General Fund

(#101)

The General Fund is the City's largest and primary operating fund. It is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund accounts for basic City services such as police, fire, street maintenance, and parks and leisure services. The three primary sources of revenue for this fund are sales tax, property tax, and other taxes.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**31,643,561**	**36,571,222**	**37,593,829**	**34,605,670**	**40,127,211**	**40,127,211**	**31,853,071**
REVENUES							
Taxes	56,980,740	59,937,289	64,494,201	66,398,293	67,380,015	58,808,849	69,270,690
Licenses & Permits	2,171,011	2,238,695	2,343,275	2,021,875	2,311,116	2,259,362	2,005,780
Intergovernmental Revenues	268,871	338,012	340,584	338,605	335,605	274,816	503,666
Charges for Services	7,627,823	8,714,286	9,530,284	9,262,807	9,545,071	7,844,348	9,377,447
Culture and Recreation Revenues	1,028,354	1,089,022	1,274,759	1,214,730	1,592,144	1,767,218	1,481,744
Investment Earnings and Contributions	188,351	158,656	348,409	188,428	241,694	266,116	301,021
Fines, Forfeitures and other Court Fees	3,014,367	3,057,111	2,759,925	3,120,477	3,082,732	2,415,711	2,956,947
Other Financing Sources	686,726	412,151	1,562,398	422,626	436,809	252,051	537,860
Transfers In	3,894,871	11,593,361	4,417,491	3,937,377	3,985,676	3,665,123	4,714,169
Total Revenues	**75,861,113**	**87,538,584**	**87,071,328**	**86,905,218**	**88,910,862**	**77,553,594**	**91,149,324**
Total Resources	**107,504,674**	**124,109,806**	**124,665,157**	**121,510,888**	**129,038,073**	**117,680,805**	**123,002,395**
EXPENDITURES							
City Attorney	585,594	608,136	653,589	687,706	687,706	603,762	710,578
City Manager	1,025,093	1,415,393	1,134,080	1,154,731	1,292,046	1,194,922	1,364,755
City Secretary	330,017	353,366	383,576	541,819	541,819	473,216	504,044
Community Relations/Tourism	881,455	1,044,271	1,228,789	1,297,607	1,282,572	1,033,634	1,451,190
Economic Development	601,113	796,520	480,394	474,790	536,287	406,855	518,329
Emergency Management	141,304	175,711	-	196,212	168,900	152,973	206,241
Engineering	1,279,397	1,369,095	1,614,399	1,866,905	1,810,594	1,596,702	1,854,498
Finance	1,332,686	1,431,749	1,507,426	1,635,397	1,641,822	1,460,702	1,644,951
Fire	17,025,366	17,717,505	19,268,282	20,342,836	20,367,677	18,435,842	22,291,658
Human Resources	784,669	825,553	1,057,486	884,745	884,745	810,216	1,010,673
Information Technology	2,584,662	2,993,474	2,727,792	3,543,051	3,387,969	3,142,683	3,123,952
Inspection & Permitting	2,743,288	2,691,351	3,134,391	3,618,697	3,485,438	3,036,154	3,708,423
Library Services	1,497,227	1,463,547	1,578,588	1,874,203	1,868,423	1,609,102	1,792,746
Mayor & Council	98,229	84,498	86,746	133,102	131,969	101,869	128,102
Municipal Court	894,137	921,753	983,494	1,054,306	1,049,002	935,202	1,071,092
Neighborhood Services	1,457,677	1,627,811	1,329,762	1,181,892	1,161,010	1,003,342	1,318,619
Non-Departmental	1,486,841	1,360,556	1,960,283	1,445,021	1,652,112	766,064	1,550,335
Parks & Recreation	5,119,471	5,060,890	6,169,831	6,198,716	6,013,052	5,116,103	6,988,300
Planning	-	-	456,957	474,425	440,101	391,743	500,974
Police	20,580,580	21,428,628	23,241,067	24,890,558	24,897,837	22,546,259	26,623,183
Public Services	8,225,263	8,987,316	10,774,823	12,513,627	12,624,519	11,197,344	12,746,957
Total Expenditures	**68,674,068**	**72,357,124**	**79,771,754**	**86,010,346**	**85,925,600**	**76,014,690**	**91,109,600**
Current Rev. - Current Exp.	**7,187,045**	**15,181,460**	**7,299,574**	**894,872**	**2,985,262**	**1,538,904**	**39,724**
Expenditures from Fund Balance							
Non-Departmental	2,259,383	14,158,854	4,766,192	11,002,069	11,259,402	9,777,987	7,604,542

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
ENDING FUND BALANCE	**36,571,222**	**37,593,829**	**40,127,211**	**24,498,473**	**31,853,071**	**31,888,128**	**24,288,253**
OPERATING RESERVE: 20%	**13,734,814**	**14,471,425**	**15,954,351**	**17,202,069**	**17,185,120**	**15,202,938**	**18,221,920**
UNDESIGNATED RESERVE	**22,836,409**	**23,122,404**	**24,172,860**	**7,296,404**	**14,667,951**	**16,685,190**	**6,066,333**

Debt Service Fund

(#120)

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation Bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**2,101,836**	**2,456,516**	**2,801,894**	**2,313,611**	**2,388,199**	**2,388,199**	**3,090,212**
REVENUES							
Taxes	9,007,942	9,629,174	10,519,364	11,073,936	11,455,163	11,497,727	13,039,194
Investment Earnings and Contributions	3,330,140	3,214,401	3,615,070	3,516,399	3,533,006	2,440,592	3,549,832
Other Financing Sources	23,506,120	11,024,979	12,296	-	-	416	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	**35,844,202**	**23,868,555**	**14,146,730**	**14,590,335**	**14,988,169**	**13,938,735**	**16,589,026**
Total Resources	**37,946,037**	**26,325,071**	**16,948,625**	**16,903,946**	**17,376,368**	**16,326,934**	**19,679,238**
EXPENDITURES							
Non-Departmental	35,489,522	23,523,176	14,560,426	14,286,156	14,286,156	14,264,155	16,799,673
Total Expenditures	**35,489,522**	**23,523,176**	**14,560,426**	**14,286,156**	**14,286,156**	**14,264,155**	**16,799,673**
Current Rev. - Current Exp.	**354,680**	**345,379**	**(413,696)**	**304,179**	**702,013**	**(325,420)**	**(210,647)**
ENDING FUND BALANCE	**2,456,516**	**2,801,894**	**2,388,199**	**2,617,790**	**3,090,212**	**2,062,778**	**2,879,565**
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	**2,456,516**	**2,801,894**	**2,388,199**	**2,617,790**	**3,090,212**	**2,062,778**	**2,879,565**

2025 Implementation/Incentives

(#150)

