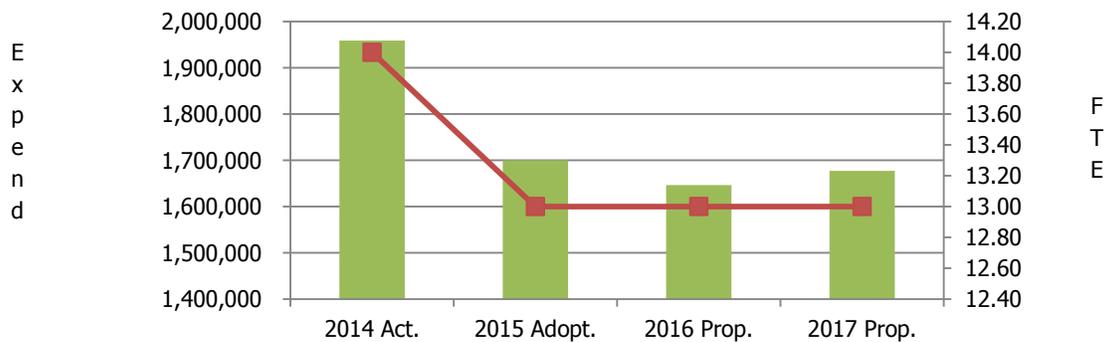
FINANCE

Finance Department by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 1,025,498	\$ 1,073,812	\$ 959,812	\$ 1,040,082	\$ 1,068,246
Supplies	43,283	14,025	14,025	21,042	21,042
Purchase Services	581,500	612,362	612,362	585,675	588,175
Capital Outlay	308,709	-	28,050	-	-
Total	\$ 1,958,990	\$ 1,700,199	\$ 1,614,249	\$ 1,646,799	\$ 1,677,463

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Finance Administration	\$ 742,926	\$ 430,063	\$ 368,113	\$ 320,098	\$ 321,063
Accounting	522,578	558,342	534,342	549,614	563,440
Municipal Court	530,643	541,016	541,016	606,990	618,003
Purchasing	162,843	170,778	170,778	170,097	174,957
Total	\$ 1,958,990	\$ 1,700,199	\$ 1,614,249	\$ 1,646,799	\$ 1,677,463

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Finance Administration	2.00	2.00	1.00	1.00	1.00
Accounting	4.00	4.00	4.00	5.00	5.00
Municipal Court	6.00	5.00	5.00	5.00	5.00
Purchasing	2.00	2.00	2.00	2.00	2.00
Total	14.00	13.00	12.00	13.00	13.00



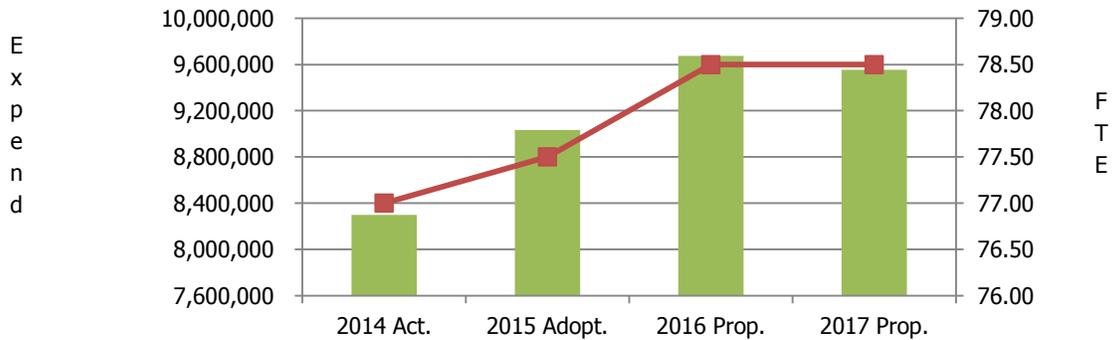
FIRE RESCUE

Fire Department by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 7,295,727	\$ 7,624,721	\$ 7,677,881	\$ 7,954,138	\$ 8,122,460
Supplies	301,705	291,525	291,525	332,507	332,507
Purchase Services	637,522	1,024,573	1,024,573	1,114,847	1,054,176
Capital Outlay	63,978	94,000	94,000	273,851	45,000
Total	\$ 8,298,932	\$ 9,034,819	\$ 9,087,979	\$ 9,675,343	\$ 9,554,143

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Fire Administration	\$ 8,298,932	\$ 9,034,819	\$ 9,004,679	\$ 1,333,449	\$ 1,047,403
Fire Operations	-	-	-	7,692,821	7,849,000
Fire EMS	-	-	80,800	338,604	341,654
Fire Prevention	-	-	1,000	263,175	267,707
Fire Emergency Mgmt	-	-	1,500	47,294	48,379
Total	\$ 8,298,932	\$ 9,034,819	\$ 9,087,979	\$ 9,675,343	\$ 9,554,143

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Fire Administration	77.00	77.50	3.00	3.00	3.00
Fire Operations	-	-	72.00	72.00	72.00
Fire EMS	-	-	1.00	1.00	1.00
Fire Prevention	-	-	1.00	2.00	2.00
Fire Emergency Mgmt	-	-	0.50	0.50	0.50
Total	77.00	77.50	77.50	78.50	78.50



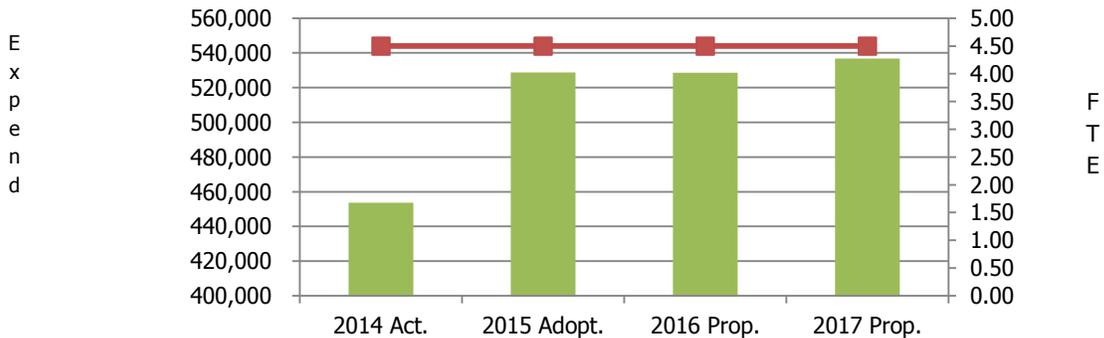
HUMAN RESOURCES

Human Resources Department by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 345,201	\$ 365,953	\$ 353,953	\$ 373,122	\$ 381,284
Supplies	7,540	5,500	5,500	5,500	5,500
Purchase Services	100,855	157,257	122,257	149,970	149,970
Capital Outlay	-	-	-	-	-
Total	\$ 453,596	\$ 528,710	\$ 481,710	\$ 528,592	\$ 536,754

