



**City of Richardson
Fiscal Year 2008-2009
Fund Summaries
August 18, 2008**

**CITY OF RICHARDSON
BUDGET
FY 2008 – 2009**

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Combined Fund Summaries

**CITY OF RICHARDSON
CONSOLIDATED FUND SUMMARY**

	General Fund	Water & Sewer Fund	Golf Fund	Solid Waste Services Fund	Hotel/Motel Tax Fund	Internal Service Funds	Special Revenue Funds	General Debt Svc. Fund	W & S Debt Svc. Fund	Golf Debt Svc. Fund	Solid Waste Debt Svc. Fund	Total Interfund Transfers	Grand Total
Beginning Fund Balance	\$ 15,463,364	\$ 7,107,452	\$ 456,436	\$ 2,905,548	\$ 886,054	\$ 1,789,424	\$ 2,137,315	\$ 1,701,788	\$ 381,348	\$ 50,468	\$ 74,604	\$ -	\$ 32,953,800
Operating Revenues	93,981,664	43,597,681	2,233,604	12,471,110	5,761,631	10,112,901	2,023,311	22,239,146	4,204,330	610,663	716,984	(23,438,438)	174,514,587
Total Revenues	<u>109,445,027</u>	<u>50,705,132</u>	<u>2,690,040</u>	<u>15,376,658</u>	<u>6,647,685</u>	<u>11,902,325</u>	<u>4,160,626</u>	<u>23,940,934</u>	<u>4,585,678</u>	<u>661,131</u>	<u>791,588</u>	<u>(23,438,438)</u>	<u>207,468,387</u>
Operating Expenditures	93,981,391	42,809,305	2,233,602	12,329,419	5,761,306	10,979,240	1,329,323	22,124,077	4,237,370	610,663	731,461	(23,438,438)	173,688,719
Ending Fund Balance	<u>\$ 15,463,636</u>	<u>\$ 7,895,827</u>	<u>\$ 456,438</u>	<u>\$ 3,047,239</u>	<u>\$ 886,379</u>	<u>\$ 923,085</u>	<u>\$ 2,831,303</u>	<u>\$ 1,816,857</u>	<u>\$ 348,308</u>	<u>\$ 50,468</u>	<u>\$ 60,127</u>	<u>\$ -</u>	<u>\$ 33,779,668</u>
Revenues - Expenditures	<u>\$ 273</u>	<u>\$ 788,376</u>	<u>\$ 2</u>	<u>\$ 141,691</u>	<u>\$ 325</u>	<u>\$ (866,339)</u>	<u>\$ 693,988</u>	<u>\$ 115,069</u>	<u>\$ (33,040)</u>	<u>\$ -</u>	<u>\$ (14,477)</u>	<u>\$ -</u>	<u>\$ 825,868</u>

**CITY OF RICHARDSON
COMBINED FUNDS
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL FY 2006-07	BUDGET FY 2007-08	ESTIMATED FY 2007-08	BUDGET FY 2008-09	% INCREASE	
					BUD to BUD	EST to BUD
Beginning Balances						
Operating Funds						
General Fund	\$ 14,782,731	\$ 14,992,486	\$ 15,131,287	\$ 15,463,364	3.1%	2.2%
Water & Sewer Fund	11,431,976	9,027,538	8,351,730	7,107,452	-21.3%	-14.9%
Golf Fund	264,786	232,133	326,121	456,436	96.6%	40.0%
Solid Waste Fund	2,692,034	2,905,177	2,912,105	2,905,548	0.0%	-0.2%
Hotel/Motel Tax Fund	847,271	729,924	859,460	886,054	0.0%	3.1%
Internal Service Funds	2,834,660	2,943,091	2,925,536	1,789,424	100.0%	-38.8%
Special Revenue Funds	1,559,896	2,089,205	2,089,205	2,137,315	200.0%	2.3%
Total Operating Funds	\$ 34,413,354	\$ 32,919,554	\$ 32,595,444	\$ 30,745,593	-6.6%	-5.7%
Debt Service Funds						
General Fund	\$ 1,896,813	\$ 1,920,061	\$ 2,131,609	\$ 1,701,788	-11.4%	-20.2%
Water & Sewer Fund	264,257	285,813	337,275	381,348	33.4%	13.1%
Golf Fund	47,925	47,836	49,286	50,468	0.0%	2.4%
Solid Waste Fund	49,229	49,882	54,840	74,604	0.0%	36.0%
Total Debt Service Funds	\$ 2,258,224	\$ 2,303,592	\$ 2,573,010	\$ 2,208,208	-4.1%	-14.2%
Total Beginning Balances	\$ 36,671,578	\$ 35,223,146	\$ 35,168,454	\$ 32,953,800	-6.4%	-6.3%
Revenues & Transfers In						
Operating Funds						
General Fund	\$ 88,746,966	\$ 91,728,237	\$ 91,041,608	\$ 93,981,664	2.5%	3.2%
Water & Sewer Fund	35,654,432	40,531,375	38,781,780	43,597,681	7.6%	12.4%
Golf Fund	2,032,141	2,142,932	2,201,197	2,233,604	4.2%	1.5%
Solid Waste Fund	11,149,380	11,805,949	11,762,400	12,471,110	5.6%	6.0%
Hotel/Motel Tax Fund	4,707,188	5,288,489	5,277,073	5,761,631	5.6%	9.2%
Internal Service Funds	9,391,966	8,748,013	8,946,113	10,112,901	8.9%	13.0%
Special Revenue Funds	3,756,712	1,795,934	1,802,228	2,023,311	15.6%	12.3%
Total Operating Funds	\$ 155,438,785	\$ 162,040,929	\$ 159,812,399	\$ 170,181,902	12.7%	6.5%
Debt Service Funds						
General Fund	\$ 21,602,788	\$ 21,620,842	\$ 21,330,342	\$ 22,239,146	2.9%	4.3%
Water & Sewer Fund	3,533,881	3,886,096	3,909,685	4,204,330	8.2%	7.5%
Golf Fund	606,065	613,149	612,335	610,663	-0.4%	-0.3%
Solid Waste Fund	604,461	802,864	807,735	716,984	-10.7%	-11.2%
Total Debt Service Funds	\$ 26,347,195	\$ 26,922,951	\$ 26,660,097	\$ 27,771,123	3.2%	4.2%
Total Revenues & Transfers In	\$ 181,785,980	\$ 188,963,880	\$ 186,472,496	\$ 197,953,025	4.8%	6.2%
Less Interfund Transfers	\$ 21,292,414	\$ 21,687,309	\$ 22,676,955	\$ 23,438,438	8.1%	3.4%
Net Budget Revenue	\$ 160,493,566	\$ 167,276,571	\$ 163,795,541	\$ 174,514,587	4.3%	6.5%
Total Available Funds	\$ 197,165,144	\$ 202,499,717	\$ 198,963,994	\$ 207,468,387	2.5%	4.3%

**CITY OF RICHARDSON
COMBINED FUNDS
SUMMARY OF REVENUES AND EXPENDITURES**

	<u>ACTUAL FY 2006-07</u>	<u>BUDGET FY 2007-08</u>	<u>ESTIMATED FY 2007-08</u>	<u>BUDGET FY 2008-09</u>	<u>% INCREASE</u>	
					<u>BUD to BUD</u>	<u>EST to BUD</u>
Appropriations and Transfers Out						
Operating Funds						
General Fund	\$ 88,398,410	\$ 91,596,711	\$ 90,709,531	\$ 93,981,391	2.6%	3.6%
Water & Sewer Fund	38,734,678	40,301,716	40,026,058	42,809,305	6.2%	7.0%
Golf Fund	1,970,806	2,108,009	2,070,882	2,233,602	6.0%	7.9%
Solid Waste Fund	10,929,309	11,799,741	11,768,957	12,329,419	4.5%	4.8%
Hotel/Motel Tax Fund	4,694,999	5,265,353	5,250,479	5,761,306	9.4%	9.7%
Internal Service Funds	9,301,090	10,069,809	10,082,225	10,979,240	9.0%	8.9%
Special Revenue Funds	3,227,403	1,187,073	1,754,118	1,329,323	12.0%	-24.2%
Total Operating Funds	<u>\$ 157,256,695</u>	<u>\$ 162,328,412</u>	<u>\$ 161,662,250</u>	<u>\$ 169,423,586</u>	4.4%	4.8%
Debt Service Funds						
General Fund	\$ 21,367,992	\$ 21,753,182	\$ 21,760,163	\$ 22,124,077	1.7%	1.7%
Water & Sewer Fund	3,460,863	3,855,091	3,865,612	4,237,370	9.9%	9.6%
Golf Fund	604,704	611,153	611,153	610,663	-0.1%	-0.1%
Solid Waste Fund	598,850	787,971	787,971	731,461	-7.2%	-7.2%
Total Debt Service Funds	<u>\$ 26,032,409</u>	<u>\$ 27,007,397</u>	<u>\$ 27,024,899</u>	<u>\$ 27,703,571</u>	2.6%	2.5%
Total Appropriations & Transfers Out	<u>\$ 183,289,104</u>	<u>\$ 189,335,809</u>	<u>\$ 188,687,149</u>	<u>\$ 197,127,157</u>	4.1%	4.5%
Less Interfund Transfers	<u>\$ 21,292,414</u>	<u>\$ 21,687,309</u>	<u>\$ 22,676,955</u>	<u>\$ 23,438,438</u>	8.1%	3.4%
Net Budget Appropriations	<u>\$ 161,996,690</u>	<u>\$ 167,648,499</u>	<u>\$ 166,010,194</u>	<u>\$ 173,688,719</u>	3.6%	4.6%
Ending Balances						
Operating Funds						
General Fund	\$ 15,131,287	\$ 15,124,012	\$ 15,463,364	\$ 15,463,636	2.2%	0.0%
Water & Sewer Fund	8,351,730	9,257,197	7,107,452	7,895,827	-14.7%	11.1%
Golf Fund	326,121	267,056	456,436	456,438	70.9%	0.0%
Solid Waste Fund	2,912,105	2,911,385	2,905,548	3,047,239	4.7%	4.9%
Hotel/Motel Tax Fund	859,460	753,060	886,054	886,379	17.7%	0.0%
Internal Service Funds	2,925,536	1,621,295	1,789,424	923,085	-43.1%	-48.4%
Special Revenue Funds	2,089,205	2,698,066	2,137,315	2,831,303	4.9%	32.5%
Total Operating Funds	<u>\$ 32,595,444</u>	<u>\$ 32,632,071</u>	<u>\$ 30,745,593</u>	<u>\$ 31,503,909</u>	-3.5%	2.5%
Debt Service Funds						
General Fund	\$ 2,131,609	\$ 1,787,721	\$ 1,701,788	\$ 1,816,857	1.6%	6.8%
Water & Sewer Fund	337,275	316,818	381,348	348,308	9.9%	-8.7%
Golf Fund	49,286	49,832	50,468	50,468	1.3%	0.0%
Solid Waste Fund	54,840	64,775	74,604	60,127	-7.2%	-19.4%
Total Debt Service Funds	<u>\$ 2,573,010</u>	<u>\$ 2,219,146</u>	<u>\$ 2,208,208</u>	<u>\$ 2,275,760</u>	2.6%	3.1%
Total Ending Balances	<u>\$ 35,168,454</u>	<u>\$ 34,851,217</u>	<u>\$ 32,953,800</u>	<u>\$ 33,779,668</u>	-3.1%	2.5%
Total Appropriations & Ending Balances	<u>\$ 197,165,144</u>	<u>\$ 202,499,717</u>	<u>\$ 198,963,994</u>	<u>\$ 207,468,387</u>	2.5%	4.3%

Operating Funds

- General Fund
- General Debt Service Fund
 - Water and Sewer Fund
- Water and Sewer Debt Service Fund
 - Solid Waste Services Fund
- Solid Waste Debt Service Fund
 - Hotel/Motel Tax Fund
 - Golf Fund
- Golf Debt Service Fund