This fund is used to track expenditures related to Vision 2025 Implementation.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**-**	**670,730**	**312,623**	**76,454**	**160,921**	**160,921**	**79,358**
REVENUES							
Investment Earnings and Contributions	3,322	2,715	2,277	4,062	2,903	472	2,814
Transfers In	757,027	250,000	250,000	-	-	-	186,322
Total Revenues	**760,349**	**252,715**	**252,277**	**4,062**	**2,903**	**472**	**189,136**
Total Resources	**760,349**	**923,445**	**564,900**	**80,516**	**163,824**	**161,392**	**268,494**
EXPENDITURES							
City Manager	89,618	610,823	403,979	80,516	84,466	84,813	268,494
Total Expenditures	**89,618**	**610,823**	**403,979**	**80,516**	**84,466**	**84,813**	**268,494**
Current Rev. - Current Exp.	**670,730**	**(358,108)**	**(151,702)**	**(76,454)**	**(81,563)**	**(84,341)**	**(79,358)**
ENDING FUND BALANCE	**670,730**	**312,623**	**160,921**	**-**	**79,358**	**76,579**	**-**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**670,730**	**312,623**	**160,921**	**-**	**79,358**	**76,579**	**-**

Hotel/Motel Tax Fund

(#230)

The Hotel Motel Tax Fun accounts for the expenditure of revenues accumulated through a 7% charge on room occupancy at Lewisville hotels and motels.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**4,127,263**	**4,714,402**	**4,974,680**	**6,284,201**	**6,439,532**	**6,439,532**	**6,173,021**
REVENUES							
Taxes	2,431,791	2,635,204	2,599,624	2,529,795	2,562,569	2,132,770	2,557,297
Intergovernmental Revenues	-	-	1,500	-	-	-	-
Investment Earnings and Contributions	26,768	29,762	48,693	26,487	46,202	61,186	39,135
Other Financing Sources	(303,558)	(270,523)	1,700,000	(250,000)	(249,991)	(249,991)	(200,000)
Total Revenues	**2,155,002**	**2,394,443**	**4,349,817**	**2,306,282**	**2,358,780**	**1,943,965**	**2,396,432**
Total Resources	**6,282,265**	**7,108,845**	**9,324,496**	**8,590,483**	**8,798,312**	**8,383,497**	**8,569,453**
EXPENDITURES							
Community Relations/Tourism	1,567,863	1,459,036	1,767,949	1,984,382	1,944,184	1,551,309	2,221,270
Total Expenditures	**1,567,863**	**1,459,036**	**1,767,949**	**1,984,382**	**1,944,184**	**1,551,309**	**2,221,270**
Current Rev. - Current Exp.	**587,139**	**935,407**	**2,581,868**	**321,900**	**414,596**	**392,657**	**175,162**
Expenditures from Fund Balance							
Non-Departmental	-	675,130	1,117,015	685,373	681,107	681,107	127,000
ENDING FUND BALANCE	**4,714,402**	**4,974,680**	**6,439,532**	**5,920,728**	**6,173,021**	**6,151,082**	**6,221,183**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**4,714,402**	**4,974,680**	**6,439,532**	**5,920,728**	**6,173,021**	**6,151,082**	**6,221,183**

Recreation Activity Fund

(#231)

This fund is used to track expenditures related to recreational programs including league play and recreation center classes.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**264,028**	**277,853**	**338,732**	**356,953**	**377,645**	**377,645**	**73,538**
REVENUES							
Charges for Services	704	1,349	1,576	1,319	1,303	1,541	1,233
Culture and Recreation Revenues	301,797	366,432	346,418	404,000	350,557	266,117	386,590
Investment Earnings and Contributions	156,186	162,611	158,929	156,381	158,477	134,250	158,414
Other Financing Sources	12	186	65	-	65	62	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	**458,699**	**530,578**	**506,989**	**561,700**	**510,402**	**401,970**	**546,237**
Total Resources	**722,728**	**808,431**	**845,721**	**918,653**	**888,047**	**779,615**	**619,775**
EXPENDITURES							
Community Relations/Tourism	799	468	(173)	2,000	2,000	-	2,000
Library Services	-	5,000	306	1,200	1,200	-	1,200
Parks & Recreation	444,076	458,125	467,943	878,476	811,309	735,076	407,317
Total Expenditures	**444,875**	**463,594**	**468,076**	**881,676**	**814,509**	**735,076**	**410,517**
Current Rev. - Current Exp.	**13,825**	**66,984**	**38,912**	**(319,976)**	**(304,107)**	**(333,105)**	**135,720**
Expenditures from Fund Balance							
Non-Departmental	-	6,105	-	-	-	-	-
ENDING FUND BALANCE	**277,853**	**338,732**	**377,645**	**36,977**	**73,538**	**44,539**	**209,258**
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	**277,853**	**338,732**	**377,645**	**36,977**	**73,538**	**44,539**	**209,258**

PEG Programming Fund

(#232)

Cable providers pay a franchise fee based on 5% of gross revenues. In addition, they pay a one percent fee to support Public, Educational, and Governmental cable channels. This fund tracks the 1% PEG revenue and related expenditures. Under FCC rules, expenditures from PEG revenues are limited to capital costs associated with PEG production.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**244,512**	**541,633**	**684,804**	**1,060,894**	**944,952**	**944,952**	**1,144,759**
REVENUES							
Taxes	299,709	293,262	256,189	293,262	293,890	189,559	285,762
Investment Earnings and Contributions	2,246	3,907	5,475	3,040	5,917	8,366	4,603
Total Revenues	**301,955**	**297,169**	**261,665**	**296,302**	**299,807**	**197,925**	**290,365**
Total Resources	**546,467**	**838,802**	**946,469**	**1,357,196**	**1,244,759**	**1,142,877**	**1,435,124**
EXPENDITURES							
Community Relations/Tourism	4,834	153,998	1,517	100,000	100,000	-	100,000
Total Expenditures	**4,834**	**153,998**	**1,517**	**100,000**	**100,000**	**-**	**100,000**
Current Rev. - Current Exp.	**297,121**	**143,171**	**260,147**	**196,302**	**199,807**	**197,925**	**190,365**
ENDING FUND BALANCE	**541,633**	**684,804**	**944,952**	**1,257,196**	**1,144,759**	**1,142,877**	**1,335,124**
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	**541,633**	**684,804**	**944,952**	**1,257,196**	**1,144,759**	**1,142,877**	**1,335,124**

Court Technology Fund

(#233)