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Human Resources	\$ 453,596	\$ 528,710	\$ 481,710	\$ 528,592	\$ 536,754
Total	\$ 453,596	\$ 528,710	\$ 481,710	\$ 528,592	\$ 536,754

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Human Resources	4.50	4.50	4.50	4.50	4.50
Total	4.50	4.50	4.50	4.50	4.50



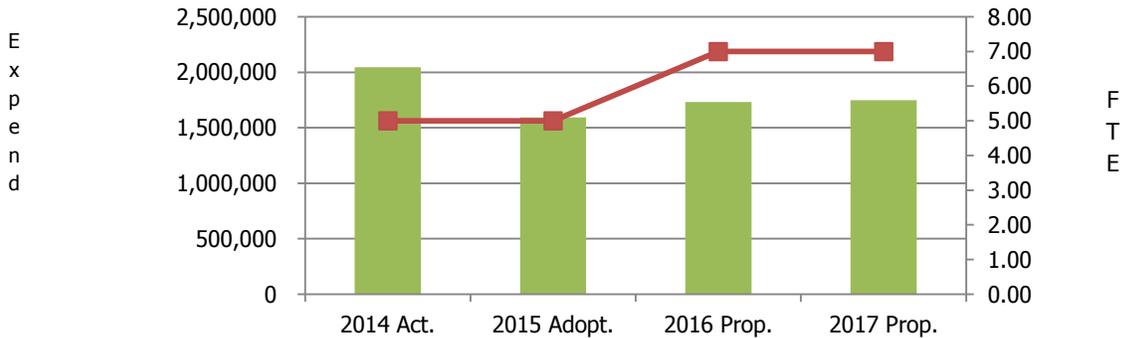
INFORMATION TECHNOLOGY

Information Technology Department by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 447,206	\$ 457,595	\$ 509,262	\$ 594,827	\$ 612,399
Supplies	83,885	15,187	15,187	17,237	17,237
Purchase Services	1,138,675	1,106,621	1,081,621	1,105,876	1,105,876
Capital Outlay	375,828	12,792	12,792	12,792	12,792
Total	\$ 2,045,594	\$ 1,592,195	\$ 1,618,862	\$ 1,730,732	\$ 1,748,304

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Information Tech.	\$ 2,045,594	\$ 1,592,195	\$ 1,618,862	\$ 1,730,732	\$ 1,748,304
Total	\$ 2,045,594	\$ 1,592,195	\$ 1,618,862	\$ 1,730,732	\$ 1,748,304

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Information Tech.	5.00	5.00	7.00	7.00	7.00
Total	5.00	5.00	7.00	7.00	7.00



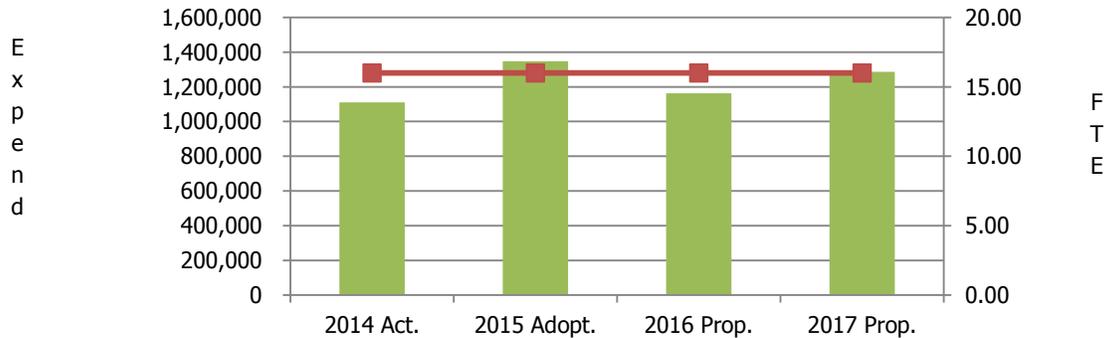
LIBRARY

Library Department by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 832,592	\$ 864,481	\$ 850,481	\$ 867,321	\$ 892,173
Supplies	173,796	173,728	173,728	202,582	202,582
Purchase Services	104,053	308,496	183,496	92,421	192,421
Capital Outlay	-	-	-	-	-
Total	\$ 1,110,441	\$ 1,346,705	\$ 1,207,705	\$ 1,162,324	\$ 1,287,176

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Library	\$ 1,110,441	\$ 1,346,705	\$ 1,207,705	\$ 1,162,324	\$ 1,287,176
Total	\$ 1,110,441	\$ 1,346,705	\$ 1,207,705	\$ 1,162,324	\$ 1,287,176

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Library	16.00	16.00	16.00	16.00	16.00
Total	16.00	16.00	16.00	16.00	16.00



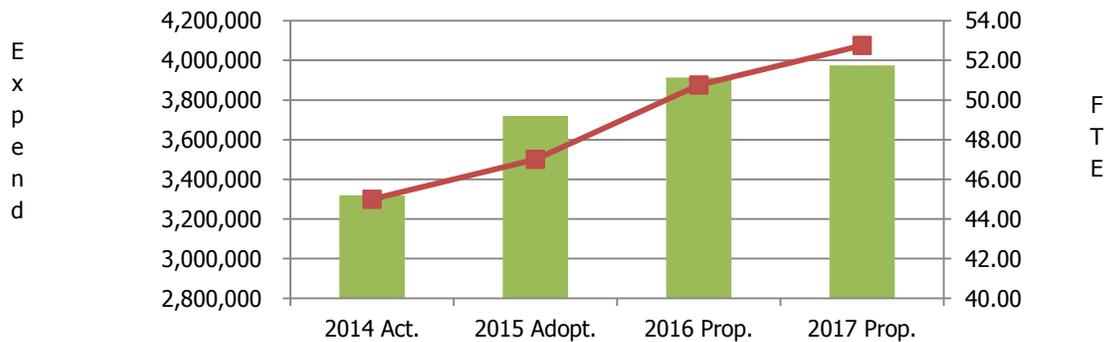
PARKS AND RECREATION

Parks and Recreation Department by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 1,597,358	\$ 1,736,395	\$ 1,736,395	\$ 1,907,537	\$ 2,004,851
Supplies	292,376	331,260	331,260	335,972	335,972
Purchase Services	1,332,321	1,355,642	1,280,642	1,515,622	1,455,622
Capital Outlay	97,153	296,807	296,807	154,256	177,565
Total	\$ 3,319,208	\$ 3,720,104	\$ 3,645,104	\$ 3,913,387	\$ 3,974,010

