

CITY OF FARMERS BRANCH

AMENDED
BUDGET
2010-2011

EXHIBIT "A"

CITY OF FARMERS BRANCH, TEXAS

2010-11 AMENDED BUDGET

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GENERAL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
<u>TAXES</u>					
PROPERTY - CURRENT	\$18,320,000	\$18,264,162	\$18,418,600	\$18,418,600	\$18,418,600
PROPERTY - PRIOR YEAR	50,000	45,217	50,000	50,000	50,000
SALES & USE TAXES	11,366,000	10,829,495	11,966,000	11,966,000	11,466,000
MIXED BEVERAGE	60,000	60,801	60,000	60,000	60,000
FRANCHISE FEES	4,368,000	4,217,371	4,718,000	4,718,000	4,718,000
PENALTIES & INTEREST	170,000	151,707	150,000	150,000	150,000
SUB-TOTAL	<u>\$34,334,000</u>	<u>\$33,568,753</u>	<u>\$35,362,600</u>	<u>\$35,362,600</u>	<u>\$34,862,600</u>
<u>LICENSES & PERMITS</u>					
HEALTH	\$40,000	\$39,900	\$25,000	\$25,000	\$45,000
BUILDING	307,000	303,761	343,000	343,000	353,000
PLUMBING	47,000	50,173	45,000	45,000	55,000
ELECTRICAL	56,100	53,833	50,000	50,000	60,000
HVAC	44,000	42,562	40,000	40,000	40,000
MULTI-FAMILY INSPECTION	69,000	69,750	197,000	197,000	197,000
SUB-TOTAL	<u>\$563,100</u>	<u>\$559,979</u>	<u>\$700,000</u>	<u>\$700,000</u>	<u>\$750,000</u>
<u>CHARGES FOR SERVICES</u>					
ZONING	\$16,500	\$9,608	\$16,500	\$16,500	\$16,500
PRINTING & DUPLICATING	11,000	7,301	16,500	16,500	16,500
POLICE SERVICES	103,000	83,939	115,000	115,000	89,000
EMERGENCY SERVICES	1,288,000	1,217,224	1,250,000	1,250,000	1,220,000
REFUSE SERVICES	2,747,200	2,744,266	1,527,600	1,857,600	2,137,000
PERMITS		500	0	0	0
HEALTH & INSPECTION FEE	30,000	26,068	30,000	30,000	30,000
ANIMAL CONTROL & SHELTER	40,000	38,837	28,200	28,200	28,200
SWIMMING POOL FEES	37,000	37,240	45,000	45,000	45,000
SENIOR CENTER FEES	44,000	81,803	44,000	44,000	44,000
PARKS & REC CONCESSIONS	175,000	169,731	175,000	175,000	175,000
BUILDING USE FEES	520,000	386,953	520,000	520,000	433,800
SUB-TOTAL	<u>\$5,011,700</u>	<u>\$4,803,470</u>	<u>\$3,767,800</u>	<u>\$4,097,800</u>	<u>\$4,235,000</u>
<u>FINES, FORFEITS & ASSESSMENTS</u>					
COURT	\$2,403,900	\$2,432,854	\$2,297,000	\$2,297,000	\$2,297,000
LIBRARY	82,000	76,530	142,500	142,500	142,500
SUB-TOTAL	<u>\$2,485,900</u>	<u>\$2,509,384</u>	<u>\$2,439,500</u>	<u>\$2,439,500</u>	<u>\$2,439,500</u>
<u>INTEREST/RENTS/CONTRIBUTIONS</u>					
INTEREST	\$75,000	\$98,823	\$200,000	\$200,000	\$100,000
RENTS	441,200	450,147	391,000	391,000	483,000
SUB-TOTAL	<u>\$516,200</u>	<u>\$548,970</u>	<u>\$591,000</u>	<u>\$591,000</u>	<u>\$583,000</u>

GENERAL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
<u>MISCELLANEOUS</u>					
MISCELLANEOUS	\$73,900	\$54,958	\$119,900	\$119,900	\$85,900
RECYCLING	10,000	8,801	10,000	10,000	10,000
SALE OF ASSETS	0	1,455	0	0	0
INSURANCE RECOVERY	21,500	17,296	21,500	21,500	21,500
SUB-TOTAL	<u>\$105,400</u>	<u>\$82,510</u>	<u>\$151,400</u>	<u>\$151,400</u>	<u>\$117,400</u>
 GRAND TOTAL	 <u><u>\$43,016,300</u></u>	 <u><u>\$42,073,066</u></u>	 <u><u>\$43,012,300</u></u>	 <u><u>\$43,342,300</u></u>	 <u><u>\$42,987,500</u></u>

WATER & SEWER FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
<u>INTEREST</u>					
INTEREST	\$40,000	\$18,588	\$75,000	\$75,000	\$20,000
SUB-TOTAL	<u>\$40,000</u>	<u>\$18,588</u>	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$20,000</u>
<u>MISCELLANEOUS</u>					
RECONNECTS/SERVICE CHARGE	\$41,000	\$47,075	\$41,000	\$41,000	\$48,000
LATE FEES	150,000	153,976	130,000	130,000	160,000
MISCELLANEOUS	2,800	2,190	2,800	2,800	2,800
SUB-TOTAL	<u>\$193,800</u>	<u>\$203,241</u>	<u>\$173,800</u>	<u>\$173,800</u>	<u>\$210,800</u>
<u>WATER/SEWER SALES</u>					
WATER SALES	\$9,400,000	\$9,445,569	\$10,982,700	\$10,982,700	\$10,982,700
SEWER SERVICE	3,902,300	3,849,178	4,096,600	4,096,600	4,096,600
ADDISON SEWER	18,000	18,740	18,000	18,000	18,000
TAPPING FEES	21,000	19,614	2,000	2,000	2,000
BACKFLOW PROGRAM	25,000	19,700	25,000	25,000	25,000
SUB-TOTAL	<u>\$13,366,300</u>	<u>\$13,352,801</u>	<u>\$15,124,300</u>	<u>\$15,124,300</u>	<u>\$15,124,300</u>
GRAND TOTAL	<u><u>\$13,600,100</u></u>	<u><u>\$13,574,630</u></u>	<u><u>\$15,373,100</u></u>	<u><u>\$15,373,100</u></u>	<u><u>\$15,355,100</u></u>

INTERNAL SERVICE FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
<u>INTERNAL SERVICE</u>					
EQUIPMENT SERVICES	\$1,410,100	\$1,704,902	\$1,420,300	\$1,420,300	\$1,316,700
SUB-TOTAL	<u>\$1,410,100</u>	<u>\$1,704,902</u>	<u>\$1,420,300</u>	<u>\$1,420,300</u>	<u>\$1,316,700</u>
<u>WORKERS' COMPENSATION</u>					
WORKERS' COMPENSATION	\$60,000	\$7,229	\$460,000	\$460,000	\$433,800 (1)
SUB-TOTAL	<u>\$60,000</u>	<u>\$7,229</u>	<u>\$460,000</u>	<u>\$460,000</u>	<u>\$433,800</u>
<u>HEALTH CLAIMS</u>					
MEDICAL CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$2,659,900
SUB-TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,659,900</u>
 GRAND TOTAL	 <u>\$1,470,100</u>	 <u>\$1,712,131</u>	 <u>\$1,880,300</u>	 <u>\$1,880,300</u>	 <u>\$4,410,400</u>

(1) Workers' Compensation funded with existing fund balance in 2009-10.

HOTEL/MOTEL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
<u>OTHER TAXES</u>					
HOTEL/MOTEL TAX	\$1,812,000	\$1,821,621	\$1,912,000	\$1,912,000	\$2,097,000
SUB-TOTAL	<u>\$1,812,000</u>	<u>\$1,821,621</u>	<u>\$1,912,000</u>	<u>\$1,912,000</u>	<u>\$2,097,000</u>
<u>SIGNATURE EVENT</u>					
REGISTRATION & FEES	\$7,300	\$63,174	\$176,500	\$216,500	\$220,000
SUB-TOTAL	<u>\$7,300</u>	<u>\$63,174</u>	<u>\$176,500</u>	<u>\$216,500</u>	<u>\$220,000</u>
<u>INTEREST</u>					
INTEREST	\$20,000	\$13,981	\$20,000	\$20,000	\$20,000
RENTS	15,000	21,222	15,000	15,000	15,000
SUB-TOTAL	<u>\$35,000</u>	<u>\$35,203</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$35,000</u>
<u>SPECIAL REVENUES</u>					
MISCELLANEOUS	\$111,500	\$682	\$6,500	\$6,500	\$6,500
HISTORICAL PARK RENTALS	15,000	13,269	15,000	15,000	15,000
CHRISTMAS TEAS	5,300	5,225	5,300	5,300	5,300
SUB-TOTAL	<u>\$131,800</u>	<u>\$19,176</u>	<u>\$26,800</u>	<u>\$26,800</u>	<u>\$26,800</u>
GRAND TOTAL	<u><u>\$1,986,100</u></u>	<u><u>\$1,939,174</u></u>	<u><u>\$2,150,300</u></u>	<u><u>\$2,190,300</u></u>	<u><u>\$2,378,800</u></u>

SPECIAL REVENUE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
POLICE FORFEITURE FUNDS	\$20,616	\$20,729	\$15,000	\$15,000	\$15,000
DONATIONS	40,333	39,030	54,900	54,900	142,900
YOUTH SCHOLARSHIP	3,500	3,717	3,000	3,000	3,000
GRANTS	566,561	445,872	408,078	408,078	505,749
BUILDING SECURITY FUND	50,000	54,404	36,700	36,700	36,700
COURT TECHNOLOGY	67,000	72,325	50,000	50,000	50,000
LANDFILL CLOSURE/POST-CLOSURE	80,000	77,147	100,000	100,000	100,000
STARS CENTER	670,000	673,843	663,000	663,000	663,000
CEMETERY	1,400	2,488	4,000	4,000	4,000
LEGAL DEFENSE	0	10,759	0	0	0
PHOTOGRAPHIC LIGHT SYSTEM	346,200	401,382	346,300	346,300	346,300
DANGEROUS STRUCTURES (1)	10,020,500	10,030,013	10,000	10,000	10,000
GRAND TOTAL	<u><u>\$11,866,110</u></u>	<u><u>\$11,831,709</u></u>	<u><u>\$1,690,978</u></u>	<u><u>\$1,690,978</u></u>	<u><u>\$1,876,649</u></u>

(1) The Dangerous Structures Bond was moved from the CIP Fund.

**GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Department**

	YEAR-END		ADOPTED	ADJUSTED	AMENDED
	AMENDED	ACTUAL	BUDGET	BUDGET	BUDGET
	BUDGET		BUDGET	BUDGET	BUDGET
	2009-10	2009-10	2010-11	2010-11	2010-11
<u>GENERAL GOVERNMENT</u>					
GENERAL GOVERNMENT	\$193,700	\$169,820	\$125,200	\$122,400	\$122,400
GENERAL CONTRACTS	208,500	208,500	208,500	208,500	208,500
LEGAL	1,169,400	1,082,638	535,400	535,400	535,400
NON-DEPARTMENTAL	(3,613,600)	(3,589,736)	(2,620,700)	(2,117,900)	(2,106,400)
SUB-TOTAL	<u>(\$2,042,000)</u>	<u>(\$2,128,778)</u>	<u>(\$1,751,600)</u>	<u>(\$1,251,600)</u>	<u>(\$1,240,100)</u>
<u>GENERAL ADMINISTRATION</u>					
GENERAL ADMINISTRATION	\$1,002,400	\$976,091	\$1,065,400	\$1,215,400	\$1,166,400
SUB-TOTAL	<u>\$1,002,400</u>	<u>\$976,091</u>	<u>\$1,065,400</u>	<u>\$1,215,400</u>	<u>\$1,166,400</u>
<u>COMMUNICATIONS</u>					
COMMUNICATIONS	\$430,500	\$439,387	\$396,900	\$396,900	\$376,500
SUB-TOTAL	<u>\$430,500</u>	<u>\$439,387</u>	<u>\$396,900</u>	<u>\$396,900</u>	<u>\$376,500</u>
<u>ECONOMIC DEVELOPMENT & TOURISM</u>					
ECONOMIC DEVELOPMENT	\$305,500	\$304,793	\$300,000	\$360,000	\$362,400
SUB-TOTAL	<u>\$305,500</u>	<u>\$304,793</u>	<u>\$300,000</u>	<u>\$360,000</u>	<u>\$362,400</u>
<u>HUMAN RESOURCES</u>					
HUMAN RESOURCES	\$724,800	\$674,828	\$699,900	\$699,900	\$703,300
SUB-TOTAL	<u>\$724,800</u>	<u>\$674,828</u>	<u>\$699,900</u>	<u>\$699,900</u>	<u>\$703,300</u>
<u>FINANCE</u>					
FINANCE ADMINISTRATION	\$716,100	\$699,938	\$691,400	\$696,500	\$675,900
INFORMATION SERVICES	1,214,600	1,216,100	1,239,500	1,248,300	1,248,300
ACCOUNTING	563,000	547,752	564,000	569,900	536,900
PURCHASING	113,300	105,592	108,100	109,100	109,100
MUNICIPAL COURT	525,000	485,311	515,100	494,300	490,600
SUB-TOTAL	<u>\$3,132,000</u>	<u>\$3,054,693</u>	<u>\$3,118,100</u>	<u>\$3,118,100</u>	<u>\$3,060,800</u>
<u>COMMUNITY SERVICES</u>					
COMMUNITY SERVICES ADMIN.	\$595,600	\$594,527	\$535,000	\$546,300	\$546,300
BUILDING INSPECTION	923,700	925,954	923,300	929,300	929,300
ENVIRONMENTAL HEALTH	861,100	836,892	866,700	849,400	857,700
SUB-TOTAL	<u>\$2,380,400</u>	<u>\$2,357,373</u>	<u>\$2,325,000</u>	<u>\$2,325,000</u>	<u>\$2,333,300</u>
<u>ENGINEERING</u>					
ENGINEERING	\$990,500	\$980,932	\$990,800	\$866,600	\$866,600
TRAFFIC ENGINEERING	1,032,200	1,025,185	1,050,300	959,100	959,100
SUB-TOTAL	<u>\$2,022,700</u>	<u>\$2,006,117</u>	<u>\$2,041,100</u>	<u>\$1,825,700</u>	<u>\$1,825,700</u>

**GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Department**

	YEAR-END				
	AMENDED		ADOPTED	ADJUSTED	AMENDED
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET
	2009-10	2009-10	2010-11	2010-11	2010-11
<u>PUBLIC WORKS</u>					
PUBLIC WORKS ADMIN.	\$449,900	\$448,797	\$438,700	\$443,900	\$443,900
SOLID WASTE COLLECTION	1,853,300	1,792,607	1,862,100	1,718,100	1,740,600
STREET MAINTENANCE	1,992,100	1,979,001	2,081,200	1,935,400	1,935,400
SUB-TOTAL	<u>\$4,295,300</u>	<u>\$4,220,405</u>	<u>\$4,382,000</u>	<u>\$4,097,400</u>	<u>\$4,119,900</u>
<u>POLICE</u>					
POLICE ADMINISTRATION	\$1,106,600	\$1,157,911	\$1,022,900	\$1,037,400	\$1,037,400
POLICE INVESTIGATIONS	1,640,300	1,556,444	1,727,100	1,726,000	1,721,300
POLICE PATROL	5,351,200	5,323,600	5,772,900	5,772,900	5,610,100
POLICE DETENTION	1,019,600	1,020,781	1,032,500	1,048,000	1,048,000
POLICE COMMUNICATIONS	1,621,600	1,540,647	1,784,500	1,761,600	1,761,600
POLICE TRAINING	226,800	223,089	225,100	219,100	219,100
SUB-TOTAL	<u>\$10,966,100</u>	<u>\$10,822,472</u>	<u>\$11,565,000</u>	<u>\$11,565,000</u>	<u>\$11,397,500</u>
<u>FIRE</u>					
FIRE ADMINISTRATION	\$922,200	\$899,000	\$917,400	\$925,600	\$925,600
FIRE PREVENTION	446,200	446,169	454,300	458,000	458,000
FIRE OPERATIONS	7,461,200	7,449,634	7,573,600	7,561,700	7,571,400
SUB-TOTAL	<u>\$8,829,600</u>	<u>\$8,794,803</u>	<u>\$8,945,300</u>	<u>\$8,945,300</u>	<u>\$8,955,000</u>
<u>PARKS & RECREATION</u>					
PARKS & RECREATION ADMIN.	\$571,000	\$564,787	\$565,800	\$571,900	\$571,900
BUILDING MAINTENANCE	1,151,700	1,140,369	1,151,000	1,126,700	1,126,700
PARK MAINTENANCE	4,110,500	4,035,061	4,005,400	4,004,400	3,983,400
RECREATION	1,586,000	1,546,792	1,520,500	1,600,100	1,600,100
SWIMMING POOL	221,900	179,141	223,100	223,100	223,100
SENIOR CENTER	577,500	558,025	560,900	573,800	573,800
PARK BOARD	10,600	5,381	4,800	4,800	4,800
SENIOR ADVISORY BOARD	6,400	4,257	4,800	4,800	4,800
CHRISTMAS	200,000	199,791	107,800	199,500	199,500
SUB-TOTAL	<u>\$8,435,600</u>	<u>\$8,233,604</u>	<u>\$8,144,100</u>	<u>\$8,309,100</u>	<u>\$8,288,100</u>
<u>LIBRARY</u>					
LIBRARY	\$1,854,100	\$1,822,861	\$1,646,800	\$1,611,500	\$1,611,500
SUB-TOTAL	<u>\$1,854,100</u>	<u>\$1,822,861</u>	<u>\$1,646,800</u>	<u>\$1,611,500</u>	<u>\$1,611,500</u>
GRAND TOTAL	<u>\$42,337,000</u>	<u>\$41,578,649</u>	<u>\$42,878,000</u>	<u>\$43,217,700</u>	<u>\$42,960,300</u>

WATER & SEWER FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
<u>WATER & SEWER</u>					
ADMINISTRATION	\$2,956,700	\$2,925,879	\$3,091,500	\$3,066,400	\$3,161,700
OPERATIONS	<u>11,660,600</u>	<u>11,457,675</u>	<u>11,490,800</u>	<u>11,515,900</u>	<u>11,361,900</u>
GRAND TOTAL	<u><u>\$14,617,300</u></u>	<u><u>\$14,383,554</u></u>	<u><u>\$14,582,300</u></u>	<u><u>\$14,582,300</u></u>	<u><u>\$14,523,600</u></u>

**INTERNAL SERVICE FUND
EXPENDITURE SUMMARY**

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
<u>EQUIPMENT SERVICES</u>					
FLEET MAINTENANCE	\$910,600	\$846,304	\$910,600	\$910,600	\$887,300
SUB-TOTAL	<u>\$910,600</u>	<u>\$846,304</u>	<u>\$910,600</u>	<u>\$910,600</u>	<u>\$887,300</u>
<u>WORKERS' COMPENSATION</u>					
WORKERS' COMPENSATION	\$460,000	\$450,617	\$460,000	\$460,000	\$433,800
SUB-TOTAL	<u>\$460,000</u>	<u>\$450,617</u>	<u>\$460,000</u>	<u>\$460,000</u>	<u>\$433,800</u>
<u>HEALTH CLAIMS</u>					
HEALTH CLAIMS	\$0	\$0	\$0	\$0	\$2,172,900
SUB-TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,172,900</u>
GRAND TOTAL	<u>\$1,370,600</u>	<u>\$1,296,921</u>	<u>\$1,370,600</u>	<u>\$1,370,600</u>	<u>\$3,494,000</u>

HOTEL/MOTEL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
<u>HISTORICAL PRESERVATION/SPECIAL EVENTS</u>					
PARK & SPECIAL EVENTS	\$1,248,300	\$1,229,403	\$1,013,700	\$1,103,700	\$1,247,700
HISTORICAL BOARD	10,300	5,539	3,300	3,300	3,300
SUB-TOTAL	<u>\$1,258,600</u>	<u>\$1,234,942</u>	<u>\$1,017,000</u>	<u>\$1,107,000</u>	<u>\$1,251,000</u>
<u>ECONOMIC DEVELOPMENT & TOURISM</u>					
STAFF SUPPORT OF TOURISM	<u>\$496,900</u>	<u>\$487,394</u>	<u>\$483,000</u>	<u>\$483,000</u>	<u>\$483,000</u>
SUB-TOTAL	<u>\$496,900</u>	<u>\$487,394</u>	<u>\$483,000</u>	<u>\$483,000</u>	<u>\$483,000</u>
MARKETING	<u>\$669,300</u>	<u>\$643,825</u>	<u>\$404,500</u>	<u>\$434,500</u>	<u>\$534,500</u>
SUB-TOTAL	<u>\$669,300</u>	<u>\$643,825</u>	<u>\$404,500</u>	<u>\$434,500</u>	<u>\$534,500</u>
TOTAL	<u>\$1,166,200</u>	<u>\$1,131,219</u>	<u>\$887,500</u>	<u>\$917,500</u>	<u>\$1,017,500</u>
<u>CONVENTION CENTER</u>					
CONVENTION	<u>\$482,300</u>	<u>\$468,112</u>	<u>\$478,000</u>	<u>\$478,000</u>	<u>\$478,000</u>
SUB-TOTAL	<u>\$482,300</u>	<u>\$468,112</u>	<u>\$478,000</u>	<u>\$478,000</u>	<u>\$478,000</u>
TOTAL OPERATING	<u>\$2,907,100</u>	<u>\$2,834,273</u>	<u>\$2,382,500</u>	<u>\$2,502,500</u>	<u>\$2,746,500</u>
<u>SPECIAL EXPENDITURES</u>					
TRANSFER TO CIP	<u>\$466,200</u>	<u>\$466,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUB-TOTAL	<u>\$466,200</u>	<u>\$466,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
GRAND TOTAL	<u>\$3,373,300</u>	<u>\$3,300,473</u>	<u>\$2,382,500</u>	<u>\$2,502,500</u>	<u>\$2,746,500</u>

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	AMENDED BUDGET 2010-11
POLICE FORFEITURE FUNDS	\$107,400	\$40,820	\$107,400	\$107,400	\$107,400
DONATIONS	81,955	50,576	84,580	96,580	185,513
YOUTH SCHOLARSHIP	5,900	2,698	5,900	5,900	5,900
GRANTS	566,561	445,872	408,078	408,078	505,749
BUILDING SECURITY FUND	53,900	46,701	56,300	56,300	56,300
COURT TECHNOLOGY	74,400	64,094	47,500	47,500	54,700
LANDFILL CLOSURE/POST-CLOSURE	721,512	657,434	905,500	905,500	923,500
STARS CENTER	606,200	606,200	602,500	602,500	602,500
CEMETERY	17,200	16,801	17,600	17,600	20,100
LEGAL DEFENSE	0	10,760	0	0	0
PHOTOGRAPHIC LIGHT SYSTEM	346,200	318,005	346,300	346,300	531,200
DANGEROUS STRUCTURES (1)	159,000	139,511	10,000	510,000	510,000
GRAND TOTAL	<u><u>\$2,740,228</u></u>	<u><u>\$2,399,472</u></u>	<u><u>\$2,591,658</u></u>	<u><u>\$3,103,658</u></u>	<u><u>\$3,502,862</u></u>

(1) The Dangerous Structures Bond was moved from the CIP Fund.