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**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND**

	ACTUAL FY 2006-07	BUDGET FY 2007-08	ESTIMATED FY 2007-08	BUDGET FY 2008-09	% INCREASE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 14,312,322	\$ 14,992,486	\$ 14,739,332	\$ 15,463,364	3.1%	4.9%
Reserve for Encumbrances	470,409	-	391,955	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 14,782,731	\$ 14,992,486	\$ 15,131,287	\$ 15,463,364	3.1%	2.2%
Revenues						
General Property Taxes	\$ 33,292,079	\$ 35,255,853	\$ 34,937,787	\$ 36,618,988	3.9%	4.8%
Franchise Fees	11,231,293	11,719,163	11,504,399	12,305,740	5.0%	7.0%
Sales and Other Business Taxes	24,017,148	25,045,256	23,328,650	23,909,818	-4.5%	2.5%
License and Permits	1,865,355	1,558,847	1,472,259	1,597,668	2.5%	8.5%
Fines and Forfeits	3,359,596	3,515,779	4,054,367	3,965,920	12.8%	-2.2%
Revenue From Money/Property	1,457,533	1,554,901	1,209,193	796,884	-48.8%	-34.1%
Recreation and Leisure	2,796,250	2,567,488	2,932,474	2,764,960	7.7%	-5.7%
Other Revenue	3,529,829	3,594,607	3,971,957	4,137,355	15.1%	4.2%
General & Administrative	7,197,883	6,916,343	7,630,522	7,884,331	14.0%	3.3%
Total Revenues	\$ 88,746,966	\$ 91,728,237	\$ 91,041,608	\$ 93,981,664	2.5%	3.2%
Total Funds Available	\$ 103,529,697	\$ 106,720,723	\$ 106,172,895	\$ 109,445,027	2.6%	3.1%
Expenditures						
Personal Services	\$ 64,085,871	\$ 67,813,883	\$ 66,916,811	\$ 70,210,427	3.5%	4.9%
Professional Services	4,372,721	5,213,771	4,943,279	5,284,125	1.3%	6.9%
Maintenance	2,853,560	3,433,894	3,137,158	3,304,330	-3.8%	5.3%
Contracts	5,706,521	6,078,753	5,834,855	5,393,727	-11.3%	-7.6%
Supplies	7,513,873	8,101,046	8,900,004	8,794,763	8.6%	-1.2%
Capital	132,377	-	22,060	-	0.0%	0.0%
Total Expenditures	\$ 84,664,923	\$ 90,641,347	\$ 89,754,167	\$ 92,987,372	2.6%	3.6%
Operating Transfers Out						
Street Rehabilitation	\$ 933,487	\$ 955,364	\$ 955,364	\$ 994,019	4.0%	4.0%
Special Projects	2,800,000	-	-	-		
Total Transfers Out	\$ 3,733,487	\$ 955,364	\$ 955,364	\$ 994,019	4.0%	4.0%
Total Exp. and Transfers	\$ 88,398,410	\$ 91,596,711	\$ 90,709,531	\$ 93,981,391	2.6%	3.6%
Revenue Over/(Under)	\$ 348,556	\$ 131,526	\$ 332,077	\$ 273	-99.8%	-99.9%
Reserve for Encumbrances	\$ 391,955	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 14,739,332	\$ 15,124,012	\$ 15,463,364	\$ 15,463,636	2.2%	0.0%
Days of Fund Balance	60.86	60.27	62.22	60.06	-0.3%	-3.5%

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL DEBT SERVICE FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 1,896,813	\$ 1,920,061	\$ 2,131,609	\$ 1,701,788	-11.4%	-20.2%
Reserve for Debt Service	-	-	-	-		
	<u>\$ 1,896,813</u>	<u>\$ 1,920,061</u>	<u>\$ 2,131,609</u>	<u>\$ 1,701,788</u>		
Revenues						
Property Taxes - Debt Service	\$ 20,338,615	\$ 20,288,240	\$ 20,085,358	\$ 21,108,001	4.0%	5.1%
Accrued Interest	15,481		21,437	-		
Hotel/ Motel Transfer - Auditorium	900,000	1,000,000	1,000,000	1,000,000	0.0%	0.0%
Interest Income	348,692	332,602	223,547	131,145	-60.6%	-41.3%
Total Revenues	<u>\$ 21,602,788</u>	<u>\$ 21,620,842</u>	<u>\$ 21,330,342</u>	<u>\$ 22,239,146</u>	2.9%	4.3%
Total Funds Available	<u>\$ 23,499,601</u>	<u>\$ 23,540,903</u>	<u>\$ 23,461,951</u>	<u>\$ 23,940,934</u>	1.7%	2.0%
Expenditures						
Principal	\$ 10,426,331	\$ 11,529,137	\$ 11,529,137	\$ 12,521,601	8.6%	8.6%
Interest & Fiscal Charges	10,921,948	10,187,722	10,187,689	9,557,922	-6.2%	-6.2%
Capital Lease Payments	19,713	36,323	43,337	44,554	22.7%	2.8%
Total Expenditures	<u>\$ 21,367,992</u>	<u>\$ 21,753,182</u>	<u>\$ 21,760,163</u>	<u>\$ 22,124,077</u>	1.7%	1.7%
Revenues Over/(Under)	\$ 234,796	\$ (132,340)	\$ (429,821)	\$ 115,069		
Reserve for Debt Service	\$ -	\$ -	\$ -	\$ -		
Ending Designated Fund Balance	<u>2,131,609</u>	<u>1,787,721</u>	<u>1,701,788</u>	<u>1,816,857</u>	1.6%	6.8%
Days of Fund Balance	36.41	30.00	28.55	30.00	0.0%	5.1%

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WATER & SEWER FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 8,855,253	\$ 9,027,538	\$ 8,214,282	\$ 7,107,452	-21.3%	-13.5%
Reserve for Encumbrances	2,576,723	-	137,448	-		
Adj. Beginning Fund Balance	\$ 11,431,976	\$ 9,027,538	\$ 8,351,730	\$ 7,107,452		
Revenues						
Water Sales & Charges	\$ 20,840,880	\$ 25,433,165	\$ 23,466,296	\$ 26,319,175	3.5%	12.2%
Sewer Sales & Charges	12,777,847	13,908,022	13,466,030	16,343,061	17.5%	21.4%
Transfer In - Rate Stabilization	850,000	-	850,000	-	N/A	-100.0%
Late Charges	432,373	474,839	434,435	438,779	-7.6%	1.0%
Interest from Investments	261,420	315,339	157,104	83,983	-73.4%	-46.5%
Service Fees - Others	37,275	36,570	52,984	50,653	38.5%	-4.4%
Installation Charges	48,250	66,554	37,811	38,567	-42.1%	2.0%
Miscellaneous	406,387	296,886	317,120	323,462	9.0%	2.0%
Total Revenues	\$ 35,654,432	\$ 40,531,375	\$ 38,781,780	\$ 43,597,681	7.6%	12.4%
Total Funds Available	\$ 47,086,408	\$ 49,558,913	\$ 47,133,510	\$ 50,705,132	2.3%	7.6%
Expenditures						
Personal Services	\$ 5,099,135	\$ 5,387,975	\$ 5,306,550	\$ 5,620,500	4.3%	5.9%
Professional Services	271,540	605,387	533,678	604,678	-0.1%	13.3%
Maintenance	19,807,201	22,000,907	21,852,691	23,555,653	7.1%	7.8%
Contracts	607,365	601,445	614,082	589,869	-1.9%	-3.9%
Supplies	3,268,662	1,124,160	1,208,788	1,145,121	1.9%	-5.3%
Capital	677,692	768,541	765,823	697,160	-9.3%	-9.0%
Total Expenditures	\$ 29,731,595	\$ 30,488,415	\$ 30,281,612	\$ 32,212,981	5.7%	6.4%
Operating Transfers Out						
General & Administrative (GF)	\$ 3,493,270	\$ 3,515,346	\$ 3,566,934	\$ 3,802,196	8.2%	6.6%
BABIC Program	340,000	466,666	466,666	466,666	0.0%	0.0%
Special Projects	-	-	-	-		
Franchise Fee	1,680,893	1,967,059	1,846,616	2,133,112	8.4%	15.5%
Total Operating Transfers	\$ 5,514,163	\$ 5,949,071	\$ 5,880,216	\$ 6,401,974	7.6%	8.9%
Total Exp. and Operating Transfers	35,245,758	36,437,486	36,161,828	38,614,955	6.0%	6.8%
Transfers Out						
Debt Service	\$ 3,488,920	\$ 3,864,230	\$ 3,864,230	\$ 4,194,350	8.5%	8.5%
Total Transfers Out	\$ 3,488,920	\$ 3,864,230	\$ 3,864,230	\$ 4,194,350	8.5%	8.5%
Total Exp. and Transfers	\$ 38,734,678	\$ 40,301,716	\$ 40,026,058	\$ 42,809,305	6.2%	7.0%
Revenues Over/(Under)	\$ (3,080,246)	\$ 229,659	\$ (1,244,278)	\$ 788,376	243.3%	-163.4%
Reserve for Encumbrances	137,448					
Ending Designated Fund Balance	\$ 8,214,282	\$ 9,257,197	\$ 7,107,452	\$ 7,895,827	-14.7%	11.1%
Days of Fund Balance	77.40	83.84	64.81	67.32	-19.7%	3.9%

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WATER & SEWER DEBT SERVICE FUND**

	<u>ACTUAL</u> FY 2006-07	<u>BUDGET</u> FY 2007-08	<u>ESTIMATED</u> FY 2007-08	<u>BUDGET</u> FY 2008-09	<u>% INCREASE</u> <u>BUD to BUD</u> <u>EST to BUD</u>	
Retained Earnings Reserve	\$ 264,257	\$ 285,813	\$ 337,275	\$ 381,348	33.4%	13.1%
Revenues						
Interest Income	\$ 22,149	\$ 21,866	\$ 17,811	\$ 9,980	-54.4%	-44.0%
Operating Transfers In - W&S. Fund	3,488,920	3,864,230	3,864,230	4,194,350	8.5%	8.5%
Accrued Interest	22,812	-	27,644	-	0.0%	0.0%
Total Revenues	<u>3,533,881</u>	<u>3,886,096</u>	<u>3,909,685</u>	<u>4,204,330</u>	8.2%	7.5%
Total Funds Available	<u>\$ 3,798,138</u>	<u>\$ 4,171,909</u>	<u>\$ 4,246,960</u>	<u>\$ 4,585,678</u>	9.9%	8.0%
Expenditures						
Principal	\$ 1,702,577	\$ 1,884,039	\$ 1,884,039	\$ 2,147,432	14.0%	14.0%
Interest & Fiscal Charges	1,728,717	1,916,567	1,916,567	2,023,107	5.6%	5.6%
Lease Payment (XEROX)	29,569	54,485	65,006	66,831		
Total Expenditures	<u>\$ 3,460,863</u>	<u>\$ 3,855,091</u>	<u>\$ 3,865,612</u>	<u>\$ 4,237,370</u>	9.9%	9.6%
Revenues Over/(Under)	\$ 73,018	\$ 31,005	\$ 44,073	\$ (33,040)		
Ending Designated Fund Balance	<u>\$ 337,275</u>	<u>\$ 316,818</u>	<u>\$ 381,348</u>	<u>\$ 348,308</u>	9.9%	-8.7%
Days of Fund Balance	35.57	30.00	36.01	30.00		