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Parks Administration	\$ 303,779	\$ 267,148	\$ 267,148	\$ 331,748	\$ 279,341
Parks Maintenance	1,724,160	2,167,361	2,092,361	2,125,814	2,222,972
Recreation	881,499	794,688	794,688	967,983	982,273
Wetzone	409,770	440,077	440,077	437,012	438,594
Special Events	-	50,830	50,830	50,830	50,830
Total	\$ 3,319,208	\$ 3,720,104	\$ 3,645,104	\$ 3,913,387	\$ 3,974,010

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Parks Administration	3.00	3.00	3.00	3.00	3.00
Parks Maintenance	12.00	14.00	14.00	16.00	18.00
Recreation	9.30	9.30	9.30	11.05	11.05
Wetzone	20.70	20.70	20.70	20.70	20.70
Total	45.00	47.00	47.00	50.75	52.75



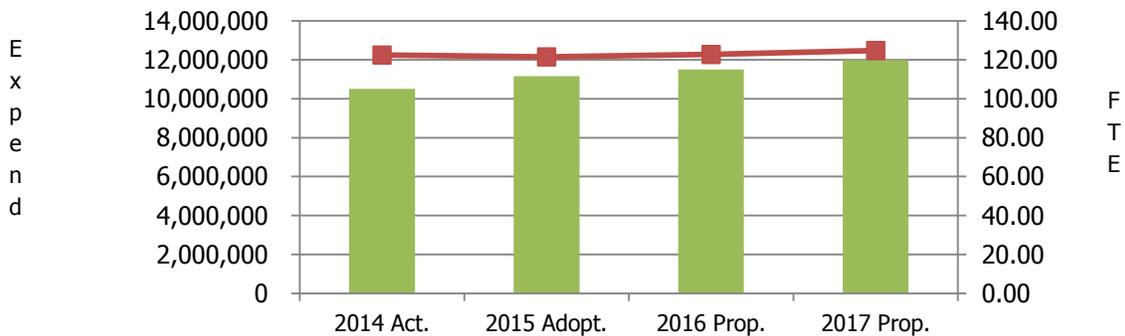
POLICE

Police by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 9,403,937	\$ 9,778,434	\$ 9,500,434	\$ 10,014,218	\$ 10,442,967
Supplies	352,498	378,493	348,493	409,085	454,085
Purchase Services	746,030	758,075	742,575	784,850	784,850
Capital Outlay	-	250,000	484,295	287,500	300,000
Total	\$ 10,502,465	\$ 11,165,002	\$ 11,075,797	\$ 11,495,653	\$ 11,981,902

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Police	\$ 9,533,254	\$ 10,248,240	\$ 10,214,035	\$ 10,527,292	\$ 10,990,771
Animal Services	446,321	483,754	438,754	455,521	464,911
Environmental Services	522,890	433,008	423,008	512,840	526,220
Total	\$ 10,502,465	\$ 11,165,002	\$ 11,075,797	\$ 11,495,653	\$ 11,981,902

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Police	110.00	110.00	110.00	111.25	113.25
Animal Services	6.50	6.50	5.50	5.50	5.50
Environmental Services	6.00	5.00	6.00	6.00	6.00
Total	122.50	121.50	121.50	122.75	124.75



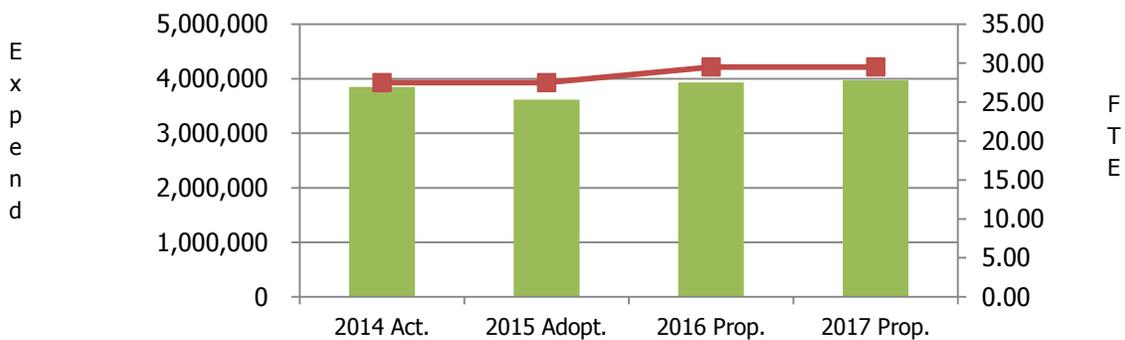
PUBLIC WORKS

Public Works Department by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 1,787,134	\$ 1,575,954	\$ 1,513,954	\$ 1,838,302	\$ 1,893,126
Supplies	412,039	445,809	445,809	463,965	455,385
Purchase Services	1,404,876	1,343,342	1,324,749	1,391,260	1,391,260
Capital Outlay	244,382	250,000	306,000	239,731	234,161
Total	\$ 3,848,431	\$ 3,615,105	\$ 3,590,512	\$ 3,933,258	\$ 3,973,932

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Facilities	\$ 687,460	\$ 717,050	\$ 717,050	\$ 716,283	\$ 727,917
Public Works Admin.	704,858	341,181	389,181	676,354	622,294
Streets	1,647,617	1,726,747	1,684,747	1,764,052	1,790,849
Vehicle Services	808,496	830,127	799,534	776,569	832,872
Total	\$ 3,848,431	\$ 3,615,105	\$ 3,590,512	\$ 3,933,258	\$ 3,973,932

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Facilities	7.00	7.00	7.00	7.00	7.00
Public Works Admin.	4.50	4.50	6.50	6.50	6.50
Streets	13.00	13.00	13.00	13.00	13.00
Vehicle Services	3.00	3.00	3.00	3.00	3.00
Total	27.50	27.50	29.50	29.50	29.50



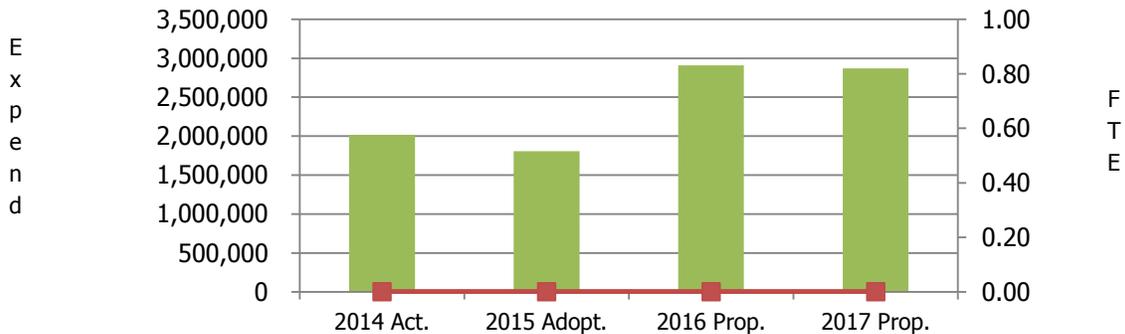
NON-DEPARTMENTAL

Non-Departmental by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ -	\$ (500,000)	\$ -	\$ 104,157	\$ 104,157
Supplies	6,312	5,500	5,500	5,500	5,500
Purchase Services	733,417	734,412	731,826	835,484	758,298
Capital Outlay	21,696	-	-	-	-
Transfers Out	1,256,718	1,565,976	1,565,976	1,963,901	2,002,189
Total	\$ 2,018,143	\$ 1,805,888	\$ 2,303,302	\$ 2,909,042	\$ 2,870,144