**GENERAL FUND
EXPENDITURE SUMMARY**
Summarized by Type of Expenditure

EXPENDITURES BY TYPE	YEAR-END AMENDED		ACTUAL	ADOPTED		ADJUSTED		AMENDED		
	BUDGET	2009-10		BUDGET	2010-11	BUDGET	2010-11	BUDGET	2010-11	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Personal Services/Benefits										
Full-Time	\$ 23,673,700	55.92%	\$ 23,639,269	56.85%	\$ 23,557,800	54.94%	\$ 22,754,100	52.65%	\$ 22,602,300	52.61%
Part-Time	1,041,300	2.46%	961,535	2.31%	1,002,800	2.34%	910,600	2.11%	910,600	2.12%
Overtime	867,500	2.05%	813,064	1.96%	1,024,500	2.39%	1,010,600	2.34%	1,010,600	2.35%
Life & Health	2,826,400	6.68%	2,790,176	6.71%	2,837,200	6.62%	2,633,400	6.09%	2,576,500	6.00%
TMRS	4,327,300	10.22%	4,335,919	10.43%	4,604,100	10.74%	4,461,100	10.32%	4,421,300	10.29%
Medicare	312,300	0.74%	315,860	0.76%	307,600	0.72%	299,200	0.69%	301,600	0.70%
Workers' Compensation	0	0.00%	0	0.00%	328,700	0.77%	302,500	0.70%	302,500	0.70%
Car Allowance	101,600	0.24%	101,540	0.24%	100,800	0.24%	85,300	0.20%	85,300	0.20%
<i>Subtotal</i>	<u>\$ 33,150,100</u>	<u>78.30%</u>	<u>\$ 32,957,363</u>	<u>79.27%</u>	<u>\$ 33,763,500</u>	<u>78.74%</u>	<u>\$ 32,456,800</u>	<u>75.10%</u>	<u>\$ 32,210,700</u>	<u>74.98%</u>
Purchased Prof & Tech Services	1,617,300	3.82%	\$ 1,513,293	3.64%	\$ 954,900	2.23%	\$ 2,285,200	5.29%	\$ 2,287,100	5.32%
Supplies	1,989,900	4.70%	1,864,433	4.48%	1,976,700	4.61%	1,923,000	4.45%	1,923,000	4.48%
Repairs & Maintenance	3,671,400	8.67%	3,592,630	8.64%	3,729,600	8.70%	3,583,000	8.29%	3,583,000	8.34%
Services	4,082,700	9.64%	3,802,555	9.15%	3,927,900	9.16%	3,951,100	9.14%	3,926,400	9.14%
Production & Disposal	233,000	0.55%	232,082	0.56%	257,500	0.60%	223,700	0.52%	223,700	0.52%
Contracts	208,500	0.49%	208,500	0.50%	208,500	0.49%	208,500	0.48%	208,500	0.49%
Christmas Displays	168,200	0.40%	168,029	0.40%	76,500	0.18%	168,200	0.39%	168,200	0.39%
Other Objects	678,800	1.60%	687,503	1.65%	657,700	1.53%	673,200	1.56%	780,000	1.82%
Special Incentive	39,700	0.09%	33,229	0.08%	0	0.00%	0	0.00%	0	0.00%
Transfers	(3,502,600)	-8.27%	(3,480,968)	-8.37%	(2,674,800)	-6.24%	(2,255,000)	-5.22%	(2,350,300)	-5.47%
<i>Total Appropriations</i>	<u>\$ 42,337,000</u>	<u>100.00%</u>	<u>\$ 41,578,649</u>	<u>100.00%</u>	<u>\$ 42,878,000</u>	<u>100.00%</u>	<u>\$ 43,217,700</u>	<u>100.00%</u>	<u>\$ 42,960,300</u>	<u>100.00%</u>

SUMMARY BUDGET CATEGORIES General Fund

	YEAR-END AMENDED		ADOPTED	ADJUSTED	ACTUAL	Y-T-D	AMENDED
	BUDGET	ACTUAL	BUDGET	BUDGET	Y-T-D	Y-T-D	BUDGET
	2009-10	2009-10	2010-11	2010-11	03/31/11	%	2010-11
GENERAL GOVERNMENT							
<i>Supplies</i>	\$7,000	\$7,640	\$6,400	\$9,400	\$3,047	32.41%	\$9,400
<i>Services</i>	186,700	162,180	118,800	113,000	43,903	38.85%	113,000
Total Budget	<u>\$193,700</u>	<u>\$169,820</u>	<u>\$125,200</u>	<u>\$122,400</u>	<u>\$46,950</u>	<u>38.36%</u>	<u>\$122,400</u>
GENERAL CONTRACTS							
<i>Contracts</i>	\$208,500	\$208,500	\$208,500	\$208,500	\$208,500	100.00%	\$208,500
Total Budget	<u>\$208,500</u>	<u>\$208,500</u>	<u>\$208,500</u>	<u>\$208,500</u>	<u>\$208,500</u>	<u>100.00%</u>	<u>\$208,500</u>
LEGAL							
<i>Purchased Prof & Tech Services</i>	\$1,169,400	\$1,082,638	\$535,400	\$535,400	\$227,524	42.50%	\$535,400
Total Budget	<u>\$1,169,400</u>	<u>\$1,082,638</u>	<u>\$535,400</u>	<u>\$535,400</u>	<u>\$227,524</u>	<u>42.50%</u>	<u>\$535,400</u>
Note: Approximately \$100,000 of legal services is for prosecutor costs.							
NON-DEPARTMENTAL							
<i>Other Objects</i>	\$678,800	\$687,503	\$657,700	\$673,200	\$401,742	59.68%	\$780,000
<i>Special Incentive</i>	39,700	33,229	0	0	0	0.00%	0
<i>Transfers</i>	(4,332,100)	(4,310,468)	(3,278,400)	(2,791,100)	(1,614,198)	57.83%	(2,886,400)
Total Budget	<u>(\$3,613,600)</u>	<u>(\$3,589,736)</u>	<u>(\$2,620,700)</u>	<u>(\$2,117,900)</u>	<u>(\$1,212,456)</u>	<u>57.25%</u>	<u>(\$2,106,400)</u>
GENERAL ADMINISTRATION							
<i>Personal Services/Benefits</i>	\$945,300	\$927,601	\$981,200	\$981,200	\$485,338	49.46%	\$932,200
<i>Supplies</i>	10,600	9,240	10,600	10,600	4,602	43.42%	10,600
<i>Repairs & Maintenance</i>	500	245	500	500	0	0.00%	500
<i>Services</i>	46,000	39,005	73,100	223,100	24,138	10.82%	223,100
Total Budget	<u>\$1,002,400</u>	<u>\$976,091</u>	<u>\$1,065,400</u>	<u>\$1,215,400</u>	<u>\$514,078</u>	<u>42.30%</u>	<u>\$1,166,400</u>
COMMUNICATIONS							
<i>Personal Services/Benefits</i>	\$358,400	\$374,916	\$358,800	\$344,700	\$181,609	52.69%	\$324,300
<i>Supplies</i>	9,800	9,253	10,300	6,200	857	13.82%	6,200
<i>Repairs & Maintenance</i>	6,900	6,026	6,900	5,400	3,323	61.54%	5,400
<i>Services</i>	55,400	49,192	20,900	21,600	10,434	48.31%	21,600
Total Budget	<u>\$430,500</u>	<u>\$439,387</u>	<u>\$396,900</u>	<u>\$396,900</u>	<u>\$214,223</u>	<u>53.97%</u>	<u>\$376,500</u>

SUMMARY BUDGET CATEGORIES General Fund

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	ACTUAL Y-T-D 03/31/11	Y-T-D %	AMENDED BUDGET 2010-11
ECONOMIC DEVELOPMENT							
<i>Personal Services/Benefits</i>	\$190,900	\$191,137	\$190,500	\$190,500	\$90,868	47.70%	\$192,900
<i>Supplies</i>	6,600	6,312	6,600	6,600	1,806	27.36%	6,600
<i>Services</i>	108,000	107,344	102,900	102,900	51,531	50.08%	102,900
Total Budget	<u>\$305,500</u>	<u>\$304,793</u>	<u>\$300,000</u>	<u>\$360,000</u>	<u>\$144,205</u>	<u>40.06%</u>	<u>\$362,400</u>
HUMAN RESOURCES							
<i>Personal Services/Benefits</i>	\$557,000	\$559,481	\$559,400	\$559,400	\$287,137	51.33%	\$562,800
<i>Purchased Prof & Tech Services</i>	10,000	3,028	5,000	5,000	800	16.00%	5,000
<i>Supplies</i>	35,800	24,592	25,800	25,800	4,989	19.34%	25,800
<i>Repairs & Maintenance</i>	9,200	914	19,200	19,200	6,647	34.62%	19,200
<i>Services</i>	112,800	86,813	90,500	90,500	15,637	17.28%	90,500
Total Budget	<u>\$724,800</u>	<u>\$674,828</u>	<u>\$699,900</u>	<u>\$699,900</u>	<u>\$315,210</u>	<u>45.04%</u>	<u>\$703,300</u>
FINANCE ADMINISTRATION							
<i>Personal Services/Benefits</i>	\$379,000	\$379,356	\$378,000	\$382,600	\$190,826	49.88%	\$382,600
<i>Purchased Prof & Tech Services</i>	301,700	296,654	277,400	277,900	215,697	77.62%	257,300
<i>Supplies</i>	17,500	11,176	19,100	19,100	5,487	28.73%	19,100
<i>Services</i>	17,900	12,752	16,900	16,900	6,170	36.51%	16,900
Total Budget	<u>\$716,100</u>	<u>\$699,938</u>	<u>\$691,400</u>	<u>\$696,500</u>	<u>\$418,180</u>	<u>60.04%</u>	<u>\$675,900</u>
INFORMATION SERVICES							
<i>Personal Services/Benefits</i>	\$687,300	\$688,214	\$686,600	\$695,400	\$347,792	50.01%	\$695,400
<i>Supplies</i>	150,400	150,385	133,000	133,000	83,577	62.84%	133,000
<i>Repairs & Maintenance</i>	290,000	289,923	298,000	298,000	248,875	83.52%	298,000
<i>Services</i>	43,900	44,578	81,900	81,900	17,512	21.38%	81,900
<i>Transfers</i>	43,000	43,000	40,000	40,000	19,998	50.00%	40,000
Total Budget	<u>\$1,214,600</u>	<u>\$1,216,100</u>	<u>\$1,239,500</u>	<u>\$1,248,300</u>	<u>\$717,754</u>	<u>57.50%</u>	<u>\$1,248,300</u>
ACCOUNTING							
<i>Personal Services/Benefits</i>	\$480,700	\$481,217	\$479,700	\$485,600	\$244,115	50.27%	\$485,600
<i>Supplies</i>	15,000	13,086	15,000	15,000	3,503	23.35%	15,000
<i>Repairs & Maintenance</i>	1,200	645	1,200	1,200	0	0.00%	1,200
<i>Services</i>	66,100	52,804	68,100	68,100	10,262	15.07%	35,100
Total Budget	<u>\$563,000</u>	<u>\$547,752</u>	<u>\$564,000</u>	<u>\$569,900</u>	<u>\$257,880</u>	<u>45.25%</u>	<u>\$536,900</u>

SUMMARY BUDGET CATEGORIES General Fund

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	ACTUAL Y-T-D 03/31/11	Y-T-D %	AMENDED BUDGET 2010-11
PURCHASING							
<i>Personal Services/Benefits</i>	\$101,600	\$97,722	\$96,400	\$97,400	\$48,832	50.14%	\$97,400
<i>Supplies</i>	2,400	1,276	2,400	2,400	288	12.00%	2,400
<i>Services</i>	9,300	6,594	9,300	9,300	2,800	30.11%	9,300
Total Budget	<u>\$113,300</u>	<u>\$105,592</u>	<u>\$108,100</u>	<u>\$109,100</u>	<u>\$51,920</u>	<u>47.59%</u>	<u>\$109,100</u>
MUNICIPAL COURT							
<i>Personal Services/Benefits</i>	\$489,600	\$461,361	\$475,300	\$454,500	\$221,852	48.81%	\$450,800
<i>Purchased Prof & Tech Services</i>	6,500	2,808	5,000	5,000	440	8.80%	5,000
<i>Supplies</i>	23,800	17,521	28,700	28,700	11,994	41.79%	28,700
<i>Services</i>	5,100	3,621	6,100	6,100	1,620	26.56%	6,100
Total Budget	<u>\$525,000</u>	<u>\$485,311</u>	<u>\$515,100</u>	<u>\$494,300</u>	<u>\$235,906</u>	<u>47.73%</u>	<u>\$490,600</u>
COMMUNITY SERVICES ADMIN.							
<i>Personal Services/Benefits</i>	\$531,000	\$528,269	\$458,400	\$469,000	\$233,214	49.73%	\$469,000
<i>Supplies</i>	14,000	12,941	13,300	13,300	6,942	52.20%	13,300
<i>Repairs & Maintenance</i>	2,100	1,717	2,100	2,100	(872)	41.52%	2,100
<i>Services</i>	48,500	51,600	61,200	61,900	16,608	26.83%	61,900
Total Budget	<u>\$595,600</u>	<u>\$594,527</u>	<u>\$535,000</u>	<u>\$546,300</u>	<u>\$255,892</u>	<u>46.84%</u>	<u>\$546,300</u>
BUILDING INSPECTION							
<i>Personal Services/Benefits</i>	\$847,100	\$847,770	\$849,300	\$853,800	\$431,119	50.49%	\$853,800
<i>Supplies</i>	22,400	22,149	23,200	23,200	9,648	41.59%	23,200
<i>Repairs & Maintenance</i>	14,000	14,638	14,900	14,900	6,775	45.47%	14,900
<i>Services</i>	40,200	41,397	35,900	37,400	17,307	46.28%	37,400
Total Budget	<u>\$923,700</u>	<u>\$925,954</u>	<u>\$923,300</u>	<u>\$929,300</u>	<u>\$464,849</u>	<u>50.02%</u>	<u>\$929,300</u>
ENVIRONMENTAL HEALTH							
<i>Personal Services/Benefits</i>	\$625,100	\$617,768	\$635,900	\$621,900	\$293,541	47.20%	\$621,900
<i>Supplies</i>	30,500	27,932	30,900	31,900	14,278	44.76%	31,900
<i>Repairs & Maintenance</i>	35,300	32,308	35,900	35,900	23,739	66.13%	35,900
<i>Services</i>	170,200	158,884	164,000	159,700	76,662	48.00%	168,000
Total Budget	<u>\$861,100</u>	<u>\$836,892</u>	<u>\$866,700</u>	<u>\$849,400</u>	<u>\$408,220</u>	<u>48.06%</u>	<u>\$857,700</u>

SUMMARY BUDGET CATEGORIES General Fund

	YEAR-END AMENDED		ADOPTED	ADJUSTED	ACTUAL		AMENDED
	BUDGET	ACTUAL	BUDGET	BUDGET	Y-T-D	Y-T-D	BUDGET
	2009-10	2009-10	2010-11	2010-11	03/31/11	%	2010-11
ENGINEERING							
<i>Personal Services/Benefits</i>	\$931,300	\$930,499	\$933,400	\$806,100	\$547,910	67.97%	\$806,100
<i>Supplies</i>	13,700	12,604	15,200	15,200	4,249	27.95%	15,200
<i>Repairs & Maintenance</i>	11,000	9,786	11,600	11,600	2,775	23.92%	11,600
<i>Services</i>	34,500	28,043	30,600	33,700	19,314	57.31%	33,700
Total Budget	<u>\$990,500</u>	<u>\$980,932</u>	<u>\$990,800</u>	<u>\$866,600</u>	<u>\$574,248</u>	<u>66.26%</u>	<u>\$866,600</u>
TRAFFIC ENGINEERING							
<i>Personal Services/Benefits</i>	\$421,300	\$428,346	\$450,400	\$366,100	\$256,434	70.04%	\$366,100
<i>Supplies</i>	12,200	11,661	14,800	13,800	6,469	46.88%	13,800
<i>Repairs & Maintenance</i>	174,000	162,519	160,700	154,800	62,590	40.43%	154,800
<i>Services</i>	424,700	422,659	424,400	424,400	168,263	39.65%	424,400
Total Budget	<u>\$1,032,200</u>	<u>\$1,025,185</u>	<u>\$1,050,300</u>	<u>\$959,100</u>	<u>\$493,756</u>	<u>51.48%</u>	<u>\$959,100</u>
PUBLIC WORKS ADMINISTRATION							
<i>Personal Services/Benefits</i>	\$423,700	\$425,581	\$423,200	\$428,400	\$215,003	50.19%	\$428,400
<i>Supplies</i>	4,100	3,588	4,100	4,100	2,295	55.98%	4,100
<i>Repairs & Maintenance</i>	900	900	900	900	282	31.33%	900
<i>Services</i>	12,700	10,228	10,500	10,500	4,273	40.70%	10,500
<i>Transfers</i>	8,500	8,500	0	0	0	0.00%	0
Total Budget	<u>\$449,900</u>	<u>\$448,797</u>	<u>\$438,700</u>	<u>\$443,900</u>	<u>\$221,853</u>	<u>49.98%</u>	<u>\$443,900</u>
SOLID WASTE COLLECTION							
<i>Personal Services/Benefits</i>	\$883,500	\$869,200	\$844,600	\$586,900	\$374,043	63.73%	\$586,900
<i>Purchased Prof & Tech Services</i>	69,100	67,775	71,500	458,900	28,687	6.25%	481,400
<i>Supplies</i>	133,900	125,059	165,400	108,000	58,802	54.45%	108,000
<i>Repairs & Maintenance</i>	332,600	315,106	331,400	220,300	131,268	59.59%	220,300
<i>Services</i>	49,700	31,885	40,200	36,300	13,955	38.44%	36,300
<i>Production & Disposal</i>	233,000	232,082	257,500	223,700	206,183	92.17%	223,700
<i>Transfers</i>	151,500	151,500	151,500	84,000	75,750	90.18%	84,000
Total Budget	<u>\$1,853,300</u>	<u>\$1,792,607</u>	<u>\$1,862,100</u>	<u>\$1,718,100</u>	<u>\$888,688</u>	<u>51.73%</u>	<u>\$1,740,600</u>
STREET MAINTENANCE							
<i>Personal Services/Benefits</i>	\$927,700	\$928,943	\$977,100	\$846,300	\$434,241	51.31%	\$846,300
<i>Supplies</i>	64,600	60,965	67,300	67,300	29,526	43.87%	67,300
<i>Repairs & Maintenance</i>	964,500	964,012	985,000	970,000	749,820	77.30%	970,000
<i>Services</i>	35,300	25,081	51,800	51,800	12,849	24.81%	51,800
<i>Transfers</i>	0	0	0	0	0	0.00%	0
Total Budget	<u>\$1,992,100</u>	<u>\$1,979,001</u>	<u>\$2,081,200</u>	<u>\$1,935,400</u>	<u>\$1,226,436</u>	<u>63.37%</u>	<u>\$1,935,400</u>

SUMMARY BUDGET CATEGORIES General Fund

	YEAR-END AMENDED BUDGET 2009-10		ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	ACTUAL Y-T-D 03/31/11	Y-T-D %	AMENDED BUDGET 2010-11
POLICE ADMINISTRATION							
<i>Personal Services/Benefits</i>	\$761,000	\$826,421	\$741,200	\$755,700	\$374,660	49.58%	\$755,700
<i>Supplies</i>	48,100	45,935	48,100	48,100	22,065	45.87%	48,100
<i>Repairs & Maintenance</i>	38,000	37,308	37,900	37,900	23,166	61.12%	37,900
<i>Services</i>	207,200	195,947	195,700	195,700	71,324	36.45%	195,700
<i>Transfers</i>	52,300	52,300	0	0	0	0.00%	0
Total Budget	<u>\$1,106,600</u>	<u>\$1,157,911</u>	<u>\$1,022,900</u>	<u>\$1,037,400</u>	<u>\$491,215</u>	<u>47.35%</u>	<u>\$1,037,400</u>
POLICE INVESTIGATIONS							
<i>Personal Services/Benefits</i>	\$1,554,800	\$1,481,951	\$1,629,800	\$1,628,700	\$773,170	47.47%	\$1,624,000
<i>Supplies</i>	33,700	29,692	43,100	43,100	19,191	44.53%	43,100
<i>Repairs & Maintenance</i>	32,400	32,998	35,000	35,000	15,435	44.10%	35,000
<i>Services</i>	19,400	11,803	19,200	19,200	6,401	33.34%	19,200
Total Budget	<u>\$1,640,300</u>	<u>\$1,556,444</u>	<u>\$1,727,100</u>	<u>\$1,726,000</u>	<u>\$814,197</u>	<u>47.17%</u>	<u>\$1,721,300</u>
POLICE PATROL							
<i>Personal Services/Benefits</i>	\$4,661,200	\$4,663,111	\$4,993,800	\$4,993,800	\$2,438,981	48.84%	\$4,831,000
<i>Supplies</i>	245,500	226,687	273,100	273,100	118,664	43.45%	273,100
<i>Repairs & Maintenance</i>	284,400	278,664	291,500	291,500	118,865	40.78%	291,500
<i>Services</i>	15,100	10,138	16,500	16,500	3,789	22.96%	16,500
<i>Transfers</i>	145,000	145,000	198,000	198,000	99,000	50.00%	198,000
Total Budget	<u>\$5,351,200</u>	<u>\$5,323,600</u>	<u>\$5,772,900</u>	<u>\$5,772,900</u>	<u>\$2,779,299</u>	<u>48.14%</u>	<u>\$5,610,100</u>
POLICE DETENTION							
<i>Personal Services/Benefits</i>	\$1,000,600	\$1,004,816	\$1,012,700	\$1,028,200	\$514,088	50.00%	\$1,028,200
<i>Supplies</i>	13,300	10,864	13,300	13,300	5,216	39.22%	13,300
<i>Repairs & Maintenance</i>	3,300	3,143	3,300	3,300	3,084	93.45%	3,300
<i>Services</i>	2,400	1,958	3,200	3,200	241	7.53%	3,200
Total Budget	<u>\$1,019,600</u>	<u>\$1,020,781</u>	<u>\$1,032,500</u>	<u>\$1,048,000</u>	<u>\$522,629</u>	<u>49.87%</u>	<u>\$1,048,000</u>
POLICE COMMUNICATIONS							
<i>Personal Services/Benefits</i>	\$1,105,100	\$1,039,812	\$1,146,400	\$1,123,500	\$501,175	44.61%	\$1,123,500
<i>Supplies</i>	1,100	823	1,100	1,100	658	59.82%	1,100
<i>Repairs & Maintenance</i>	298,700	298,582	311,800	311,800	233,102	74.76%	311,800
<i>Services</i>	191,700	176,430	225,200	225,200	90,261	40.08%	225,200
<i>Transfers</i>	25,000	25,000	100,000	100,000	49,998	50.00%	100,000
Total Budget	<u>\$1,621,600</u>	<u>\$1,540,647</u>	<u>\$1,784,500</u>	<u>\$1,761,600</u>	<u>\$875,194</u>	<u>49.68%</u>	<u>\$1,761,600</u>
POLICE TRAINING							
<i>Personal Services/Benefits</i>	\$222,800	\$219,647	\$221,800	\$215,800	\$110,787	51.34%	\$215,800
<i>Supplies</i>	500	0	500	500	0	0.00%	500
<i>Services</i>	3,500	3,442	2,800	2,800	1,473	52.61%	2,800
Total Budget	<u>\$226,800</u>	<u>\$223,089</u>	<u>\$225,100</u>	<u>\$219,100</u>	<u>\$112,260</u>	<u>51.24%</u>	<u>\$219,100</u>

SUMMARY BUDGET CATEGORIES General Fund

	YEAR-END AMENDED		ADOPTED	ADJUSTED	ACTUAL		AMENDED
	BUDGET	ACTUAL	BUDGET	BUDGET	Y-T-D	Y-T-D	BUDGET
	2009-10	2009-10	2010-11	2010-11	03/31/11	%	2010-11
FIRE ADMINISTRATION							
<i>Personal Services/Benefits</i>	\$765,500	\$765,359	\$767,800	\$776,000	\$463,729	59.76%	\$776,000
<i>Supplies</i>	37,300	31,473	37,000	37,000	3,992	10.79%	37,000
<i>Repairs & Maintenance</i>	68,000	62,422	68,400	68,400	46,020	67.28%	68,400
<i>Services</i>	51,400	39,746	44,200	44,200	21,237	48.05%	44,200
Total Budget	<u>\$922,200</u>	<u>\$899,000</u>	<u>\$917,400</u>	<u>\$925,600</u>	<u>\$534,978</u>	<u>57.80%</u>	<u>\$925,600</u>
FIRE PREVENTION							
<i>Personal Services/Benefits</i>	\$421,700	\$421,910	\$435,600	\$439,100	\$220,956	50.32%	\$439,100
<i>Supplies</i>	15,600	15,614	11,600	11,600	4,437	38.25%	11,600
<i>Services</i>	8,900	8,645	7,100	7,300	4,894	67.04%	7,300
Total Budget	<u>\$446,200</u>	<u>\$446,169</u>	<u>\$454,300</u>	<u>\$458,000</u>	<u>\$230,287</u>	<u>50.28%</u>	<u>\$458,000</u>
FIRE OPERATIONS							
<i>Personal Services/Benefits</i>	\$6,797,600	\$6,803,259	\$6,915,900	\$6,904,000	\$3,418,207	49.51%	\$6,913,700
<i>Supplies</i>	237,800	222,607	238,700	238,700	141,601	59.32%	238,700
<i>Repairs & Maintenance</i>	279,300	268,638	281,900	281,900	120,781	42.85%	281,900
<i>Services</i>	146,500	155,130	137,100	137,100	64,598	47.12%	137,100
<i>Transfers</i>	0	0	0	0	0	0.00%	0
Total Budget	<u>\$7,461,200</u>	<u>\$7,449,634</u>	<u>\$7,573,600</u>	<u>\$7,561,700</u>	<u>\$3,745,187</u>	<u>49.53%</u>	<u>\$7,571,400</u>
PARKS & RECREATION ADMIN.							
<i>Personal Services/Benefits</i>	\$511,600	\$510,748	\$510,200	\$516,300	\$257,704	49.91%	\$516,300
<i>Supplies</i>	15,600	15,180	15,600	14,600	6,319	43.28%	14,600
<i>Repairs & Maintenance</i>	3,600	3,448	3,600	3,600	2,607	72.42%	3,600
<i>Services</i>	40,200	35,411	36,400	37,400	21,331	57.03%	37,400
Total Budget	<u>\$571,000</u>	<u>\$564,787</u>	<u>\$565,800</u>	<u>\$571,900</u>	<u>\$287,961</u>	<u>50.35%</u>	<u>\$571,900</u>
BUILDING MAINTENANCE							
<i>Personal Services/Benefits</i>	\$441,400	\$438,557	\$444,100	\$438,500	\$220,255	50.23%	\$438,500
<i>Supplies</i>	7,100	6,877	8,900	8,900	3,667	41.20%	8,900
<i>Repairs & Maintenance</i>	60,400	59,756	60,700	60,700	22,687	37.38%	60,700
<i>Services</i>	642,800	635,179	637,300	618,600	450,452	72.82%	618,600
Total Budget	<u>\$1,151,700</u>	<u>\$1,140,369</u>	<u>\$1,151,000</u>	<u>\$1,126,700</u>	<u>\$697,061</u>	<u>61.87%</u>	<u>\$1,126,700</u>