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
SOLID WASTE SERVICES FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 2,684,034	\$ 2,905,177	\$ 2,912,105	\$ 2,905,548		
Reserve for Encumbrances	8,000	-	-	-		
Adj. Beginning Fund Balance	\$ 2,692,034	\$ 2,905,177	\$ 2,912,105	\$ 2,905,548	0.0%	-0.2%
Revenues						
Collection Fees - Residential	\$ 4,605,355	\$ 4,607,989	\$ 4,627,391	\$ 5,193,059	12.7%	12.2%
Collection Fees - Commercial	5,758,057	5,883,302	5,808,116	6,370,528	8.3%	9.7%
BABIC Program	340,000	466,666	466,666	466,666	0.0%	0.0%
Other Revenue	355,160	755,601	798,447	396,216	-47.6%	-50.4%
Interest Income	90,808	92,391	61,780	44,641	-51.7%	-27.7%
Total Revenues	\$ 11,149,380	\$ 11,805,949	\$ 11,762,400	\$ 12,471,110	5.6%	6.0%
Total Funds Available	\$ 13,841,414	\$ 14,711,126	\$ 14,674,505	\$ 15,376,658	4.5%	4.8%
Expenditures						
Personal Services	\$ 3,274,405	\$ 3,568,033	\$ 3,745,537	\$ 4,299,372	20.5%	14.8%
Professional Services	672,544	762,463	317,408	35,500	-95.3%	-88.8%
Maintenance	3,429,478	3,684,099	3,815,004	3,976,437	7.9%	4.2%
Contracts	296,616	305,323	260,792	260,229	-14.8%	-0.2%
Supplies	166,863	166,230	218,923	224,150	34.8%	2.4%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 7,839,906	\$ 8,486,148	\$ 8,357,664	\$ 8,795,688	3.6%	5.2%
Operating Transfers						
General & Administrative GF	\$ 1,975,358	\$ 1,990,224	\$ 2,090,714	\$ 2,239,969	12.5%	7.1%
Special Projects	-	-	-	-	0.0%	0.0%
Franchise Fees	518,171	524,565	521,775	578,179	10.2%	10.8%
Total Operating Transfers	\$ 2,493,529	\$ 2,514,789	\$ 2,612,489	\$ 2,818,148	12.1%	7.9%
Total Exp. and Operating Transfers	\$ 10,333,435	\$ 11,000,937	\$ 10,970,153	\$ 11,613,836	5.6%	5.9%
Transfers Out						
Debt Service	\$ 595,874	\$ 798,804	\$ 798,804	\$ 715,583	-10.4%	-10.4%
Total Transfers Out	\$ 595,874	\$ 798,804	\$ 798,804	\$ 715,583	-10.4%	-10.4%
Total Exp. and Transfers	\$ 10,929,309	\$ 11,799,741	\$ 11,768,957	\$ 12,329,419	4.5%	4.8%
Revenues Over/(Under)	\$ 220,071	\$ 6,208	\$ (6,557)	\$ 141,691	2182.4%	-2260.9%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -		
Ending Designated Fund Balance	\$ 2,912,105	\$ 2,911,385	\$ 2,905,548	\$ 3,047,239	4.7%	4.9%
Days Of Fund Balance	97.25	90.06	90.11	90.21		

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
SOLID WASTE DEBT SERVICE FUND**

	<u>ACTUAL</u> <u>FY 2006-07</u>	<u>BUDGET</u> <u>FY 2007-08</u>	<u>ESTIMATED</u> <u>FY 2007-08</u>	<u>BUDGET</u> <u>FY 2008-09</u>	<u>% INCREASE</u>	
					<u>BUD to BUD</u>	<u>EST to BUD</u>
Beginning Designated Fund Balance	\$ 49,229	\$ 49,882	\$ 54,840	\$ 74,604	0.0%	36.0%
Revenues						
Interest Income	\$ 3,230	\$ 4,060	\$ 3,214	\$ 1,401	-20.8%	-56.4%
Accrued Interest	5,357	-	5,717	-	0.0%	0.0%
Operating Transfers In - SW Rates	595,874	798,804	798,804	715,583	0.0%	-10.4%
Total Revenues	<u>\$ 604,461</u>	<u>\$ 802,864</u>	<u>\$ 807,735</u>	<u>\$ 716,984</u>	0.6%	-11.2%
Total Funds Available	<u>\$ 653,690</u>	<u>\$ 852,746</u>	<u>\$ 862,575</u>	<u>\$ 791,588</u>	-7.2%	-8.2%
Expenditures						
Principal	\$ 520,000	\$ 670,000	\$ 670,000	\$ 600,000	-10.4%	-10.4%
Interest & Fiscal Charges	78,850	117,971	117,971	131,461	11.4%	11.4%
Total Expenditures	<u>\$ 598,850</u>	<u>\$ 787,971</u>	<u>\$ 787,971</u>	<u>\$ 731,461</u>	-7.2%	-7.2%
Revenues Over/(Under)	\$ 5,611	\$ 14,893	\$ 19,764	\$ (14,477)		
Ending Designated Fund Balance	<u>\$ 54,840</u>	<u>\$ 64,775</u>	<u>\$ 74,604</u>	<u>\$ 60,127</u>	-7.2%	-19.4%
Days Of Fund Balance	33.43	30.00	34.56	30.00		

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
HOTEL/MOTEL TAX FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 811,448	\$ 729,924	\$ 850,655	\$ 886,054		
Reserve for Encumbrances	35,823	-	8,805	-		
Beginning Fund Balance	<u>\$ 847,271</u>	<u>\$ 729,924</u>	<u>\$ 859,460</u>	<u>\$ 886,054</u>	0.0%	3.1%
Revenues						
Tax Revenues	\$ 3,225,234	\$ 3,439,795	\$ 3,388,050	\$ 3,575,018	3.9%	5.5%
Parking Fees	151,615	170,000	170,000	180,000	5.9%	5.9%
Eisemann Center Revenues	1,271,735	1,624,384	1,675,905	1,978,417	21.8%	18.1%
Interest Income	58,604	54,310	43,118	28,196	-48.1%	-34.6%
Total Revenues	<u>\$ 4,707,188</u>	<u>\$ 5,288,489</u>	<u>\$ 5,277,073</u>	<u>\$ 5,761,631</u>	8.9%	9.2%
Total Funds Available	<u>\$ 5,554,459</u>	<u>\$ 6,018,413</u>	<u>\$ 6,136,533</u>	<u>\$ 6,647,685</u>	10.5%	8.3%
Operating Expenditures						
Eisemann Center	\$ 2,842,199	\$ 3,168,655	\$ 3,120,168	\$ 3,639,417	14.9%	16.6%
Parking Garage	379,090	484,131	467,744	481,689	-0.5%	3.0%
Total Operating Expenditures	<u>\$ 3,221,289</u>	<u>\$ 3,652,786</u>	<u>\$ 3,587,912</u>	<u>\$ 4,121,106</u>	12.8%	14.9%
Other Uses						
Arts	\$ 275,000	\$ 275,000	\$ 275,000	\$ 300,000	9.1%	9.1%
Miscellaneous	7,710	10,200	10,200	10,200	0.0%	0.0%
Total Other Uses	<u>\$ 282,710</u>	<u>\$ 285,200</u>	<u>\$ 285,200</u>	<u>\$ 310,200</u>	8.8%	8.8%
Operating Transfers						
Transfer to General Fund - C.V.S	291,000	277,367	277,367	330,000	19.0%	19.0%
Facility Projects	-	50,000	100,000	-		
Transfer to General Debt Service	900,000	1,000,000	1,000,000	1,000,000	0.0%	100.0%
Total Operating Transfers	<u>1,191,000</u>	<u>1,327,367</u>	<u>1,377,367</u>	<u>1,330,000</u>	0.2%	-3.4%
Total Exp. and Transfers	<u>4,694,999</u>	<u>5,265,353</u>	<u>5,250,479</u>	<u>5,761,306</u>	9.4%	9.7%
Revenues Over/Under	\$ 12,189	\$ 23,136	\$ 26,594	\$ 325	-98.6%	-98.8%
Reserve for Encumbrances	8,805	-	-	-	0.0%	0.0%
Fund Balance	<u>\$ 850,655</u>	<u>\$ 753,060</u>	<u>\$ 886,054</u>	<u>\$ 886,379</u>	17.7%	0.0%
	66.13	52.20	61.60	56.16		

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GOLF FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 263,435	\$ 232,133	\$ 326,020	\$ 456,436	96.6%	40.0%
Reserve for Encumbrances	1,351	-	101	-		
Adj. Beginning Fund Balance	<u>\$ 264,786</u>	<u>\$ 232,133</u>	<u>\$ 326,121</u>	<u>\$ 456,436</u>		
Revenues						
Golf Course Fees	1,975,205	\$ 2,088,487	\$ 2,128,136	\$ 2,170,699	3.9%	2.0%
Golf Course Restaurant	40,172	39,296	43,177	44,041	12.1%	2.0%
Miscellaneous Revenue	9,204	10,831	20,920	10,000	-7.7%	-52.2%
Interest Income	7,560	4,318	8,964	8,865	105.3%	-1.1%
Total Revenues	<u>\$ 2,032,141</u>	<u>\$ 2,142,932</u>	<u>\$ 2,201,197</u>	<u>\$ 2,233,604</u>	4.2%	1.5%
Total Funds Available	<u>\$ 2,296,927</u>	<u>\$ 2,375,065</u>	<u>\$ 2,527,318</u>	<u>\$ 2,690,040</u>	13.3%	6.4%
Expenditures						
Personal Services	\$ 856,073	\$ 910,807	\$ 908,376	\$ 939,854	3.2%	3.5%
Professional Services	35,000	39,015	29,325	43,443	11.3%	48.1%
Maintenance	68,519	89,000	79,000	94,800	6.5%	20.0%
Contracts	58,643	70,103	57,957	62,028	-11.5%	7.0%
Supplies	266,840	306,225	303,225	332,100	8.4%	9.5%
Capital	-	-	-	60,000	0.0%	0.0%
Total Expenditures	<u>\$ 1,285,075</u>	<u>\$ 1,415,150</u>	<u>\$ 1,377,883</u>	<u>\$ 1,532,225</u>	8.3%	11.2%
Transfers Out						
General & Administrative	\$ 83,571	\$ 83,406	\$ 83,546	\$ 92,166	10.5%	10.3%
Debt Service	602,160	609,453	609,453	609,211	0.0%	0.0%
Total Transfers Out	<u>\$ 685,731</u>	<u>\$ 692,859</u>	<u>\$ 692,999</u>	<u>\$ 701,377</u>	1.2%	1.2%
Total Exp. and Transfers	<u>\$ 1,970,806</u>	<u>\$ 2,108,009</u>	<u>\$ 2,070,882</u>	<u>\$ 2,233,602</u>	6.0%	7.9%
Revenues Over/(Under)	\$ 61,335	\$ 34,923	\$ 130,315	\$ 2	-100.0%	-100.0%
Reserve for Encumbrances	\$ 101	\$ -	\$ -	\$ -		
Ending Designated Fund Balance	<u>\$ 326,020</u>	<u>\$ 267,056</u>	<u>\$ 456,436</u>	<u>\$ 456,438</u>	70.9%	0.0%
Days of Fund Balance	60.38	46.24	80.45	74.59	61.3%	-7.3%