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Non-Departmental	2,018,143	1,805,888	2,303,302	2,909,042	2,870,144
Total	\$ 2,018,143	\$ 1,805,888	\$ 2,303,302	\$ 2,909,042	\$ 2,870,144

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Non-Departmental	-	-	-	-	-
Total	-	-	-	-	-



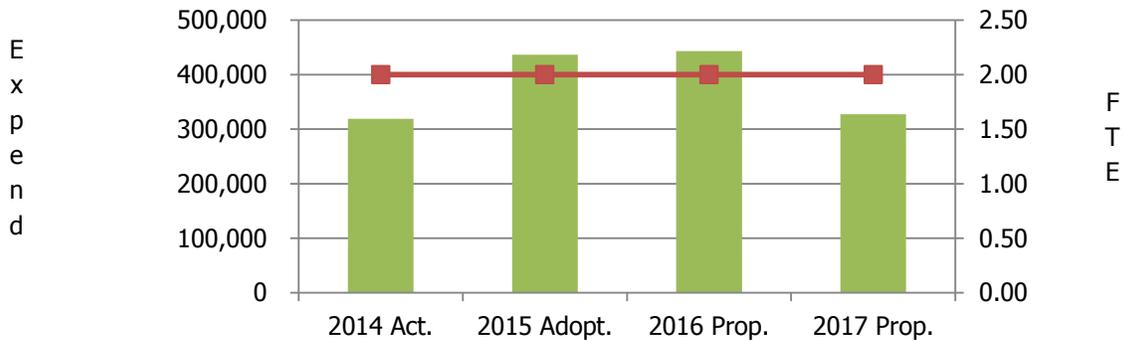
ECONOMIC DEVELOPMENT

Economic Development Department by the Numbers

Revenues	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Economic Development	315,904	316,694	986,694	316,694	316,694
Total	\$ 315,904	\$ 316,694	\$ 986,694	\$ 316,694	\$ 316,694

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 177,883	\$ 225,668	\$ 225,668	\$ 232,098	\$ 238,190
Supplies	4,141	5,850	5,850	5,500	5,500
Purchase Services	136,758	205,075	205,075	205,425	83,483
Capital Outlay	-	-	-	-	-
Total	\$ 318,782	\$ 436,593	\$ 436,593	\$ 443,023	\$ 327,173

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Economic Development	2.00	2.00	2.00	2.00	2.00
Total	2.00	2.00	2.00	2.00	2.00



Rowlett

T E X A S

The logo for Rowlett, Texas, features the word "Rowlett" in a large, elegant, dark green script font. Below it, the word "TEXAS" is written in a smaller, dark green, all-caps serif font. A thick, dark red swoosh underline starts under the "T" and extends to the right, ending under the "S".

UTILITY FUND

Revenue Summary

Revenues	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Water	\$ 13,768,262	\$ 17,170,618	\$ 16,456,672	\$ 17,027,975	\$ 18,146,982
Sewer	10,109,643	10,516,122	10,143,368	10,921,401	11,023,993
Water & Sewer Penalty	576,000	530,095	530,095	576,000	593,280
Miscellaneous	18,576	16,711	16,711	25,316	25,316
Water Meter & Tap Fee	47,526	17,875	17,875	47,526	47,526
Service Connect	64,336	55,630	55,630	64,336	71,024
Reconnect Fee	85,778	87,036	87,036	85,778	85,778
Interest Income	10,153	11,976	11,976	13,302	13,435
G&A Transfer	139,404	139,397	139,397	139,397	139,397
Total	<u>\$ 24,819,678</u>	<u>\$ 28,545,460</u>	<u>\$ 27,458,760</u>	<u>\$ 28,901,031</u>	<u>\$ 30,146,731</u>

UTILITY FUND

Expenditure Summary

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Services	\$ 2,223,288	\$ 2,184,764	\$ 2,184,764	\$ 2,209,592	\$ 2,283,742
Supplies	382,305	303,197	291,247	301,486	301,486
Purchase Services	10,679,693	12,297,266	11,771,594	13,065,212	14,126,661
Capital Outlay	439,679	287,628	187,544	104,971	115,525
Capital Improvements	1,100,004	2,800,000	2,700,000	1,300,000	1,600,000
Debt Service	4,993,538	4,712,956	4,712,956	4,721,571	4,721,571
Transfers Out	5,476,328	5,476,331	5,476,331	5,476,331	5,376,331
Total	\$ 25,294,835	\$ 28,062,142	\$ 27,324,436	\$ 27,179,163	\$ 28,525,316

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Water/WW Admin	\$ 425,218	\$ 477,953	\$ 464,753	\$ 459,085	\$ 470,652
Water Ops	6,943,447	8,113,140	7,551,139	8,468,444	9,309,913
Wastewater Ops	4,844,536	4,912,316	4,884,938	5,213,676	5,479,144
Revenue Office	666,336	628,583	626,583	689,688	702,561
Meter Services	705,586	393,932	362,805	285,437	269,853
Non-Departmental	11,709,712	13,536,218	13,434,218	12,062,833	12,293,193
Total	\$ 25,294,835	\$ 28,062,142	\$ 27,324,436	\$ 27,179,163	\$ 28,525,316

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Water/WW Admin	4.50	4.50	4.50	4.50	4.50
Water Operations	9.00	9.00	9.00	9.00	9.00
Wastewater Operations	11.00	11.00	11.00	11.00	11.00
Revenue Office	6.50	6.50	6.50	6.50	6.50
Meter Services	4.00	4.00	4.00	4.00	4.00
Non-Departmental	-	-	-	-	-
Total	35.00	35.00	35.00	35.00	35.00