SUMMARY BUDGET CATEGORIES General Fund

	YEAR-END AMENDED BUDGET 2009-10		ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	ACTUAL Y-T-D 03/31/11	Y-T-D %	AMENDED BUDGET 2010-11
PARK MAINTENANCE							
<i>Personal Services/Benefits</i>	\$2,472,800	\$2,457,735	\$2,502,500	\$2,498,700	\$1,235,820	49.46%	\$2,477,700
<i>Purchased Prof & Tech Services</i>	36,100	35,940	36,100	36,100	2,571	7.12%	36,100
<i>Supplies</i>	322,500	315,001	334,600	335,800	179,803	53.54%	335,800
<i>Repairs & Maintenance</i>	609,500	607,628	617,200	617,200	336,905	54.59%	617,200
<i>Services</i>	526,100	475,257	506,000	507,600	183,545	36.16%	507,600
<i>Transfers</i>	143,500	143,500	9,000	9,000	4,500	50.00%	9,000
Total Budget	<u>\$4,110,500</u>	<u>\$4,035,061</u>	<u>\$4,005,400</u>	<u>\$4,004,400</u>	<u>\$1,943,144</u>	<u>48.53%</u>	<u>\$3,983,400</u>
RECREATION							
<i>Personal Services/Benefits</i>	\$981,300	\$966,175	\$993,800	\$995,100	\$414,741	41.68%	\$995,100
<i>Supplies</i>	183,400	177,310	138,000	186,300	90,840	48.76%	186,300
<i>Repairs & Maintenance</i>	48,300	46,782	48,500	48,500	30,878	63.67%	48,500
<i>Services</i>	348,000	331,525	340,200	370,200	118,595	32.04%	370,200
<i>Transfers</i>	25,000	25,000	0	0	0	0.00%	0
Total Budget	<u>\$1,586,000</u>	<u>\$1,546,792</u>	<u>\$1,520,500</u>	<u>\$1,600,100</u>	<u>\$655,054</u>	<u>40.94%</u>	<u>\$1,600,100</u>
SWIMMING POOL							
<i>Personal Services/Benefits</i>	\$119,900	\$96,095	\$121,600	\$121,600	\$846	0.70%	\$121,600
<i>Supplies</i>	21,800	16,300	21,800	21,800	198	0.91%	21,800
<i>Repairs & Maintenance</i>	33,000	30,199	33,000	33,000	9,386	28.44%	33,000
<i>Services</i>	47,200	36,547	46,700	46,700	9,361	20.04%	46,700
Total Budget	<u>\$221,900</u>	<u>\$179,141</u>	<u>\$223,100</u>	<u>\$223,100</u>	<u>\$19,791</u>	<u>8.87%</u>	<u>\$223,100</u>
SENIOR CENTER							
<i>Personal Services/Benefits</i>	\$360,900	\$347,840	\$357,200	\$355,100	\$183,352	51.63%	\$355,100
<i>Supplies</i>	69,400	63,883	60,400	70,400	34,714	49.31%	70,400
<i>Repairs & Maintenance</i>	31,400	31,448	29,600	34,600	25,559	73.87%	34,600
<i>Services</i>	115,800	114,854	113,700	113,700	33,984	29.89%	113,700
Total Budget	<u>\$577,500</u>	<u>\$558,025</u>	<u>\$560,900</u>	<u>\$573,800</u>	<u>\$277,609</u>	<u>48.38%</u>	<u>\$573,800</u>
PARK BOARD							
<i>Services</i>	\$10,600	\$5,381	\$4,800	\$4,800	\$2,021	42.10%	\$4,800
Total Budget	<u>\$10,600</u>	<u>\$5,381</u>	<u>\$4,800</u>	<u>\$4,800</u>	<u>\$2,021</u>	<u>42.10%</u>	<u>\$4,800</u>
SENIOR ADVISORY BOARD							
<i>Services</i>	\$6,400	\$4,257	\$4,800	\$4,800	\$2,050	42.71%	\$4,800
Total Budget	<u>\$6,400</u>	<u>\$4,257</u>	<u>\$4,800</u>	<u>\$4,800</u>	<u>\$2,050</u>	<u>42.71%</u>	<u>\$4,800</u>

SUMMARY BUDGET CATEGORIES
General Fund

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	ACTUAL Y-T-D 03/31/11	Y-T-D %	AMENDED BUDGET 2010-11
CHRISTMAS							
<i>Personal Services/Benefits</i>	\$24,600	\$24,443	\$24,600	\$24,600	\$23,287	94.66%	\$24,600
<i>Services</i>	7,200	7,319	6,700	6,700	4,807	71.75%	6,700
<i>Christmas Displays</i>	168,200	168,029	76,500	168,200	89,376	53.14%	168,200
Total Budget	<u>\$200,000</u>	<u>\$199,791</u>	<u>\$107,800</u>	<u>\$199,500</u>	<u>\$117,470</u>	<u>58.88%</u>	<u>\$199,500</u>
LIBRARY							
<i>Personal Services/Benefits</i>	\$1,166,800	\$1,152,103	\$1,166,300	\$472,300	\$472,023	99.94%	\$472,300
<i>Purchased Prof & Tech Services</i>	24,500	24,450	24,500	887,900	305,680	34.43%	887,900
<i>Supplies</i>	162,900	158,807	138,800	85,100	37,011	43.49%	85,100
<i>Repairs & Maintenance</i>	38,900	32,875	38,900	20,800	9,452	45.44%	20,800
<i>Services</i>	225,300	218,926	173,200	40,300	28,325	70.29%	40,300
<i>Transfers</i>	235,700	235,700	105,100	105,100	52,548	50.00%	105,100
Total Budget	<u>\$1,854,100</u>	<u>\$1,822,861</u>	<u>\$1,646,800</u>	<u>\$1,611,500</u>	<u>\$905,039</u>	<u>56.16%</u>	<u>\$1,611,500</u>
FUND TOTAL	<u>\$42,337,000</u>	<u>\$41,578,649</u>	<u>\$42,878,000</u>	<u>\$43,217,700</u>	<u>\$21,686,262</u>	<u>50.18%</u>	<u>\$42,960,300</u>

SUMMARY BUDGET CATEGORIES
Water & Sewer Fund

	YEAR-END AMENDED BUDGET 2009-10		ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	ACTUAL Y-T-D 03/31/11	Y-T-D %	AMENDED BUDGET 2010-11
WATER & SEWER ADMIN.							
<i>Personal Services/Benefits</i>	\$0	\$0	\$95,100	\$200	\$0	0.00%	\$200
<i>Purchased Prof & Tech Services</i>	0	0	0	54,000	0	0.00%	54,000
<i>Supplies</i>	68,400	63,954	68,900	68,900	24,177	35.09%	68,900
<i>Repairs & Maintenance</i>	2,500	1,370	15,600	15,600	13,824	88.62%	15,600
<i>Services</i>	18,800	9,014	21,500	21,500	3,537	16.45%	21,500
<i>Production & Disposal</i>	38,800	32,841	39,000	42,100	31,993	75.99%	42,100
<i>Other Objects</i>	10,000	500	10,000	10,000	515	5.15%	10,000
<i>Transfers</i>	2,818,200	2,818,200	2,841,400	2,854,100	1,420,698	49.78%	2,949,400
Total Budget	<u>\$2,956,700</u>	<u>\$2,925,879</u>	<u>\$3,091,500</u>	<u>\$3,066,400</u>	<u>\$1,494,744</u>	<u>48.75%</u>	<u>\$3,161,700</u>
WATER & SEWER OPERATIONS							
<i>Personal Services/Benefits</i>	\$1,843,700	\$1,805,792	\$1,879,300	\$1,873,100	\$915,512	48.88%	\$1,719,100
<i>Supplies</i>	162,400	154,939	175,500	175,500	67,975	38.73%	175,500
<i>Repairs & Maintenance</i>	497,900	451,151	425,100	425,400	177,307	41.68%	425,400
<i>Services</i>	488,400	434,719	509,800	509,800	155,328	30.47%	509,800
<i>Production & Disposal</i>	6,726,700	6,681,232	6,420,100	6,420,100	2,944,896	45.87%	6,420,100
<i>Other Objects</i>	52,500	40,842	50,000	81,000	19,539	24.12%	81,000
<i>Transfers</i>	1,889,000	1,889,000	2,031,000	2,031,000	1,015,494	50.00%	2,031,000
Total Budget	<u>\$11,660,600</u>	<u>\$11,457,675</u>	<u>\$11,490,800</u>	<u>\$11,515,900</u>	<u>\$5,296,051</u>	<u>45.99%</u>	<u>\$11,361,900</u>
FUND TOTAL	<u>\$14,617,300</u>	<u>\$14,383,554</u>	<u>\$14,582,300</u>	<u>\$14,582,300</u>	<u>\$6,790,795</u>	<u>46.57%</u>	<u>\$14,523,600</u>

SUMMARY BUDGET CATEGORIES
Internal Service Fund

	YEAR-END AMENDED BUDGET 2009-10	ACTUAL 2009-10	ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	ACTUAL Y-T-D 03/31/11	Y-T-D %	AMENDED BUDGET 2010-11
FLEET MAINTENANCE							
<i>Personal Services/Benefits</i>	\$611,500	\$574,258	\$622,700	\$622,800	\$308,050	49.46%	\$599,500
<i>Supplies</i>	32,000	31,468	36,000	36,000	15,527	43.13%	36,000
<i>Repairs & Maintenance</i>	49,800	47,696	48,000	42,800	30,828	72.03%	42,800
<i>Services</i>	208,400	183,982	203,900	203,900	80,783	39.62%	203,900
<i>Transfers</i>	8,900	8,900	0	5,100	0	0.00%	5,100
Total Budget	<u>\$910,600</u>	<u>\$846,304</u>	<u>\$910,600</u>	<u>\$910,600</u>	<u>\$435,188</u>	<u>47.79%</u>	<u>\$887,300</u>
WORKERS' COMPENSATION							
<i>Current Year Claims</i>	\$354,200	\$385,471	\$354,200	\$354,200	\$2,281	0.64%	\$334,000
<i>Catastrophic Reinsurance</i>	105,800	65,146	105,800	105,800	28,750	27.17%	99,800
Total Workers' Compensation	<u>\$460,000</u>	<u>\$450,617</u>	<u>\$460,000</u>	<u>\$460,000</u>	<u>\$31,031</u>	<u>6.75%</u>	<u>\$433,800</u>
HEALTH CLAIMS							
<i>Claims Incurrea</i>	\$0	\$0	\$0	\$0	\$414,277	0.00%	\$1,818,700
<i>Insurance Premiums</i>	0	0	0	0	30,575	0.00%	194,900
<i>Fees</i>	0	0	0	0	53,223	0.00%	159,300
Total Health Claims	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$498,075</u>	<u>0.00%</u>	<u>\$2,172,900</u>
FUND TOTAL	<u>\$1,370,600</u>	<u>\$1,296,921</u>	<u>\$1,370,600</u>	<u>\$1,370,600</u>	<u>\$964,294</u>	<u>70.36%</u>	<u>\$3,494,000</u>

SUMMARY BUDGET CATEGORIES
Hotel/Motel Fund

	YEAR-END AMENDED BUDGET 2009-10		ADOPTED BUDGET 2010-11	ADJUSTED BUDGET 2010-11	ACTUAL Y-T-D 03/31/11	Y-T-D %	AMENDED BUDGET 2010-11
HISTORICAL PRESERVATION/ SPECIAL EVENTS							
<i>Personal Services/Benefits</i>	\$429,100	\$432,305	\$438,700	\$438,700	\$219,365	50.00%	\$438,700
<i>Purchased Prof & Tech Services</i>	1,500	1,325	1,500	1,500	2,700	180.00%	38,000
<i>Supplies</i>	50,600	46,239	38,700	38,700	20,881	53.96%	38,700
<i>Repairs & Maintenance Services</i>	131,600	129,751	88,000	88,000	45,478	51.68%	88,000
<i>Other Fixed Assets</i>	7,000	6,883	0	0	0	0.00%	0
<i>Special Events</i>	506,300	504,321	362,500	442,500	293,153	66.25%	525,000
<i>Transfers</i>	20,000	20,000	5,500	5,500	2,748	49.96%	30,500
Total Budget	<u>\$1,258,600</u>	<u>\$1,234,942</u>	<u>\$1,017,000</u>	<u>\$1,107,000</u>	<u>\$627,124</u>	<u>56.65%</u>	<u>\$1,251,000</u>
PROMOTION OF TOURISM							
<i>Staff Tourism</i>	\$496,900	\$487,394	\$483,000	\$483,000	\$235,125	48.68%	\$483,000
<i>Marketing</i>	669,300	643,825	404,500	434,500	284,246	65.42%	534,500
Total Budget	<u>\$1,166,200</u>	<u>\$1,131,219</u>	<u>\$887,500</u>	<u>\$917,500</u>	<u>\$519,371</u>	<u>56.61%</u>	<u>\$1,017,500</u>
CONVENTION CENTER							
<i>Supplies</i>	\$7,000	\$3,452	\$7,000	\$7,000	\$1,947	27.81%	\$7,000
<i>Repairs & Maintenance</i>	10,000	2,660	10,000	10,000	312	3.12%	10,000
<i>Services</i>	28,500	25,200	14,900	14,900	0	0.00%	14,900
<i>Transfers</i>	903,000	903,000	446,100	446,100	223,050	50.00%	446,100
Total Budget	<u>\$948,500</u>	<u>\$934,312</u>	<u>\$478,000</u>	<u>\$478,000</u>	<u>\$225,309</u>	<u>47.14%</u>	<u>\$478,000</u>
FUND TOTAL	<u>\$3,373,300</u>	<u>\$3,300,473</u>	<u>\$2,382,500</u>	<u>\$2,502,500</u>	<u>\$1,371,804</u>	<u>54.82%</u>	<u>\$2,746,500</u>

ECONOMIC DEVELOPMENT FUND
Amended Fiscal Year Budget 2010-11

<i>PROJECTED BEGINNING FUND BALANCE</i>		\$0
BUDGETED REVENUES		
Transfer from General Fund	<u>\$500,000</u>	
TOTAL BUDGETED REVENUES	<u>\$500,000</u>	500,000
BUDGETED EXPENDITURES		
Operating	<u>\$500,000</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$500,000</u>	<u>(500,000)</u>
<i>PROJECTED ENDING FUND BALANCE</i>		<u><u>\$0</u></u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Police Forfeiture Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>		\$209,392
BUDGETED REVENUES		
Court Ordered Forfeitures	\$15,000	
TOTAL BUDGETED REVENUES	\$15,000	15,000
BUDGETED EXPENDITURES		
Operating	\$15,000	
Federal Expenditures	74,000	
Community-Based Programs	\$15,000	
Firearms & Weapons	3,000	
Other	8,000	
Credit Card	1,000	
Communications & Computer	17,000	
Body Armor & Protective Gear	10,000	
Vehicle Maintenance	20,000	
Training	18,400	
TOTAL BUDGETED EXPENDITURES	\$107,400	(107,400)
<i>PROJECTED ENDING FUND BALANCE</i>		\$116,992

SPECIAL REVENUE FUND

Amended Fiscal Year Budget 2010-11

Donations Fund

<i>BEGINNING FUND BALANCE</i>		\$135,552
BUDGETED REVENUES		
Donations Received for Animal Care	\$8,500	
Donations Received for Senior Center	4,000	
Donations Received for Parks - Fishin' Fun Event	4,000	
Donations Received for Historical Park	19,000	
Donations Received for Historical Park General Store	50,000	
Donations Received from Friends of the Historical Park for General Store	25,000	
Donations Received for Police	2,000	
Donations Received for Parks	3,200	
Donations Received for Fire	2,000	
Donations Received for Library	200	
Donations Received for Economic Development Liberty Fest PIP	25,000	
	25,000	
TOTAL BUDGETED REVENUES	\$142,900	142,900
BUDGETED EXPENDITURES		
Human Resources		
Wellness Program	\$10,000	
Animal Care - General	8,500	
Animal Care - Spay and Neuter	5,100	
Animal Care - New Shelter Expenditures	508	
Economic Development Liberty Fest PIP	25,000	
Fire Training	3,000	
Parks - Fishin' Fun Event	4,000	
Park Maintenance - Skate Park Enhancements	12,000	
Parks - Liberty Plaza	2,800	
Police Training Aids & Equipment	5,000	
Senior Center	2,325	
Library Materials	3,000	
Historical Park		
Purchase Antiques	19,000	
Land Grant Office	2,300	
Victorian House - Purchase Artifacts	6,500	
Log Cabins - Restoration Projects	1,480	
General Store - Transfer to Hotel/Motel CIP	75,000	
Education Center	0	
	0	
TOTAL BUDGETED EXPENDITURES	\$185,513	(185,513)
 <i>PROJECTED ENDING FUND BALANCE (1)</i>		\$92,939

NOTE:

(1) The projected ending fund balance is as follows:

Animal Care/Spay Neuter	\$7,907
Spay/Neuter	166
Animal Shelter	0
Art/Cultural	180
Branch One	302
Farmers Branch Community Foundation	3,841
Fire	4,617
Flexible Spending Refunds - Medical Reimbursement	4,665
Historical Park	14,525
Historical Park - General Store	479
Innovations	5,130
Fishin' Fun	2,243
Library	15,033
Park Improvements	3,473
Police/Safety	13,516
Public Works	3
Senior Center	16,860
	<u>16,860</u>
	<u>\$92,939</u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Youth Scholarship Fund

<i>BEGINNING FUND BALANCE</i>		\$24,719
BUDGETED REVENUES		
Youth Scholarship	<u>\$3,000</u>	
TOTAL BUDGETED REVENUES	<u>\$3,000</u>	3,000
BUDGETED EXPENDITURES		
Parks & Recreation	<u>\$5,900</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$5,900</u>	<u>(5,900)</u>
 <i>PROJECTED ENDING FUND BALANCE</i>		 <u><u>\$21,819</u></u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Grants Fund

BEGINNING FUND BALANCE

\$0

BUDGETED REVENUES

Environmental Health	\$14,500	
Police Uniforms	12,100	
Police - TxDot STEP Grant	70,000	
Police/Parks - GREAT Grant	58,600	
Police - Click It or Ticket	8,000	
Police - CFTFK	40,000	
Police - JAG Recovery Grant	30,100	
Lone Star Libraries Grant	18,216	
Parks - Forestry Grant	10,000	
Fire - Trauma Grant	6,700	
Fire - Buffer Zone Protection Grant (Deferred from 2009-10)	138,876	
Fire - American Heart Association Grant	6,600	
Fire - Texas Forest Service TIFMAS Grant	5,692	
Building Maintenance - Energy Efficiency Grant	<u>86,365</u>	

TOTAL BUDGETED REVENUES

\$505,749

505,749

BUDGETED EXPENDITURES

Texas Department of Health Chempack	\$4,500	
Spay & Neuter	10,000	
Patrol Uniforms	12,100	
Police - STEP Grant	70,000	
Police - GREAT Grant	45,100	
Police - Click It or Ticket Grant	8,000	
Police - CFTFK Grant	40,000	
Police - JAG Grant	30,100	
Lone Star Libraries Grant	18,216	
Parks - Forestry Grant	10,000	
Parks - GREAT Grant	13,500	
Building Maintenance - Energy Efficiency Grant	86,365	
Fire - Trauma Grant	6,700	
Fire - Buffer Zone Protection Grant (Deferred from 2009-10)	138,876	
Fire - American Heart Association Grant	6,600	
Fire - Texas Forest Service TIFMAS Grant	<u>5,692</u>	

TOTAL BUDGETED EXPENDITURES

\$505,749

(505,749)

PROJECTED ENDING FUND BALANCE

\$0

Note: Deficits in beginning or ending fund balance are a result of a timing difference between grant expenditures incurred and the filing of requests for reimbursements.

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Building Security Fund

<i>BEGINNING FUND BALANCE</i>		\$204,517
BUDGETED REVENUES		
Building Security	<u>\$36,700</u>	
TOTAL BUDGETED REVENUES	<u>\$36,700</u>	36,700
BUDGETED EXPENDITURES		
Supplies, Repairs and Maintenance	\$32,800	
Court Security	<u>23,500</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$56,300</u>	<u>(56,300)</u>
<i>PROJECTED ENDING FUND BALANCE</i>		<u><u>\$184,917</u></u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Court Technology Fund

<i>BEGINNING FUND BALANCE</i>		\$244,202
BUDGETED REVENUES		
Court Fines	<u>\$50,000</u>	
TOTAL BUDGETED REVENUES	<u>\$50,000</u>	50,000
BUDGETED EXPENDITURES		
Court Technology	\$8,000	
Services	1,000	
Equipment - Office	<u>45,700</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$54,700</u>	<u>(54,700)</u>
<i>PROJECTED ENDING FUND BALANCE</i>		<u><u>\$239,502</u></u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Landfill Closure/Post-Closure Fund

<i>BEGINNING FUND BALANCE</i>		\$7,876,969
BUDGETED REVENUES		
Interest	<u>\$100,000</u>	
TOTAL BUDGETED REVENUES	<u>\$100,000</u>	100,000
BUDGETED EXPENDITURES		
Landfill Expansion Permit	<u>\$923,500</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$923,500</u>	<u>(923,500)</u>
<i>PROJECTED ENDING FUND BALANCE</i>		<u><u>\$7,053,469</u></u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Stars Center Fund

<i>BEGINNING FUND BALANCE</i>		\$508,793
BUDGETED REVENUES		
Rent	\$660,000	
Interest	<u>3,000</u>	
TOTAL BUDGETED REVENUES	<u>\$663,000</u>	663,000
BUDGETED EXPENDITURES		
Debt Service Transfers	<u>\$602,500</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$602,500</u>	<u>(602,500)</u>
<i>PROJECTED ENDING FUND BALANCE</i>		<u><u>\$569,293</u></u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Cemetery Fund

<i>BEGINNING FUND BALANCE</i>		\$131,380
BUDGETED REVENUES		
Interest	\$4,000	
TOTAL BUDGETED REVENUES	\$4,000	4,000
BUDGETED EXPENDITURES		
Personal Services/Benefits	\$18,500	
Supplies	400	
Repairs and Maintenance	500	
Services	700	
TOTAL BUDGETED EXPENDITURES	\$20,100	(20,100)
<i>PROJECTED ENDING FUND BALANCE</i>		<u>\$115,280</u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Photographic Light System Fund

<i>BEGINNING FUND BALANCE</i>		\$184,933
BUDGETED REVENUES		
Red Light Enforcement	<u>\$346,300</u>	
TOTAL BUDGETED REVENUES	<u>\$346,300</u>	346,300
BUDGETED EXPENDITURES		
Personal Services/Benefits	\$26,300	
Supplies & Services	200,000	
Other Objects	60,000	
Operating	<u>244,900</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$531,200</u>	<u>(531,200)</u>
<i>PROJECTED ENDING FUND BALANCE</i>		<u><u>\$33</u></u>

SPECIAL REVENUE FUND
Amended Fiscal Year Budget 2010-11

Dangerous Structures Bond Fund

<i>BEGINNING FUND BALANCE</i>		\$3,039,631
BUDGETED REVENUES		
Interest	<u>\$10,000</u>	
TOTAL BUDGETED REVENUES	<u>\$10,000</u>	10,000
BUDGETED EXPENDITURES		
Neighborhood Revitalization	\$500,000	
Redevelopment Operations	<u>10,000</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$510,000</u>	<u>(510,000)</u>
<i>PROJECTED ENDING FUND BALANCE</i>		<u><u>\$2,539,631</u></u>

FIXED ASSET FUND SUMMARY

		<u>AMENDED BUDGET 2010-11</u>
<i>ESTIMATED BEGINNING FUND BALANCE</i>		\$ 492,695
ESTIMATED TRANSFER FROM OPERATING FUNDS	(1)	677,700
ESTIMATED FIXED ASSET PURCHASES		(583,700)
ASSIGNED FOR FUTURE PURCHASES		(254,000)
PROCEEDS FROM AUCTIONS		<u>150,000</u>
<i>ESTIMATED ENDING ASSIGNED FUND BALANCE</i>		<u><u>\$ 482,695</u></u>
 <i>ASSIGNED FOR FUTURE PURCHASES, PROVIDED (USED):</i>		
MOBILE VIDEO UNITS (Police)		\$ 30,000
TELEPHONE EQUIPMENT (City Hall)		40,000
9-1-1 EQUIPMENT (Police)		100,000
ROLL-ON/ROLL-OFF TRUCK (Solid Waste)		<u>84,000</u>
<i>SUM OF CHANGES</i>		<u><u>\$ 254,000</u></u>

(1) Reflects the fund balance actual per the 9/30/10 Comprehensive Annual Financial Report.