This fund has revenues from specific fees attached to fines and must be used for court technology purposes.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**190,073**	**201,616**	**210,597**	**166,719**	**205,126**	**205,126**	**241,484**
REVENUES							
Investment Earnings and Contributions	1,190	1,142	1,679	930	1,845	2,111	1,428
Fines, Forfeitures and other Court Fees	75,853	78,376	67,902	75,045	75,045	63,326	73,545
Transfers In	-	40,000	40,000	-	-	-	-
Total Revenues	**77,043**	**119,518**	**109,581**	**75,975**	**76,890**	**65,437**	**74,973**
Total Resources	**267,116**	**321,134**	**320,178**	**242,694**	**282,016**	**270,563**	**316,457**
EXPENDITURES							
Information Technology	40,000	78,329	74,618	-	-	-	-
Municipal Court	25,500	30,775	40,434	42,332	40,532	29,306	45,252
Non-Departmental	-	-	-	-	-	-	-
Total Expenditures	**65,500**	**109,104**	**115,052**	**42,332**	**40,532**	**29,306**	**45,252**
Current Rev. - Current Exp.	**11,543**	**10,414**	**(5,471)**	**33,643**	**36,358**	**36,131**	**29,721**
Expenditures from Fund Balance							
Non-Departmental	-	1,432	-	-	-	-	50,000
ENDING FUND BALANCE	**201,616**	**210,597**	**205,126**	**200,362**	**241,484**	**241,257**	**221,205**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**201,616**	**210,597**	**205,126**	**200,362**	**241,484**	**241,257**	**221,205**

Court Security Fund

(#234)

This fund has revenues from specific fees attached to fines and must be used for court security purposes.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**78,866**	**83,165**	**60,361**	**58,151**	**57,197**	**57,197**	**59,372**
REVENUES							
Investment Earnings and Contributions	457	338	347	358	444	417	444
Fines, Forfeitures and other Court Fees	56,894	58,786	50,942	56,284	56,284	47,485	54,859
Total Revenues	**57,351**	**59,123**	**51,289**	**56,642**	**56,728**	**47,903**	**55,303**
Total Resources	**136,217**	**142,289**	**111,650**	**114,793**	**113,925**	**105,099**	**114,675**
EXPENDITURES							
Municipal Court	53,052	81,928	54,453	55,303	54,553	47,577	55,303
Total Expenditures	**53,052**	**81,928**	**54,453**	**55,303**	**54,553**	**47,577**	**55,303**
Current Rev. - Current Exp.	**4,299**	**(22,805)**	**(3,164)**	**1,339**	**2,175**	**326**	**-**
ENDING FUND BALANCE	**83,165**	**60,361**	**57,197**	**59,490**	**59,372**	**57,523**	**59,372**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**83,165**	**60,361**	**57,197**	**59,490**	**59,372**	**57,523**	**59,372**

Juvenile Case Manager Fund

(#235)

This fund is used to account for expenditures related to the juvenile case manager fee collected by the municipal court.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**115,462**	**134,422**	**154,528**	**166,350**	**169,815**	**169,815**	**181,441**
REVENUES							
Investment Earnings and Contributions	749	802	1,163	702	1,170	1,482	997
Fines, Forfeitures and other Court Fees	93,462	96,907	83,915	90,181	90,181	78,440	90,903
Total Revenues	**94,211**	**97,709**	**85,078**	**90,883**	**91,351**	**79,921**	**91,900**
Total Resources	**209,673**	**232,131**	**239,606**	**257,233**	**261,166**	**249,737**	**273,341**
EXPENDITURES							
Municipal Court	75,251	77,603	69,790	86,362	79,725	70,908	86,860
Total Expenditures	**75,251**	**77,603**	**69,790**	**86,362**	**79,725**	**70,908**	**86,860**
Current Rev. - Current Exp.	**18,959**	**20,106**	**15,287**	**4,521**	**11,626**	**9,014**	**5,040**
ENDING FUND BALANCE	**134,422**	**154,528**	**169,815**	**170,871**	**181,441**	**178,829**	**186,481**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**134,422**	**154,528**	**169,815**	**170,871**	**181,441**	**178,829**	**186,481**

Fire & Police Training Fund

(#237)

This fund was established in FY 2002-03 to allocate revenue from training tower rentals to ongoing maintenance of the facility. In FY 2007-07, firearms simulator rentals and maintenance costs were added for the police department. The fund also accounts for various police and fire donations.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**158,513**	**138,838**	**167,476**	**183,162**	**35,268**	**35,268**	**25,126**
REVENUES							
Intergovernmental Revenues	7,010	52,771	67,908	46,000	59,621	69,685	58,320
Charges for Services	-	-	25	-	180	180	-
Culture and Recreation Revenues	-	25,311	21,789	27,112	21,789	23,536	24,324
Investment Earnings and Contributions	64,721	9,654	18,996	10,686	7,295	4,833	10,509
Transfers In	-	-	-	-	-	-	-
Total Revenues	**71,731**	**87,736**	**108,717**	**83,798**	**88,885**	**98,234**	**93,153**
Total Resources	**230,244**	**226,574**	**276,193**	**266,960**	**124,153**	**133,501**	**118,279**
EXPENDITURES							
Fire	63,824	17,965	225,711	78,086	88,027	9,941	80,000
Non-Departmental	-	-	5,050	-	-	-	-
Police	27,582	41,133	10,164	5,700	11,000	23,925	17,118
Total Expenditures	**91,406**	**59,098**	**240,925**	**83,786**	**99,027**	**33,865**	**97,118**
Current Rev. - Current Exp.	**(19,675)**	**28,637**	**(132,208)**	**12**	**(10,142)**	**64,368**	**(3,965)**
ENDING FUND BALANCE	**138,838**	**167,476**	**35,268**	**183,174**	**25,126**	**99,636**	**21,161**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**138,838**	**167,476**	**35,268**	**183,174**	**25,126**	**99,636**	**21,161**

LEOSE Fund

(#238)

The Law Enforcement Officers Standards and Education (LEOSE) fund accounts for grant revenue received from the Comptroller's Office exclusively for the training of police officers.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**2,160**	**5,160**	**6,282**	**10,257**	**19,305**	**19,305**	**23,275**
REVENUES							
Intergovernmental Revenues	10,316	10,039	12,939	9,000	12,849	12,849	11,536
Investment Earnings and Contributions	29	46	119	36	121	229	84
Total Revenues	**10,346**	**10,084**	**13,058**	**9,036**	**12,970**	**13,078**	**11,620**
Total Resources	**12,506**	**15,244**	**19,340**	**19,293**	**32,275**	**32,383**	**34,895**
EXPENDITURES							
Police	7,346	8,962	35	9,000	9,000	1,560	9,000
Total Expenditures	**7,346**	**8,962**	**35**	**9,000**	**9,000**	**1,560**	**9,000**
Current Rev. - Current Exp.	**2,999**	**1,122**	**13,023**	**36**	**3,970**	**11,518**	**2,620**
ENDING FUND BALANCE	**5,160**	**6,282**	**19,305**	**10,293**	**23,275**	**30,823**	**25,895**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**5,160**	**6,282**	**19,305**	**10,293**	**23,275**	**30,823**	**25,895**