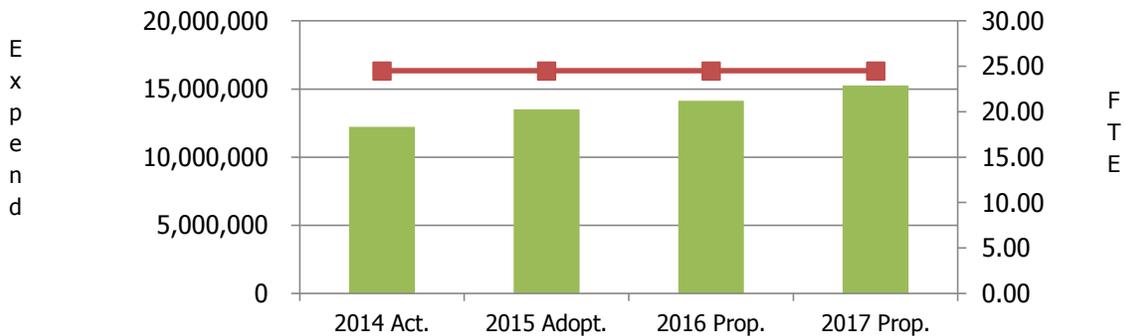
PUBLIC WORKS UTILITY FUND

Utility Fund Divisions by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 1,636,112	\$ 1,610,340	\$ 1,610,340	\$ 1,605,883	\$ 1,659,157
Supplies	327,489	243,343	235,793	245,668	245,668
Purchase Services	10,241,825	11,385,325	10,867,153	12,207,910	13,239,359
Capital Outlay	7,775	264,401	187,544	81,744	115,525
Total	\$ 12,213,201	\$ 13,503,409	\$ 12,900,830	\$ 14,141,205	\$ 15,259,709

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Water/WW Admin	\$ 425,218	\$ 477,953	\$ 464,753	\$ 459,085	\$ 470,652
Water Ops	6,943,447	8,113,140	7,551,139	8,468,444	9,309,913
Wastewater Ops	4,844,536	4,912,316	4,884,938	5,213,676	5,479,144
Total	\$ 12,213,201	\$ 13,503,409	\$ 12,900,830	\$ 14,141,205	\$ 15,259,709

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Water/WW Admin	4.50	4.50	4.50	4.50	4.50
Water Ops	9.00	9.00	9.00	9.00	9.00
Wastewater Ops	11.00	11.00	11.00	11.00	11.00
Total	24.50	24.50	24.50	24.50	24.50



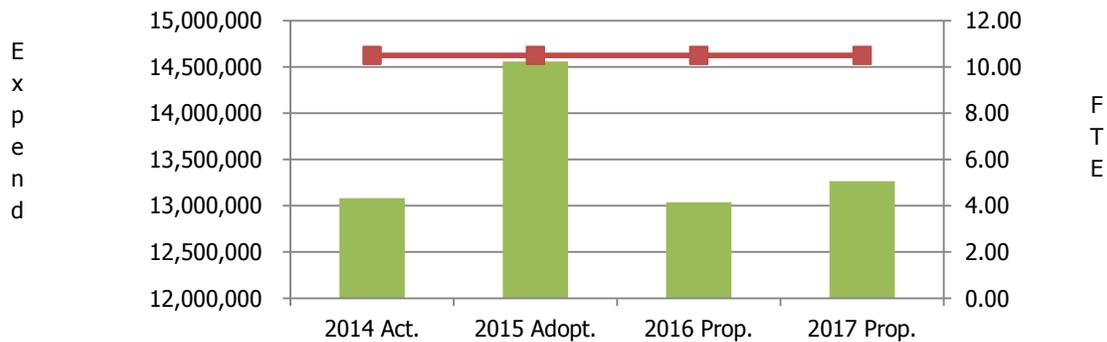
FINANCE UTILITY FUND

Utility Fund Divisions by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 587,176	\$ 574,424	\$ 574,424	\$ 603,709	\$ 624,585
Supplies	54,816	59,854	55,454	55,818	55,818
Purchase Services	437,868	911,941	904,441	857,302	887,302
Capital Outlay	431,904	23,227	-	23,227	-
Capital Improvement	1,100,004	2,800,000	2,700,000	1,300,000	1,600,000
Debt Service	4,993,538	4,712,956	4,712,956	4,721,571	4,721,571
Transfers Out	5,476,328	5,476,331	5,476,331	5,476,331	5,376,331
Total	\$ 13,081,634	\$ 14,558,733	\$ 14,423,606	\$ 13,037,958	\$ 13,265,607

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenue Office	\$ 666,336	\$ 628,583	\$ 626,583	\$ 689,688	\$ 702,561
Meter Services	705,586	393,932	362,805	285,437	269,853
Non-Departmental	11,709,712	13,536,218	13,434,218	12,062,833	12,293,193
Total	\$ 13,081,634	\$ 14,558,733	\$ 14,423,606	\$ 13,037,958	\$ 13,265,607

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Revenue Office	6.50	6.50	6.50	6.50	6.50
Meter Services	4.00	4.00	4.00	4.00	4.00
Non-Departmental	-	-	-	-	-
Total	10.50	10.50	10.50	10.50	10.50



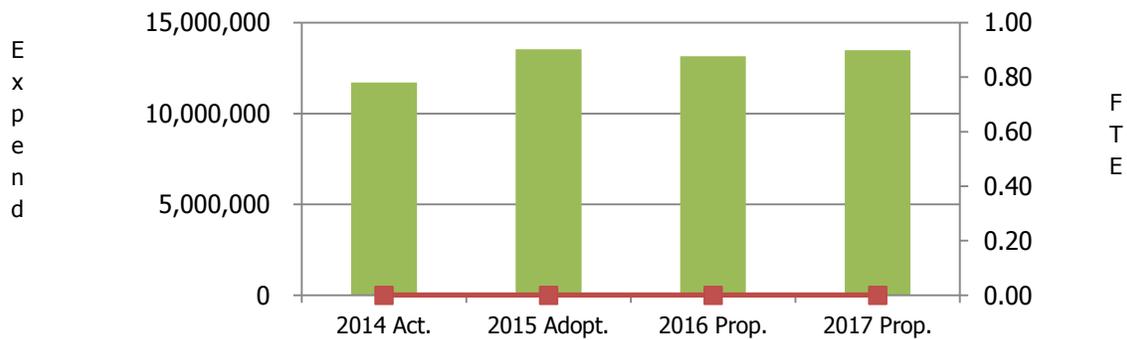
NON-DEPARTMENTAL UTILITY FUND

Non-Departmental by the Numbers

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,360
Supplies	-	-	-	-	-
Purchase Services	139,842	546,931	544,931	546,931	576,931
Capital Outlay	-	-	-	-	-
Capital Improvements	1,100,004	2,800,000	2,700,000	1,300,000	1,600,000
Debt Service	4,993,538	4,712,956	4,712,956	4,712,956	4,712,956
Transfers Out	5,476,328	5,476,331	5,476,331	6,576,331	6,576,331
Total	\$ 11,709,712	\$ 13,536,218	\$ 13,434,218	\$ 13,154,218	\$ 13,484,578

By Division	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Non-Departmental	11,709,712	13,536,218	13,434,218	12,062,833	12,293,193
Total	\$ 11,709,712	\$ 13,536,218	\$ 13,434,218	\$ 12,062,833	\$ 12,293,193