FIXED ASSETS

DIVISION	DESCRIPTION		YEAR-END AMENDED BUDGET TRANSFERS 2009-10	ACTUAL PURCHASES 2009-10	AMENDED BUDGET TRANSFERS 2010-11	AMENDED BUDGET PLANNED PURCHASES 2010-11
Information Services	Network Replacement/Upgrade Program		\$ 30,000	\$ 29,943	\$ 40,000	\$
	Large Scanner		13,000	8,591		
	Division Total		<u>\$ 43,000</u>	<u>\$ 38,534</u>	<u>\$ 40,000</u>	<u>\$</u>
Public Works Admin.	Copier		\$ 8,500	\$ 8,500	\$	\$
	Division Total		<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$</u>	<u>\$</u>
Solid Waste	Roll-on/Roll-off Truck		\$ 151,500	\$ 136,163	\$ 84,000	\$
	Division Total		<u>\$ 151,500</u>	<u>\$ 136,163</u>	<u>\$ 84,000</u>	<u>\$</u>
Police Administration	HVAC		\$ 45,400	\$ 45,365	\$	\$
	Copier		6,900	6,893		
	Division Total		<u>\$ 52,300</u>	<u>\$ 52,258</u>	<u>\$</u>	<u>\$</u>
Police Patrol	Vehicle(s)	(1)	\$ 115,000	\$ 115,823	\$ 168,000	\$ 168,000
	Mobile Video Units	(1)	30,000		30,000	
	Division Total		<u>\$ 145,000</u>	<u>\$ 115,823</u>	<u>\$ 198,000</u>	<u>\$ 168,000</u>
Police Communications	Fire Panel		\$ 25,000	\$ 21,290	\$	\$
	Replacement 9-1-1 Equipment	(1)			100,000	
	Division Total		<u>\$ 25,000</u>	<u>\$ 21,290</u>	<u>\$ 100,000</u>	<u>\$</u>
Fire Operations	Ambulance Replacement	(1)	\$	\$	\$	\$ 160,000
	Division Total		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 160,000</u>
Park Maintenance	Replacement Tractor(s)		\$ 56,000	\$ 55,225	\$	\$
	Replacement Spray Rig		25,000	24,997		
	Replacement Mower(s)				9,000	9,000
	Division Total		<u>\$ 81,000</u>	<u>\$ 80,222</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>
Recreation	Treadmills - Quantity of 4		\$ 25,000	\$ 24,190	\$	\$
	Division Total		<u>\$ 25,000</u>	<u>\$ 24,190</u>	<u>\$</u>	<u>\$</u>
Senior Center	Stove		\$	\$ 8,738	\$	\$
	Division Total		<u>\$</u>	<u>\$ 8,738</u>	<u>\$</u>	<u>\$</u>
Historical Preservation	Rose Garden		\$ 20,000	\$ 17,387	\$	\$
	Portable Electric Distribution Panels	(2)		14,400		
	Light Fixtures	(2)		10,332		
	Dishwasher				5,500	5,500
	Division Total		<u>\$ 20,000</u>	<u>\$ 42,119</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>
Library	Library Materials		\$ 194,700	\$ 192,923	\$ 105,100	\$ 105,100
	HVAC		41,000	40,556		
	Division Total		<u>\$ 235,700</u>	<u>\$ 233,479</u>	<u>\$ 105,100</u>	<u>\$ 105,100</u>
Fleet Maintenance	Ice Machine		\$ 8,900	\$ 8,316	\$	\$
	Heater				5,100	5,100
	Division Total		<u>\$ 8,900</u>	<u>\$ 8,316</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>

FIXED ASSETS

DIVISION	DESCRIPTION	YEAR-END AMENDED BUDGET TRANSFERS 2009-10	ACTUAL PURCHASES 2009-10	AMENDED BUDGET TRANSFERS 2010-11	AMENDED BUDGET PLANNED PURCHASES 2010-11
Water & Sewer Operations	Generator	\$ 30,000	\$ 24,999	\$	\$
	Pump for Lift Station	9,000	8,281	14,000	14,000
	Large Water Meters	50,000	47,500	50,000	50,000
	Vehicle			44,000	44,000
	Push Camera for Van			15,000	15,000
	Trailer (Enclosed)			8,000	8,000
	Division Total	<u>\$ 89,000</u>	<u>\$ 80,780</u>	<u>\$ 131,000</u>	<u>\$ 131,000</u>
Grants	421 Grant - Skywatch Trailer	\$ 74,937	\$ 74,937	\$	\$
	Division Total	<u>\$ 74,937</u>	<u>\$ 74,937</u>	<u>\$</u>	<u>\$</u>
Court Technology	Copier(s)	\$ 25,000	\$ 16,659	\$	\$
	Court Recording System	6,400	6,150		
	Division Total	<u>\$ 31,400</u>	<u>\$ 22,809</u>	<u>\$</u>	<u>\$</u>
Total		<u>\$ 991,237</u>	<u>\$ 948,158</u>	<u>\$ 677,700</u>	<u>\$ 583,700</u>
Totals by Fund:					
	General Fund	\$ 767,000	\$ 719,197	\$ 536,100	\$ 442,100
	Water & Sewer Fund	89,000	80,780	131,000	131,000
	Internal Service Fund	8,900	8,316	5,100	5,100
	Hotel/Motel Fund	20,000	42,119	5,500	5,500
	Special Revenue Funds	106,337	97,746		
		<u>\$ 991,237</u>	<u>\$ 948,158</u>	<u>\$ 677,700</u>	<u>\$ 583,700</u>

(1) Ongoing annual replacement funding. Transfers cover purchases on a multi-year basis.

(2) Funded with savings in prior year purchase.

CAPITAL IMPROVEMENT PROGRAM BUDGET

MID YEAR YEAR BUDGET 2010-11

The Capital Improvement Program (CIP) consists of budgets for eight capital improvement funds that represent the capital spending plan for the City. The first three funds listed represent the City's Pay-As-You-Go Program. The capital improvement funds include:

Non-Bond Capital Improvement Program (CIP) Fund: The revenues are primarily from General Fund transfers. Expenditures are for improvements to municipal facilities, parks, land acquisition, the Street Resurfacing and Reconstruction Programs, and other capital improvement projects not included in one of the other funds.

Hotel/Motel Capital Improvement Program (CIP) Fund: This fund was previously identified as the Historical Park Fund. The revenues are exclusively from the Hotel/Motel Fund. Expenditures are for improvements to the Historical Park.

Non-Bond Utility Fund: The revenues consist primarily of transfers from the Water & Sewer Fund. Expenditures are for water and sanitary sewer improvements. The budget has been expanded to begin funding capital replacement at levels based on the annual depreciation of the water and sanitary sewer systems.

DART Local Assistance Program (LAP) Fund: The revenues are primarily from DART with supplemental funding from earned interest, the Texas Department of Transportation (TxDoT), and Dallas County. Expenditures are for street, traffic, and transportation improvements associated with transit.

Tax Increment Finance District #1 Fund: The Mercer Crossing TIF district expires in 2018 and the fund will be active until that expiration date. Revenues will be generated from bonds, developers' contributions and advances, and property tax payments.

Tax Increment Finance District #2 Fund: The Old Farmers Branch TIF district expires in 2019 and the fund will be active until that expiration date. Revenues will be generated from bonds, developers' contributions and advances, and property tax payments.

Street Improvement/Animal Shelter Bond Fund: The revenues consist primarily of certificate of obligation bond proceeds. Expenditures are for the construction of a new Animal Shelter and the rehabilitation of several streets (Webb Chapel Road, Midway Road, and Benchmark).

Fire Station 1 Relocation Bond Fund: The revenues consist primarily of bond proceeds. Expenditures are for land acquisition, design, and construction of Fire Station 1, which will be relocated from its existing location at 2530 Valley View Lane to a more central location.

Capital Improvement Program Budget

Project Change Descriptions For 2010- 11 Proposed Mid-Year Year Budget

The following is a complete list of capital improvement project change requested for mid-year adjustments. The budget amount indicated below the name of each project represents the total budget for that project in that fund, as some projects are funded through more than one fund in the Capital Improvement Budget. Projects funded by the Pay-As-You-Go program are identified in the first three funds- the Non-Bond Fund, the Hotel/Motel CIP Fund, and the Non-Bond Utility Fund.

NON-BOND FUND

Screen Wall Assistance

\$185,196 Tear down and replace the screen wall on Valley View and Josey for the Las Campanas addition. Project has been completed. Increase requested \$768.

Railroad Crossing Improvements

\$588,841 Addition of work to be completed on Diplomat Rail Road crossing in coordination with city of Carrollton. Increase requested \$1,600.

New Project "LBJ EXPRESS"

\$150,000 This is related to TXDot's 5 year, \$2.7 billion project to reconstruct LBJ facilities and adding managed lanes from Luna Road to east of Central Expressway. The CIP project provides funding for traffic engineering services in Farmers Branch for the comprehensive review and comment on the project plans, specifications and construction sequencings. Expenses reimbursed by TXDot. Operating Budget Impact is \$0. Increase requested \$150,000.

Farmers Branch Street Stations

\$3,023,606 Various public improvements within the Station area. Relocation of utilities for Oncor and AT&T for water & sewer placement to cover added costs related to relocating the utilities. Increase requested in Non-Bond Utility of \$1,048, Non-Bond Utility CIP of \$58,700. Decrease requested in Animal Shelter/Street Improvements of \$32,995.

Hotel/Motel FUND

Historical Park General Store

\$100,000 This project is to fund construction of a General Store that will be funded in part by donations and by transfer from the Hotel/Motel fund. Operating Budget Impact: \$25,000 transfer from Hotel/Motel fund. Increase Requested \$100,000.

NON-BOND UTILITY FUND

Farmers Branch Street Stations

\$3,023,606

Various public improvements within the Station area. Relocation of utilities for Oncor and AT&T for water & sewer placement to cover added costs related to relocating the utilities. Increase requested in Non-Bond Utility of \$1,048, Non-Bond Utility CIP of \$58,700. Decrease requested in Animal Shelter/Street Improvements of \$32,995.

DART LOCAL ASSISTANCE PROGRAM FUND

Midway/Beltwood Intersection Improvements

\$12,153

Reduction of budget as project is completed and under budget estimate for roadway improvements at the intersection of Midway and Beltwood for DART crossing. Decrease requested of \$7,847.

TAX INCREMENT FINANCE DISTRICT #1

Remaining Westside Projects

\$0

Previous budgets included several street projects (Mercer Parkway extension, Knightsbridge Road, and Bond Street), utility projects (East Side and Luna Lift Stations), and lake improvements south of IH 635. These improvements were to be funded through developer contributions. Based on current economic conditions, these projects are not expected to progress. Operating budget impact is \$0 as this project was developer funded. Decrease requested of \$19,027,291.

Zone School Projects Costs (CFBISD)

\$11,112,780

Project is defined by payments from CFBISD school project costs which are funded by a 70% rebate of their tax increment payment. Operating budget impact is \$0. Increase requested of \$1,692,316.

TAX INCREMENT FINANCE DISTRICT #2

Zoned School Projects Costs

\$169,837

Project is defined by payments from CFBISD school project costs which are funded by a 30% rebate of their tax increment payment. Operating budget impact is \$0. Decrease requested of \$3,265.

STREET IMPROVEMENT/ANIMAL SHELTER BOND FUND

Animal Shelter

\$2,324,570

This project provided for the new Animal Shelter. Project is now closed and incurred expenses related to utility replacement and information system implementation have been finalized. Increase request of \$13,964.

Farmers Branch Street Stations

\$3,023,606

Various public improvements within the Station area. Relocation of utilities for Oncor and AT&T for water & sewer placement to cover added costs related to relocating the utilities. Increase requested in Non-Bond Utility of \$1,048, Non-Bond Utility CIP of \$58,700. Decrease requested in Animal Shelter/Street Improvements of \$32,995.

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
SUMMARY
PROPOSED MID YEAR BUDGET 2010-11**

		PRIOR YEARS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
REVENUES									
Non-Bond CIP	\$ 74,565,671	74,120,015	376,283	13,341	42,691	13,341			
Hotel/Motel CIP	\$ 4,341,180	4,240,725	100,155	100	100	100			
Non-Bond Utility	\$ 39,520,783	24,201,925	1,930,340	2,030,643	2,130,950	2,231,259	2,331,572	2,331,888	2,332,207
DART LAP	\$ 25,210,569	25,210,569							
Tax Increment Finance District #1	\$ 34,682,508	24,765,401	2,442,396	2,466,820	2,491,488	2,516,403			
Tax Increment Finance District #2	\$ 1,065,406	600,363	107,897	113,291	118,954	124,901			
Street Improvement/Animal Shelter Bond	\$ 8,166,313	8,166,313							
Fire Station 1 Relocation Bond	\$ 5,626,683	5,605,183	21,500						
TOTAL REVENUES	\$ 193,179,114	166,910,494	4,978,571	4,624,195	4,784,183	4,886,004	2,331,572	2,331,888	2,332,207
EXPENDITURES									
Non-Bond CIP	\$ 74,555,504	71,974,541	2,327,727	203,236	45,000	5,000			
Hotel/Motel CIP	\$ 4,334,232	4,233,134	101,098						
Non-Bond Utility	\$ 38,584,357	17,434,351	5,113,506	4,446,500	3,550,000	2,150,000	2,070,000	2,000,000	1,820,000
DART LAP	\$ 25,210,569	24,302,271	908,298						
Tax Increment Finance District #1	\$ 30,268,241	21,387,492	2,204,959	3,272,828	1,693,264	1,709,697			
Tax Increment Finance District #2	\$ 816,060	445,921	293,972	24,161	25,369	26,637			
Street Improvement/Animal Shelter Bond	\$ 8,166,313	8,157,736	8,577						
Fire Station 1 Relocation Bond	\$ 5,590,030	1,264,282	4,325,748						
TOTAL EXPENDITURES	\$ 187,525,306	149,199,728	15,283,885	7,946,725	5,313,633	3,891,334	2,070,000	2,000,000	1,820,000

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
PROPOSED MID YEAR YEAR BUDGET 2010-11**

	PROJECT BUDGET	PRIOR YEARS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
REVENUE SOURCES:									
<i>Miscellaneous Revenues</i>									
Prior Year Revenue	\$ 4,240,303	4,240,303							
North Texas Tollway Authority	\$ 150,000	150,000							
Interest	\$ 8,436,510	8,426,510	10,000						
Developer Contributions	\$ 1,052,919	1,052,919							
Dallas County	\$ 134,258	134,258							
Public Improvement District [1]	\$ 3,569,245	3,536,953	2,942		29,350				
Las Campanas Wall Assessment	\$ 109,540	56,176	13,341	13,341	13,341	13,341			
Hotel/Motel Fund Transfer	\$ 497,157	497,157							
TIF # 2 Reimbursement	\$ 200,000		200,000						
DART Signal Reimbursement	\$ 97,467	97,467							
TXDot (LBJ Express)	\$ 150,000		150,000						
CDBG Funds	\$ 596,772	596,772							
Subtotal Revenues Excluding Transfers	\$ 19,234,171	18,788,515	376,283	13,341	42,691	13,341			
<i>Transfer of General Fund Balance</i>									
Prior Year Revenue	\$ 19,441,000	19,441,000							
Subtotal Transfer of General Fund Balance	\$ 19,441,000	19,441,000							
<i>General Fund Transfers</i>									
Prior Year Revenue	\$ 8,388,000	8,388,000							
Street Program Transfer [2]	\$ 14,818,000	14,818,000							
Subtotal General Fund Transfers	\$ 23,206,000	23,206,000							
<i>Departmental Transfers</i>									
Prior Year Revenue	\$ 11,555,500	11,555,500							
Playground/Park Renovations	\$ 375,000	375,000							
Streets/Railroad Crossings	\$ 754,000	754,000							
Subtotal Departmental Transfers	\$ 12,684,500	12,684,500	-						
TOTAL REVENUES:	\$ 74,565,671	74,120,015	376,283	13,341	42,691	13,341			
PROJECTED EXPENDITURES									
Completed Projects									
Prior Years [3]	\$ 55,225,152	55,225,152							
040803 Liberty Plaza	\$ 430,945	429,858	1,087						
040801 Screen Wall Assistance	\$ 185,196	185,196							
040804 City Entryway Enhancements	\$ 48,878	48,878							
041005 Field of Blue Statue	\$ 26,500	24,500	2,000						
0409G1 CDBG Project 2008-10	\$ 169,547	136,693	32,854						
040704 Railroad Crossing Signal Controllers (DART)	\$ 150,000	97,767	52,233						
Current and Future Projects									
040001 Playground/Park Renovations	\$ 579,386	540,136	39,250						
041001 Plaza Beautification Projects	\$ 5,000		5,000						

**CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 NON-BOND CIP FUND
 PROPOSED MID YEAR YEAR BUDGET 2010-11**

	PROJECT BUDGET	PRIOR YEARS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
049704	Mustang Trail Erosion Control	\$ 468,901	165,665	50,000	203,236	45,000	5,000		
049719	Redevelopment Program	\$ 2,816,584	2,810,802	5,782					
040106	Railroad Crossing Improvements	\$ 588,841	588,841						
0411G1	CDBG Project 2010-11	\$ 140,940		140,940					
040806	Streetscape Enhancements	\$ 292,114	292,114						
041004	Colinas Crossing Trail	\$ 248,925	236,761	12,164					
040203	Street Resurfacing	\$ 7,490,278	7,490,278						
041101	LBJ Express	\$ 150,000		150,000					
040807	Farmers Branch Station Streets	\$ 57,128		57,128					
	TOTAL PLANNED EXPENDITURES:	\$ 69,074,315	68,272,641	548,438	203,236	45,000	5,000		
	Transfer	\$ 5,481,189	3,701,900	1,779,289					
	TOTAL EXPENDITURES:	\$ 74,555,504	71,974,541	2,327,727	203,236	45,000	5,000		
049001	RESERVED FOR CONTINGENCIES:	\$ 10,167	2,145,474	194,030	4,135	1,826	10,167	10,167	10,167

[1] Funding is from savings resulting from the early payoff of public improvement district (PID) debt.
 [2] Anticipated \$200,000 loan repayment from TIF #2 and land sale proceeds are not included
 [3] A list of completed projects is available upon request.

**CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 HOTEL/MOTEL CIP FUND
 PROPOSED MID YEAR YEAR BUDGET 2010-11**

	PROJECT BUDGET	PRIOR YEARS	2010-11	2011-12	2012-13	2013-14
REVENUE SOURCES:						
Appropriated Fund Balance	\$ 200,199	200,199				
Interest	\$ 296,581	296,126	155	100	100	100
Hotel/Motel Transfer from Non-Bond CIP	\$ 360,400	360,400				
Special Revenue Donations	\$ 75,000		75,000			
Hotel/Motel Transfers	\$ 3,409,000	3,384,000	25,000			
TOTAL REVENUES:	\$ 4,341,180	4,240,725	100,155	100	100	100
PROJECTED EXPENDITURES						
Completed Projects						
Prior Years [1]	\$ 4,051,632	4,051,632				
160601 Historical Park Masterplan	\$ 28,500	28,500				
161101 Historical Park General Store	\$ 100,000	0	100,000			
165112 Historical Park Bridge & Pathways	\$ 154,100	153,002	1,098			
TOTAL EXPENDITURES:	\$ 4,334,232	4,233,134	101,098			
RESERVED FOR CONTINGENCIES:	\$ 6,949	7,592	6,649	6,749	6,849	6,949

[1] A list of completed projects is available upon request.

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND UTILITY FUND
PROPOSED MID YEAR YEAR BUDGET 2010-11**

	PROJECT BUDGET	PRIOR YEARS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
REVENUE SOURCES:									
Transfer from Water & Sewer Fund Operations [1]	\$ 29,399,346	14,299,346	1,900,000	2,000,000	2,100,000	2,200,000	2,300,000	2,300,000	2,300,000
Transfer from Water & Sewer Fund - Fund Balance	\$ 6,200,000	6,200,000							
Transfer from Sewer Interceptor Fund	\$ 259,069	259,069							
Transfer from Fixed Asset Fund	\$ 213,166	213,166							
Developer Contribution	\$ 5,500	5,500							
Interest	\$ 3,161,397	2,942,539	30,340	30,643	30,950	31,259	31,572	31,888	32,207
CDBG	\$ 282,305	282,305							
TOTAL REVENUES:	\$ 39,520,783	24,201,925	1,930,340	2,030,643	2,130,950	2,231,259	2,331,572	2,331,888	2,332,207
PROJECTED EXPENDITURES									
Completed Projects									
Prior Years [2]	\$ 7,699,812	7,699,812							
060804 Benchmark Water/SS Line	\$ 392,611	392,611							
Current and Future Projects									
279901 Utility Replacement & Improvements	\$ 16,891,000	7,296,559	744,441	1,000,000	1,450,000	1,600,000	1,600,000	1,600,000	1,600,000
279902 I & I Repairs	\$ 1,760,188	507,487	352,701		150,000	300,000	150,000	150,000	150,000
270001 Service Center Improvements	\$ 5,150,000	2,000	1,500	3,446,500	1,700,000				
270502 Motor/Pump/Tank Improvements	\$ 2,252,402	244,166	1,588,236		70,000	70,000	140,000	70,000	70,000
270501 Technology/Security Improvements	\$ 1,775,166	551,687	503,479		180,000	180,000	180,000	180,000	
040201 Sanitary Sewer Protection- Farmers Branch Creek	\$ 690,000	261,504	428,496						
040807 Farmers Branch Station Streets	\$ 833,071	600,418	232,653						
TOTAL PLANNED EXPENDITURES:	\$ 37,444,250	17,556,244	3,851,506	4,446,500	3,550,000	2,150,000	2,070,000	2,000,000	1,820,000
Transfers	\$ 1,140,107	(121,893)	1,262,000						
TOTAL EXPENDITURES:	\$ 38,584,357	17,434,351	5,113,506	4,446,500	3,550,000	2,150,000	2,070,000	2,000,000	1,820,000
RESERVED FOR CONTINGENCIES:	\$ 936,426	6,767,573	3,584,407	1,168,551	(250,499)	(169,240)	92,332	424,220	936,426

[1] Transfer from Water & Sewer Operations. This is a planned use of fund balance for capital improvements.

[2] A list of completed projects is available upon request.

**CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 DART LOCAL ASSISTANCE PROGRAM FUND
 PROPOSED MID YEAR YEAR BUDGET 2010-11**

	PROJECT BUDGET	PRIOR YEARS	2010-11
REVENUE SOURCES:			
Dart Technical Assistance Program	\$ 243,912	243,912	
Dart Capital Assistance Program (CAP)			
CAP Allocation (Not Yet Rec'd)	\$ 57,363	57,363	
CAP Allocation Received	\$ 8,910,239	8,910,239	
Valwood Improvement Authority	\$		
TxDOT Grant	\$ 415,557	415,557	
Texas Dept. of Transportation	\$		
Interest (Operating Account)	\$ 563,133	563,133	
Dallas County	\$ 648,012	648,012	
Texas Comptroller	\$ 27,588	27,588	
DART Local Assistance Program (LAP)			
LAP Allocation (Not Yet Rec'd)	\$ 857,140	857,140	
LAP Allocation Received	\$ 13,487,625	13,487,625	
TOTAL REVENUES:	\$ 25,210,569	25,210,569	

PROJECTED EXPENDITURES

152801	TECHNICAL ASSISTANCE PROGRAM	\$ 159,997	159,997	
	Completed Projects			
	Prior Years [1]	\$ 122,344	122,344	
	Subtotal Technical Assistance Program	\$ 282,341	282,341	
	CAPITAL ASSISTANCE PROGRAM			
	Completed Projects			
	Prior Years [1]	\$ 20,607,205	20,607,205	
150401	Traffic Signal Communications	\$ 332,125	332,125	
	Current and Future Projects			
159708	Valley View West	\$ 1,997,588	1,967,066	30,522
150101	Incident Detection and Response Phase 2	\$ 630,000	339,127	290,873
150701	Luna/LBJ Traffic Signal	\$ 275,000	15,000	260,000
150802	Midway/Beltwood Intersection Improvements	\$ 12,153	9,250	2,903
041002	DART Green Line Trail	\$ 324,000		324,000
040807	Farmers Branch Station Streets/Transit Center	\$ 750,157	750,157	
	TOTAL EXPENDITURES:	\$ 25,210,569	24,302,271	908,298
	RESERVED FOR CONTINGENCIES:	\$ (0)	908,298	(0)

[1] A list of completed projects is available upon request.

CMS (post 1996) rolled into DART Allocation line item

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #1 FUND
PROPOSED MID YEAR YEAR BUDGET 2010-11**

	PROJECT BUDGET	PRIOR YEARS	2010-11	2011-12	2012-13	2013-14
REVENUE SOURCES:						
CFBISD (100%)	\$ 17,515,586	8,171,527	2,301,265	2,324,278	2,347,520	2,370,996
City of Farmers Branch (35%)	\$ 1,029,565	1,029,565				
Dallas County Hospital District (34%)	\$ 710,712	507,123	50,140	50,641	51,148	51,659
Dallas County (34%)	\$ 570,964	387,300	45,233	45,685	46,142	46,604
Dallas County Community College District (35%)	\$ 245,058	168,316	18,900	19,089	19,280	19,473
Valwood Improvement Authority (50% - M&O Rate)	\$ 174,842	143,516	7,715	7,792	7,870	7,949
Dallas Independent School District (35%)	\$ 80,639	41,322	9,683	9,780	9,878	9,976
Developer Advance [1]	\$ 13,561,640	13,561,640				
Interest	\$ 793,505	755,094	9,460	9,555	9,650	9,747
TOTAL REVENUES:	\$ 34,682,508	24,765,401	2,442,396	2,466,820	2,491,488	2,516,403
PROJECTED EXPENDITURES						
Completed Projects						
Prior Years [2]	\$ 3,245,649	3,245,649				
Current and Future Projects						
280102 City and School Administrative Fees	\$ 407,305	188,483	68,822	50,000	50,000	50,000
Developer Reimbursement [3]	\$ 2,932,937	2,932,937				
280103 Zone School Project Costs (CFBISD) [4]	\$ 11,112,780	4,571,939	1,610,886	1,626,994	1,643,264	1,659,697
280104 Zone School Project Costs (DISD) [5]	\$ 3,893		1,937	1,956		
280301 Mercer Parkway	\$ 3,650,000	3,531,657		118,343		
280402 Lake Improvements: north of I-635	\$ 3,000,000	1,343,709	199,591	1,456,700		
280403 "Peninsula Tract" Improvements [6]	\$ 3,018,835	2,981,164	18,836	18,835		
Remaining West Side Projects [1]	\$ 2,452,711	2,266,409	186,302			
TOTAL PLANNED EXPENDITURES:	\$ 29,824,111	21,061,948	2,086,373	3,272,828	1,693,264	1,709,697
Transfers Out	\$ 444,130	325,544	118,586			
TOTAL EXPENDITURES	\$ 30,268,241	21,387,492	2,204,959	3,272,828	1,693,264	1,709,697
RESERVED FOR CONTINGENCIES: [7]	\$ 4,414,267	3,377,909	3,615,346	2,809,337	3,607,561	4,414,267

[1] Projects, which include Mercer Parkway Extension, Knightsbridge Road, Bond Street, East Side Lift Station, Luna Road Lift Station, and Lake Improvements, south of IH-635, are currently on hold until developer advances funds for construction.