Waters Ridge PID Fund

(#239)

The Lewisville Public Improvement District No. 1 (PID) is a designated geographic area comprised of approximately 300 acres of land in the Waters' Ridge Business Park. Resolution 2078-1-96 was passed by the City Council in 1996, authorizing the creation of the PID. This fund accounts for resources raised for infrastructure improvements funded through a special assessment of the ad valorem tax. The assessment is $50 per acre.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**242,468**	**254,000**	**267,424**	**268,824**	**269,351**	**269,351**	**271,452**
REVENUES							
Taxes	15,031	15,023	15,023	15,023	15,050	15,050	-
Investment Earnings and Contributions	1,526	1,502	1,905	1,377	2,051	2,348	1,777
Total Revenues	**16,557**	**16,524**	**16,927**	**16,400**	**17,101**	**17,398**	**1,777**
Total Resources	**259,025**	**270,524**	**284,351**	**285,224**	**286,452**	**286,749**	**273,229**
EXPENDITURES							
Economic Development	-	-	-	-	-	-	-
Parks & Recreation	5,025	3,100	15,000	15,000	15,000	4,000	15,000
Total Expenditures	**5,025**	**3,100**	**15,000**	**15,000**	**15,000**	**4,000**	**15,000**
Current Rev. - Current Exp.	**11,532**	**13,424**	**1,927**	**1,400**	**2,101**	**13,398**	**(13,223)**
ENDING FUND BALANCE	**254,000**	**267,424**	**269,351**	**270,224**	**271,452**	**282,749**	**258,229**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**254,000**	**267,424**	**269,351**	**270,224**	**271,452**	**282,749**	**258,229**

Asset Forfeiture-State Fund

(#240)

This fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**171,459**	**188,817**	**107,068**	**84,594**	**143,104**	**143,104**	**95,858**
REVENUES							
Intergovernmental Revenues	24,544	33,567	26,288	15,000	22,308	27,114	28,901
Investment Earnings and Contributions	1,081	829	-	400	275	-	506
Other Financing Sources	6,131	2,575	16,670	1,500	1,500	815	6,855
Total Revenues	**31,756**	**36,971**	**42,957**	**16,900**	**24,083**	**27,929**	**36,262**
Total Resources	**203,215**	**225,788**	**150,025**	**101,494**	**167,187**	**171,033**	**132,120**
EXPENDITURES							
Police	14,398	118,720	6,921	71,329	71,329	41,733	68,414
Total Expenditures	**14,398**	**118,720**	**6,921**	**71,329**	**71,329**	**41,733**	**68,414**
Current Rev. - Current Exp.	**17,358**	**(81,749)**	**36,036**	**(54,429)**	**(47,246)**	**(13,804)**	**(32,152)**
ENDING FUND BALANCE	**188,817**	**107,068**	**143,104**	**30,165**	**95,858**	**129,300**	**63,706**
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	**188,817**	**107,068**	**143,104**	**30,165**	**95,858**	**129,300**	**63,706**

Asset Forfeiture-Dept of Justice

(#241)

This fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**619,298**	**367,358**	**222,550**	**306,959**	**328,104**	**328,104**	**149,299**
REVENUES							
Intergovernmental Revenues	103,371	85,436	194,657	94,000	94,000	18,136	105,021
Investment Earnings and Contributions	2,644	1,468	2,753	2,700	2,995	2,116	2,454
Other Financing Sources	-	-	-	-	-	-	-
Total Revenues	**106,015**	**86,904**	**197,411**	**96,700**	**96,995**	**20,252**	**107,475**
Total Resources	**725,313**	**454,262**	**419,960**	**403,659**	**425,099**	**348,357**	**256,774**
EXPENDITURES							
Police	357,955	231,712	91,856	269,905	275,800	172,574	120,316
Total Expenditures	**357,955**	**231,712**	**91,856**	**269,905**	**275,800**	**172,574**	**120,316**
Current Rev. - Current Exp.	**(251,940)**	**(144,808)**	**105,555**	**(173,205)**	**(178,805)**	**(152,322)**	**(12,841)**
ENDING FUND BALANCE	**367,358**	**222,550**	**328,104**	**133,754**	**149,299**	**175,782**	**136,458**
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	**367,358**	**222,550**	**328,104**	**133,754**	**149,299**	**175,782**	**136,458**

Josey Lane PID Administrative

(#242)

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**-**	**-**	**-**	**91**	**483,102**	**483,102**	**5,753**
REVENUES							
Taxes	-	-	517,028	42,857	42,857	40,892	47,938
Investment Earnings and Contributions	-	-	3,411	91	-	(253)	1,571
Transfers In	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**520,439**	**42,948**	**42,857**	**40,639**	**49,509**
Total Resources	**-**	**-**	**520,439**	**43,039**	**525,959**	**523,741**	**55,262**
EXPENDITURES							
Non-Departmental	-	-	37,337	42,847	520,206	506,271	47,938
Total Expenditures	**-**	**-**	**37,337**	**42,847**	**520,206**	**506,271**	**47,938**
Current Rev. - Current Exp.	**-**	**-**	**483,102**	**101**	**(477,349)**	**(465,632)**	**1,571**
ENDING FUND BALANCE	**-**	**-**	**483,102**	**192**	**5,753**	**17,470**	**7,324**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**-**	**-**	**483,102**	**192**	**5,753**	**17,470**	**7,324**

Community Activities Fund

(#255)

This fund accounts for donations and sponsorships related to economic development agreements and activities as well as various revenue, donations and sponsorships related to special events and MCL Grand Theater activities.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**268,044**	**313,025**	**210,869**	**81,526**	**66,130**	**66,130**	**100,158**
REVENUES							
Intergovernmental Revenues	-	-	1,500	-	-	-	-
Culture and Recreation Revenues	251,411	376,529	377,972	401,820	331,135	339,986	436,427
Investment Earnings and Contributions	236,470	193,112	183,802	357,907	373,363	260,858	327,309
Other Financing Sources	-	78,000	-	-	-	(47)	-
Transfers In	-	-	(5,829)	-	-	-	-
Total Revenues	**487,881**	**647,642**	**557,445**	**759,727**	**704,498**	**600,797**	**763,736**
Total Resources	**755,924**	**960,667**	**768,315**	**841,253**	**770,628**	**666,927**	**863,894**
EXPENDITURES							
Community Relations/Tourism	442,899	739,798	651,029	670,047	640,470	519,027	621,126
Economic Development	-	-	-	40,000	20,000	-	40,000
Inspection & Permitting	-	10,000	51,156	10,000	10,000	-	10,000
Total Expenditures	**442,899**	**749,798**	**702,185**	**720,047**	**670,470**	**519,027**	**671,126**
Current Rev. - Current Exp.	**44,982**	**(102,156)**	**(144,739)**	**39,680**	**34,028**	**81,770**	**92,610**
ENDING FUND BALANCE	**313,025**	**210,869**	**66,130**	**121,206**	**100,158**	**147,900**	**192,768**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**313,025**	**210,869**	**66,130**	**121,206**	**100,158**	**147,900**	**192,768**