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Non-Departmental	-	-	-	-	-
Total	-	-	-	-	-



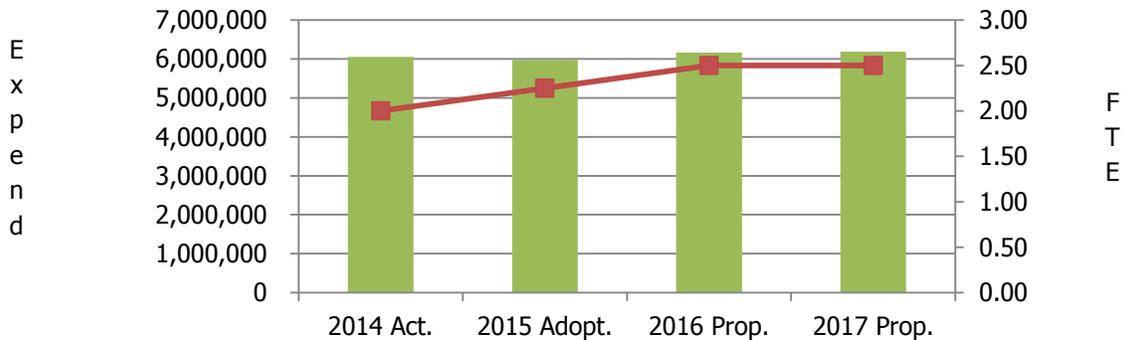
ENTERPRISE FUNDS

Enterprise Funds by the Numbers

Revenues	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Refuse Fund	\$ 5,083,755	\$ 4,699,097	\$ 4,827,003	\$ 4,827,003	\$ 4,923,505
Drainage Fund	1,331,682	1,346,939	1,346,939	1,360,397	1,374,001
Total	\$ 6,415,437	\$ 6,046,036	\$ 6,173,942	\$ 6,187,400	\$ 6,297,506

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 115,648	\$ 135,908	\$ 135,908	\$ 129,457	\$ 133,442
Supplies	27,778	51,770	51,770	51,770	51,770
Purchase Services	3,793,132	3,455,376	3,538,761	3,601,240	3,669,672
Capital Outlay	-	-	14,069	45,526	-
Capital Improvements	335,504	335,502	335,502	335,502	335,502
Debt Service	448,675	615,776	615,776	616,426	616,063
Transfers Out	1,331,393	1,381,400	1,381,400	1,381,400	1,381,400
Total	\$ 6,052,130	\$ 5,975,732	\$ 6,073,186	\$ 6,161,321	\$ 6,187,849

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Refuse Fund	-	-	-	0.50	0.50
Drainage Fund	2.00	2.25	2.25	2.00	2.00
Total	2.00	2.25	2.25	2.50	2.50



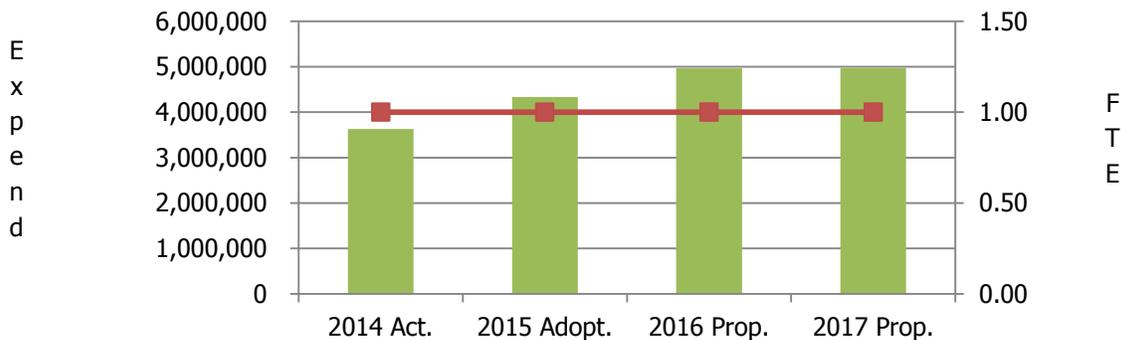
EMPLOYEE HEALTH BENEFITS FUND

Employee Benefits Fund by the Numbers

Revenues	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Employee Benefits	\$ 3,835,251	\$ 4,405,117	\$ 4,405,117	\$ 5,010,230	\$ 5,010,230
Total	\$ 3,835,251	\$ 4,405,117	\$ 4,405,117	\$ 5,010,230	\$ 5,010,230

Expenditures	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Personnel Costs	\$ 74,148	\$ 75,317	\$ 75,317	\$ 81,622	\$ 84,092
Supplies	-	-	-	-	-
Purchase Services	3,557,019	4,262,206	4,262,206	4,886,142	4,886,142
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total	\$ 3,631,167	\$ 4,337,523	\$ 4,337,523	\$ 4,967,764	\$ 4,970,234

Staffing	Actual FY 2013-14	Budget FY 2014-15	Estimate FY 2014-15	Proposed FY 2015-16	Proposed FY 2016-17
Employee Benefits	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00