[2] A list of completed projects is available upon request

[3] Developer reimbursements to be based on provisions of Developer Agreements Nos. 1-8.

[4] Figures represent 65% of CFBISD revenue payment

[5] Figures represent 20% of DISD revenue payment

[6] Design for Phase 2 improvements were funded by Developer Advances.

[7] Does not include future projects or overpayments/refunds.

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #2 FUND
PROPOSED MID YEAR YEAR BUDGET 2010-11**

	PROJECT BUDGET	PRIOR YEARS	2010-11	2011-12	2012-13	2013-14
REVENUE SOURCES:						
CFBISD (100%)	\$ 571,960	241,369	76,701	80,536	84,563	88,791
City of Farmers Branch (100%)	\$ 168,067	90,502	17,996	18,896	19,841	20,833
Dallas County Hospital District (55%)	\$ 46,722	25,003	5,039	5,291	5,555	5,833
Dallas County (55%)	\$ 40,263	20,131	4,671	4,905	5,150	5,407
Dallas County Community College District (100%)	\$ 30,482	15,590	3,455	3,628	3,809	4,000
Non-Bond CIP Fund Advance	\$ 200,000	200,000				
Interest [1]	\$ 7,913	7,769	35	36	36	37
TOTAL REVENUES:	\$ 1,065,406	600,363	107,897	113,291	118,954	124,901
PROJECTED EXPENDITURES						
Completed Projects						
	Prior Years [2]	\$ 14,943	14,943			
290401	Phase One Public Imp./Enhancements	\$ 145,000	144,999	1		
Current and Future Projects						
290102	Zone School Project Costs [3]	\$ 169,837	70,661	23,009	24,161	25,369
290801	City and School Administrative Fees	\$ 61,280	61,280			
040807	Farmers Branch Station Streets	\$ 225,000	154,037	70,963		
	TOTAL PLANNED EXPENDITURES:	\$ 616,061	445,921	93,972	24,161	25,369
	Transfers Out	\$ 200,000		200,000		
	TOTAL EXPENDITURES	\$ 816,061	445,921	293,972	24,161	25,369
	RESERVED FOR CONTINGENCIES:	\$ 249,345	154,442	(31,633)	57,497	151,083

[1] Includes bond premiums, interest income, and accrued interest

[2] A list of completed projects is available upon request.

[3] Figures represent 30% of CFBISD revenue payment

**CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 STREET IMPROVEMENT/ANIMAL SHELTER BOND FUND
 PROPOSED MID YEAR YEAR BUDGET 2010-11**

		PROJECT BUDGET	PRIOR YEARS	2010-11	2011-12
REVENUE SOURCES:					
Bond Proceeds		\$ 7,750,000	7,750,000		
Interest		\$ 416,313	416,313		
TOTAL REVENUES:		\$ 8,166,313	8,166,313		
PROJECTED EXPENDITURES					
Completed Projects					
060801	Animal Shelter	\$ 2,324,570	2,324,570		
060802	Webb Chapel Road	\$ 2,302,849	2,302,849		
060803	Midway Road	\$ 1,675,000	1,675,000		
060804	Benchmark Drive	\$ 656,721	656,721		
Current and Future Projects					
040807	FB Station Streets	\$ 1,158,250	1,149,673	8,577	
	Bond Issuance Costs	\$ 48,923	48,923		
TOTAL PLANNED EXPENDITURES:		\$ 8,166,313	8,157,736	8,577	
Transfers Out					
TOTAL EXPENDITURES		\$ 8,166,313	8,157,736	8,577	
RESERVED FOR CONTINGENCIES:		\$ (0)	\$ 8,577	(8,577)	

CITY OF FARMERS BRANCH
 CAPITAL IMPROVEMENT PROGRAM
 FIRE STATION 1 RELOCATION BOND FUND
 PROPOSED MID YEAR YEAR BUDGET 2010-11

	PROJECT BUDGET	PRIOR YEARS	2010-11	2011-12
REVENUE SOURCES:				
Bond Proceeds	\$ 5,582,870	5,582,870		
Interest	\$ 43,813	22,313	21,500	
TOTAL REVENUES:	\$ 5,626,683	5,605,183	21,500	
PROJECTED EXPENDITURES				
Current and Future Projects				
071001 Relocate Fire Station 1	\$ 5,500,000	1,174,252	4,325,748	
Bond Issuance Costs	\$ 90,030	90,030		
TOTAL PLANNED EXPENDITURES:	\$ 5,590,030	1,264,282	4,325,748	
Transfers Out				
TOTAL EXPENDITURES	\$ 5,590,030	1,264,282	4,325,748	
RESERVED FOR CONTINGENCIES:	\$ 36,653	4,340,901	36,653	

**COMBINED SUMMARY OF ESTIMATED REVENUES,
EXPENDITURES AND FUND BALANCES - SELECT FUNDS**

AMENDED BUDGET 2010-11

	GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2010	(1) \$ 8,226,571	\$ 492,695	\$ 1,359,325	\$ 675,286
2010-11 ESTIMATED REVENUES	\$ 42,987,500	\$ 827,700	\$ 15,355,100	\$ 2,378,800
2010-11 ESTIMATED EXPENDITURES	<u>42,960,300</u>	<u>583,700</u>	<u>14,523,600</u>	<u>2,746,500</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL	<u>\$ 27,200</u>	<u>\$ 244,000</u>	<u>\$ 831,500</u>	<u>\$ (367,700)</u>
SPECIAL EXPENDITURES				
ASSIGNED FOR FUTURE PURCHASES	<u>\$</u>	<u>\$ (254,000)</u>	<u>\$</u>	<u>\$</u>
ADDITION TO (USE OF) FUND BALANCE	<u>\$ 27,200</u>	<u>\$ (10,000)</u>	<u>\$ 831,500</u>	<u>\$ (367,700)</u>
ESTIMATED FUND BALANCE 9/30/2011	<u>\$ 8,253,771</u>	<u>\$ 482,695</u>	<u>\$ 2,190,825</u>	<u>\$ 307,586</u>
TARGET BALANCES	\$ 8,484,840 (2)	\$ 300,000	\$ 2,000,000	\$ 300,000

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/10 Comprehensive Annual Financial Report.

(2) The General Fund target balance has been adjusted for \$536,100 of General Fund fixed asset transfers. The target balance represents a 75-day reserve.

**MOST REALISTIC
COMBINED SUMMARY OF ESTIMATED REVENUES,
EXPENDITURES AND FUND BALANCES - SELECT FUNDS**

AMENDED BUDGET 2010-11

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2010	(1)	\$ 8,226,571	\$ 492,695	\$ 1,359,325	\$ 675,286
2010-11 ESTIMATED REVENUES		\$ 42,987,500	\$ 827,700	\$ 15,355,100	\$ 2,378,800
2010-11 ESTIMATED EXPENDITURES		<u>42,660,300</u>	<u>583,700</u>	<u>14,448,600</u>	<u>2,696,500</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ 327,200</u>	<u>\$ 244,000</u>	<u>\$ 906,500</u>	<u>\$ (317,700)</u>
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES		<u>\$</u>	<u>\$ (254,000)</u>	<u>\$</u>	<u>\$</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ 327,200</u>	<u>\$ (10,000)</u>	<u>\$ 906,500</u>	<u>\$ (317,700)</u>
ESTIMATED FUND BALANCE 9/30/2011		<u>\$ 8,553,771</u>	<u>\$ 482,695</u>	<u>\$ 2,265,825</u>	<u>\$ 357,586</u>
TARGET BALANCES		\$ 8,424,840 (2)	\$ 300,000	\$ 2,000,000	\$ 300,000

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/10 Comprehensive Annual Financial Report.

(2) The General Fund target balance has been adjusted for \$536,100 of General Fund fixed asset transfers. The target balance represents a 75-day reserve.

**COMBINED SUMMARY OF ESTIMATED REVENUES,
EXPENDITURES AND FUND BALANCES - SELECT FUNDS**

ADOPTED FISCAL YEAR BUDGET 2010-11

	GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2009	(1) \$ 7,670,573	\$ 982,968	\$ 2,276,005	\$ 1,766,563
2009-10 ESTIMATED REVENUES	\$ 43,016,300	\$ 1,141,237	\$ 13,600,100	\$ 1,986,100
2009-10 ESTIMATED EXPENDITURES	<u>42,297,300</u>	<u>1,014,337</u>	<u>14,617,300</u>	<u>2,907,100</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL	<u>\$ 719,000</u>	<u>\$ 126,900</u>	<u>\$ (1,017,200)</u>	<u>\$ (921,000)</u>
SPECIAL EXPENDITURES				
TRANSFER TO CIP	\$	\$	\$	\$ (466,200)
TRANSFER IN COMMITTED FUND BALANCE	39,700			
SPECIAL INCENTIVE LIABILITY REDUCTION	(39,700)			
ASSIGNED FOR FUTURE PURCHASES		(30,000)		
TRANSFER TO GENERAL FUND		(75,000)		
TRANSFER TO DEBT SERVICE		(362,800)		
TRANSFER TO HOTEL/MOTEL FUND		(140,000)		140,000
ADDITION TO (USE OF) FUND BALANCE	<u>\$ 719,000</u>	<u>\$ (480,900)</u>	<u>\$ (1,017,200)</u>	<u>\$ (1,247,200)</u>
ESTIMATED FUND BALANCE 9/30/2010	<u>\$ 8,389,573</u>	<u>\$ 502,068</u>	<u>\$ 1,258,805</u>	<u>\$ 519,363</u>
2010-11 ESTIMATED REVENUES	\$ 43,012,300	\$ 890,100	\$ 15,373,100	\$ 2,150,300
2010-11 ESTIMATED EXPENDITURES	<u>42,878,000</u>	<u>730,100</u>	<u>14,582,300</u>	<u>2,382,500</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL	<u>\$ 134,300</u>	<u>\$ 160,000</u>	<u>\$ 790,800</u>	<u>\$ (232,200)</u>
SPECIAL EXPENDITURES				
ASSIGNED FOR FUTURE PURCHASES	\$	\$ (170,000)	\$	\$
ADDITION TO (USE OF) FUND BALANCE	<u>\$ 134,300</u>	<u>\$ (10,000)</u>	<u>\$ 790,800</u>	<u>\$ (232,200)</u>
ESTIMATED FUND BALANCE 9/30/2011	<u>\$ 8,523,873</u>	<u>\$ 492,068</u>	<u>\$ 2,049,605</u>	<u>\$ 287,163</u>
TARGET BALANCES	\$ 8,454,880 (2)	\$ 300,000	\$ 2,000,000	\$ 300,000

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/09 Comprehensive Annual Financial Report.

(2) The General Fund target balance has been adjusted for \$603,600 of General Fund fixed asset transfers. The target balance represents a 75-day reserve.

**MOST REALISTIC
COMBINED SUMMARY OF ESTIMATED REVENUES,
EXPENDITURES AND FUND BALANCES - SELECT FUNDS**

ADOPTED FISCAL YEAR BUDGET 2010-11

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2009	(1)	\$ 7,670,573	\$ 982,968	\$ 2,276,005	\$ 1,766,563
2009-10 ESTIMATED REVENUES		\$ 43,016,300	\$ 1,141,237	\$ 13,600,100	\$ 1,986,100
2009-10 ESTIMATED EXPENDITURES		<u>42,122,300</u>	<u>1,014,337</u>	<u>14,617,300</u>	<u>2,907,100</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ 894,000</u>	<u>\$ 126,900</u>	<u>\$ (1,017,200)</u>	<u>\$ (921,000)</u>
SPECIAL EXPENDITURES					
TRANSFER TO CIP		\$	\$	\$	\$ (466,200)
TRANSFER IN COMMITTED FUND BALANCE		39,700			
SPECIAL INCENTIVE LIABILITY REDUCTION		(39,700)			
ASSIGNED FOR FUTURE PURCHASES			(30,000)		
TRANSFER TO GENERAL FUND			(75,000)		
TRANSFER TO DEBT SERVICE			(362,800)		
TRANSFER TO HOTEL/MOTEL FUND			(140,000)		140,000
ADDITION TO (USE OF) FUND BALANCE		<u>\$ 894,000</u>	<u>\$ (480,900)</u>	<u>\$ (1,017,200)</u>	<u>\$ (1,247,200)</u>
ESTIMATED FUND BALANCE 9/30/2010		<u>\$ 8,564,573</u>	<u>\$ 502,068</u>	<u>\$ 1,258,805</u>	<u>\$ 519,363</u>
2010-11 ESTIMATED REVENUES		\$ 43,012,300	\$ 890,100	\$ 15,373,100	\$ 2,150,300
2010-11 ESTIMATED EXPENDITURES		<u>42,578,000</u>	<u>730,100</u>	<u>14,507,300</u>	<u>2,332,500</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ 434,300</u>	<u>\$ 160,000</u>	<u>\$ 865,800</u>	<u>\$ (182,200)</u>
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES		\$	\$ (170,000)	\$	\$
ADDITION TO (USE OF) FUND BALANCE		<u>\$ 434,300</u>	<u>\$ (10,000)</u>	<u>\$ 865,800</u>	<u>\$ (182,200)</u>
ESTIMATED FUND BALANCE 9/30/2011		<u>\$ 8,998,873</u>	<u>\$ 492,068</u>	<u>\$ 2,124,605</u>	<u>\$ 337,163</u>
TARGET BALANCES		<u>\$ 8,394,880 (2)</u>	<u>\$ 300,000</u>	<u>\$ 2,000,000</u>	<u>\$ 300,000</u>

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/09 Comprehensive Annual Financial Report.

(2) The General Fund target balance has been adjusted for \$603,600 of General Fund fixed asset transfers. The target balance represents a 75-day reserve.

Financial Trends - City of Farmers Branch

Farmers Branch, Texas

Fiscal Year 2010

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Introduction

This study is based on the International City Management Association (ICMA) publication and software program Evaluating Financial Condition. The introduction and study format are heavily based on this publication.

Introduction

This is the City of Farmers Branch's twenty-fourth annual review of its financial condition. This annual review is based on the International City Management Association's publication and software application entitled Evaluating Financial Condition. This report identifies positive and negative indicators as they impact the City's financial condition. Three funds have been analyzed: the General Fund, Water & Sewer Fund, and Special Revenue Fund.

This program recognizes various factors that affect the City's financial health. The City may control some factors; others are external factors that the City must respond to and make adjustments. Response and adjustment are better planned if early trends are detected. This study will assist in identifying early trends.

The format for this discussion of the various indicators in the following pages includes the following four sections: Warning Trend, Description, Analysis, and Conclusion. Definitions follow for each section.

Warning Trend:	A general guide for evaluation describing a trend that could signal a potential problem with the financial factors involved.
Description:	A discussion of indicator in terms of the financial and environmental factors that are used in computing the indicator.
Analysis:	Evaluation of data using trend analysis. The indicator is examined over a ten-year review period. This section provides information on how fast the indicator is changing and in which direction.
Conclusion:	Discussion of analysis results and whether a potential problem exists or might exist in the near future.

As used in this study, financial conditions can be broadly defined as the City's ability to finance services on a continuing basis. More specifically, financial condition refers to the City's ability to:

Maintain existing service levels:

Withstand local and regional economic disruption;

Meet demands of natural growth, decline and change; and,

Meet the growing needs for capital improvements and service levels in a manner that balances the desires for services with available revenues.

Efforts by the City, to evaluate its financial condition, present a complex problem. Relationships between some factors are difficult to observe. Some are more important than others, but often, this cannot be determined until all factors have been assembled. Revenues may be higher than ever and may be exceeding expenditures. However, this may not consider inflation or that certain programs have been deferred. The interrelationship between capital expenditures and operating expenditures is not always readily apparent. For example, certain capital expenditures will have the effect of reducing operating expenses. Those operating expenses saved may be available for debt service on capital expenditures.

Introduction

On the other hand, capital expenditures may require service and maintenance that increases the operating budget at the same time the City is attempting to meet debt service requirements. Failure to recognize the interrelationship between capital expenditures and debt service either as a positive or a negative factor may lead to improper decisions.

Not all factors or indicators presented in the ICMA publication have been included in this study. Some indicators were excluded, as proper data was not available or reliable. As part of a multi-year analysis of financial trends, it is appropriate to review and evaluate the City's financial position relative to the financial objectives set by the City Council in 2010-2011.

Consumer Price Index

The table that follows reflects the consumer price index (C.P.I.) used in analyzing several financial trend indicators. This index assists in evaluating the effects of inflation on a government's budget.

The base year for this study is 1983, which has a consumer price index of 100.7.

Consumer Price Index (C.P.I.)		
YEAR	CPI	% Change
1984	105.0	-
1985	108.3	3.1%
1986	110.2	1.8%
1987	115.0	4.4%
1988	119.8	4.2%
1989	125.0	4.3%
1990	132.7	6.2%
1991	137.2	3.4%
1992	141.3	3.0%
1993	145.1	2.7%
1994	149.4	3.0%
1995	153.2	2.5%
1996	157.8	3.0%
1997	161.2	2.2%
1998	163.6	1.5%
1999	167.9	2.6%
2000	173.7	3.5%
2001	178.3	2.6%
2002	181.0	1.5%
2003	185.2	2.3%
2004	189.9	2.5%
2005	198.8	4.7%
2006	202.9	2.6%
2007	208.5	2.8%
2008	218.8	4.9%
2009	216.0	-1.3%
2010	218.4	1.1%
2011	222.3	2.9% Estimate

Executive Summary - General Fund

Revenues

Overall, revenues (including debt service) from 2001 to 2010 show an average annual slight decrease of 0.35%. Decrease in constant dollar revenues began in 2001 due to the recession. In 2006 the City saw a slight increase of 3.41% before the recession of 2007. When compared to 2009, 2010's actual revenues decreased by 7.96% and decreased by 9.00% on a constant dollar basis.

Growth in revenues continues to be an important factor in funding increased costs such as fuel, utilities and insurance. Of particular concern, is the decline in constant dollar adjusted net operating revenues from the nine year period of 2002 to 2010. Sales tax revenue in particular; 2002-2003 sales tax revenue saw the largest decrease of 14.7% (2001-2002 sales tax was \$11.6M compared to 2002-2003 which was at \$10.0M). The 2009-2010 sales tax revenues decreased when compared to 2008-2009 actual sales tax revenue by 8.58%. This same sales tax revenue for 2009-2010 was \$2.7M less than 2000-2001 actual sales tax revenue.

Property tax revenues (excluding debt service) increased for the sixth consecutive time in eight years (from 2003 to 2010) by 6.00% and 2010-2011 property tax revenues are expected to increase by 7.75% in current dollars from 2009-2010's property tax revenues.

Expenditures

Overall, operating expenditures have generally increased 2.35% per year during the review period of 2001 to 2010 in current dollars. When examined in constant dollars, operating expenditures have remained flat from 2001 to 2010. Due to the economic slowdown in 2001 and 2007, the City responded to decreasing revenues by cutting expenditures. A one-time use of fund balance occurred in 2007 to complete funding for a new fire station on the city's west side. Expenditures, in constant dollars, for 2009-2010 were 6.65% less than 2001-2002. The expenditures referred to include debt services payments, but exclude general fund expenditures for capital improvement projects (CIP).

Debt Service

Debt service requirements have been in decline due to a pay-off of existing debt and the City's pay-as-you-go plan. Debt service requirements in 2010 represent 6.4% of net operating revenues compared with 8.9% of net operating revenues in 2001.

Executive Summary - General Fund

Property Values

Property values increased in fiscal 2010 (a 2.70% increase compared to 2009) but decreased by 8.69% in fiscal 2011 when compared to fiscal 2010. From 2001 to 2010 the trend has been positive with an annual average increase of 1.69% in current dollars and a slight decrease of 0.58% in constant dollars. In 2010, property values are 8.64% below 2001 values in constant dollars. Growth in property values is a key indicator of financial health of a city.

Property Tax Revenues

Property tax revenues represent one of the largest sources of revenues for the City and are used to fund operations in the General Fund and to pay off bonds in the Debt Service Fund. In the General Fund alone, 2010 property taxes (excluding debt service) are \$18.3 million. 2010-2011 property tax revenues (including debt service) are projected to increase by 0.64% in constant dollars. In 2010 two new debts were issued \$5.5M for the Fire Station and \$10M for Dangerous Structures that increase the overall property tax revenue for 2010 and 2011. Property tax revenues (including debt service) from 2001 through 2010 have increased on an average annual basis by 3.19% (in current year dollars.)

Executive Summary - Water And Sewer Fund

Revenues

In 2000 these revenues increased due to the hot and dry summers as well as a 300 customer increase in the number of commercial customers. In 2008, two of the City's larger water customers, Quebecor and Dallas Semiconductor affected water demand. Quebecor closed and Dallas Semiconductor changed from a manufacturing facility to a purchasing significantly reducing their water consumption. Year-to-year revenue fluctuations are due to weather patterns, which affect water sales, and an increase in commercial accounts and commercial consumption.

Expenditures

From 2001 to 2010, net operating expenditures (for Water and Sewer) have increased in current dollars by an annual average of 4.48%, and when examined in constant dollars, operating expenditures have increased by 2.20% over the same time frame. Year-to-year fluctuations are primarily due to weather patterns, which affect water demand.

User Charge Coverage

User charge coverage refers to whether fees and charges cover the entire cost of providing utility services including depreciation and transfers. User charge coverage differs from revenue bond ratio coverage requirements that do not include depreciation and transfers in the coverage calculation. User charge coverage calculations were sufficient to meet the 100% coverage requirement in 1998 thru 2002 and 2005. But declined to 98.95%, 77.33% and 96.5% in 2003, 2007 and 2008 respectively due to high rainfall patterns. Due to average rainfall and decreased demand, 2010 user coverage was at 85.77%. Farmers Branch does not have a revenue bond ratio requirement as all water and sewer bonds have been paid off.

Executive Summary - Overall Conclusion

While this report primarily covers the period from 2001 to 2010, trends prior to that period have also been reviewed. This year marks the eleventh year that this financial analysis covers at least a 10-year period.

The financial trends show fundamental change in both revenues and expenditures. A major change began in fiscal year 2000-2001 when net operating revenues, in constant dollar basis, began to decline. The economic downturns in 2001 and 2007 prompted the City to reduce expenditures (primarily related to personnel) in association with the reduction of revenues. This decline stabilized in the 2004-2005 fiscal year and continued thru the 2006-2007. However in late 2007 a recession began and revenues for 2008-2009 and 2009-2010 declined by 0.87% and 9.00% respectively from the previous years, and are below 2000-2001 levels on a constant dollar basis.

Expenditures, in constant dollars, overall have remained flat since 2001. Spending clearly shows a shift in financing strategy. Capital spending from the General Fund increased from zero dollars (\$0) in 1990 to \$2.4 million in 2003. Because of the economic downturn capital expenditures in 2005 and 2006 were only \$633,500 and \$137,500 respectively. In 2007 the City's capital expenditures were \$4,300,000, mainly for the new fire station #3 and road improvements. The expenditures for the fire station and road improvements were from a one-time use of fund balance. The total capital improvement transfers from 1990 to 2010 have equaled \$40.8 million. Two new debts were issued in 2010. \$5.5M for the new Fire Station and \$10M for the removal of dangerous structures which require additional debt payments.

The financial trends show a fundamentally sound financial picture with revenue trends, in current dollars, continuing in a slightly positive direction while revenues in a constant dollars show a decline. Due to the state of the economy, revenues, in both constant and current dollars, show slight decreases for the year of 2010. The City has responded with cost cutting measures. Expenditures for operations (excluding capital spending) have remained relatively flat with regards to inflation. Sales Tax revenue, Hotel/Motel Occupancy Tax revenue, and interest on investments were significantly impacted by the economic downturn in 2000-2001 and the recession beginning in 2007-2008. Sales Tax revenue decreased from \$11.9 million in 2008-2009 to \$10.9 million in 2009-2010 and is well below the \$14.5 million recorded in 2000. Hotel/Motel Occupancy Tax revenue decreased by 7.73% when comparing 2008-2009 to 2009-2010. Hotel/Motel Occupancy Tax revenues are projected to increase slightly in 2010-2011 on a constant dollar basis. And Sales Tax Revenue is projected to increase slightly in 2010-2011.

General Fund – Key Financial Indicators

Revenue Per Capita

Warning Trend

Decreasing net-operating revenues per capita (constant dollars).

Description

This indicator examines per capita revenue, both in current dollars and adjusted for inflation (constant dollars) to show changes in revenue relative to changes in population. A decrease in operating revenues per capita in constant dollars may be a warning trend that must be examined carefully. While per capita data may have less relevance in a city such as Farmers Branch with an extensive commercial base, current and constant net operating revenues remain highly relevant. This indicator is represented in two ways: 1.) Excluding debt service funding; and, 2.) Including debt service (includes all property tax) funding.

Analysis

When excluding property tax revenues used for debt service, there has been an overall yearly decrease, during the review period, in net operating revenues averaging 0.50% per year in current dollars and decrease of 2.80% in constant dollars. This decrease is primarily caused by increased property tax revenues available to the General Fund because of reduced debt service requirements, increased sales tax receipts, and franchise fees. Due to the economic downturn in 2000-2001 when net operating revenues began a declining trend. Net operating revenues (excluding Debt Services) did increase in 2005-2006 by 6.02% but saw a decrease with the beginning of the 2007 recession. For 2009-2010 net operating revenues dropped by 2.15% when compared to 2008-2009.