Grants Fund

(#270)

This fund accounts for revenues received through intergovernmental grants and expenditures related to those grant specific projects. The fund receives revenue through Federal, State and local sources and matching contributions from the City.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**20,673**	**31,569**	**74,036**	**53,998**	**(1,233,547)**	**(1,233,547)**	**(273,273)**
REVENUES							
Intergovernmental Revenues	418,155	427,635	875,290	605,782	1,541,932	162,304	1,101,751
Investment Earnings and Contributions	13	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	8,542	11,984	3,226	6,173	6,163	6,173	5,184
Total Revenues	**426,710**	**439,619**	**878,516**	**611,955**	**1,548,095**	**168,477**	**1,106,935**
Total Resources	**447,383**	**471,187**	**952,551**	**665,953**	**314,548**	**(1,065,070)**	**833,662**
EXPENDITURES							
Economic Development	-	-	-	-	-	-	-
Emergency Management	40,482	142,895	-	168,398	170,849	89,644	164,671
Engineering	-	-	-	-	-	-	-
Fire	241,139	75,830	474,137	200,000	200,000	173,365	200,000
Inspection & Permitting	96	-	4,831	-	-	-	-
Library Services	4,678	-	1,246	-	-	-	-
Neighborhood Services	-	-	1,418,951	-	-	-	-
Parks & Recreation	-	-	-	-	40,000	2,563	500,000
Police	124,361	176,999	258,172	242,457	176,972	128,708	123,755
Public Services	5,059	1,427	28,761	-	-	-	-
Total Expenditures	**415,815**	**397,152**	**2,186,098**	**610,855**	**587,821**	**394,280**	**988,426**
Current Rev. - Current Exp.	**10,895**	**42,467**	**(1,307,582)**	**1,100**	**960,274**	**(225,803)**	**118,509**
ENDING FUND BALANCE	**31,569**	**74,036**	**(1,233,547)**	**55,098**	**(273,273)**	**(1,459,350)**	**(154,764)**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**31,569**	**74,036**	**(1,233,547)**	**55,098**	**(273,273)**	**(1,459,350)**	**(154,764)**

CDBG Grant Fund

(#280)

This fund accounts for revenue and expenditures related to the federally funded Community Development Block Grant.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**49,291**	**48,092**	**36,230**	**45,634**	**(35,101)**	**(35,101)**	**94,150**
REVENUES							
Intergovernmental Revenues	264,025	394,942	1,223,830	661,261	946,505	210,001	746,213
Investment Earnings and Contributions	96	-	-	-	-	-	-
Other Financing Sources	6,187	-	14,680	-	5,728	5,628	1,200
Transfers In	27,910	63,749	78,953	107,773	123,523	123,523	110,557
Total Revenues	**298,218**	**458,691**	**1,317,462**	**769,034**	**1,075,756**	**339,152**	**857,970**
Total Resources	**347,509**	**506,783**	**1,353,692**	**814,668**	**1,040,655**	**304,051**	**952,120**
EXPENDITURES							
Neighborhood Services	299,416	470,553	1,388,793	769,034	946,505	504,600	856,770
Total Expenditures	**299,416**	**470,553**	**1,388,793**	**769,034**	**946,505**	**504,600**	**856,770**
Current Rev. - Current Exp.	**(1,198)**	**(11,862)**	**(71,331)**	**-**	**129,251**	**(165,448)**	**1,200**
ENDING FUND BALANCE	**48,092**	**36,230**	**(35,101)**	**45,634**	**94,150**	**(200,549)**	**95,350**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**48,092**	**36,230**	**(35,101)**	**45,634**	**94,150**	**(200,549)**	**95,350**

Crime Cntr & Prevention District

(#285)

A creation election for the Crime Control and Prevention District was approved by voters in November of 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax may only be used for law enforcement programs.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**1,631,860**	**2,259,978**	**2,462,698**	**2,365,537**	**2,570,767**	**2,570,767**	**2,179,784**
REVENUES							
Taxes	3,057,726	3,231,268	3,514,535	3,506,595	3,608,070	2,802,637	3,608,070
Investment Earnings and Contributions	9,265	10,600	15,493	11,872	15,455	15,660	13,084
Other Financing Sources	122	-	-	-	-	-	-
Total Revenues	**3,067,113**	**3,241,869**	**3,530,028**	**3,518,467**	**3,623,525**	**2,818,297**	**3,621,154**
Total Resources	**4,698,972**	**5,501,846**	**5,992,725**	**5,884,004**	**6,194,292**	**5,389,064**	**5,800,938**
EXPENDITURES							
Information Technology	121,321	185,196	193,429	191,566	160,030	147,938	194,951
Neighborhood Services	202,018	210,605	222,999	239,509	239,610	213,792	245,382
Non-Departmental	-	-	37,062	43,750	43,750	4,646	43,750
Police	2,115,656	2,643,347	2,968,469	3,501,760	3,571,118	3,061,296	3,751,269
Total Expenditures	**2,438,995**	**3,039,149**	**3,421,959**	**3,976,585**	**4,014,508**	**3,427,673**	**4,235,352**
Current Rev. - Current Exp.	**628,118**	**202,720**	**108,069**	**(458,118)**	**(390,983)**	**(609,375)**	**(614,198)**
ENDING FUND BALANCE	**2,259,978**	**2,462,698**	**2,570,767**	**1,907,419**	**2,179,784**	**1,961,391**	**1,565,586**
OPERATING RESERVE: 20%	**487,799**	**607,830**	**684,392**	**795,317**	**802,902**	**685,535**	**847,070**
UNDESIGNATED RESERVE	**1,772,179**	**1,854,868**	**1,886,375**	**1,112,102**	**1,376,882**	**1,275,857**	**718,515**

Fire Cntr & Prevention District

(#286)