Rowlett
T E X A S

FIVE YEAR COMMUNITY INVESTMENT PLAN SUMMARY

Project Title	Funding Source	Proposed 2016	Proposed 2017	Proposed 2018	Proposed 2019	Proposed 2020	Total Cost FY16-20	Long Term Outlook FY21 ->
"Hike & Bike" Trail Plan & Projects	2015 BOND	30,000	135,000	135,000			300,000	800,000
"Hike & Bike" Trail Plan PHASE 2	UNFUNDED							371,000
12" Downtown Re-Development Water Line	UF/REV BONDS/IMPACT FEES							291,810
12" Enclave Sewer Line	UF/REV BONDS/IMPACT FEES							650,000
12" Lower Pressure Plane Water Line	UF/REV BONDS/IMPACT FEES							1,900,000
12" Water Line Dalrock - Miller to Schrade	UF/REV BONDS		2,700,000				2,700,000	627,400
15" Muddy Creek Sewer Line	UF/REV BONDS/IMPACT FEES							856,880
16" Main Street Water Line	UF/REV BONDS/IMPACT FEES							750,000
16" Miller RR-PGBT Water Line	UF/REV BONDS/IMPACT FEES							42,000,000
16" Upper Pressure Plane Water Line	UF/REV BONDS/IMPACT FEES							1,000,000
16" Water Line along west side of PGBT Main Street - SH66	UF/REV BONDS/IMPACT FEES			527,000			527,000	1,400,000
2006 Drainage Study Outstanding Projects	UNFUNDED							1,915,000
24" Lower Pressure Plane Water Line	UF/REV BONDS/IMPACT FEES							3,400,400
36" Westside Sewer Line	UF/REV BONDS/IMPACT FEES							1,491,148
36"/24" Muddy Creek Water Line	UF/REV BONDS		1,400,000				1,400,000	1,500,000
36" Westside Sewer Line	UF/REV BONDS							330,000
5.8 MGD Plant Expansion (Bayside off-site improvements)	TIRZ							800,000
51" Sewer Line (Siphon) connection to Garland Plant	UF/REV BONDS							3,650,000
51" Sewer Line connection Garland Plant	TIRZ							1,975,000
Advanced Traffic Mgmt System	UF/REV BONDS							395,000
Alley Capital Maintenance	2015 BOND	730,000	730,000	730,000	730,000	730,000	3,650,000	395,000
Alley Improvements	CAPITAL MAINTENANCE PLAN	395,000	395,000	395,000	395,000	395,000	1,975,000	335,000
Alley Panel Replacement	CAPITAL MAINTENANCE PLAN	335,000	335,000	335,000	335,000	335,000	1,675,000	211,341
Alley Reconstruction	CAPITAL MAINTENANCE PLAN	538,119	563,585	586,191	203,213	211,341	2,102,449	
Alley Reconstruction	UNFUNDED							2,000,000
Alley Reconstruction Program (0-40) (1-12)	2015 BOND	750,000	500,000	750,000	500,000	500,000	2,500,000	2,185,000
Asphalt Rehab/Overlay	CAPITAL MAINTENANCE PLAN	500,000	500,000	500,000	500,000	500,000	2,500,000	675,000
Castle Dr. - Miles to Meritt	GF/FUTURE BONDS/IMPACT FEES							2,700,000
Chaha Road Realignment	UNFUNDED				2,100,000		2,100,000	18,116,000
Chiesa & Miller Intersection/Drainage PHASE 1	GRANTS							8,956,000
Chiesa & Miller Intersection/Drainage/Utility PHASE 2	UNFUNDED							
Chiesa Rd.	GF/FUTURE BONDS/IMPACT FEES							
Chiesa Rd. (Unfunded Balance)	UNFUNDED							
Chiesa Road 16" Water Line (Bayside off-site improvements)	TIRZ					1,171,000	1,171,000	
Community Park	2015 BOND		66,500	598,500			665,000	
Concrete Pavement Repair	CAPITAL MAINTENANCE PLAN	1,070,000	1,270,000	1,270,000	1,270,000	1,270,000	6,150,000	
Crack Sealing	CAPITAL MAINTENANCE PLAN	150,000	150,000	150,000	150,000	150,000	750,000	
Cypress Drive Drainage	UNFUNDED							550,000
Dalrock Estates PHASE 2	UNFUNDED							2,900,000
Dalrock Rd.	GF/FUTURE BONDS/IMPACT FEES							20,743,000
Dalrock Rd. (Unfunded Balance)	UNFUNDED							5,410,000
Dalrock Road 24" Water Line (Bayside off-site improvements)	TIRZ					1,931,600	1,931,600	
Dalrock Road Drainage	UNFUNDED							3,080,000
Dannridge Rd.	GF/FUTURE BONDS/IMPACT FEES							902,000
Dexham Rd. at Miller Rd. Signal	GF/FUTURE BONDS/IMPACT FEES							250,000
EBR Sewer Improvements	UF/REV BONDS/IMPACT FEES							7,000,000
EBR Water Improvements	UF/REV BONDS/IMPACT FEES							2,000,000
Edgewater Drive Drainage	UNFUNDED							320,000
Elm Grove Rd.	GF/FUTURE BONDS/IMPACT FEES							4,655,000
Enclave Lift Station	UF/REV BONDS/IMPACT FEES							220,491
EST - Chiesa	UF/CAPITAL MAINTENANCE PLAN					450,000	450,000	
EST - Downtown (offline)	UF/CAPITAL MAINTENANCE PLAN							300,000
EST - Main Street	UF/CAPITAL MAINTENANCE PLAN							500,000
EST - Martha	UF/CAPITAL MAINTENANCE PLAN							500,000
EST - PGBT	UF/CAPITAL MAINTENANCE PLAN							750,000
Fiber Optic - Close Fiber Ring	2015 BOND	135,000	95,000	100,000	125,000	125,000	330,000	
Foam Injection	CAPITAL MAINTENANCE PLAN	125,000	125,000	125,000	125,000	125,000	625,000	