Operating revenues including debt service have experienced a slight downward trend (since 2001) averaging a decrease of 0.89% per year in current dollars, and a decrease of 3.14% in constant dollars. From 1995 to 2000, revenue grew. Due to the economic downturn constant dollar net operating revenues began a declining trend in 2000-2001. 2009-2010 net operating revenues (including debt services) increased slightly by 0.03% (vs. 2009).

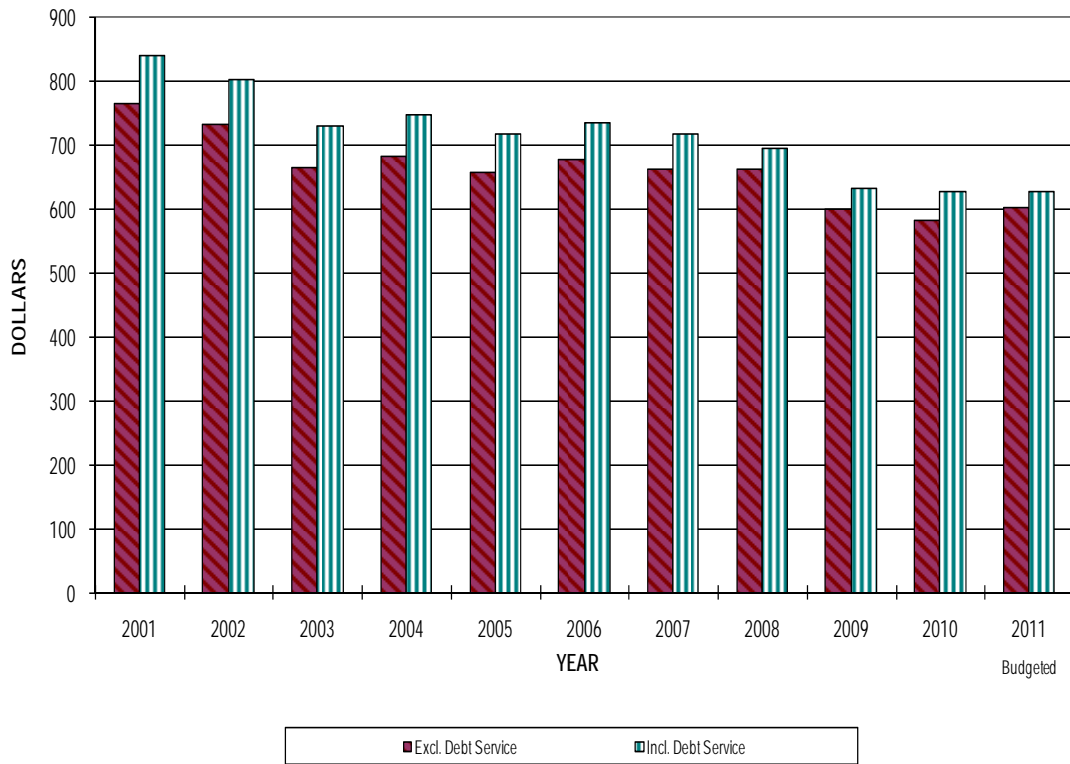
Revenue growth to cover capital improvements and operating cost inflation is especially important. General Fund revenues have been the largest part of Capital Improvement Program funding. For example, General Fund transfers have increased from zero dollars (\$0) in 1990 to \$537,500 in 2004, \$633,500 in 2005, \$137,500 in 2006 and \$4,300,000 in 2007. Because of the recession, in 2008 transfers were \$0 and only \$1.8M and \$1.06M in 2008-2009 and 2009-2010 respectively. Total capital improvement transfers from 1990 to 2010 equal \$40,876,900. From 1997 to 2010 transfers have totaled \$35,096,000 or 85% of the capital improvement transfers since 1990. These transfers have played an important role in the City's Capital Improvement Project planning process. Inflationary cost trends during from 2001 to 2010 have averaged approximately 2.7% per year

Conclusion

Sufficient revenues allow the City to continue to provide funds for necessary operations. Since 1995, the growth of revenues has represented an important trend for the City, however a flattening of revenues over the past seven years is a trend that requires close monitoring. Population changes since 1997 and 2009 impact per capita costs.

General Fund - Key Financial Indicators

REVENUES PER CAPITA
(Constant Dollars)



General Fund – Key Financial Indicators

Elastic Revenues

Warning Trend

Decreasing amount of elastic operating revenues as a percentage of net operating revenues.

Description

Elastic revenues are highly responsive to change in the economy or inflation. As the economic base expands or inflation increases, elastic revenues rise in greater proportional rates than expansion or inflation. As the economy contracts, or during periods of low inflation, elastic revenues may decrease in current or constant dollars. A city with high reliance on elastic revenues during an economic contraction will find elastic revenues decreasing at a faster rate than a less elastic tax source. Conversely, during periods of economic expansion and inflation, elastic revenues will increase significantly, thereby providing funds to respond to increased service needs. A balance between elastic and inelastic revenues mitigates the affect of economic growth and decline.

Analysis

In Farmers Branch, elastic revenue sources are sales tax, a portion of landfill revenue and permits and fees. On average, elastic revenues have comprised 36.52% of net operating revenues from 2001 thru 2010. In 2010 there was a very slight increase to 34.20% from 2009's 33.64% of net operating revenues. The proportion of elastic revenues total revenues continues to change as sales tax revenues have decreased and permit/fee revenues have been stable for prior years. However due to a receding economy, sales tax are projected for a modest gain for 2011. Permit/fee revenues show a slight increase for 2011. The landfill operations were outsourced on October 1, 1998. This change has reduced the elasticity for landfill revenues and accounts for the drop in revenue during 1999 (which was offset by corresponding expenditure reductions). Only the elastic portion of landfill revenues is analyzed for this indicator. The landfill contract provides for a guaranteed \$1 million payment in 2000 and beyond. These guaranteed payments were omitted from the table below.

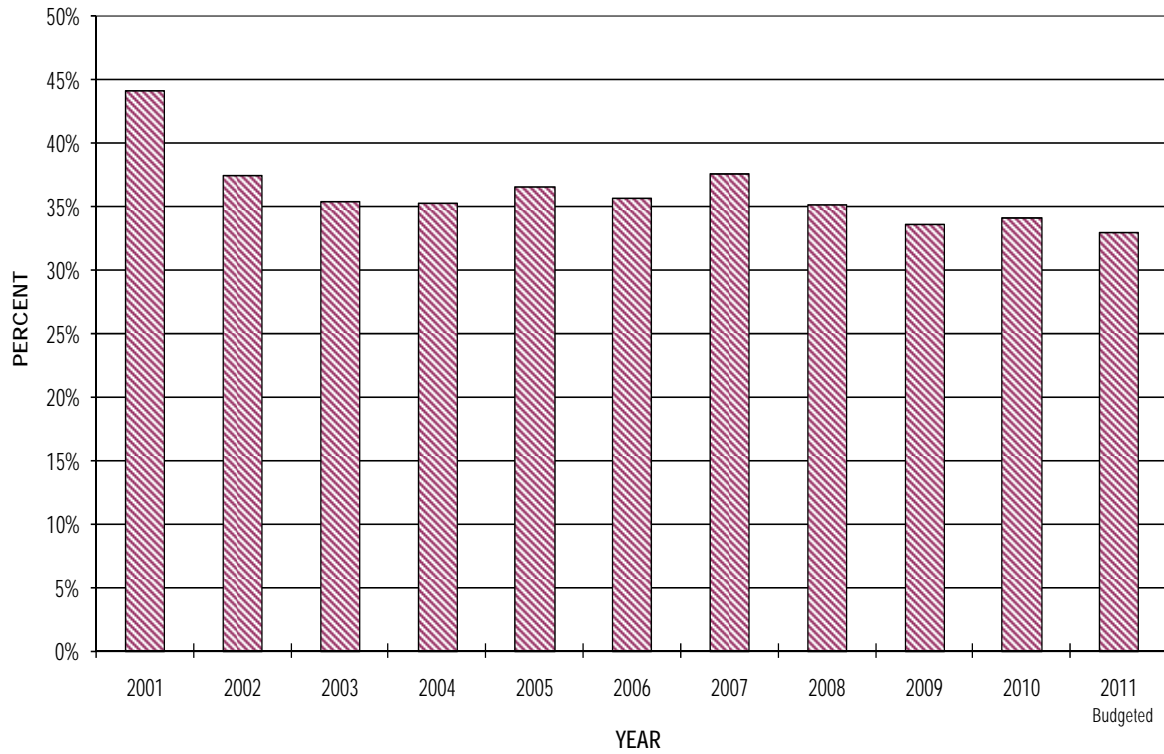
Conclusion

A significant change in trend is evidenced by the steady decline in elastic operating revenues as a percent of net operating revenues since 1996. Sales tax for 2010 was \$10.9 million compared to \$18.1 million of property tax. Landfill revenue changed from 100% elastic to partially "fixed fee" inelastic revenues accounting for the 1998 to 1999 decline in elastic revenues but resulted in no net loss to the City.

General Fund - Key Financial Indicators

Elastic Revenues

ELASTIC TAX REVENUES
(as a % of Operating Revenues)



General Fund – Key Financial Indicators

Property Tax Revenues

Warning Trend

Decline in property tax revenues (constant dollars).

Description

Property tax revenues are considered separately from other revenues in this analysis because the City relies heavily on them. A diminishing property tax revenue growth rate can result from a number of causes including: (1) decline in property values, (2) decline in local economic health, (3) decline in total households or businesses, (4) unwilling default on property taxes, (5) insufficient assessment or appraisal, (6) intentional defaults resulting from insufficient penalties or collections.

The following analysis is based on both current and constant dollars. In Farmers Branch, property tax revenues are separately apportioned to fund debt service and to fund operating expenses. The analysis considers both property tax revenues including and excluding debt service allocations.

A decline in property tax revenues in constant dollars may reflect significant economic difficulties. Declining use of property tax revenues for capital expenditures (debt service included) may indicate a declining municipal reinvestment (unless other funds are used for debt or capital purchases). Conversely, decreasing availability of property tax revenues for operating expenses may cause a reduction in service levels or deficit spending.

Analysis

When including debt service, total property tax revenues from 2001 to 2010 have increased a yearly average of 3.19% in current dollars and increased 0.86% in constant dollars. Total property tax revenues including debt service increased from 1996 through 2002 as a result of value increases. In 2004 property tax rates were increased by 4.5% (\$.02 per \$100) to help offset increasing expenses. Property tax revenues, in constant dollars, have increased from 1995 until 2002. In 2005 the property tax revenue increased by 2% from 2005 actual revenues due to stronger residential property values and a three forty-fifth cent (\$.0345) per \$100 property tax increase. In 2010 property tax revenue increased by 8.63% on strengthening property values and a twenty-fifth cent (\$.025) per \$100 property tax increase from the debt issued for the Fire Station and the Dangerous Structures bonds. Property tax revenues will decrease in 2010-2011 in association with an decreased property valuation.

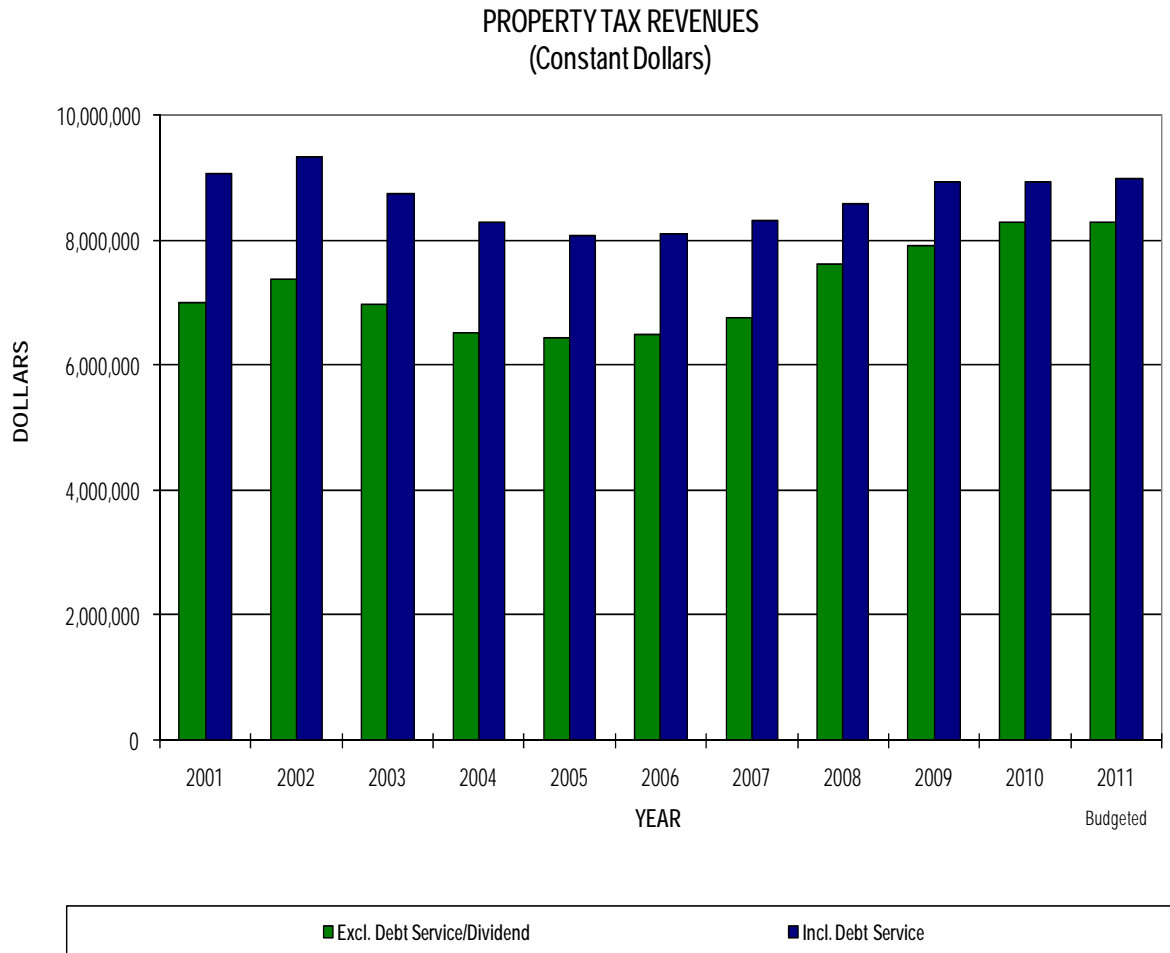
When excluding debt service, property tax revenues (in current dollars) increased an average of 4.60% from 2001 to 2010. While property tax revenues (in constant dollars) increased an average of 2.21%. The increase in property values and constant debt service requirements resulted in a current and constant dollar increases in property tax revenues from 2001 through 2010. In 1998, 1999, and 2000 property tax revenues increased by 8.0%, 10.8%, and 6.7%, respectively. The chart reflects the pattern of property tax allocations to the General Fund and the amounts necessary to fulfill debt service obligations.

Conclusion

Property tax revenues represent the largest single source of revenues for the City. When including debt service, total property tax revenues from 2001 to 2010 have increased a yearly average of 3.19% in current dollars and increased 0.86% in constant dollars. In 2010, property tax revenues, in constant dollars, are above the 1998 levels in both current and constant dollars.

General Fund - Key Financial Indicators

Property Tax Revenues



General Fund – Key Financial Indicators

Other Major Revenue Sources

Warning Trend

Major revenue sources decreasing over time.

Description

Major Revenue sources may vary due to changes in the economy or inflation. As the economic base expands or inflation increases, elastic revenue sources should increase to match inflation. As the economy contracts, or during periods of low inflation, revenues may decrease in current or constant dollars. Every city must monitor its major revenue sources during economic contractions and expansions to react to changing service needs.

Analysis

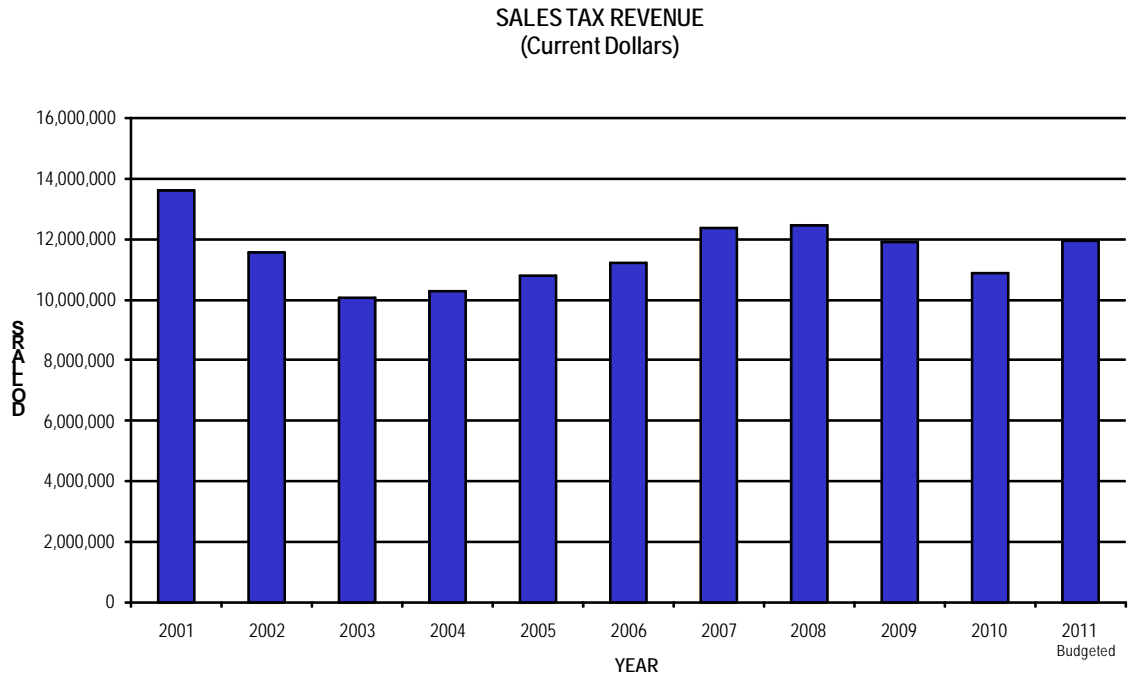
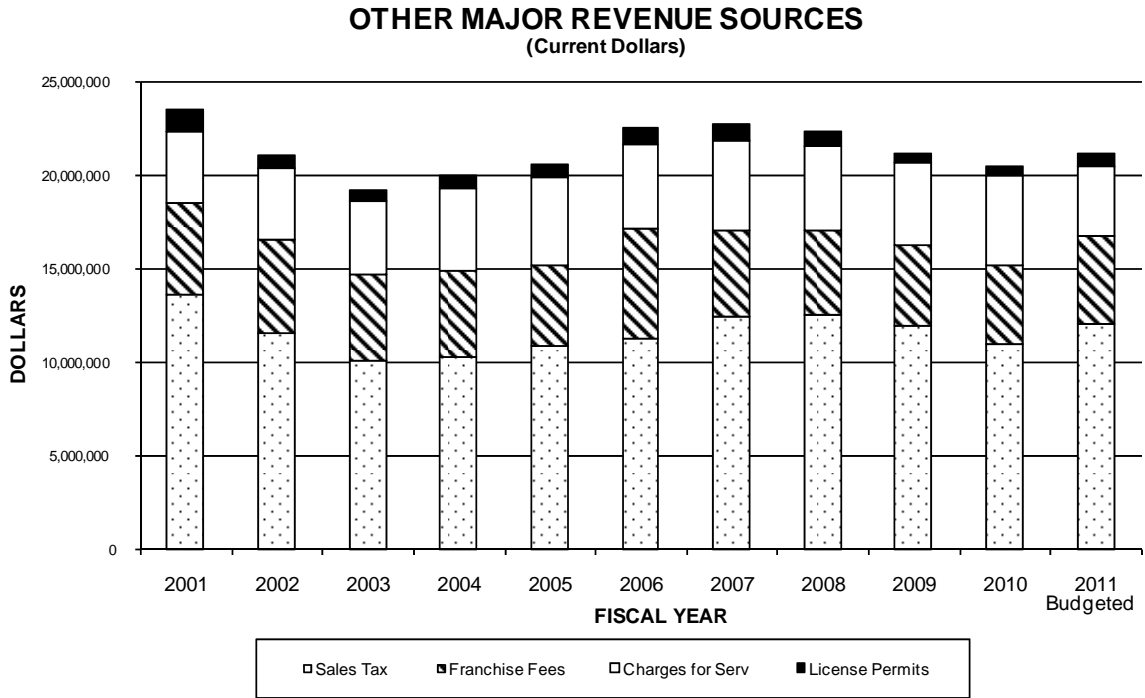
In Farmers Branch, other major revenue sources are sales taxes, franchise fees, charges for services, and license permits. Sales taxes have increased every year from 1994 to 2000 by an average of 8.1% in current dollars and 5.9% in constant dollars. Overall for 2002 thru 2005 sales tax has declined an annual average of 3.4%. 2006-2007 sales tax increased by 10% over 2005-2006 sales tax. However, due to the recession, 2007-2008's sales tax saw a modest gain of 0.74% over 2006-2007 sales tax. Since 2007-2008 to 2009-2010 sales tax dropped by an average of 4.08% by a worsening recession. 2009-2010 Sales tax fell by 8.6% when compared to 2008-2009's sales tax. Franchise fees decreased by 2.8% in 2010 compared to 2009. Overall franchise fees have increased by an average of 0.29% in current dollars and decreased slightly by 1.95% in constant dollars since 2001. License and permits had generally increased from 1994 to 2001 by an average of 11.72% in current dollars and 9.0% in constant dollars. From 2001 to present, license and permit revenues have remained relatively flat. Decreasing only 0.85% in current dollars and decreasing by 3.26% in constant dollars.

Conclusion

The proportion of other major revenue sources for the City is significant. For the past eight years other major revenue sources have averaged 52% of net operating revenues. Sales tax revenue continues to grow overall in constant dollars. However 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008 and 2008-2009 years saw a decline compared to 2000-2001 with a slight increase (compared to 2009-2010) projected for 2010-2011 on a current dollar basis. In the year 2009-2010, sales tax revenues were \$10.9 million and property tax revenues were \$18.1 million. Sales tax revenue continues to be a high percentage of the revenues for the City (for the past nine years sales tax has averaged 28% of net operating revenues) and is beginning to show an upward trend *in 2011*. The outsourcing of the landfill operation has reduced some potential volatility.

General Fund - Key Financial Indicators

Other Major Revenue Sources



General Fund – Key Financial Indicators

Expenditures per Capita

Warning Trend

Increasing net general funding expenditures per capita (constant dollars).

Description

Expenditures must be measured by a number of quantitative and qualitative factors. Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Population is a criterion of some relevance as the population group is usually the group served. Other factors not analyzed here relate to the impact of commercial expansion on expenditures. Despite its limitations, per capita expenditure indicates a relationship of some validity.

Analysis

Net operating expenditures excluding CIP transfers increased an average of 2.09% per year from 2001 to 2010 in constant dollars. Net operating expenditures excluding CIP transfers decreased from 2001 to 2010 an average of 0.23% in current dollars. Compared to 2008-2009 the 2009-2010 expenditures decreased by 11.09% in constant dollars. The 2010-2011 operating expenditures excluding CIP transfers are projected to decrease slightly by 1.92% in current dollars and decrease by 3.62% in constant dollars when compared to 2009-2010 actuals.

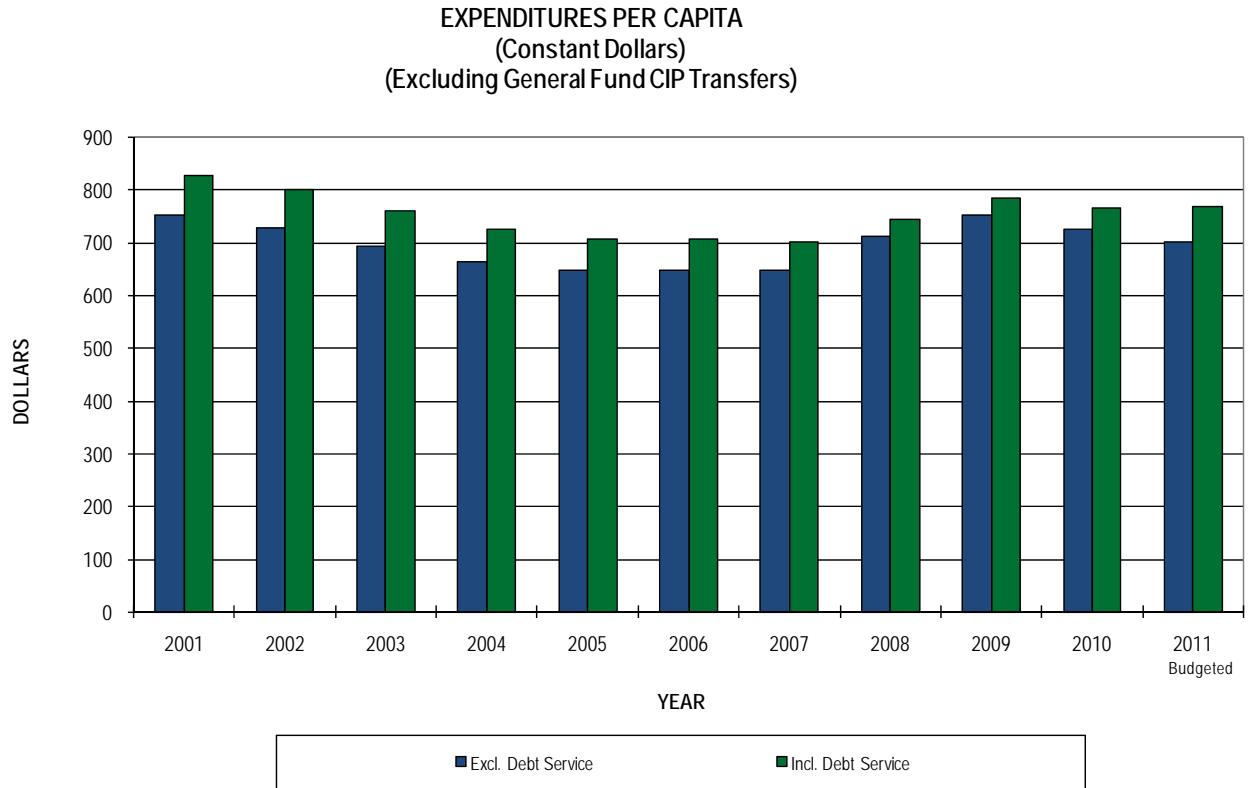
Net Operating Expenditures including CIP transfers: Net operating expenditures including CIP transfers increased from 2001 to 2010 an average of 1.63% in current dollars, but remained flat in constant dollars. For 2010-2011 operating expenditures including CIP transfers are budgeted to increased 2.05% in current dollars and increase slightly 0.28% in constant dollars compared to 2009-2010 actuals.