A creation election for the Fire Control, Prevention, and Emergency Medical Services District was approved by voters in November of 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax may only be used for fire prevention programs.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**3,127,688**	**3,036,371**	**5,075,642**	**1,349,477**	**2,900,185**	**2,900,185**	**2,534,622**
<u>REVENUES</u>							
Taxes	3,058,057	3,235,711	3,514,317	3,506,595	3,610,372	2,805,757	3,610,372
Investment Earnings and Contributions	25,433	30,291	29,561	30,472	48,387	43,608	33,259
Other Financing Sources	-	55,000	-	-	-	-	1,750,000
Total Revenues	**3,083,489**	**3,321,003**	**3,543,878**	**3,537,067**	**3,658,759**	**2,849,365**	**5,393,631**
Total Resources	**6,211,177**	**6,357,374**	**8,619,520**	**4,886,544**	**6,558,944**	**5,749,550**	**7,928,253**
<u>EXPENDITURES</u>							
Emergency Management	18,890	30,203	-	24,818	26,195	23,732	25,030
Fire	3,076,223	1,176,458	5,559,352	3,848,475	3,849,933	4,904,392	5,940,006
Information Technology	79,693	75,071	91,770	80,823	104,444	94,212	96,088
Neighborhood Services	-	-	31,149	-	-	39	-
Non-Departmental	-	-	37,062	43,750	43,750	4,646	43,750
Total Expenditures	**3,174,806**	**1,281,732**	**5,719,334**	**3,997,866**	**4,024,322**	**5,027,021**	**6,104,874**
Current Rev. - Current Exp.	**(91,317)**	**2,039,271**	**(2,175,457)**	**(460,799)**	**(365,563)**	**(2,177,657)**	**(711,243)**
ENDING FUND BALANCE	**3,036,371**	**5,075,642**	**2,900,185**	**888,678**	**2,534,622**	**722,529**	**1,823,379**
OPERATING RESERVE: 20%	**634,961**	**256,346**	**1,143,867**	**799,573**	**804,864**	**1,005,404**	**1,220,975**
UNDESIGNATED RESERVE	**2,401,410**	**4,819,295**	**1,756,318**	**89,105**	**1,729,758**	**(282,876)**	**602,404**

Water & Sewer Fund

(#402)

The Utility Fund accounts for the City's water and wastewater utility operations. The utility fund is a proprietary fund that operates like a business and is self-sufficient. This means that the cost of providing services to citizens is financed or recovered through user fees. Water and Sewer sales comprise 93 percent of the fund's total revenue. Debt service reflected below is different from the scheduled debt service payments due to bond convenants that require monthly installments of the upcoming principle and interest payments.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**14,665,970**	**13,899,704**	**15,689,567**	**12,095,223**	**15,023,479**	**15,023,479**	**14,326,137**
REVENUES							
Utility Revenues	29,940,046	33,099,426	33,025,877	32,865,452	34,499,448	30,337,548	33,376,035
Charges for Services	(38,177)	(58,181)	(8,979)	-	5,163	9,569	-
Investment Earnings and Contributions	99,599	90,440	114,679	96,026	133,504	142,288	111,851
Other Financing Sources	6,357	65,483	7,036	6,463	8,311	2,734	21,852
Transfers In	-	-	-	-	-	-	120,000
Total Revenues	**30,007,825**	**33,197,168**	**33,138,612**	**32,967,941**	**34,646,426**	**30,492,139**	**33,629,738**
Total Resources	**44,673,795**	**47,096,872**	**48,828,180**	**45,063,164**	**49,669,905**	**45,515,618**	**47,955,875**
EXPENDITURES							
City Manager	151,013	(36,121)	-	-	-	-	-
Engineering	100,436	106,819	109,952	119,309	107,654	78,690	179,685
Finance	1,049,435	1,073,835	1,170,189	1,527,991	1,303,912	1,049,830	1,550,685
Information Technology	-	45,479	119,949	173,243	173,243	164,623	270,817
Non-Departmental	9,886,807	11,653,304	11,802,346	11,864,725	12,022,536	9,824,616	12,419,937
Public Services	15,729,669	17,002,440	18,099,122	19,103,920	19,176,775	15,354,188	20,362,686
Total Expenditures	**26,917,360**	**29,845,756**	**31,301,559**	**32,789,188**	**32,784,120**	**26,471,948**	**34,783,810**
Current Rev. - Current Exp.	**3,090,465**	**3,351,411**	**1,837,054**	**178,753**	**1,862,306**	**4,020,191**	**(1,154,072)**
Expenditures from Fund Balance							
Non-Departmental	3,856,731	1,561,548	2,503,142	2,537,790	2,559,648	1,878,690	3,207,965
ENDING FUND BALANCE	**13,899,704**	**15,689,567**	**15,023,479**	**9,736,186**	**14,326,137**	**17,164,980**	**9,964,100**
OPERATING RESERVE: 20%	**5,383,472**	**5,969,151**	**6,260,312**	**6,557,838**	**6,556,824**	**5,294,390**	**6,956,762**
UNDESIGNATED RESERVE	**8,516,232**	**9,720,416**	**8,763,168**	**3,178,349**	**7,769,313**	**11,870,591**	**3,007,338**

Stormwater Utility Fund

(#430)

The Drainage Utility Fund accounts for the CItys stormwater and drainage operations. The Utility fund is a proprietary fund that operates like a business and is self-sufficient.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	-	-	-	-	-	-	-
REVENUES							
Utility Revenues	-	-	-	1,600,000	2,858,477	2,662,894	3,582,086
Investment Earnings and Contributions	-	-	-	7,990	1,826	4,624	1,850
Total Revenues	**-**	**-**	**-**	**1,607,990**	**2,860,303**	**2,667,518**	**3,583,936**
Total Resources	**-**	**-**	**-**	**1,607,990**	**2,860,303**	**2,667,518**	**3,583,936**
EXPENDITURES							
Non-Departmental	-	-	-	1,335,930	2,858,303	1,335,930	3,581,936
Public Services	-	-	-	2,000	2,000	-	2,000
Total Expenditures	**-**	**-**	**-**	**1,337,930**	**2,860,303**	**1,335,930**	**3,583,936**
Current Rev. - Current Exp.	**-**	**-**	**-**	**270,060**	**-**	**1,331,588**	**-**
ENDING FUND BALANCE	**-**	**-**	**-**	**270,060**	**-**	**1,331,588**	**-**
OPERATING RESERVE: NONE	**-**	**-**	**-**	-	**-**	-	**-**
UNDESIGNATED RESERVE	**-**	**-**	**-**	**270,060**	**-**	**1,331,588**	**-**

Maintenance & Replacement Fund

(#503)