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GOLF DEBT SERVICE FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 47,925	\$ 47,836	\$ 49,286	\$ 50,468	0.0%	2.4%
Revenues						
Interest Income	\$ 3,905	\$ 3,696	\$ 2,882	\$ 1,452	0.0%	0.0%
Operating Transfers In - Fees	602,160	609,453	609,453	609,211	0.0%	0.0%
Total Revenues	<u>\$ 606,065</u>	<u>\$ 613,149</u>	<u>\$ 612,335</u>	<u>\$ 610,663</u>	-0.4%	-0.3%
Total Funds Available	<u>\$ 653,990</u>	<u>\$ 660,985</u>	<u>\$ 661,621</u>	<u>\$ 661,131</u>	0.0%	-0.1%
Expenditures						
Principal	\$ 291,355	\$ 310,000	\$ 310,000	\$ 325,000	4.8%	4.8%
Interest & Fiscal Charges	313,349	301,153	301,153	285,663	-5.1%	-5.1%
Total Expenditures	<u>\$ 604,704</u>	<u>\$ 611,153</u>	<u>\$ 611,153</u>	<u>\$ 610,663</u>	-0.1%	-0.1%
Revenues Over/(Under)	\$ 1,361	\$ 1,996	\$ 1,182	\$ -	0.0%	0.0%
Ending Designated Fund Balance	<u>\$ 49,286</u>	<u>\$ 49,832</u>	<u>\$ 50,468</u>	<u>\$ 50,468</u>	1.3%	0.0%

Internal Service Funds

- Internal Service Funds Combined
- Insurance and Flexible Spending Fund
 - Central Services Fund

CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
INTERNAL SERVICE FUNDS COMBINED

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 2,834,660	\$ 2,943,091	\$ 2,925,536	\$ 1,789,424	-39.2%	-38.8%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 2,834,660	\$ 2,943,091	\$ 2,925,536	\$ 1,789,424	-39.2%	-38.8%
Revenues						
City's Contribution - Insurance Fund	\$ 5,756,383	\$ 5,880,000	\$ 5,880,000	\$ 5,972,000	1.6%	1.6%
Employee Contributions - Insurance Fund	2,955,915	2,529,000	2,529,000	3,688,000	45.8%	45.8%
Charges for Services - Central Services	455,559	160,714	358,814	277,901	72.9%	-22.6%
Other Revenue - Insurance Fund	2,294	94,469	94,469	119,664	26.7%	26.7%
Interest Income	172,913	83,830	83,830	55,336	-34.0%	-34.0%
Medicare D - Insurance Fund	40,554	-	-	-	0.0%	0.0%
Miscellaneous - Central Services	8,348	-	-	-	0.0%	0.0%
Total Revenues	\$ 9,391,966	\$ 8,748,013	\$ 8,946,113	\$ 10,112,901	15.6%	13.0%
Total Funds Available	\$ 12,226,626	\$ 11,691,104	\$ 11,871,649	\$ 11,902,325	1.8%	0.3%
Expenditures						
Personal Services	\$ 507,293	\$ 522,965	\$ 546,672	\$ 548,279	4.8%	0.3%
Premiums	595,740	615,000	615,000	374,000	-39.2%	-39.2%
Professional Services	561,755	678,095	678,085	648,205	-4.4%	-4.4%
Maintenance	86,905	107,974	94,450	106,765	-1.1%	13.0%
Contracts	105,060	15,200	15,343	15,200	0.0%	-0.9%
Insurance Claims	7,419,350	8,109,000	8,109,000	9,263,000	14.2%	14.2%
Supplies	24,987	21,575	23,675	23,791	10.3%	0.5%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 9,301,090	\$ 10,069,809	\$ 10,082,225	\$ 10,979,240	9.0%	8.9%
Operating Transfers Out						
General & Administrative	-	-	-	-	0.0%	0.0%
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Exp. and Transfers	\$ 9,301,090	\$ 10,069,809	\$ 10,082,225	\$ 10,979,240	9.0%	8.9%
Revenue Over/(Under)	\$ 90,876	\$ (1,321,796)	\$ (1,136,112)	\$ (866,339)	-34.5%	-23.7%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 2,925,536	\$ 1,621,295	\$ 1,789,424	\$ 923,085	-43.1%	-48.4%

CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
INSURANCE AND FLEXIBLE SPENDING FUND ⁽¹⁾

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 2,678,913	\$ 2,735,880	\$ 2,735,880	\$ 1,732,880	-36.7%	-36.7%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 2,678,913	\$ 2,735,880	\$ 2,735,880	\$ 1,732,880	-36.7%	-36.7%
Revenues						
City's Contribution	\$ 5,756,383	\$ 5,880,000	\$ 5,880,000	\$ 5,972,000	1.6%	1.6%
Employee Contributions	2,955,915	2,529,000	2,529,000	3,688,000	45.8%	45.8%
Medicare D	40,554	-	-	-	0.0%	0.0%
Other Revenue	2,294	94,469	94,469	119,664	26.7%	26.7%
Interest Income	171,529	83,531	83,531	55,336	-33.8%	-33.8%
Total Revenues	\$ 8,926,675	\$ 8,587,000	\$ 8,587,000	\$ 9,835,000	14.5%	14.5%
Total Funds Available	\$ 11,605,588	\$ 11,322,880	\$ 11,322,880	\$ 11,567,880	2.2%	2.2%
Expenditures						
Personal Services	\$ 187,055	\$ 198,000	\$ 198,000	\$ 209,000	5.6%	5.6%
Premiums	595,740	615,000	615,000	374,000	-39.2%	-39.2%
Professional Services	558,740	652,000	652,000	622,000	-4.6%	-4.6%
Contracts	104,992	15,000	15,000	15,000	0.0%	0.0%
Insurance Claims	7,419,350	8,109,000	8,109,000	9,263,000	14.2%	14.2%
Supplies	3,831	1,000	1,000	1,000	0.0%	0.0%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 8,869,708	\$ 9,590,000	\$ 9,590,000	\$ 10,484,000	9.3%	9.3%
Operating Transfers Out						
General & Administrative	-	-	-	-	0.0%	0.0%
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Exp. and Transfers	\$ 8,869,708	\$ 9,590,000	\$ 9,590,000	\$ 10,484,000	9.3%	9.3%
Revenue Over/(Under)	\$ 56,967	\$ (1,003,000)	\$ (1,003,000)	\$ (649,000)	-35.3%	-35.3%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 2,735,880	\$ 1,732,880	\$ 1,732,880	\$ 1,083,880	-37.5%	-37.5%

(1) THIS FUND IS USED TO ACCOUNT FOR THE HEALTH INSURANCE PROGRAM PROVIDED BY THE CITY TO ITS EMPLOYEES AND TO THEIR DEPENDENTS ON A SUBSIDIZED COST BASIS. ADDITIONALLY, EMPLOYEE CONTRIBUTIONS TO THE FLEXIBLE BENEFITS PLAN AND RELATED EXPENDITURES ARE ACCOUNTED FOR WITHIN THIS FUND.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
CENTRAL SERVICES FUND ⁽¹⁾**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 155,747	\$ 207,211	\$ 189,656	\$ 56,544	-72.7%	-70.2%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 155,747	\$ 207,211	\$ 189,656	\$ 56,544	-72.7%	-70.2%
Revenues						
Charges for Services	\$ 455,559	\$ 160,714	\$ 358,814	\$ 277,901	72.9%	-22.6%
Interest Income	1,384	299	299	-	-100.0%	-100.0%
Miscellaneous	8,348	-	-	-	0.0%	0.0%
Total Revenues	\$ 465,291	\$ 161,013	\$ 359,113	\$ 277,901	72.6%	-22.6%
Total Funds Available	\$ 621,038	\$ 368,224	\$ 548,769	\$ 334,445	-9.2%	-39.1%
Expenditures						
Personal Services	\$ 320,238	\$ 324,965	\$ 348,672	\$ 339,279	4.4%	-2.7%
Professional Services	3,015	26,095	26,085	26,205	0.4%	0.5%
Maintenance	86,905	107,974	94,450	106,765	-1.1%	13.0%
Contracts	68	200	343	200	0.0%	-41.7%
Supplies	21,156	20,575	22,675	22,791	10.8%	0.5%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 431,382	\$ 479,809	\$ 492,225	\$ 495,240	3.2%	0.6%
Operating Transfers Out						
General & Administrative	-	-	-	-	0.0%	0.0%
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Exp. and Transfers	\$ 431,382	\$ 479,809	\$ 492,225	\$ 495,240	3.2%	0.6%
Revenue Over/(Under)	\$ 33,909	\$ (318,796)	\$ (133,112)	\$ (217,339)	-31.8%	63.3%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 189,656	\$ (111,585)	\$ 56,544	\$ (160,795)	44.1%	-384.4%

(1) THIS FUND IS USED TO ACCOUNT FOR WAREHOUSE, MAIL, AND RECORDS MANAGEMENT OPERATIONS OF THE CITY ON A COST-REIMBURSEMENT BASIS.

Special Revenue Funds

- Special Revenue Funds Combined
- Richardson Improvement Corporation
 - Judicial Efficiency Fund
 - Library Fund
 - Technology Fund
 - Special Police Funds
 - State Grant Funds
 - Federal Grant Funds
- Municipal Court Building Security Fund
 - Wireless 911 Fund
 - Traffic Safety Fund
- Tax Increment Financing Fund

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS COMBINED**

	ACTUAL FY 2006-07	BUDGET FY 2007-08	ESTIMATED FY 2007-08	BUDGET FY 2008-09	% INCREASE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 1,559,896	\$ 2,018,573	\$ 2,018,573	\$ 2,105,109	4.3%	4.3%
Reserve for Encumbrances	-	70,632	70,632	32,206	-54.4%	-54.4%
Adj. Beginning Fund Balance	\$ 1,559,896	\$ 2,089,205	\$ 2,089,205	\$ 2,137,315	2.3%	2.3%
Revenues						
Fines and Forfeitures	1,200,408	679,907	679,907	700,200	3.0%	3.0%
General Property Taxes - COR	-	310,680	309,773	506,907	63.2%	63.6%
9-1-1 Revenue - Wireless Fund	378,439	388,621	388,621	420,753	8.3%	8.3%
Transfer - Cap Projects - RIC	132,597	127,000	127,000	129,397	1.9%	1.9%
TIF Intergovernmental Revenue - Dallas Co.	-	-	-	119,953	0.0%	0.0%
Interest Income	104,239	74,716	79,417	76,101	1.9%	-4.2%
Other Revenue	60,280	42,283	42,283	40,000	-5.4%	-5.4%
Intergovernmental Revenue - Spl. Police	11,470	24,950	24,950	25,000	0.2%	0.2%
Contributions	36,508	20,772	23,272	5,000	-75.9%	-78.5%
Federal Grants	361,847	73,573	73,573	-	0.0%	0.0%
State Grants	52,924	53,432	53,432	-	0.0%	0.0%
Proceeds from Sale of Property - RIC	1,418,000	-	-	-	0.0%	0.0%
Total Revenues	\$ 3,756,712	\$ 1,795,934	\$ 1,802,228	\$ 2,023,311	12.7%	12.3%
Total Funds Available	\$ 5,316,608	\$ 3,885,139	\$ 3,891,433	\$ 4,160,626	7.1%	6.9%
Expenditures						
Personal Services	\$ 244,461	\$ 285,230	\$ 280,629	\$ 237,097	-16.9%	-15.5%
Professional Services	348,969	328,139	335,814	300,132	-8.5%	-10.6%
Maintenance	7,652	10,394	10,394	1,000	-90.4%	-90.4%
Contracts	37,079	28,839	28,839	36,000	24.8%	24.8%
Supplies	194,868	130,761	130,271	124,094	-5.1%	-4.7%
Capital	420,088	153,710	153,710	11,000	-92.8%	-92.8%
Total Expenditures	\$ 1,253,117	\$ 937,073	\$ 939,657	\$ 709,323	-24.3%	-24.5%
Operating Transfers Out						
General & Administrative	\$ 554,684	\$ 250,000	\$ 641,961	\$ 450,000	80.0%	-29.9%
Transfer - General Fund (Child Safety)	-	-	170,000	170,000	0.0%	0.0%
Transfer - General Fund (Donation)	1,602	-	2,500	-	0.0%	0.0%
Transfer - Cap Projects (Property Sale)	1,418,000	-	-	-	0.0%	0.0%
Total Transfers Out	\$ 1,974,286	\$ 250,000	\$ 814,461	\$ 620,000	148.0%	-23.9%
Total Exp. and Transfers	\$ 3,227,403	\$ 1,187,073	\$ 1,754,118	\$ 1,329,323	12.0%	-24.2%
Revenue Over/(Under)	\$ 529,309	\$ 608,861	\$ 48,110	\$ 693,988	14.0%	1342.5%
Reserve for Encumbrances	\$ 70,632	\$ 32,206	\$ 32,206	-	0.0%	0.0%
Ending Designated Fund Balance	\$ 2,018,573	\$ 2,665,860	\$ 2,105,109	\$ 2,831,303	6.2%	34.5%