Conclusion

In response to financial trends, the City implemented cost containment measures and incorporated these measures into the budget process in both the early 1990's as well as the early 2000's. The City implemented a reduction in staff in 2008 and 2011 in response to the recession and cost containment continues to be an important consideration for preparing future budgets.

General Fund - Key Financial Indicators

Expenditures per Capita



General Fund – Key Financial Indicators

General Fund Balance

Warning Trend

Declining unassigned fund balances as a percentage of net operating revenue.

Description

Fund balance is the reserve accumulated in prior years that is available for use. Some fund balances may be restricted or committed by a policy decision for a specific purpose (although not legally obligated). This indicator analyzes unassigned fund balance only. Adequately maintaining such fund balances is important in ensuring that a municipality can withstand financial hardships and emergencies. This indicator compares unassigned fund balance as a percentage of net operating revenues.

Examining net operating expenses as a percentage of unassigned fund balance is also a valuable indicator in determining the how much unassigned fund balance is available for expenses. The City Council's 75 days (20%) of expenditures in unassigned fund balance minimum target which compares unassigned fund balance as a percentage of operating expenditures not revenues.

Analysis

Percentage of net operating revenues to unassigned fund balance have declined from 2001 (27.8%) to 2010 (19.8%) and are budgeted to increase slightly in 2011 (21.35%). This is due to a combination of a decline in revenue and the recession that began in late 2007. The City's ratio was 20% as of Sept. 30th 2010. But should increase in 2011 due to cost containment efforts.

For net operating expenses, fiscal year 2010-2011 has the unassigned fund balance projected to be 18.43% of projected net operating expense. Low when compared to 2000's ratio. However in 2007 the city lowered the target to 20% for the one time use of fund balance for the building of fire station #3.

The following graph compares unassigned fund balance as a percentage of net operating revenues.

Conclusion

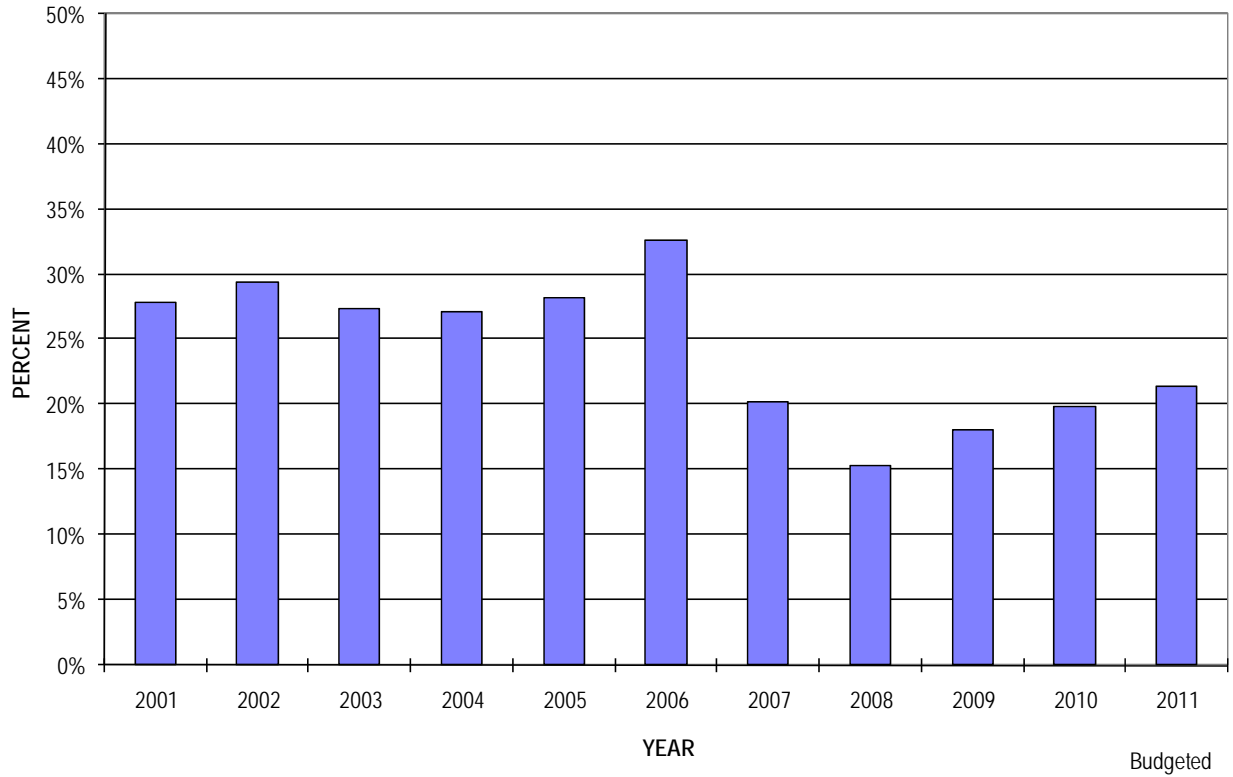
Because of reduced revenues (primarily from sales and property taxes) in 2001-2002 and 2002-2003 the City budgeted a planned use of unassigned fund balances. A use of unassigned fund balance was adopted to partially offset a significant decline in revenues. This use of unassigned fund balance softened the impact of an economic downturn on City programs and services. A contingency plan to reduce expenditures was also implemented. In 2010 cost containment efforts (mainly personnel) were implemented in order to offset the declining revenues.

The City continues to maintain a significant level of unassigned fund balance. Consistent with the City's plan of maintaining the 75 days target.

General Fund - Key Financial Indicators

General Fund Balance

GENERAL (Unassigned) FUND BALANCES
(as % of Net Operating Revenues)



General Fund - Key Financial Indicators

Debt Service

Warning Trend

Increasing net direct debt service as a percentage of net operating revenue.

Description

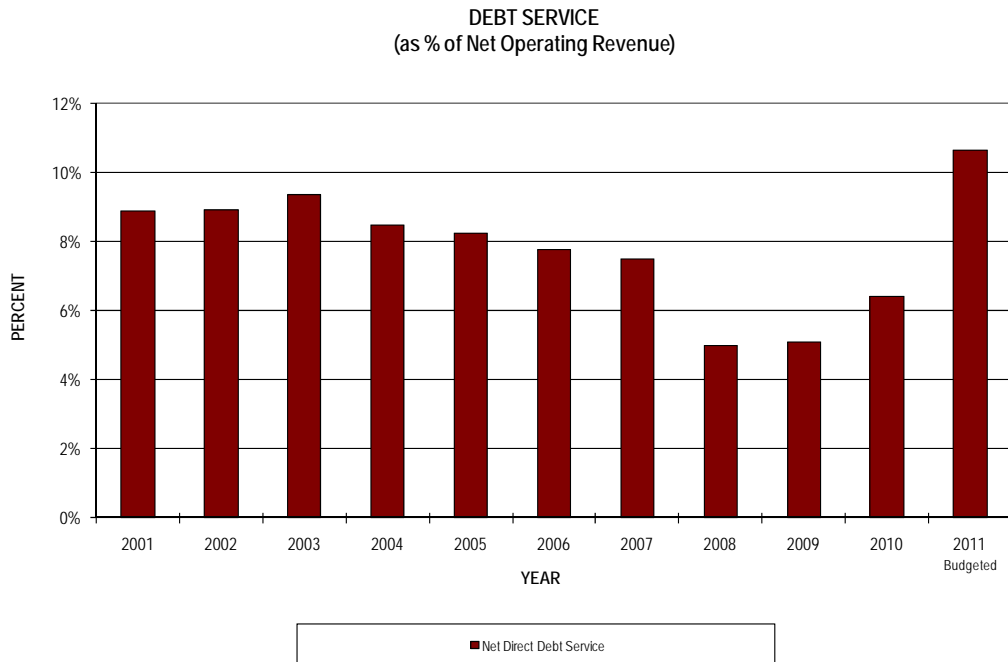
Debt service is the amount of principal and interest that must be paid each year in order to payoff long-term debt. As debt service requirements become greater in proportion to net operating revenues, the City has less money available for discretionary use. Perhaps more importantly, such a trend suggests that the City may have more debt outstanding than the City is able to repay. A credit industry benchmark is that debt service on net direct debt exceeding 20% of operating revenue is considered a potential problem.

Analysis

Since 1990 the City has funded \$40,739,400 directly from the General Fund for capital projects. In 2010 the City funded two new projects, Fire Station and for removal of Dangerous Structures, that totaled \$10.5M in new debt service obligations.

Conclusion

The City's assessed value is able to sustain significant debt, however, the impact of debt service on operating revenues is important. In 2002-2003, the City was able to refinance two of its outstanding bonds, saving \$915,936 in interest payments. Since 1992, debt service as a percentage of operating revenues, has consistently been below the credit rating benchmark of 20%, and has decreased from 25% in 1990 to 10% in 1999. While the City has relied on interest earned on unused bond proceeds to fund a portion of debt service requirements, the City ended this practice in 1996. Debt service is funded by a percentage of property tax exclusively.



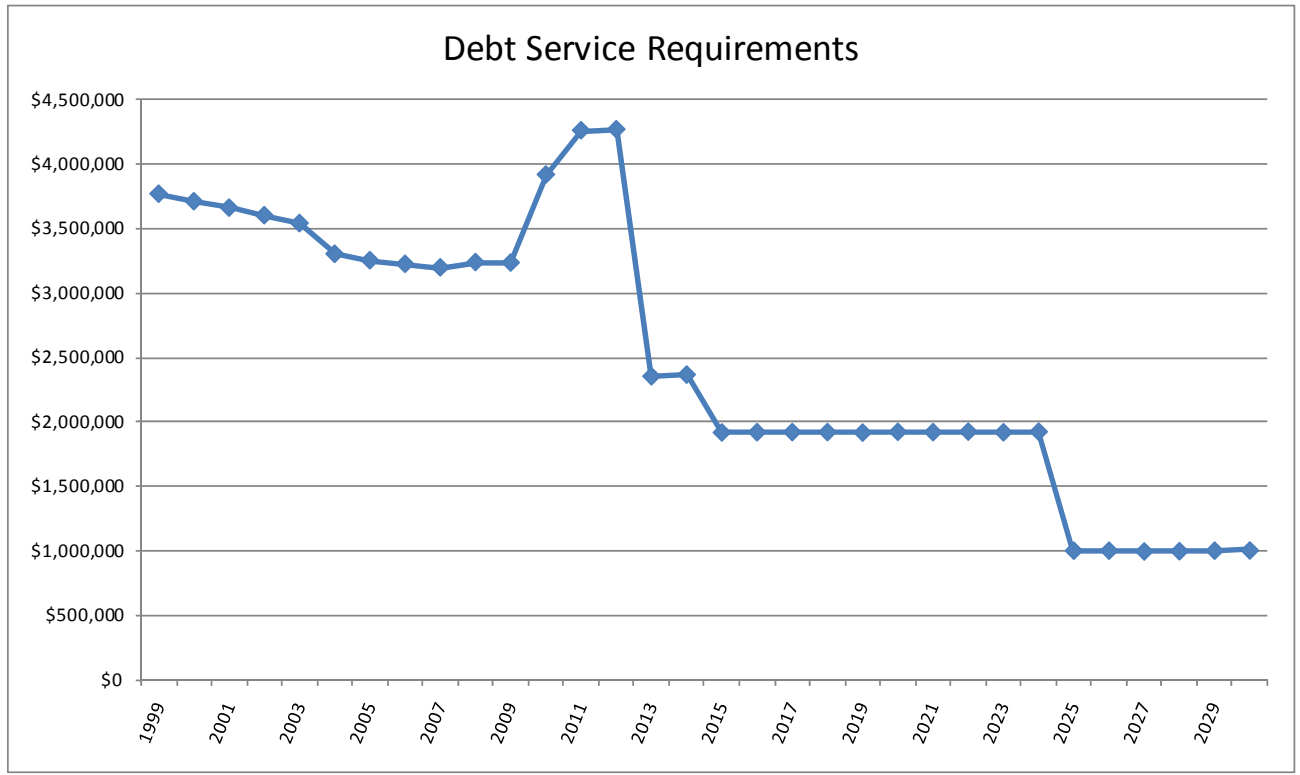
General Fund - Key Financial Indicators

Debt Service

Year Ending	Debt Service Requirements CP&I	Interest on Bond Proceeds Used for Debt Service	Debt Service Funded by Property Tax
2000	3,706,378		3,706,378
2001	3,656,968		3,656,978
2002	3,598,098		3,598,098
2003	3,537,152		3,537,152
2004	3,299,747		3,299,747
2005	3,250,208		3,250,208
2006	3,222,158		3,222,158
2007	3,194,808		3,194,808
2008	2,166,742		2,166,742
2009	2,159,850		2,159,850
2010	3,912,926		2,840,028
2011	4,255,490		3,213,606
2012	4,263,390		3,223,810
2013	2,352,694		1,302,330
2014-2018	10,044,638		6,582,053
2019-2023	9,603,422		6,581,772
2024-2028	5,927,890		2,914,360
2029-2030	1,206,990		801,200

General Fund - Key Financial Indicators

Debt Service



General Fund - Key Financial Indicators

Property Value

Warning Trend

Declining growth or drop in the market value of residential and commercial property in constant dollars.

Description

Fluctuations in property value are important because most cities depend on property taxes as a substantial portion of their revenue base. In cities with a stable tax rate, an increase in property value results in increased revenues. A decline in property value is most likely a symptom of other underlying problems. Property values in Farmers Branch are assessed at 100% of the market value. Properties are categorized into three primary segments: residential real property, commercial real property, and commercial (business) personal property. A business personal property tax exemption was added in 2004 on freepoint inventory items. These are certain types of items held in state for 175 days or less.

Analysis

From 2000 to 2011, a formerly negative trend was reversed with an annual average property value increase of 1.16% in current dollars and decreased slight by 1.04% in constant dollars. In 2011 property values decreased by 8.70% compared to 2010.

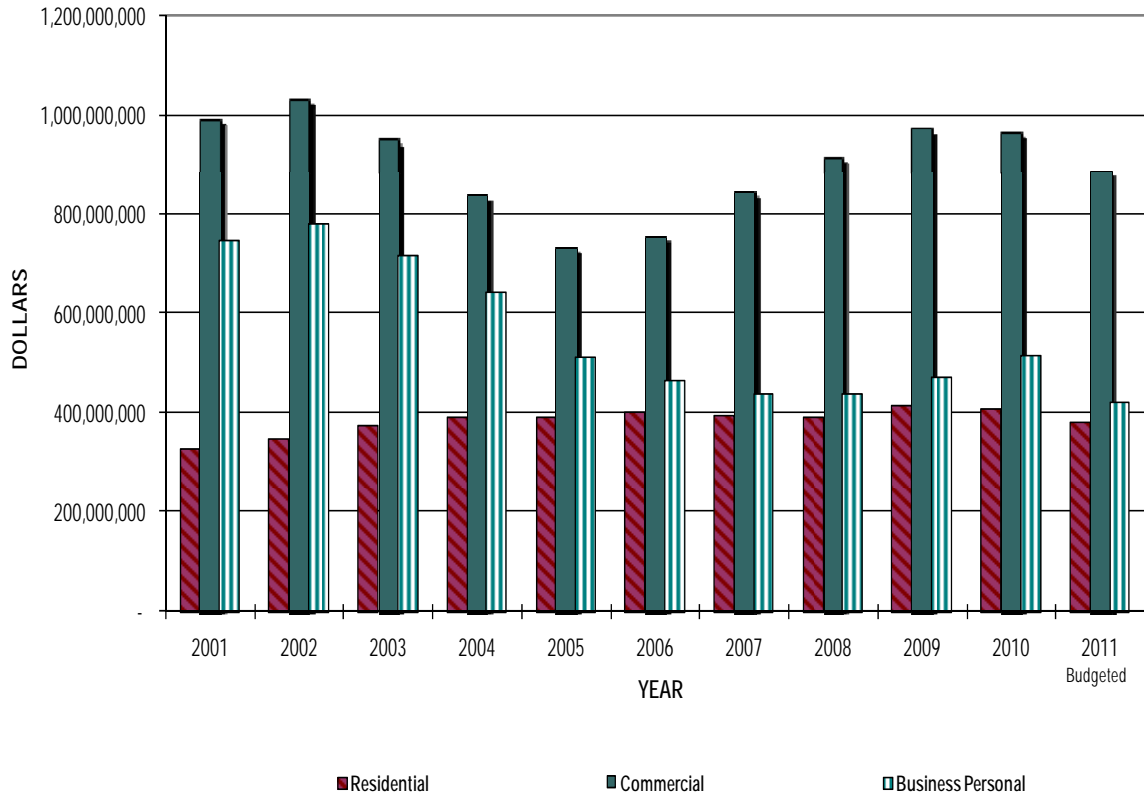
Conclusion

Since 1995 significant growth in property values has occurred. Property Values decreased in 2003, 2004, 2005 and 2011, but stabilized and showed slight growth in 2006, 2007, 2008, 2009 and 2010.

General Fund - Key Financial Indicators

Property Value

PROPERTY / BUSINESS PERSONAL VALUES
(Constant Dollars)



General Fund – Other Significant Financial Indicators

Uncollected Property Taxes

Warning Trend

Increasing amount of uncollected property tax as a percentage of net property tax levy.

Description

Every year a percentage of property owners are unable to pay property taxes. If the percentage increases over time, it may indicate an overall decline in the economic health of the City.

Credit rating firms assume local governments will normally be unable to collect 2% to 3% of their property taxes within the year the taxes are due. If uncollected property taxes rise to more than 5% to 8%, rating firms consider this a negative factor because it signals potential problems in the stability of the property tax base.

Analysis

The City has consistently collected no less than 95% of each years tax levy during the ten-year review period. From 1994 to 1997, the City collected 99%. This has been a positive factor since the ratio is within the credit rating benchmark of 2% to 3%. The amount of uncollected property taxes has decreased since 1991, with a substantial decrease in 1994 as the economy has shown improvement. From 1994 to 1997, uncollected property tax revenue was approximately 1% of the property tax levy. Due to the worsening economy, declining property values and increased protests, the City's uncollected property tax revenue reached a peak of 3.8% in 2004 but returned to less then 1% in 2005, 2006, 2007 and 2008. The economic downturn caused a surge in property value disputes in 2009 and 2010 where uncollected property tax jumped to 3.13% and 3.78% respectively. 2011's uncollected property tax rate is projected to be 0.07%

Conclusion

The City's ability to collect delinquent taxes is well within credit rating industry standards. No graphic illustration was prepared for this indicator.

General Fund – Other Significant Financial Indicators

Fixed Costs

Warning Trend

Increasing fixed costs as a percentage of net operating expenditures.

Description

Fixed costs are those expenditures the City is legally committed to fund. There are a number of expenses that reasonably can be considered fixed. However, for purposes of this analysis, a narrow legal interpretation has been given to fixed costs as those that there is no control or opportunity to make more efficient, reduce or modify. While many of the expenditures of the City could only be cut or modified with great service ramifications or with great citizen dissatisfaction, most expenditures are within the legal authority of the City to modify. The single largest fixed cost is the City's debt service requirements.

Analysis

The City's single largest fixed costs are the debt service obligations. Budgeted 2011 total fixed costs have increased to \$598K more than 2001. **The increase from 2001 to 2011 is due to higher debt service obligations resulting from various debt supported projects. Debt service reductions also resulted from the City's pay-as-you-go plan for capital improvements.**

Conclusion

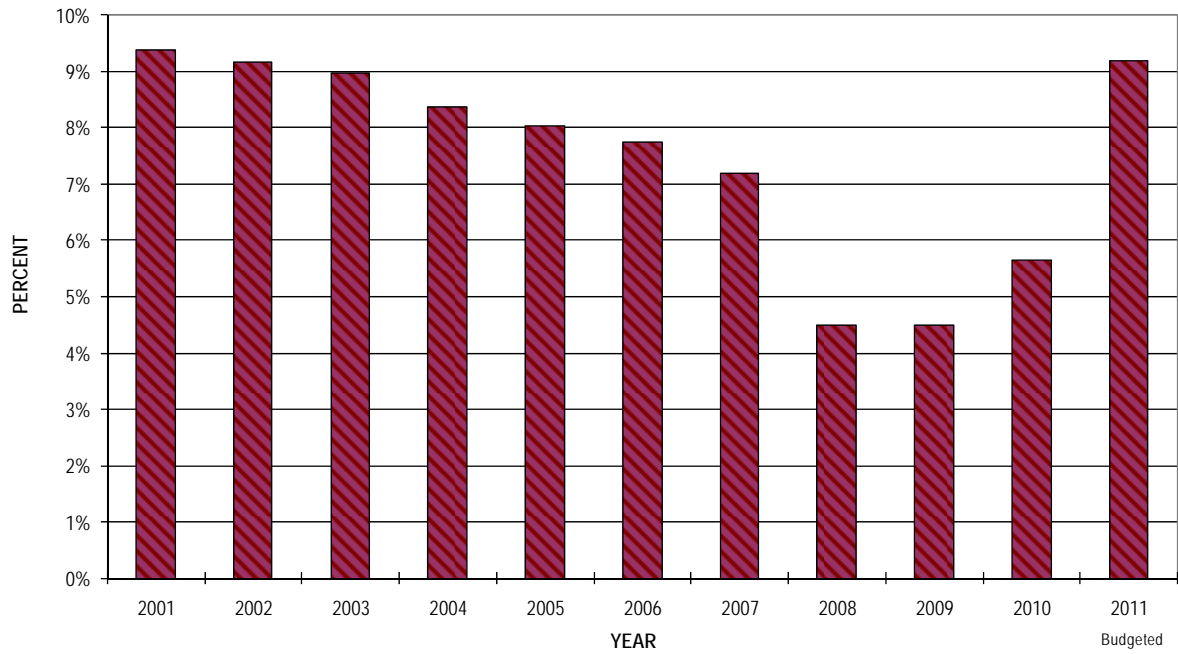
Excluding debt service, the City remains free of significant fixed cost obligations, which is a favorable position. The current debt service schedule reflects a general stable, minor downward trend for future years as a result of efforts to reduce debt service obligations (a small increase occurred in 1998-99 as a result of previously issued bond payment schedules). Due to reduced revenue growth, the City has begun recently to supplement its pay-as-you-go plan with the issuance of short-term debt.

Debt Service Schedule	
1998	3,832,180
1999	3,764,793
2000	3,706,378
2001	3,656,968
2002	3,598,098
2003	3,537,152
2004	3,299,747
2005	3,250,208
2006	3,222,158
2007	3,194,808
2008	2,166,742
2009	2,159,850
2010	3,912,926

General Fund – Other Significant Financial Indicators

Fixed Costs

FIXED COSTS
(as % of Net Operating Expenditures)



General Fund – Other Significant Financial Indicators

Population

Warning Trend

Rapid change in population size.

Description

Population change can directly affect governmental revenues and expenditures. A decline in population would appear to relieve the pressure for expenditures due to a smaller population receiving services. However, cities are rarely able to make expenditure reductions that are proportional to declining population.

Analysis

During the past years analyzed in this review, population in Farmers Branch has generally increased. Future increases are expected as multi-family development has occurred on the City's east side and may also occur on the City's west side. In 2006-2007 a study was completed indicating that the daytime population is estimated at 91,903. Census data for 2010 established total population of the City at 28,616.

Conclusion

Population has remained relatively stable within Farmers Branch. New single-family development and several multi-family developments have been constructed recently. The North Central Texas Council of Governments provided these estimates of population. Population figures remain stable throughout the study time period, therefore no chart or graph is presented.

Water & Sewer Fund – Key Financial Indicators

Operating Revenues

Warning Trend

Decreasing net operating revenues (constant dollars).

Description

This indicator examines Water & Sewer Fund operating revenues, both in current dollars and adjusted for inflation (constant dollars). A decrease in operating revenues in constant dollars may be a warning trend that must be examined carefully.

Analysis

Net operating revenues have generally increased between 2001 and 2010 in current dollars (0.37% per year average) and very slightly decreased in constant (1.92% per year average) dollars. In 2004, rates were increased 5% to offset revenue declines caused primarily by the economic downturn and weather conditions. 2005 rates were increased by 4.5% in order to offset continued declining revenues due to the same factors occurring in 2004. In order to offset the continuing rising cost, a 13.5% and 12% increase was also implemented in 2006 and 2009 respectively. 2010's revenues were lower with a decrease of 7.06% compared to 2009. Rainfall and economic conditions can impact water consumption and therefore water revenue. Expenditures, to a great extent, fluctuate with consumption. Rates have been designed so as revenues change (as a result of consumption fluctuation) they are proportional to changes in expenditures caused by those fluctuations. This minimizes the impact of revenue loss caused by consumption fluctuations.