This fund is a proprietary fund that budgets citywide maintenance and replacement services. A proprietary fund operates like a business and is self supporting. One of the principle responsibilities of this fund is to manage the purchase of City vehicles and equipment in a manner that does not create the burden of high expenditures in any single year. Departments provide annual lease payments to the fund based on the number and type of vehicle/equipment, the average life expectancy, and the projected replacement cost.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**6,158,937**	**5,577,866**	**3,262,192**	**4,321,598**	**4,605,093**	**4,605,093**	**4,118,875**
REVENUES							
Internal Service Revenues	2,349,756	2,359,143	2,707,091	2,813,072	3,076,776	3,035,849	3,437,800
Investment Earnings and Contributions	32,311	23,547	77,674	25,637	38,783	45,730	32,093
Other Financing Sources	88,427	245,897	235,913	80,420	62,378	698	158,153
Transfers In	-	100,000	200,000	100,000	100,000	100,000	200,000
Total Revenues	**2,470,494**	**2,728,587**	**3,220,678**	**3,019,129**	**3,277,937**	**3,182,277**	**3,828,046**
Total Resources	**8,629,431**	**8,306,453**	**6,482,870**	**7,340,727**	**7,883,030**	**7,787,370**	**7,946,921**
EXPENDITURES							
Information Technology	161,645	989,695	226,084	192,350	192,350	184,797	220,874
Public Services	2,889,921	4,054,565	1,651,693	3,443,144	3,571,805	2,610,320	4,812,948
Total Expenditures	**3,051,565**	**5,044,260**	**1,877,778**	**3,635,494**	**3,764,155**	**2,795,116**	**5,033,822**
Current Rev. - Current Exp.	**(581,071)**	**(2,315,674)**	**1,342,900**	**(616,365)**	**(486,218)**	**387,161**	**(1,205,776)**
Expenditures from Fund Balance							
Non-Departmental	-	-	-	-	-	-	-
ENDING FUND BALANCE	**5,577,866**	**3,262,192**	**4,605,093**	**3,705,233**	**4,118,875**	**4,992,254**	**2,913,099**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**5,577,866**	**3,262,192**	**4,605,093**	**3,705,233**	**4,118,875**	**4,992,254**	**2,913,099**

Self-Insurance Risk Fund

(#504)

This fund is an internal fund which receives revenue from premium charges to the departments. Expenses include claim payments, administrative costs, and reinsurance premiums for Workers Compensation, Unemployment, and Liability/Property Casualty programs.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**5,221,741**	**4,135,965**	**3,899,603**	**3,802,400**	**4,661,273**	**4,661,273**	**3,902,063**
REVENUES							
Internal Service Revenues	1,509,041	1,611,696	1,633,138	1,694,163	1,694,163	1,659,989	1,849,921
Investment Earnings and Contributions	37,095	33,742	41,259	34,141	47,373	49,036	40,484
Other Financing Sources	14,749	34,637	133,256	4,159	549	265	3,256
Total Revenues	**1,560,886**	**1,680,075**	**1,807,653**	**1,732,463**	**1,742,085**	**1,709,290**	**1,893,661**
Total Resources	**6,782,627**	**5,816,039**	**5,707,256**	**5,534,863**	**6,403,358**	**6,370,563**	**5,795,724**
EXPENDITURES							
Human Resources	1,482,112	1,472,152	1,013,323	1,724,619	2,464,904	2,024,134	1,945,559
Total Expenditures	**1,482,112**	**1,472,152**	**1,013,323**	**1,724,619**	**2,464,904**	**2,024,134**	**1,945,559**
Current Rev. - Current Exp.	**78,774**	**207,922**	**794,330**	**7,844**	**(722,819)**	**(314,844)**	**(51,898)**
Expenditures from Fund Balance							
Non-Departmental	1,164,551	444,284	32,661	-	36,391	261	613,843
ENDING FUND BALANCE	**4,135,965**	**3,899,603**	**4,661,273**	**3,810,244**	**3,902,063**	**4,346,168**	**3,236,322**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**4,135,965**	**3,899,603**	**4,661,273**	**3,810,244**	**3,902,063**	**4,346,168**	**3,236,322**

Health Benefit Trust Fund

(#505)

This is an internal fund which receives revenue from premium charges to the departments and employee contributions for dependent coverage. Expenses include claims payments, administrative costs, and reinsurance premiums for the Health and Dental programs.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**2,245,537**	**2,204,153**	**1,114,477**	**1,016,832**	**1,266,810**	**1,266,810**	**1,178,594**
REVENUES							
Charges for Services	1,469,441	1,790,210	1,672,490	1,701,276	1,555,528	1,683,993	1,739,624
Internal Service Revenues	8,055,888	8,166,551	9,817,461	10,906,190	10,842,660	10,770,776	11,597,008
Investment Earnings and Contributions	22,808	16,636	27,264	19,912	32,712	44,256	25,509
Other Financing Sources	28,206	15,224	8,089	1,000	11,137	27,833	14,680
Transfers In	-	300,000	-	-	-	-	-
Total Revenues	**9,576,344**	**10,288,622**	**11,525,304**	**12,628,378**	**12,442,037**	**12,526,858**	**13,376,821**
Total Resources	**11,821,881**	**12,492,775**	**12,639,781**	**13,645,210**	**13,708,847**	**13,793,669**	**14,555,415**
EXPENDITURES							
Human Resources	9,617,728	11,378,298	11,372,971	12,532,157	12,530,253	10,060,438	13,129,082
Total Expenditures	**9,617,728**	**11,378,298**	**11,372,971**	**12,532,157**	**12,530,253**	**10,060,438**	**13,129,082**
Current Rev. - Current Exp.	**(41,384)**	**(1,089,676)**	**152,333**	**96,221**	**(88,216)**	**2,466,420**	**247,739**
ENDING FUND BALANCE	**2,204,153**	**1,114,477**	**1,266,810**	**1,113,053**	**1,178,594**	**3,733,230**	**1,426,333**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**2,204,153**	**1,114,477**	**1,266,810**	**1,113,053**	**1,178,594**	**3,733,230**	**1,426,333**

OPEB Liability Trust Fund

(#610)

This fund accounts for Other Post Employment Benefit liability associated with retiree health claims.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**3,584,789**	**3,851,055**	**4,120,019**	**4,310,822**	**4,515,879**	**4,515,879**	**4,612,444**
REVENUES							
Internal Service Revenues	224,000	175,700	200,300	138,300	138,300	138,300	169,000
Investment Earnings and Contributions	382,066	367,064	480,160	74,911	83,265	296,511	73,772
Total Revenues	**606,066**	**542,764**	**680,460**	**213,211**	**221,565**	**434,811**	**242,772**
Total Resources	**4,190,855**	**4,393,819**	**4,800,479**	**4,524,033**	**4,737,444**	**4,950,690**	**4,855,216**
EXPENDITURES							
Human Resources	339,800	273,800	284,600	260,100	125,000	53,115	380,000
Total Expenditures	**339,800**	**273,800**	**284,600**	**260,100**	**125,000**	**53,115**	**380,000**
Current Rev. - Current Exp.	**266,266**	**268,964**	**395,860**	**(46,889)**	**96,565**	**381,696**	**(137,228)**
ENDING FUND BALANCE	**3,851,055**	**4,120,019**	**4,515,879**	**4,263,933**	**4,612,444**	**4,897,575**	**4,475,216**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**3,851,055**	**4,120,019**	**4,515,879**	**4,263,933**	**4,612,444**	**4,897,575**	**4,475,216**