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
RICHARDSON IMPROVEMENT CORPORATION ⁽¹⁾**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 949	\$ 14,891	\$ 14,891	\$ 13,524	-9.2%	-9.2%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 949	\$ 14,891	\$ 14,891	\$ 13,524	-9.2%	-9.2%
Revenues						
Transfer - Cap Projects	\$ 132,597	\$ 127,000	\$ 127,000	\$ 129,397	1.9%	1.9%
Contributions	1,602	-	2,500	-	0.0%	-100.0%
Proceeds from Sale of Property	1,418,000	-	-	-	0.0%	0.0%
Total Revenues	\$ 1,552,199	\$ 127,000	\$ 129,500	\$ 129,397	1.9%	-0.1%
Total Funds Available	\$ 1,553,148	\$ 141,891	\$ 144,391	\$ 142,921	0.7%	-1.0%
Expenditures						
Personal Services	\$ 100,776	\$ 118,447	\$ 113,846	\$ 118,447	0.0%	4.0%
Professional Services	7,187	6,275	13,761	9,700	54.6%	-29.5%
Maintenance	-	-	-	-	0.0%	0.0%
Contracts	-	-	-	-	0.0%	0.0%
Supplies	692	1,250	760	1,250	0.0%	64.5%
Capital	10,000	-	-	-	0.0%	0.0%
Total Expenditures	\$ 118,655	\$ 125,972	\$ 128,367	\$ 129,397	0.0%	0.0%
Operating Transfers Out						
Transfer - Cap Projects (Property Sale)	\$ 1,418,000	\$ -	\$ -	\$ -	0.0%	0.0%
Transfer - General Fund (Donation)	1,602	-	2,500	-	0.0%	-100.0%
Total Transfers Out	\$ 1,419,602	\$ -	\$ 2,500	\$ -	0.0%	-100.0%
Total Exp. and Transfers	\$ 1,538,257	\$ 125,972	\$ 130,867	\$ 129,397	0.0%	-1.1%
Revenue Over/(Under)	\$ 13,942	\$ 1,028	\$ (1,367)	\$ -	-100.0%	-100.0%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 14,891	\$ 15,919	\$ 13,524	\$ 13,524	-15.0%	0.0%
Property Transactions						
	FY 2006-07	FY 2007-08				
Beginning Balance - Land Account	\$ -	\$ -				
Purchase of Toler Property	1,418,000	-				
Sale of Toler Property	(1,418,000)	-				
Donation of Park Land	-	1,591,680				
Ending Balance - Land Account	\$ -	\$ 1,591,680				

(1) THE RICHARDSON IMPROVEMENT CORPORATION IS A LEGALLY SEPARATE ENTITY THAT ACTS, IN ESSENCE, AS A DEPARTMENT OF THE CITY. THE CORPORATION PROVIDES CERTAIN PARKS AND RECREATION FUNCTIONS FOR THE CITY AND THE CITY PROVIDES A MAJORITY OF THE CORPORATION'S SUPPORT.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
JUDICIAL EFFICIENCY FUND ⁽¹⁾**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 53,289	\$ 57,586	\$ 57,586	\$ 60,200	4.5%	4.5%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 53,289	\$ 57,586	\$ 57,586	\$ 60,200	4.5%	4.5%
Revenues						
Fines and Forfeitures	\$ 6,423	\$ 7,105	\$ 7,105	\$ 7,200	1.3%	1.3%
Interest Income	2,980	1,976	1,976	1,678	-15.1%	-15.1%
Total Revenues	\$ 9,403	\$ 9,081	\$ 9,081	\$ 8,878	-2.2%	-2.2%
Total Funds Available	\$ 62,692	\$ 66,667	\$ 66,667	\$ 69,078	3.6%	3.6%
Expenditures						
Personal Services	\$ 1,352	\$ 1,022	\$ 1,022	\$ 1,500	0.0%	0.0%
Professional Services	853	2,311	2,500	2,500	8.2%	0.0%
Maintenance	-	-	-	-	0.0%	0.0%
Contracts	-	-	-	-	0.0%	0.0%
Supplies	2,901	2,945	2,945	4,500	52.8%	52.8%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 5,106	\$ 6,278	\$ 6,467	\$ 8,500	35.4%	31.4%
Operating Transfers Out						
General & Administrative	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Exp. and Transfers	\$ 5,106	\$ 6,278	\$ 6,467	\$ 8,500	35.4%	31.4%
Revenue Over/(Under)	\$ 4,297	\$ 2,803	\$ 2,614	\$ 378	-86.5%	-85.5%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 57,586	\$ 60,389	\$ 60,200	\$ 60,578	0.3%	0.6%

(1) THIS FUND IS USED TO ACCOUNT FOR RESTRICTED PROCEEDS RECEIVED FROM MUNICIPAL COURT FEES AS SPECIFIED BY LAW. THE FUND RECEIVES 10% OF THE TIME PAYMENT FEE AND IS USED TO IMPROVE THE EFFICIENCY OF THE ADMINISTRATION OF JUSTICE.

CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
LIBRARY FUND ⁽¹⁾

	ACTUAL FY 2006-07	BUDGET FY 2007-08	ESTIMATED FY 2007-08	BUDGET FY 2008-09	% INCREASE BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 54,708	\$ 59,938	\$ 59,938	\$ 76,256	27.2%	27.2%
Reserve for Encumbrances	-	15,305	15,305	-	-100.0%	-100.0%
Adj. Beginning Fund Balance	\$ 54,708	\$ 75,243	\$ 75,243	\$ 76,256	1.3%	1.3%
Revenues						
Contributions	\$ 26,129	\$ 14,667	\$ 14,667	-	-100.0%	-100.0%
Other Revenue	23,763	19,757	19,757	20,000	1.2%	1.2%
Interest Income	3,729	4,291	4,291	2,849	-33.6%	-33.6%
Total Revenues	<u>\$ 53,621</u>	<u>\$ 38,715</u>	<u>\$ 38,715</u>	<u>\$ 22,849</u>	-41.0%	-41.0%
Total Funds Available	\$ 108,329	\$ 113,958	\$ 113,958	\$ 99,105	-13.0%	-13.0%
Expenditures						
Personal Services	-	-	-	-		
Professional Services	3,534	1,995	1,995	-	-100.0%	-100.0%
Maintenance	5,153	9,394	9,394	-	-100.0%	-100.0%
Contract	-	-	-	-		
Supplies	19,024	15,813	15,813	-	-100.0%	-100.0%
Capital	5,375	10,500	10,500	-	-100.0%	-100.0%
Total Expenditures	<u>\$ 33,086</u>	<u>\$ 37,702</u>	<u>\$ 37,702</u>	<u>\$ -</u>	-100.0%	-100.0%
Operating Transfers Out						
General & Administrative	-	-	-	-	0.0%	0.0%
Total Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%	0.0%
Total Exp. and Transfers	<u>\$ 33,086</u>	<u>\$ 37,702</u>	<u>\$ 37,702</u>	<u>\$ -</u>	-100.0%	-100.0%
Revenue Over/(Under)	\$ 20,535	\$ 1,013	\$ 1,013	\$ 22,849	2155.6%	2154.5%
Reserve for Encumbrances	\$ 15,305	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	<u>\$ 59,938</u>	<u>\$ 76,256</u>	<u>\$ 76,256</u>	<u>\$ 99,105</u>	30.0%	30.0%

(1) THIS FUND IS USED TO ACCOUNT FOR DONATIONS RECEIVED FROM CITIZENS FOR LIBRARY ACTIVITIES.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
TECHNOLOGY FUND ⁽¹⁾**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 773,002	\$ 848,580	\$ 848,580	\$ 855,760	0.8%	0.8%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 773,002	\$ 848,580	\$ 848,580	\$ 855,760	0.8%	0.8%
Revenues						
Fines and Forfeitures	\$ 110,472	\$ 132,695	\$ 132,695	\$ 135,000	1.7%	1.7%
Interest Income	44,921	27,831	27,831	25,223	-9.4%	-9.4%
Other Revenue	5,011	-	-	-	0.0%	0.0%
Total Revenues	\$ 160,404	\$ 160,526	\$ 160,526	\$ 160,223	-0.2%	-0.2%
Total Funds Available	\$ 933,406	\$ 1,009,106	\$ 1,009,106	\$ 1,015,983	0.7%	0.7%
Expenditures						
Personal Services	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Professional Services	1,356	-	-	-	0.0%	0.0%
Maintenance	2,499	1,000	1,000	1,000	0.0%	0.0%
Contracts	-	-	-	-	0.0%	0.0%
Supplies	67,683	23,184	23,184	45,000	94.1%	94.1%
Capital	13,288	129,162	129,162	-	-100.0%	-100.0%
Total Expenditures	\$ 84,826	\$ 153,346	\$ 153,346	\$ 46,000	-70.0%	-70.0%
Operating Transfers Out						
General & Administrative	-	-	-	-	0.0%	0.0%
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Exp. and Transfers	\$ 84,826	\$ 153,346	\$ 153,346	\$ 46,000	-70.0%	-70.0%
Revenue Over/(Under)	\$ 75,578	\$ 7,180	\$ 7,180	\$ 114,223	1490.8%	1490.8%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 848,580	\$ 855,760	\$ 855,760	\$ 969,983	13.3%	13.3%

(1) THIS FUND IS USED TO ACCOUNT FOR RESTRICTED PROCEEDS RECEIVED FROM MUNICIPAL COURT COSTS AS SPECIFIED BY LAW. CURRENTLY, THE FUND RECEIVES A \$4.00 FEE ON ALL CONVICTIONS.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
SPECIAL POLICE FUNDS ⁽¹⁾**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 267,332	\$ 467,169	\$ 467,169	\$ 427,626	-8.5%	-8.5%
Reserve for Encumbrances	-	14,712	14,712	-	-100.0%	-100.0%
Adj. Beginning Fund Balance	\$ 267,332	\$ 481,881	\$ 481,881	\$ 427,626	-11.3%	-11.3%
Revenues						
Intergovernmental Revenue	\$ 11,470	\$ 24,950	\$ 24,950	\$ 25,000	0.2%	0.2%
Fines & Forfeitures	325,770	171,235	171,235	175,000	2.2%	2.2%
Interest Income	23,903	17,181	17,181	13,847	-19.4%	-19.4%
Contributions	8,277	6,105	6,105	5,000	-18.1%	-18.1%
Other Revenue	31,506	22,526	22,526	20,000	-11.2%	-11.2%
Total Revenues	\$ 400,926	\$ 241,997	\$ 241,997	\$ 238,847	-1.3%	-1.3%
Total Funds Available	\$ 668,258	\$ 723,878	\$ 723,878	\$ 666,473	-7.9%	-7.9%
Expenditures						
Personal Services	\$ 15,581	\$ 17,686	\$ 17,686	\$ 18,570	5.0%	5.0%
Professional Services	69,470	35,354	35,354	40,000	13.1%	13.1%
Maintenance	-	-	-	-	0.0%	0.0%
Contracts	-	-	-	-	0.0%	0.0%
Supplies	35,653	59,164	59,164	45,250	-23.5%	-23.5%
Capital	65,673	14,048	14,048	11,000	-21.7%	-21.7%
Total Expenditures	\$ 186,377	\$ 126,252	\$ 126,252	\$ 114,820	-9.1%	-9.1%
Operating Transfers Out						
Transfer - General Fund (Child Safety)	\$ -	\$ -	\$ 170,000	\$ 170,000	#DIV/0!	0.0%
Total Transfers Out	\$ -	\$ -	\$ 170,000	\$ 170,000	#DIV/0!	0.0%
Total Exp. and Transfers	\$ 186,377	\$ 126,252	\$ 296,252	\$ 284,820	125.6%	-3.9%
Revenue Over/(Under)	\$ 214,549	\$ 115,745	\$ (54,255)	\$ (45,973)	-139.7%	-15.3%
Reserve for Encumbrances	\$ 14,712	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 467,169	\$ 597,626	\$ 427,626	\$ 381,653	-36.1%	-10.8%