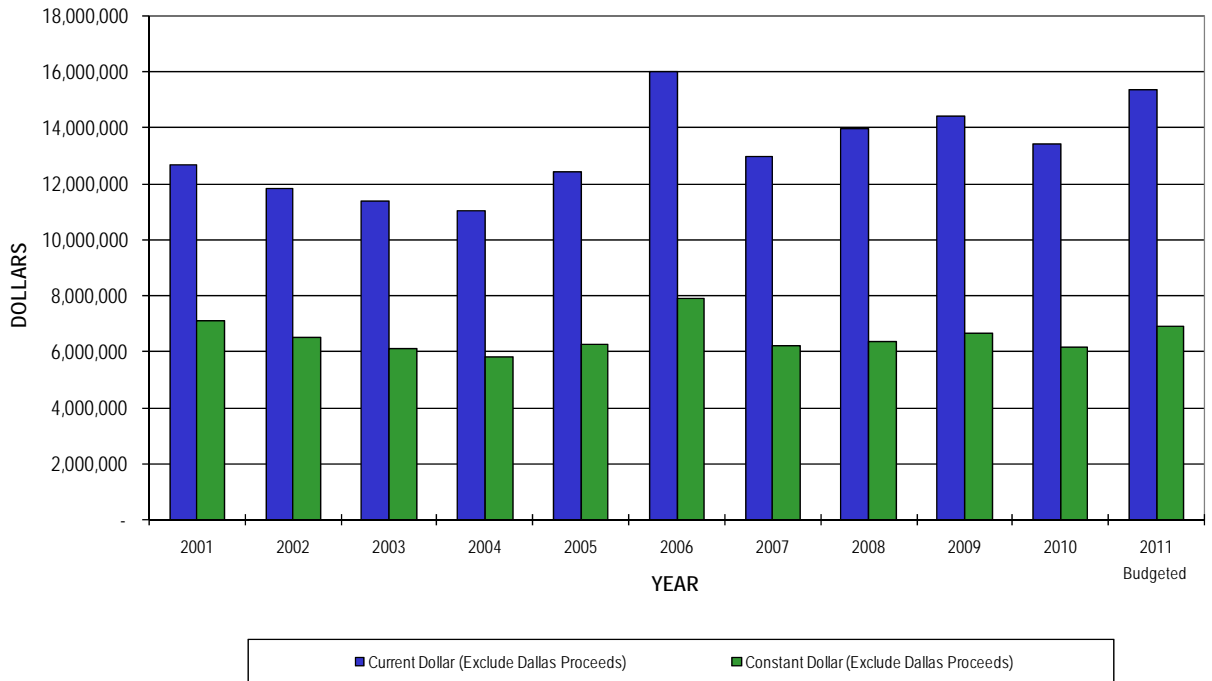
Conclusion

Water & Sewer Fund operating revenues have fluctuated since 2001 in constant dollars. This revenue is based on rate increases and water consumption. The summers of 1998, 1999, 2000, 2005 and 2006 were unusually dry and therefore contribute to higher revenues. In contrast 2004 and 2007 were high in rainfall with 47.57 and 50.05 inches of rain respectively (When compared to a 10 year average rainfall of 34.7 inches). This led to a drop in 2004 and 2007's revenues when compared to average operating revenues (in constant dollars). 2010's rainfall was 31.7 inches which was only 2 inches below average. However Sept. 2010's rainfall was 6.7 inches above normal. Year to year fluctuations are based primarily due to weather patterns, which affect water demand.

Water & Sewer Fund - Key Financial Indicators

Operating Revenues

WATER & SEWER FUND
Current Dollar Operating Revenues



Water & Sewer Fund – Key Financial Indicators

Operating Expenditures

Warning Trend

Increasing net operating expenditures (constant dollars).

Description

Water and Sewer Fund expenditures must be measured by a number of quantitative and qualitative factors. Population is a criterion of some relevance as the population group is usually the group served (commercial service is a major factor in Farmers Branch).

Analysis

Net operating expenditures have slightly increased by an average of 2.20% (constant dollars) over the review period. With the exception of General Fund transfers and capital replacement funding, the City has little or no influence in the short term in controlling costs such as purchasing water, treating sewage, and electrical costs. In 2010 the City negotiated a new thirty-year contract with its water supplier, the City of Dallas, which significantly decreases the demand cost component of purchasing treated water. The 2010-2011 budgeted operating expenditures are based upon estimated consumption, which could be impacted by weather changes that could effect operations. Currently these expenses are projected to decrease by 8.89% (constant dollars).

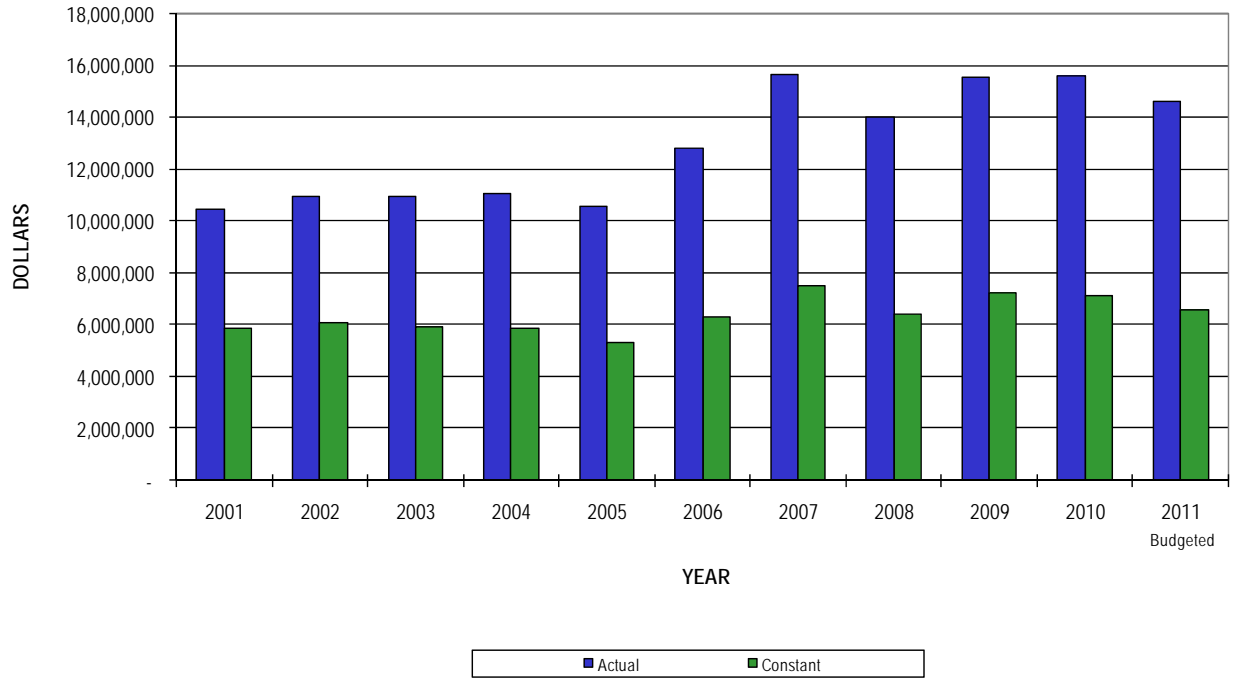
Conclusion

During the past few years, Water and Sewer Fund expenditures have increased. These increases have been partially offset by increased revenues caused by low rainfall levels and hot weather conditions. In 2004, 2005, 2006 and 2009 rates were increased 5%, 4.5%, 13.5% and 12% respectively to offset revenue declines caused primarily by the economic downturn.

Water & Sewer Fund - Key Financial Indicators

Operating Expenditures

WATER & SEWER FUND EXPENDITURES
(Actual Dollars vs. Constant Dollars)



Water & Sewer Fund - Key Financial Indicators

User Charge Coverage

Warning Trend

Decreasing revenues from user charges as a percentage of total expenditures for related services (water and sewer)

Description

User charge coverage refers to whether fees and charges cover the entire cost of providing utility services. If the fees and charges cover costs, the coverage is 100%. If coverage is less than 100%, fees and charges are not sufficient to cover operating expenditures, which translate to operating deficits. The 2011 user charge coverage referenced in the chart below is from the adopted budget.

Analysis

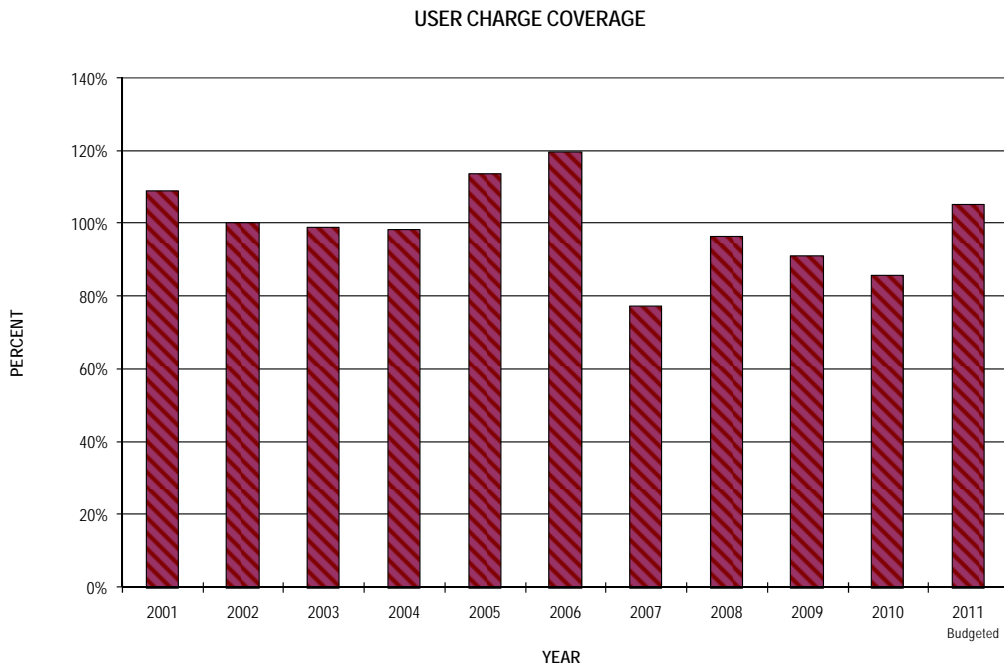
In analyzing this indicator, one adjustment was made to normal coverage functions:

1. General Fund transfers and debt obligations were included in expenditure figures.

The coverage adjusted user charge coverage has been at or above 100% from 1995 to 2001 with the exception of 1997. In 1997 the weather was very wet and water usage was below normal. 1999, 2000, 2005 and 2006 were unusually hot and dry summers so the adjusted user charge coverage has been 115%, 123%, 114% and 120% respectively. Fiscal year 2006 was over 100% with coverage being right at 120% attributed to a drought in north Texas that ended in 2007 with high rainfall. With rainfall approaching normal in 2010, the user coverage was 85.77%. This trend will be monitored.

Conclusion

The City has generally maintained a near 100% user charge coverage level. However, rainfall patterns may affect this goal in any given year.



All Other Financial Indicators

Restricted Revenues

Warning Trend

Increasing amounts of restricted operating revenues as a percentage of net operating revenues.

Description

Restricted operating revenues (other than bond requirements) require that funds be used for a specific function. Flexibility is often limited, not by a policy decision, but as a legal requirement. Dependency on restricted revenues often indicates reliance of intergovernmental revenues to finance services that would have to be funded from other sources if the restricted funds were withdrawn.

Analysis

The General Fund has no significant restricted revenues.

Conclusion

The City's position relative to restricted revenues is extremely favorable. This low percentage represents a positive financial indicator for the City. Restricted revenues are used for maintenance of the 911 telecommunications equipment, to fund portions of the police and fire communications operation, and for court security. No graphic illustration is provided because the percentage value is immaterial.

All Other Financial Indicators

Long Term Debt

Warning Trend

Increasing net bonded long-term debt as a percentage of assessed valuation.

Description

Long-term debt includes all financial obligations of the City that are not payable at fiscal year-end. In the case of Farmers Branch, this includes all outstanding bonds at the end of each fiscal year. The total assessed value of property is a major factor in determining the City's ability to service long-term debt. As long-term debt becomes larger in proportion to this assessed valuation, the City's ability to service the debt decreases.

Analysis

Due to economic downturns of 2001 and 2007, in 2010 the City issued two new debts. \$5.5M for the Fire Station and \$10M for Dangerous Structures.

Conclusion

Between 2001 and 2010 net direct long-term debt increased an average of 16.97% per year due to a gradual payoff of outstanding debt and increased reliance on pay-as-you-go capital funding. In 2010, long-term debt decreased to \$5.38M from \$7.2M due to debt issued for street maintenance and a new animal shelter in 2009. In 2010 the City issued \$10M in bonds to clear dangerous structures and also \$5.5M for a new fire station.

The debt to assessed value ratio is a positive indicator. The long-term debt does exceed a credit industry benchmark of debt per capita (\$1,200), however such a standard is a national standard that does not account for the highly assessed values of commercial property nor the increased daytime population in the City. When adjusted for our daytime population, the benchmark of debt per capita falls well below the \$1,200 figure. A more important debt indicator is discussed in this report, which evaluates debt service as a percentage of net operating revenues. No graphic illustration was provided because the percentages are insignificant.

All Other Financial Indicators

Overlapping Debt

Warning Trend

Increasing long-term overlapping bonded debt as a percentage of assessed valuation.

Description

Overlapping debt is bonded debt that is issued against the tax base of the City. This includes not only the City's bonded debt, but also that of the other governmental units that have overlapping authority to issue bonds. In the City of Farmers Branch, overlapping jurisdictions include the following:

Carrollton-Farmers Branch Independent School District
Dallas Independent School District
Valwood Improvement Authority
Dallas County
Dallas County Hospital District
Dallas County Community College District
City of Farmers Branch

Overlapping debt is the percentage of overlapping debt and not those agencies entire debt. Credit industries apply a number of benchmarks that can be measured when considering overlapping debt including the following:

1. Debt not to exceed ten percent of valuation;
2. Overall debt not to exceed \$1,200 per capita;
3. An increase of more than 20% over previous year as a percentage of market value or more than 50% of the last four years.

Analysis

In 1996 through 2001 both the Carrollton – Farmers Branch ISD and Dallas ISD have increased their debt each year. In 2010 the debt was increased slightly by 0.85% to 3.59% (from 3.56% in 2009) of assessed valuation.

Conclusion

Based on credit industry benchmarks the overlapping debt does not create an unfavorable condition with the exception of the per capita criteria. However, the per capita criterion does not consider the assessed value of the extensive commercial properties within the City. In fact, the ratio of debt to property value is a favorable indicator. No graphic illustration was provided, as the percentage of overlapping debt is significantly less than the benchmark of 10 percent of valuation.

All Other Financial Indicators

Accumulated Employee Leave

Warning Trend

Increasing number of unused vacation and sick leave days per municipal employee.

Description

Employee's vacation and sick leave is accrued and accumulated under programs determined by the employee date of employment. Upon retirement or termination, payment of accumulated leave may not exceed predetermined limits. As the average unused employee leave increases, so does the City government's financial obligation to the average employee upon retirement or termination. The retirement or termination of these employees can cause heavy financial drain on the local government.

Analysis

Average accumulated employee leave liability has increased from \$12,074 per employee to \$15,025 between 2000 and 2010 (current dollars). The rate of increase slowed significantly from 1996-97 and from 1997-98. On a per employee basis, the increase peaked in 1996 and decreased in both 1997 and 1998. From 2001 to 2010, rising costs have increased the per employee costs. However, the City implemented a change in its sick leave policy on October 1, 1992 for newly hired employees that will reduce accumulated employee liabilities over a period of several years. The accumulated sick leave amount for new employees has been reduced from 90 to a maximum of 30 days, a reduction of two-thirds. New employees may accrue 12 days of sick leave annually as opposed to 15 days, a reduction of 20%. On January 1st 2011 a new policy went into effect reducing accumulated vacation termination pay-outs by 25% and eliminating accumulated sick termination pay-outs for employees hired after January 1st 2011.

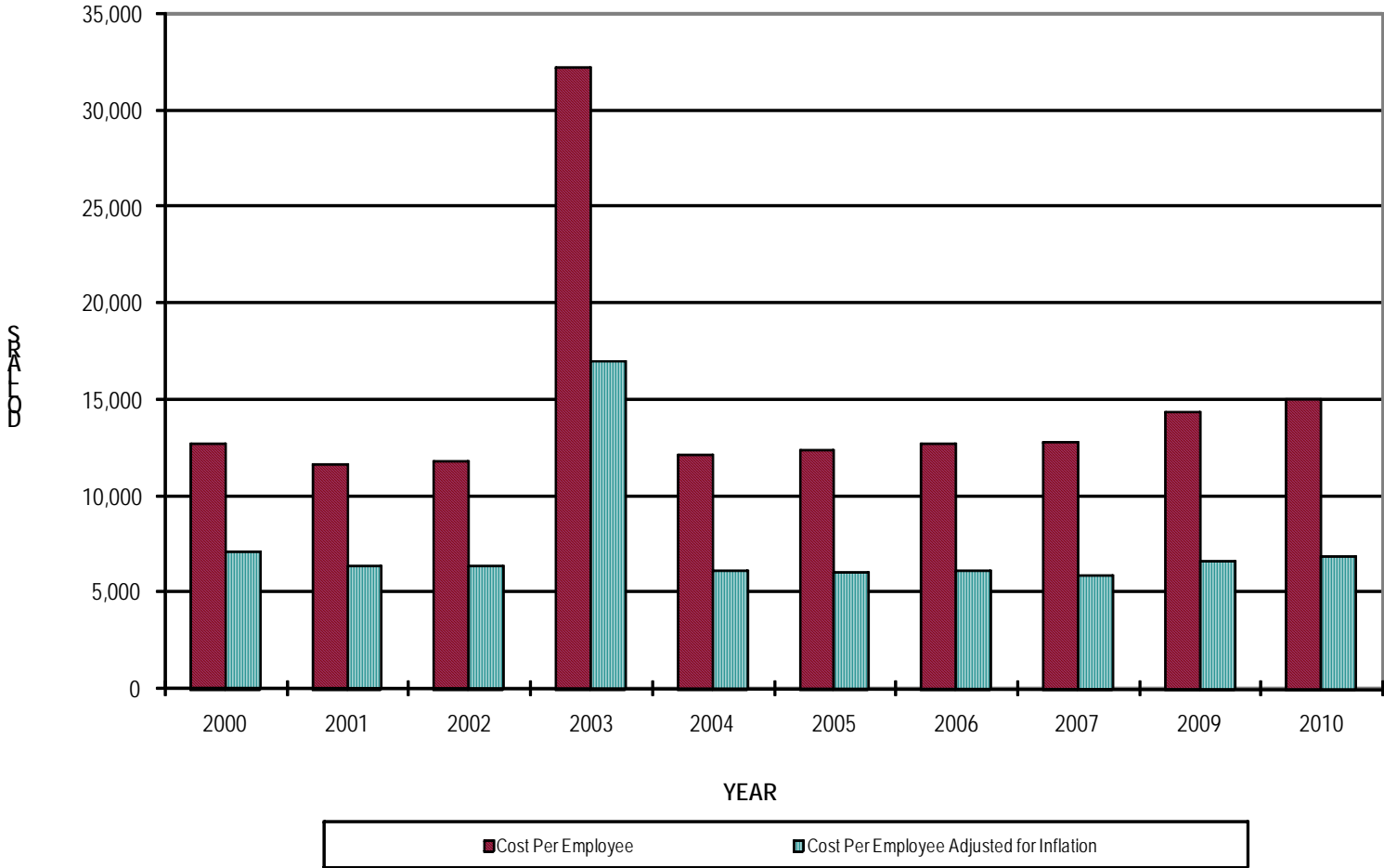
Conclusion

The liability for accumulated employee leave peaked on a per employee basis in 1996 and declined in 1997 and 1998 with slight growth from 1999 thru 2010. A more significant factor however is that, on a constant dollar basis, the per capita liability have declined since the 1996 peak. This indicator should be monitored as it affects future liabilities. The future financial obligation for accumulated employee leave is large. However, the termination or retirement of an employee each year generally creates a budget savings (caused by the position being unfilled for a period of time and new employees starting at lower salaries) that is usually sufficient to cover the accumulated pay. In addition, the City also maintains a personnel reserve account in each budget that is utilized to fund any shortfall. Therefore, payment of accumulated employee leave has always been funded within existing budgets. Presently 349 employees are affected by the policy put into place October 1, 1992, while 94 employees are not affected by the policy. The number of employees affected by the policy will increase in future years as turnover occurs. This policy change is a primary reason why the liability has stabilized and is expected to decrease in future years. In years 2001 thru 2005, a buy back policy was implemented which helped reduce the overall liability the city would incur.

All Other Financial Indicators

Accumulated Employee Leave

ACCUMULATED EMPLOYEE LEAVE LIABILITY



All Other Financial Indicators

Revenues per Capita-Special Revenues Fund

Warning Trend

Decreasing net operating revenues per capita (constant dollars).

Description

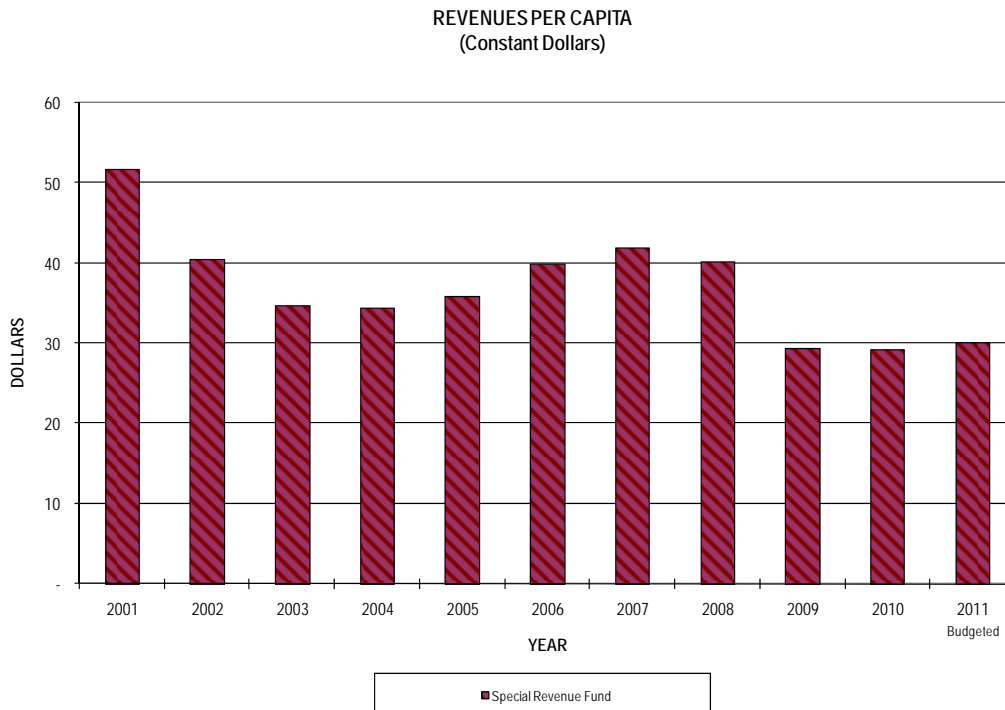
This indicator examines per capita revenue in constant dollars to reflect changes in revenues relative to population. While per capita data may have no significant relevance, net operating revenue is important. This indicator examines hotel/motel occupancy tax revenue.

Analysis

The City received \$2,534,403 in Hotel/Motel occupancy tax revenue during 2000 as compared to \$1,426,689 in 1992. This is attributable primarily to increases in hotel/motel occupancies, room rates, the opening of several new hotels, and a 1% increase in hotel/motel tax in May of 1999. After eliminating the additional revenue from the tax increase, revenues associated with the 1999 tax increases would result in a slight decline in net operating revenues for 1999. Due to the recession, in 2010 the Hotel/Motel occupancy tax revenue dropped by 7.73% versus 2009 and showed a slight decrease of 0.10% compared to 2002. The Hotel/Motel occupancy tax revenue has been adversely affected by what was already a sluggish economy that sank into a recession in 2007. Revenue growth, on a per capita basis, had been steady since 1992 and flattened beginning in 1997 with a significant decline beginning in 2000-2001, which stabilized in 2003-2004 but is expected to decrease in 2008-2011. This indicator requires close monitoring.

Conclusion

This indicator for hotel/motel revenues had generally shown an overall upward trend until 1997 and then flattened on a per capita basis. This flattening since 1997 combined with a decline in 2003 and 2004 with limited revenue growth expectations for budgeted year 2011 will need to be closely monitored.



All Other Financial Indicators

Uncollected Utility Bills Water & Sewer Fund

Warning Trend

Increasing amount of annual uncollected utility bills as a percentage of net operating revenues.

Description

Every year a percentage of utility customers are unable or delinquent in paying utility bills. If the annual percentage increases, it may indicate an overall decline in the economic health of the City.

Analysis

The City maintains a favorable ratio of annual uncollected utility bills as a percentage of net operating revenues. The City has consistently collected over 99% of water and sewer receivables. City staff pursues collecting delinquent utility payments where practical and has contracted with a private collection agency to assist with collection activity.

Conclusion

The City's ability to collect water and sewer revenues is favorable. No credit industry standards are known for this indicator. The City continues to pursue delinquent accounts. No graphic illustration was provided because of the small percentages involved in this indicator.