Tax Increment Reinvestment Zone1

(#792)

Old Town – The Tax Increment Fund No. 1 is a special taxing district that was created in December of 2001 to capture the City and County portions of increased property tax revenue. The district does not levy a tax but only dedicates future increased revenue from the district back to projects within the district. The boundary of the district generally follows the commercial properties along Main Street from I.H. 35 E east to the Railroad. The General Fund continues to retain tax revenue from the 2001 assessed TIF zone value of $69,240,597.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**1,217,423**	**1,364,226**	**1,546,934**	**1,193,481**	**1,380,163**	**1,380,163**	**1,426,546**
REVENUES							
Taxes	707,742	748,242	776,138	863,772	852,074	852,074	852,074
Investment Earnings and Contributions	8,877	9,627	13,090	9,770	14,040	15,508	11,654
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	**716,619**	**757,869**	**789,228**	**873,542**	**866,114**	**867,582**	**863,728**
Total Resources	**1,934,042**	**2,122,095**	**2,336,161**	**2,067,023**	**2,246,277**	**2,247,745**	**2,290,274**
EXPENDITURES							
Economic Development	-	-	316,769	-	183,231	132,512	1,150,000
Non-Departmental	569,816	575,162	639,229	636,500	636,500	636,500	667,750
Total Expenditures	**569,816**	**575,162**	**955,998**	**636,500**	**819,731**	**769,012**	**1,817,750**
Current Rev. - Current Exp.	**146,802**	**182,708**	**(166,771)**	**237,042**	**46,383**	**98,570**	**(954,022)**
ENDING FUND BALANCE	**1,364,226**	**1,546,934**	**1,380,163**	**1,430,523**	**1,426,546**	**1,478,733**	**472,524**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**1,364,226**	**1,546,934**	**1,380,163**	**1,430,523**	**1,426,546**	**1,478,733**	**472,524**

Tax Increment Reinvestment Zone2

(#793)

This Tax Increment Reinvestment Zone was established in October, 2008 and is comprised of 427 acres near I35E and SH121 (NW corner). The tax increment base is $9,097,649. The City and Denton County participate in this TIRZ. TIRZ No. 2 will expire on December 31, 2038.

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**200,708**	**450,946**	**831,402**	**393,425**	**394,663**	**394,663**	**1,045,166**
REVENUES							
Taxes	247,804	375,671	562,022	655,746	645,594	645,594	645,594
Investment Earnings and Contributions	2,434	4,784	1,239	1,946	4,909	7,441	3,415
Total Revenues	**250,238**	**380,455**	**563,261**	**657,692**	**650,503**	**653,035**	**649,009**
Total Resources	**450,946**	**831,402**	**1,394,663**	**1,051,117**	**1,045,166**	**1,047,698**	**1,694,175**
EXPENDITURES							
Economic Development	-	-	-	-	-	-	500,000
Non-Departmental	-	-	1,000,000	-	-	-	-
Total Expenditures	**-**	**-**	**1,000,000**	**-**	**-**	**-**	**500,000**
Current Rev. - Current Exp.	**250,238**	**380,455**	**(436,739)**	**657,692**	**650,503**	**653,035**	**149,009**
ENDING FUND BALANCE	**450,946**	**831,402**	**394,663**	**1,051,117**	**1,045,166**	**1,047,698**	**1,194,175**
OPERATING RESERVE: NONE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
UNDESIGNATED RESERVE	**450,946**	**831,402**	**394,663**	**1,051,117**	**1,045,166**	**1,047,698**	**1,194,175**

LPLDC (4B) Fund

(#794)

This fund was established during FY 2002/03 to account for projects and maintenance items funded through the 4B sales tax for parks and library improvements

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 REVISED BUDGET	FY 2017-2018 YTD ACTUAL	FY 2018-2019 PROPOSED BUDGET
BEGINNING FUND BALANCES	**9,094,361**	**10,540,108**	**5,559,981**	**3,722,859**	**3,999,724**	**3,999,724**	**3,311,581**
REVENUES							
Taxes	6,466,414	6,900,056	7,420,153	7,246,907	7,475,483	5,835,158	7,475,483
Culture and Recreation Revenues	222,111	180,160	179,351	237,200	182,265	149,529	190,803
Investment Earnings and Contributions	66,904	69,746	91,601	73,853	100,652	124,313	84,202
Other Financing Sources	28,967	1,464,059	28,953	28,953	28,953	28,993	28,953
Transfers In	-	-	7,732	-	-	-	-
Total Revenues	**6,784,396**	**8,614,021**	**7,727,790**	**7,586,913**	**7,787,353**	**6,137,992**	**7,779,441**
Total Resources	**15,878,757**	**19,154,129**	**13,287,771**	**11,309,772**	**11,787,077**	**10,137,716**	**11,091,022**
EXPENDITURES							
Information Technology	-	61,598	82,832	82,182	81,896	74,369	111,837
Library Services	477,303	689,556	827,976	1,082,921	1,049,413	905,131	1,071,306
Non-Departmental	2,714,333	4,113,004	3,104,526	2,916,394	2,916,394	2,375,711	3,275,669
Parks & Recreation	1,746,828	1,777,526	2,272,712	2,427,793	2,427,793	1,950,899	2,340,550
Total Expenditures	**4,938,463**	**6,641,683**	**6,288,047**	**6,509,290**	**6,475,496**	**5,306,110**	**6,799,362**
Current Rev. - Current Exp.	**1,845,932**	**1,972,338**	**1,439,743**	**1,077,623**	**1,311,857**	**831,882**	**980,079**
Expenditures from Fund Balance							
Non-Departmental	400,186	6,952,465	3,000,000	2,000,000	2,000,000	2,000,000	475,000
ENDING FUND BALANCE	**10,540,108**	**5,559,981**	**3,999,724**	**2,800,482**	**3,311,581**	**2,831,606**	**3,816,660**
OPERATING RESERVE: 20%	**987,693**	**1,328,337**	**1,257,609**	**1,301,858**	**1,295,099**	**1,061,222**	**1,359,872**
UNDESIGNATED RESERVE	**9,552,415**	**4,231,644**	**2,742,114**	**1,498,624**	**2,016,481**	**1,770,384**	**2,456,787**