(1) THESE FUNDS ARE USED TO ACCOUNT FOR RESTRICTED PROCEEDS RECEIVED FROM SEIZURES AND CONFISCATIONS AWARDED TO THE CITY BY THE JUDICIAL SYSTEM AS WELL AS COURT COSTS FROM TRAFFIC VIOLATIONS IN SCHOOL CROSSING ZONES. FUNDS ARE TO BE UTILIZED BY THE CHIEF OF POLICE IN ACCORDANCE WITH STATE LAW.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
STATE GRANT FUNDS ⁽¹⁾**

	ACTUAL	BUDGET	ESTIMATED	BUDGET ⁽²⁾	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 11,083	\$ 9,163	\$ 9,163	\$ -	-100.0%	-100.0%
Reserve for Encumbrances	-	16,120	16,120	32,206	99.8%	99.8%
Adj. Beginning Fund Balance	\$ 11,083	\$ 25,283	\$ 25,283	\$ 32,206	27.4%	27.4%
Revenues						
Library Grants	\$ 26,394	\$ 35,932	\$ 35,932	\$ -	-100.0%	-100.0%
Regional Trauma Center	4,807	-	-	-	0.0%	0.0%
Public Health - Immunizations	21,723	17,500	17,500	-	-100.0%	-100.0%
Interest Income	1,935	900	900	-	-100.0%	-100.0%
Contributions	500	-	-	-	0.0%	0.0%
Total Revenues	\$ 55,359	\$ 54,332	\$ 54,332	\$ -	-100.0%	-100.0%
Total Funds Available	\$ 66,442	\$ 79,615	\$ 79,615	\$ 32,206	-59.5%	-59.5%
Expenditures						
Personal Services	\$ 69	\$ 54	\$ 54	\$ -	-100.0%	-100.0%
Professional Services	19,506	23,530	23,530	9,712	-58.7%	-58.7%
Maintenance	-	-	-	-	0.0%	0.0%
Contracts	-	-	-	-	0.0%	0.0%
Supplies	16,900	23,825	23,825	22,494	-5.6%	-5.6%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 36,475	\$ 47,409	\$ 47,409	\$ 32,206	-32.1%	-32.1%
Operating Transfers Out						
General & Administrative	4,684	-	-	-	0.0%	0.0%
Total Transfers Out	\$ 4,684	\$ -	\$ -	\$ -	0.0%	0.0%
Total Exp. and Transfers	\$ 41,159	\$ 47,409	\$ 47,409	\$ 32,206	-32.1%	-32.1%
Revenue Over/(Under)	\$ 14,200	\$ 6,923	\$ 6,923	\$ (32,206)	-565.2%	-565.2%
Reserve for Encumbrances	\$ 16,120	\$ 32,206	\$ 32,206	\$ -	-100.0%	-100.0%
Ending Designated Fund Balance	\$ 9,163	\$ -	\$ -	\$ -	0.0%	0.0%

(1) THIS FUND IS USED TO ACCOUNT FOR RESTRICTED PROCEEDS RECEIVED FROM THE STATE FOR VARIOUS PURPOSES. FUNDS ARE TO BE UTILIZED IN ACCORDANCE WITH THE RESPECTIVE REQUIREMENTS OF EACH PROGRAM.

(2) BUDGET FOR FY 2008-09 WILL BE DETERMINED AS CITY RECEIVES FUNDS FROM GRANT PROGRAMS.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
FEDERAL GRANT FUNDS ⁽¹⁾**

	ACTUAL	BUDGET	ESTIMATED	BUDGET ⁽²⁾	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 4,838	\$ -	\$ -	\$ -	0.0%	0.0%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 4,838	\$ -	\$ -	\$ -	0.0%	0.0%
Revenues						
Federal Grant -Homeland Security	\$ 328,660	\$ 45,000	\$ 45,000	\$ -	-100.0%	-100.0%
Federal - FBI - Terrorism Task Force	15,182	15,573	15,573	-	-100.0%	-100.0%
HIDTA - Drug Task Force	18,005	13,000	13,000	-	-100.0%	-100.0%
Interest Income	12	-	-	-	0.0%	0.0%
Total Revenues	\$ 361,859	\$ 73,573	\$ 73,573	\$ -	-100.0%	-100.0%
Total Funds Available	\$ 366,697	\$ 73,573	\$ 73,573	\$ -	-100.0%	-100.0%
Expenditures						
Personal Services	\$ 33,187	\$ 73,573	\$ 73,573	\$ -	-100.0%	-100.0%
Professional Services	-	-	-	-	0.0%	0.0%
Maintenance	-	-	-	-	0.0%	0.0%
Contracts	-	-	-	-	0.0%	0.0%
Supplies	7,758	-	-	-	0.0%	0.0%
Capital	325,752	-	-	-	0.0%	0.0%
Total Expenditures	\$ 366,697	\$ 73,573	\$ 73,573	\$ -	-100.0%	-100.0%
Operating Transfers Out						
General & Administrative	-	-	-	-	0.0%	0.0%
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Exp. and Transfers	\$ 366,697	\$ 73,573	\$ 73,573	\$ -	-100.0%	-100.0%
Revenue Over/(Under)	\$ (4,838)	\$ -	\$ -	\$ -	0.0%	0.0%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%

(1) THIS FUND IS USED TO ACCOUNT FOR RESTRICTED PROCEEDS RECEIVED FROM FEDERAL AGENCIES FOR VARIOUS PURPOSES. FUNDS ARE TO BE UTILIZED IN ACCORDANCE WITH THE RESPECTIVE REQUIREMENTS OF EACH PROGRAM.

(2) BUDGET FOR FY 2008-09 WILL BE DETERMINED AS CITY RECEIVES FUNDS FROM GRANT PROGRAMS.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
MUNICIPAL COURT BUILDING SECURITY FUND ⁽¹⁾**

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 1,217	\$ 14,484	\$ 14,484	\$ 57,900	299.8%	299.8%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 1,217	\$ 14,484	\$ 14,484	\$ 57,900	299.8%	299.8%
Revenues						
Fines & Forfeitures	\$ 82,856	\$ 96,911	\$ 96,911	\$ 98,000	1.1%	1.1%
Interest Income	136	900	900	1,448	60.9%	60.9%
Total Revenues	\$ 82,992	\$ 97,811	\$ 97,811	\$ 99,448	1.7%	1.7%
Total Funds Available	\$ 84,209	\$ 112,295	\$ 112,295	\$ 157,348	40.1%	40.1%
Expenditures						
Personal Services	\$ 69,419	\$ 53,420	\$ 53,420	\$ 76,500	43.2%	43.2%
Professional Services	306	925	925	300	-67.6%	-67.6%
Maintenance	-	-	-	-	0.0%	0.0%
Contracts	-	-	-	-	0.0%	0.0%
Supplies	-	50	50	600	1100.0%	1100.0%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 69,725	\$ 54,395	\$ 54,395	\$ 77,400	42.3%	42.3%
Operating Transfers Out						
General & Administrative	-	-	-	-	0.0%	0.0%
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Exp. and Transfers	\$ 69,725	\$ 54,395	\$ 54,395	\$ 77,400	42.3%	42.3%
Revenue Over/(Under)	\$ 13,267	\$ 43,416	\$ 43,416	\$ 22,048	-49.2%	-49.2%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 14,484	\$ 57,900	\$ 57,900	\$ 79,948	38.1%	38.1%

(1) THIS FUND IS USED TO ACCOUNT FOR RESTRICTED PROCEEDS RECEIVED FROM MUNICIPAL COURT COSTS AS SPECIFIED BY LAW. CURRENTLY, THE FUND RECEIVES A \$3.00 FEE ON ALL CONVICTIONS.

CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WIRELESS 911 ⁽¹⁾

	ACTUAL	BUDGET	ESTIMATED	BUDGET	% INCREASE	
	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 53,376	\$ 99,419	\$ 99,419	\$ 167,325	68.3%	68.3%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ 53,376	\$ 99,419	\$ 99,419	\$ 167,325	68.3%	68.3%
Revenues						
911 Revenue	\$ 378,439	\$ 388,621	\$ 388,621	\$ 420,753	8.3%	8.3%
Interest Income	4,683	8,124	8,124	8,415	3.6%	3.6%
Total Revenues	\$ 383,122	\$ 396,745	\$ 396,745	\$ 429,168	8.2%	8.2%
Total Funds Available	\$ 436,498	\$ 496,164	\$ 496,164	\$ 596,493	20.2%	20.2%
Expenditures						
Personal Services	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Professional Services	-	-	-	-	0.0%	0.0%
Maintenance	-	-	-	-	0.0%	0.0%
Contracts	37,079	28,839	28,839	36,000	24.8%	24.8%
Supplies	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ 37,079	\$ 28,839	\$ 28,839	\$ 36,000	24.8%	24.8%
Operating Transfers Out						
General & Administrative	300,000	-	300,000	300,000	0.0%	0.0%
Total Transfers Out	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	0.0%	0.0%
Total Exp. and Transfers	\$ 337,079	\$ 28,839	\$ 328,839	\$ 336,000	1065.1%	2.2%
Revenue Over/(Under)	\$ 46,043	\$ 367,906	\$ 67,906	\$ 93,168	-74.7%	37.2%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ 99,419	\$ 467,325	\$ 167,325	\$ 260,493	-44.3%	55.7%

(1) THIS FUND IS USED TO ACCOUNT FOR RESTRICTED PROCEEDS RECEIVED FROM CELLULAR PROVIDER FEES AS SPECIFIED BY STATE LAW.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
TRAFFIC SAFETY FUND ⁽¹⁾**

	ACTUAL FY 2006-07	BUDGET FY 2007-08	ESTIMATED FY 2007-08	BUDGET FY 2008-09	% INCREASE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 340,102	\$ 447,343	\$ 447,343	\$ 282,044	-37.0%	-37.0%
Reserve for Encumbrances	-	24,495	24,495	-	-100.0%	-100.0%
Adj. Beginning Fund Balance	<u>\$ 340,102</u>	<u>\$ 471,838</u>	<u>\$ 471,838</u>	<u>\$ 282,044</u>	<u>-40.2%</u>	<u>-40.2%</u>
Revenues						
Fines	\$ 674,637	\$ 271,961	\$ 271,961	\$ 285,000	4.8%	4.8%
Court Fees	250	-	-	-	0.0%	0.0%
Interest Income	21,940	13,513	13,513	7,956	-41.1%	-41.1%
Total Revenues	<u>\$ 696,827</u>	<u>\$ 285,474</u>	<u>\$ 285,474</u>	<u>\$ 292,956</u>	<u>2.6%</u>	<u>2.6%</u>
Total Funds Available	\$ 1,036,929	\$ 757,312	\$ 757,312	\$ 575,000	-24.1%	-24.1%
Expenditures						
Personal Services	\$ 24,077	\$ 21,028	\$ 21,028	\$ 22,079	5.0%	5.0%
Professional Services	246,757	257,749	257,749	237,920	-7.7%	-7.7%
Maintenance	-	-	-	-	0.0%	0.0%
Contracts	-	-	-	-	0.0%	0.0%
Supplies	44,257	4,530	4,530	5,000	10.4%	10.4%
Capital	-	-	-	-	0.0%	0.0%
Total Expenditures	<u>\$ 315,091</u>	<u>\$ 283,307</u>	<u>\$ 283,307</u>	<u>\$ 264,999</u>	<u>-6.5%</u>	<u>-6.5%</u>
Operating Transfers Out						
General & Administrative	250,000	250,000	191,961	-	-100.0%	-100.0%
Total Transfers Out	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 191,961</u>	<u>\$ -</u>	<u>-100.0%</u>	<u>-100.0%</u>
Total Exp. and Transfers	<u>\$ 565,091</u>	<u>\$ 533,307</u>	<u>\$ 475,268</u>	<u>\$ 264,999</u>	<u>-50.3%</u>	<u>-44.2%</u>
Revenue Over/(Under)	\$ 131,736	\$ (247,833)	\$ (189,794)	\$ 27,957	-111.3%	-114.7%
Reserve for Encumbrances	<u>\$ 24,495</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u>0.0%</u>
Ending Designated Fund Balance	<u>\$ 447,343</u>	<u>\$ 224,005</u>	<u>\$ 282,044</u>	<u>\$ 310,001</u>	<u>38.4%</u>	<u>9.9%</u>