CITY OF ROWLETT BUDGET

FIVE YEAR COMMUNITY INVESTMENT PLAN SUMMARY

Project Title	Funding Source	Proposed	Proposed	Proposed	Proposed	Proposed	Total	Long Term Outlook
		2016	2017	2018	2019	2020	Cost FY16-20	
Freedom Ln.	GF/FUTURE BONDS/IMPACT FEES							533,000
Future Main-Century Connection	GF/FUTURE BONDS/IMPACT FEES							942,000
Garner Road Paving and Drainage	UNFUNDED						450,000	3,080,000
GST - Castle Road 1	UF CAPITAL MAINTENANCE PLAN			450,000				
GST - Castle Road 2	UF CAPITAL MAINTENANCE PLAN			450,000				
GST - Liberty Grove 1	UF CAPITAL MAINTENANCE PLAN							450,000
GST - Liberty Grove 2	UF CAPITAL MAINTENANCE PLAN							450,000
GST - Merritt Road 1	UF CAPITAL MAINTENANCE PLAN							450,000
GST - Merritt Road 2	UF CAPITAL MAINTENANCE PLAN							450,000
GST - Merritt Road 3	UF CAPITAL MAINTENANCE PLAN							450,000
Healthy Living Collectors	GF/FUTURE BONDS/IMPACT FEES		450,000				450,000	
Herfurth Park	UNFUNDED							2,367,000
Hickox Rd. (2)	GF/FUTURE BONDS/IMPACT FEES				3,750,000		6,060,000	3,531,000
Highland Meadows PHASE 2	UNFUNDED						1,700,000	
Impact Fee	IMPACT FEES			120,000			120,000	120,000
Isaac Scruggs Park	CDBG	60,000						
Katy Railroad Park PHASE 2	2015 BOND			310,000			310,000	
Katy Railroad Park PHASE 3	UNFUNDED							300,000
Katy Railroad Park Soccer	2015 BOND	100,000					100,000	
Lake Country Estates PHASE 2	UNFUNDED				1,150,000		2,300,000	
Lakeside Park	2015 BOND	185,000					185,000	
Lakeview Pkwy.	GF/FUTURE BONDS/IMPACT FEES							4,216,000
Larkin Lane Drainage	UNFUNDED							518,000
Larkspur Lane Reconstruction	UNFUNDED				155,000		1,550,000	
Liberty Grove Rd.	GF/FUTURE BONDS/IMPACT FEES							12,913,293
Liberty Grove Road (Design/Construction)	UNFUNDED							6,600,000
Liberty Grove-Merritt Connector	GF/FUTURE BONDS/IMPACT FEES							3,106,000
Library Improvements	CAPITAL MAINTENANCE PLAN	200,000					200,000	
Lift Station (Bayside off-site improvements)	TIRZ						3,237,643	
Main St.	GF/FUTURE BONDS/IMPACT FEES							5,181,000
Main St. Reconstruction from Roundabout to RGBT	2015 BOND	1,870,000					1,870,000	
Main Street Soccer	UNFUNDED							270,000
Main Street/Long Branch Creek Drainage	UNFUNDED							1,570,000
Merritt Rd.	GF/FUTURE BONDS/IMPACT FEES							4,126,087
Merritt Road Interconnector Phase 2 (Construction)	UNFUNDED				3,000,000		3,000,000	
Merritt Road Interconnector Phase 2 (Design/Acquisition)	UNFUNDED							12,000,000
Merritt Road Interconnector Phase 2 (Design/Acquisition)	2015 BOND	250,000	250,000	1,000,000			1,500,000	
Merritt Road Pump Station 24" (Bayside off-site improvements)	TIRZ							4,038,800
Miller Rd upsize to 18" Sewer Line (Bayside off-site improvements)	TIRZ						927,825	
Miller Rd.	GF/FUTURE BONDS/IMPACT FEES							14,397,000
Miller Rd/Dexham 24" Sewer Line (Parallel)	TIRZ							1,090,018
Municipal Complex/Library/Existing Building Renovations/Parking	UNFUNDED							11,000,000
Nature Trail	2015 BOND		9,400				94,000	
New Fire Station	UNFUNDED							5,500,000
New Kids Kingdom (BOND FUNDED)	2015 BOND	557,500					557,500	
New Kids Kingdom (OTHER)	CAPITAL MAINTENANCE PLAN	217,500					217,500	
Northside Lift Station & Sanitary Sewer Main Upgrades	UF/REV BONDS							1,100,000
Northside Lift Station Upgrade	GF/FUTURE BONDS/IMPACT FEES							537,000
Paddle Point Park	2015 BOND		165,000				165,000	
Pecan Grove	2015 BOND	75,000					75,000	
Performing Arts Center	UNFUNDED							11,000,000
Phase 1 Dalrock Estates Street Reconstruction	2015 BOND	1,600,000	1,700,000	100,000			3,400,000	
Phase 1 Highland Meadows Street Reconstruction	2015 BOND	430,000	1,000,000	1,600,000			3,030,000	
Phase 1 Lake Country Estates Street Reconstruction	2015 BOND			3,650,000			3,650,000	
Primrose Lane Street Reconstruction	2015 BOND	1,550,000					1,550,000	
Princeton Rd.	GF/FUTURE BONDS/IMPACT FEES							675,000
Princeton Road 30"-36" Water Line (Bayside off-site improvements)	TIRZ						5,531,600	
Public Access Boat Ramp	UNFUNDED							550,000

FIVE YEAR COMMUNITY INVESTMENT PLAN SUMMARY

Project Title	Funding Source	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Total	Long Term Outlook
		2016	2017	2018	2019	2020	FY16-20	FY21 ->	
Public Art Projects/Outdoor Sculptures	UNFUNDED								50,000
Public Safety Dept Training Center	2015 BOND	850,000	550,000	850,000				2,250,000	275,000
Residential Traffic Management (Traffic Calming)	UNFUNDED								
Right Turn Lane on Main & PGBT	2015 BOND	260,000						260,000	
Road Reconstruction (PCI) Commercial (All Thoroughfares)	UNFUNDED								93,000,000
Road Reconstruction (PCI) Residential	UNFUNDED								24,000,000
Rowlett Community Centre - Senior Addition/Building (TBD)	UNFUNDED								550,000
Rowlett Community Centre Renovation	2015 BOND	350,000						350,000	
Scenic Point Trail	UNFUNDED								3,260,000
Scenic Point Trail	UNFUNDED								2,320,000
Scott Drive Paving and Drainage	UNFUNDED								2,970,000
Screen Wall Rehabilitation - City owned	UNFUNDED								4,200,000
SH 66 - Force Main	CAPITAL MAINTENANCE PLAN	50,000	50,000	50,000	50,000	50,000	50,000	250,000	
SH-66 East Sewer Line (Phase 1)	UF/REV BONDS/IMPACT FEES			1,000,000				1,000,000	
SH-66 East Sewer Line (Phase 2)	UF/REV BONDS				720,000	1,523,000		2,243,000	
SH-66 Force Main	UF/REV BONDS			1,743,000	1,580,000	877,000		4,200,000	
Shoreline Improvements	UNFUNDED								82,500
Shorewood Park	2015 BOND			30,000				30,000	
Sidewalk Connections	2015 BOND	80,000	100,000	100,000				280,000	
Sidewalk Connections (Unfunded)	UNFUNDED								1,000,000
Sidewalks	CAPITAL MAINTENANCE PLAN	55,000	55,000	55,000	55,000	55,000		275,000	
Sign Replacement / Pavement Markings	CAPITAL MAINTENANCE PLAN	90,000	90,000	90,000	90,000	90,000		450,000	
Signature Gateway Collectors & Thoroughfare	GF/FUTURE BONDS/IMPACT FEES								3,275,000
Springfield Park	2015 BOND			540,000				600,000	
Springfield Park PHASE 2	UNFUNDED								500,000
Stormwater Master Plan	DRAINAGE	100,000						100,000	
TCEQ-MS4 Annual Plan	DRAINAGE	30,000	30,000	30,000	30,000	30,000		150,000	
Thoroughfare Street Lighting	UNFUNDED								30,000
Traffic Signal at Chiesa & Liberty Grove	2015 BOND	225,000						225,000	
Traffic Signal Repair / Maintenance	CAPITAL MAINTENANCE PLAN	30,000	30,000	30,000	30,000	30,000		150,000	
Twin Star Park	UNFUNDED								140,000
Upper Pressure Plane Pump	UF/REV BONDS/IMPACT FEES								330,000
Upsize pump Rowlett Rd Pump Station (Bayside off-site improvements)	TIRZ					312,000		312,000	
Upsize to 18" Force Main (Bayside offsite improvements)	TIRZ					860,000		860,000	
Veterans Park	2015 BOND			33,000				33,000	
Wastewater Master Plan	UF/REV BONDS		50,000					50,000	
Water Master Plan	UF/REV BONDS		50,000					50,000	
Wet Zone Waterpark	2015 BOND	660,000						660,000	
		14,633,119	9,054,485	21,047,291	33,518,213	57,968,375	136,221,483	377,819,461	

Rowlett

T E X A S

The logo for Rowlett, Texas, features the word "Rowlett" in a large, dark green, cursive script. Below it, the word "TEXAS" is written in a smaller, dark green, all-caps, sans-serif font. A thick, dark red swoosh underline starts under the "T" and extends to the right, ending under the "S".