(1) THIS FUND IS USED TO ACCOUNT FOR RESTRICTED REVENUES GENERATED BY THE CITY'S RED LIGHT CAMERA ENFORCEMENT PROGRAM. FUNDS ARE TO BE UTILIZED FOR AUTOMATED SIGNAL ENFORCEMENT, PUBLIC TRAFFIC OR PEDESTRIAN SAFETY PROGRAMS, AND TRAFFIC ENFORCEMENT AND INTERSECTION IMPROVEMENTS AS SPECIFIED BY STATE LAW.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
TAX INCREMENT FINANCING FUND**

	ACTUAL (1) FY 2006-07	BUDGET FY 2007-08	ESTIMATED FY 2007-08	BUDGET FY 2008-09	% INCREASE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ -	\$ -	\$ -	\$ 164,474	0.0%	0.0%
Reserve for Encumbrances	-	-	-	-	0.0%	0.0%
Adj. Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 164,474	0.0%	0.0%
Revenues						
General Property Taxes - COR	\$ -	\$ 310,680	\$ 309,773	\$ 506,907	63.2%	63.6%
Intergovernmental Revenue - Dallas County	-	-	-	119,953	0.0%	0.0%
Interest Income	-	-	4,701	14,685	0.0%	212.4%
Total Revenues	\$ -	\$ 310,680	\$ 314,474	\$ 641,545	106.5%	104.0%
Total Funds Available	\$ -	\$ 310,680	\$ 314,474	\$ 806,019	159.4%	156.3%
Expenditures						
TIF Participation Agreements	\$ -	\$ -	\$ -	\$ - (2)	0.0%	0.0%
Professional Services	-	-	-	-	0.0%	0.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Operating Transfers Out						
General & Administrative	-	-	150,000	150,000		
Total Transfers Out	\$ -	\$ -	\$ 150,000	\$ 150,000	0.0%	0.0%
Total Exp. and Transfers	\$ -	\$ -	\$ 150,000	\$ 150,000	0.0%	0.0%
Revenue Over/(Under)	\$ -	\$ 310,680	\$ 164,474	\$ 491,545	58.2%	198.9%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Ending Designated Fund Balance	\$ -	\$ 310,680	\$ 164,474	\$ 656,019	111.2%	298.9%

(1) TAX INCREMENT FINANCING FUND WAS ESTABLISHED IN FY 2007-2008

(2) BUDGET FOR TIF PARTICIPATION AGREEMENTS WILL BE DETERMINED AFTER ANALYZING SUB-ZONE RECEIPTS AND DETERMINING AMOUNTS AVAILABLE FOR EXPENDITURE IN EACH SUB-ZONE

Capital Projects

- Capital Projects – Major Projects Funds
- Capital Projects – Special Projects Funds
 - Capital Projects – Equipment Funds
- Capital Projects – Street Rehabilitation Fund
 - Water and Sewer Capital Projects Fund
- Water and Sewer Revenue Bond Reserve Fund
 - Water and Sewer Rate Stabilization Fund
 - Water and Sewer Special Projects Fund
 - Solid Waste – Capital Projects Fund
 - Golf – Capital Projects Fund

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - MAJOR PROJECTS FUND**

	ACTUAL FY 2006-07	ESTIMATED ⁽¹⁾ FY 2007-08	BUDGET ⁽²⁾ FY 2008-09
Beginning Designated Fund Balance	\$ 72,058,037	\$ 55,902,031	\$ 55,842,942
Reserve for Encumbrances	3,371,690	10,954,533	-
Adj. Beginning Fund Balance	<u>\$ 75,429,727</u>	<u>\$ 66,856,564</u>	<u>\$ 55,842,942</u>
Revenues			
Intergovernmental Revenue	\$ 1,600,599	\$ 655,288	\$ -
Interest Income	3,782,198	2,548,262	2,094,110
Other Revenue	115,324	42	-
Contributions & Participation Revenue	2,280,307	113,602	-
Transfer In - Special Projects Fund	160,000	100,000	-
Total Revenues	<u>\$ 7,938,428</u>	<u>\$ 3,417,194</u>	<u>\$ 2,094,110</u>
Total Funds Available	\$ 83,368,155	\$ 70,273,758	\$ 57,937,052
Expenditures			
Non-Capital Expenditures ⁽³⁾	\$ 1,864,730	\$ 982,333	\$ -
Capital Outlay	14,454,264	13,398,483	35,000,000
Transfer Out - Equipment Fund	60,000	-	-
Transfer Out - RIC Administration	132,597	50,000	129,397
Total Expenditures	<u>\$ 16,511,591</u>	<u>\$ 14,430,816</u>	<u>\$ 35,129,397</u>
Total Expenses	<u>\$ 16,511,591</u>	<u>\$ 14,430,816</u>	<u>\$ 35,129,397</u>
Revenue Over/(Under)	\$ (8,573,163)	\$ (11,013,622)	\$ (33,035,287)
Reserve for Encumbrances	\$ 10,954,533	-	-
Ending Designated Fund Balance	<u>\$ 55,902,031</u>	<u>\$ 55,842,942</u>	<u>\$ 22,807,655</u>

(1) Expenditures are through July 31st - final expenditures depend on timing of contractors work.

(2) Details of proposed debt issues and projects to be funded are included in additional Budget documents. Updates on the progress of capital projects are provided quarterly to Council. Amounts shown are estimates and final expenditures will depend on timing of contract completion.

(3) Non-Capital Expenditures are for Capital items which do not qualify as Capital for Accounting purposes. Accounting only capitalizes expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as Non-Capital Expenditures.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - SPECIAL PROJECTS FUND**

	ACTUAL FY 2006-07	ESTIMATED ⁽¹⁾ FY 2007-08	BUDGET ⁽²⁾ FY 2008-09
Beginning Designated Fund Balance	\$ 7,454,835	\$ 10,544,236	\$ 9,045,769
Reserve for Encumbrances	561,978	1,216,910	-
Adj. Beginning Fund Balance	<u>\$ 8,016,813</u>	<u>\$ 11,761,146</u>	<u>\$ 9,045,769</u>
Revenues			
Intergovernmental Revenue	\$ 2,027,882	\$ 1,158,054	\$ -
Interest Income	506,697	483,443	226,144
Other Revenue	-	23,920	-
Advance from Collin County (Routh Creek)	400,694	630,125	-
Contributions	-	525,000	-
Transfer In - RIC (Toler Property Sale)	1,418,000	-	-
Transfer In - General Fund	2,800,000	-	-
Total Revenues	<u>\$ 7,153,273</u>	<u>\$ 2,820,542</u>	<u>\$ 226,144</u>
Total Funds Available	\$ 15,170,086	\$ 14,581,688	\$ 9,271,913
Expenditures			
Non-Capital Expenditures ⁽³⁾	\$ 142,952	\$ 2,754,374	\$ -
Capital Outlay	3,105,988	2,604,545	7,100,000
Transfer Out - RIC Administration	-	77,000	-
Transfer Out - Major Project Fund	160,000	100,000	-
Total Expenditures	<u>\$ 3,408,940</u>	<u>\$ 5,535,919</u>	<u>\$ 7,100,000</u>
Total Expenses	<u>\$ 3,408,940</u>	<u>\$ 5,535,919</u>	<u>\$ 7,100,000</u>
Revenue Over/(Under)	\$ 3,744,333	\$ (2,715,377)	\$ (6,873,856)
Reserve for Encumbrances	\$ 1,216,910	-	-
Ending Designated Fund Balance	<u>\$ 10,544,236</u>	<u>\$ 9,045,769</u>	<u>\$ 2,171,913</u>

- (1) Expenditures are through July 31st - final expenditures depend on timing of contractors work.
- (2) Details of proposed debt issues and projects to be funded are included in additional Budget documents. Updates on the progress of capital projects are provided quarterly to Council. Amounts shown are estimates and final expenditures will depend on timing of contract completion.
- (3) Non-Capital Expenditures are for Capital items which do not qualify as Capital for Accounting purposes. Accounting only capitalizes expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as Non-Capital Expenditures.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - EQUIPMENT FUND**

	ACTUAL FY 2006-07	ESTIMATED ⁽¹⁾ FY 2007-08	BUDGET ⁽²⁾ FY 2008-09
Beginning Designated Fund Balance	\$ 955,673	\$ 880,598	\$ 3,250,577
Reserve for Encumbrances	267,339	933,795	-
Adj. Beginning Fund Balance	\$ 1,223,012	\$ 1,814,393	\$ 3,250,577
Revenues			
Intergovernmental Revenue	\$ -	\$ 33,023	\$ -
Interest Income	84,016	47,505	81,265
Other Revenue	4,418	40	-
Bond Proceeds	3,220,000	4,500,000	5,400,000
Other Financing Proceeds	1,190,737	740,000	67,000
Transfer In - Major Projects Fund	60,000	-	-
Total Revenues	\$ 4,559,171	\$ 5,320,568	\$ 5,548,265
Total Funds Available	\$ 5,782,183	\$ 7,134,961	\$ 8,798,842
Expenditures			
Non-Capital Expenditures ⁽³⁾	\$ 2,011,452	\$ 621,882	\$ -
Capital Outlay	1,956,338	3,262,502	8,798,842
Total Expenditures	\$ 3,967,790	\$ 3,884,384	\$ 8,798,842
Total Expenses	\$ 3,967,790	\$ 3,884,384	\$ 8,798,842
Revenue Over/(Under)	\$ 591,381	\$ 1,436,184	\$ (3,250,577)
Reserve for Encumbrances	\$ 933,795	-	-
Ending Designated Fund Balance	\$ 880,598	\$ 3,250,577	\$ -

- (1) Expenditures are through July 31st - final expenditures depend on timing of contractors work.
- (2) Details of proposed debt issues and projects to be funded are included in additional Budget documents. Updates on the progress of capital projects are provided quarterly to Council. Amounts shown are estimates and final expenditures will depend on timing of contract completion.
- (3) Non-Capital Expenditures are for Capital items which do not qualify as Capital for Accounting purposes. Accounting only capitalizes expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as Non-Capital Expenditures.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - STREET REHABILITATION FUND**

	ACTUAL	ESTIMATED ⁽¹⁾	BUDGET ⁽²⁾
	FY 2006-07	FY 2007-08	FY 2008-09
Beginning Designated Fund Balance	\$ 499,930	\$ 366,327	\$ 1,266,950
Reserve for Encumbrances	163,057	691,618	-
Adj. Beginning Fund Balance	<u>\$ 662,987</u>	<u>\$ 1,057,945</u>	<u>\$ 1,266,950</u>
Revenues			
Interest Income	\$ 40,203	\$ 40,803	\$ 31,674
Transfer In - General Fund	933,487	955,364	994,019
Total Revenues	<u>\$ 973,690</u>	<u>\$ 996,167</u>	<u>\$ 1,025,693</u>
Total Funds Available	\$ 1,636,677	\$ 2,054,112	\$ 2,292,643
Expenditures			
Non-Capital Expenditures ⁽³⁾	\$ 2,203	\$ 859	\$ -
Capital Outlay	576,529	786,303	2,292,643
Total Expenditures	<u>\$ 578,732</u>	<u>\$ 787,162</u>	<u>\$ 2,292,643</u>
Total Expenses	<u>\$ 578,732</u>	<u>\$ 787,162</u>	<u>\$ 2,292,643</u>
Revenue Over/(Under)	\$ 394,958	\$ 209,005	\$ (1,266,950)
Reserve for Encumbrances	\$ 691,618	-	-
Ending Designated Fund Balance	<u>\$ 366,327</u>	<u>\$ 1,266,950</u>	<u>\$ -</u>

- (1) Expenditures are through July 31st - final expenditures depend on timing of contractors work.
- (2) Details of proposed debt issues and projects to be funded are included in additional Budget documents. Updates on the progress of capital projects are provided quarterly to Council. Amounts shown are estimates and final expenditures will depend on timing of contract completion.
- (3) Non-Capital Expenditures are for Capital items which do not qualify as Capital for Accounting purposes. Accounting only capitalizes expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as Non-Capital Expenditures.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WATER SEWER CAPITAL PROJECTS FUND**

	ACTUAL FY 2006-07	ESTIMATED ⁽¹⁾ FY 2007-08	BUDGET ⁽²⁾ FY 2008-09
Beginning Designated Fund Balance	\$ 12,128,774	\$ 9,927,906	\$ 12,611,458
Reserve for Encumbrances	-	-	-
Adj. Beginning Fund Balance	\$ 12,128,774	\$ 9,927,906	\$ 12,611,458
Revenues			
Interest Income	\$ 383,693	\$ 312,000	\$ 315,300
Other Revenue	30,365	930	-
Bond Proceeds	4,957,357	4,955,607	5,000,000
Developer Participation	-	-	-
Total Revenues	\$ 5,371,415	\$ 5,268,537	\$ 5,315,300
Total Funds Available	\$ 17,500,189	\$ 15,196,443	\$ 17,926,758
Expenditures			
Non-Capital Expenditures ⁽³⁾	\$ 1,186,216	\$ 519,523	\$ -
Capital Outlay	3,211,567	2,065,462	15,750,000
Transfer Out - Special Projects Fund	3,174,500	-	-
Total Expenditures	\$ 7,572,283	\$ 2,584,985	\$ 15,750,000
Total Expenses	\$ 7,572,283	\$ 2,584,985	\$ 15,750,000
Revenue Over/(Under)	\$ (2,200,868)	\$ 2,683,552	\$ (10,434,700)
Reserve for Encumbrances	\$ -	-	-
Ending Designated Fund Balance	\$ 9,927,906	\$ 12,611,458	\$ 2,176,758

- (1) Expenditures are through July 31st - final expenditures depend on timing of contractors work.
- (2) Details of proposed debt issues and projects to be funded are included in additional Budget documents. Updates on the progress of capital projects are provided quarterly to Council. Amounts shown are estimates and final expenditures will depend on timing of contract completion.
- (3) Non-Capital Expenditures are for Capital items which do not qualify as Capital for Accounting purposes. Accounting only capitalizes expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as Non-Capital Expenditures.

CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WATER SEWER REVENUE BOND RESERVE FUND ⁽¹⁾

	<u>ACTUAL</u> <u>FY 2006-07</u>	<u>ESTIMATED</u> <u>FY 2007-08</u>	<u>BUDGET</u> <u>FY 2008-09</u>
Beginning Designated Fund Balance	\$ 206,687	\$ 217,833	\$ 224,833
Reserve for Encumbrances	-	-	-
Adj. Beginning Fund Balance	\$ 206,687	\$ 217,833	\$ 224,833
Revenues			
Interest Income	\$ 11,146	\$ 7,000	\$ 5,621
Total Revenues	\$ 11,146	\$ 7,000	\$ 5,621
Total Funds Available	\$ 217,833	\$ 224,833	\$ 230,454
Expenditures			
Transfer Out - Water Debt Service	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -
Revenue Over/(Under)	\$ 11,146	\$ 7,000	\$ 5,621
Reserve for Encumbrances	\$ -	-	-
Ending Designated Fund Balance	\$ 217,833	\$ 224,833	\$ 230,454

(1) These funds are set aside as a reserve under the terms of the Series 1998 Revenue Bond debt covenants. A balance equal to the highest annual amount of principal and interest to be repaid is required as long as the debt is outstanding. Overages may be transferred to the Water Debt Service Fund.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WATER SEWER RATE STABILIZATION FUND**

	ACTUAL FY 2006-07	ESTIMATED ⁽¹⁾ FY 2007-08	BUDGET ⁽²⁾ FY 2008-09
Beginning Designated Fund Balance	\$ 3,162,375	\$ 1,762,518	\$ 158,980
Reserve for Encumbrances	-	-	-
Adj. Beginning Fund Balance	\$ 3,162,375	\$ 1,762,518	\$ 158,980
Revenues			
Interest Income	\$ 90,984	\$ 44,000	\$ 3,975
Transfer In - Water Sewer Operating	-	-	-
Total Revenues	\$ 90,984	\$ 44,000	\$ 3,975
Total Funds Available	\$ 3,253,359	\$ 1,806,518	\$ 162,955
Expenditures			
Transfer Out - Water Projects	640,841	797,538	-
Transfer Out - Water Sewer Operating	850,000	850,000	-
Total Expenditures	\$ 1,490,841	\$ 1,647,538	\$ -
Total Expenses	\$ 1,490,841	\$ 1,647,538	\$ -
Revenue Over/(Under)	\$ (1,399,857)	\$ (1,603,538)	\$ 3,975
Reserve for Encumbrances	\$ -	-	-
Ending Designated Fund Balance	\$ 1,762,518	\$ 158,980	\$ 162,955

(1) Budget reflects a drawdown of the Rate Stabilization Fund. Final drawdown, if needed, will be determined once the fiscal year is completed.

(2) City will work towards replenishing the Rate Stabilization Fund as balances in the Water Sewer Operating Fund permits.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
WATER SEWER SPECIAL PROJECTS FUND**

	ACTUAL	ESTIMATED ⁽¹⁾	BUDGET ⁽²⁾
	FY 2006-07	FY 2007-08	FY 2008-09
Beginning Designated Fund Balance	\$ 632,972	\$ 3,551,558	\$ 609,198
Reserve for Encumbrances	-	-	-
Adj. Beginning Fund Balance	\$ 632,972	\$ 3,551,558	\$ 609,198
Revenues			
Intergovernmental Revenue	\$ 260,000	\$ -	\$ -
Interest Income	180,316	80,100	15,230
Other Revenue	350	-	-
Developer Participation	48,620	-	-
Other Financing Proceeds	-	-	100,500
Transfer In - Water Sewer Rate Stabilization	640,841	797,538	-
Transfer In - Water Sewer Cap Projects	3,174,500	-	-
Total Revenues	\$ 4,304,627	\$ 877,638	\$ 115,730
Total Funds Available	\$ 4,937,599	\$ 4,429,196	\$ 724,928
Expenditures			
Non-Capital Expenditures ⁽³⁾	\$ 396,709	\$ 2,081,122	\$ -
Capital Outlay	989,332	1,738,876	700,500
Total Expenditures	\$ 1,386,041	\$ 3,819,998	\$ 700,500
Total Expenses	\$ 1,386,041	\$ 3,819,998	\$ 700,500
Revenue Over/(Under)	\$ 2,918,586	\$ (2,942,360)	\$ (584,770)
Reserve for Encumbrances	\$ -	-	-
Ending Designated Fund Balance	\$ 3,551,558	\$ 609,198	\$ 24,428

- (1) Expenditures are through July 31st - final expenditures depend on timing of contractors work.
- (2) Details of proposed debt issues and projects to be funded are included in additional Budget documents. Updates on the progress of capital projects are provided quarterly to Council. Amounts shown are estimates and final expenditures will depend on timing of contract completion.
- (3) Non-Capital Expenditures are for Capital items which do not qualify as Capital for Accounting purposes. Accounting only capitalizes expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as Non-Capital Expenditures.

**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
SOLID WASTE - CAPITAL PROJECTS FUND**

	ACTUAL FY 2006-07	ESTIMATED ⁽¹⁾ FY 2007-08	BUDGET ⁽²⁾ FY 2008-09
Beginning Designated Fund Balance	\$ 1,249,986	\$ 2,049,600	\$ 614,290
Reserve for Rate Stabilization	410,000	410,000	858,115
Adj. Beginning Fund Balance	<u>\$ 1,659,986</u>	<u>\$ 2,459,600</u>	<u>\$ 1,472,405</u>
Revenues			
Interest Income	\$ 107,711	\$ 68,000	\$ 47,060
Bond Proceeds	1,150,107	1,189,346	1,400,000
Total Revenues	<u>\$ 1,257,818</u>	<u>\$ 1,257,346</u>	<u>\$ 1,447,060</u>
Total Funds Available	\$ 2,917,804	\$ 3,716,946	\$ 2,919,465
Expenditures			
Non-Capital Expenditures ⁽³⁾	\$ 53,271	\$ 1,045	\$ -
Capital Outlay	404,933	1,833,496	2,061,350
Transfer Out - Solid Waste Operating Fund	-	410,000	-
Total Expenditures	<u>\$ 458,204</u>	<u>\$ 2,244,541</u>	<u>\$ 2,061,350</u>
Total Expenses	<u><u>\$ 458,204</u></u>	<u><u>\$ 2,244,541</u></u>	<u><u>\$ 2,061,350</u></u>
Revenue Over/(Under)	\$ 799,614	\$ (987,195)	\$ (614,290)
Reserve for Rate Stabilization	\$ 410,000	858,115	858,115
Ending Designated Fund Balance	<u>\$ 2,049,600</u>	<u>\$ 614,290</u>	<u>\$ -</u>

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**CITY OF RICHARDSON
SUMMARY OF REVENUES AND EXPENDITURES
GOLF - CAPITAL PROJECTS FUND**

	ACTUAL FY 2006-07	ESTIMATED ⁽¹⁾ FY 2007-08	BUDGET ⁽²⁾ FY 2008-09
Beginning Designated Fund Balance	\$ 29,493	\$ 27,178	\$ 24,565
Reserve for Encumbrances	-	-	-
Adj. Beginning Fund Balance	\$ 29,493	\$ 27,178	\$ 24,565
Revenues			
Interest Income	\$ 1,486	\$ 880	\$ -
Total Revenues	\$ 1,486	\$ 880	\$ -
Total Funds Available	\$ 30,979	\$ 28,058	\$ 24,565
Expenditures			
Non-Capital Expenditures ⁽³⁾	\$ 3,801	\$ 3,493	\$ 24,565
Total Expenditures	\$ 3,801	\$ 3,493	\$ 24,565
Total Expenses	\$ 3,801	\$ 3,493	\$ 24,565
Revenue Over/(Under)	\$ (2,315)	\$ (2,613)	\$ (24,565)
Reserve for Encumbrances	\$ -	-	-
Ending Designated Fund Balance	\$ 27,178	\$ 24,565	\$ -

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- (3) Non-Capital Expenditures are for Capital items which do not qualify as Capital for Accounting purposes. Accounting only capitalizes expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as Non-Capital Expenditures.