

**RICHARDSON CITY COUNCIL
BUDGET WORKSHOP AGENDA
6:00 P.M.**

**MONDAY, JULY 24 AND TUESDAY, JULY 25, 2023
RICHARDSON POLICE DEPARTMENT, 200 N. GREENVILLE AVE., RICHARDSON, TX 75081**

As authorized by Section 551.071 (2) of the Texas Government Code, this meeting may be convened into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item listed herein.

Attention: Meeting Attendance/Viewing

City Council meetings are available for viewing via live stream on-line and on-demand at www.cor.net/city. Cablecast viewing of City Council meetings for U-verse and Spectrum customers is temporarily unavailable due to a fire which damaged Richardson City Hall. Cablecast services will be restored as soon as possible. Videos of past Council meetings are also available to view on-demand at www.cor.net/city.

Anyone wishing to address the City Council can submit comments on any topic or agenda item electronically by utilizing the Public Comment Card found here: www.cor.net/PublicCommentForm, or in-person during the Visitors section or the Public Hearing item. Comments submitted online must be received by 5 p.m. on the date of the meeting to be included in the public record.

BUDGET WORKSHOP – MONDAY, JULY 24, 6:00 PM, MULTIPURPOSE ROOM #1103

- **CALL TO ORDER**

- A. VISITORS/ACKNOWLEDGEMENT OF PUBLIC COMMENT CARDS**

Visitors may address the Council on any topic that is not already scheduled for Public Hearing. Speakers should complete a Public Comment Card and present it to the City Secretary before the meeting. Speakers are limited to 5 minutes. Comments should be directed to the Mayor and City Council. The Texas Open Meetings Act prohibits the City Council from discussing or taking action on items that are not posted on the agenda. The Mayor or City Manager may provide specific factual information, recite an existing policy, or schedule the item for discussion on a future agenda in response to the public comments.

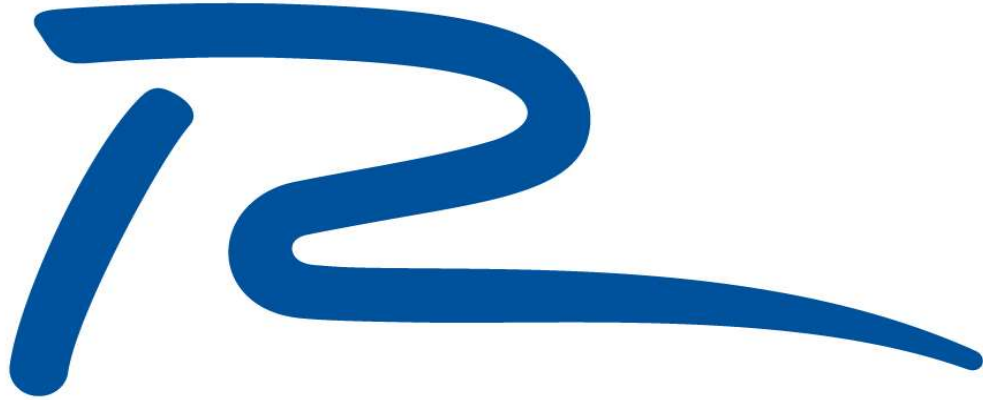
- B. REVIEW AND DISCUSS FISCAL YEAR 2023-2024 BUDGET FOR OPERATIONS, CAPITAL IMPROVEMENTS, AND DEBT SERVICE**

- **RECESS**

RECONVENE BUDGET WORKSHOP – TUESDAY, JULY 25, 6:00 PM, MULTIPURPOSE ROOM #1103

- B. CONTINUE TO REVIEW AND DISCUSS FISCAL YEAR 2023-2024 BUDGET FOR OPERATIONS, CAPITAL IMPROVEMENTS, AND DEBT SERVICE**

- **ADJOURN**



R I C H A R D S O N

T E X A S

Council Briefing

2023-2024 Budget Overview

Fund Summaries

July 24-25

GENERAL FUND

FY 2023-2024

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 39,623,221	\$ 39,386,016	\$ 40,548,465	\$ 42,870,551	8.8%	5.7%
Reserve for Encumbrances	734,724	-	1,456,095	-	N/A	-100.0%
Adjusted Beginning Fund Balance	\$ 40,357,945	\$ 39,386,016	\$ 42,004,560	\$ 42,870,551	8.8%	2.1%
Revenues						
Property Taxes	\$ 67,709,018	\$ 70,241,725	\$ 69,705,156	\$ 72,782,237	3.6%	4.4%
Franchise Fees	17,793,504	17,013,605	18,679,764	19,062,283	12.0%	2.0%
Sales and Other Business Taxes	55,039,113	52,504,463	58,314,736	58,429,337	11.3%	0.2%
Licenses and Permits	2,626,182	2,932,138	3,149,623	3,355,499	14.4%	6.5%
Fines and Forfeitures	1,823,364	2,072,827	1,903,303	1,851,238	-10.7%	-2.7%
Revenue from Money and Property	449,975	998,673	2,619,017	2,292,074	129.5%	-12.5%
Recreation and Leisure	3,259,496	3,516,566	3,703,865	3,959,867	12.6%	6.9%
Other Revenue	5,528,945	4,680,136	4,581,166	4,626,709	-1.1%	1.0%
General and Administrative Charges	9,307,956	10,258,010	10,258,010	10,839,972	5.7%	5.7%
Total Revenues	\$ 163,537,553	\$ 164,218,143	\$ 172,914,640	\$ 177,199,216	7.9%	2.5%
Total Available Funds	\$ 203,895,498	\$ 203,604,159	\$ 214,919,200	\$ 220,069,767	8.1%	2.4%
Expenditures						
Personal Services	\$ 98,646,127	\$ 109,755,280	\$ 107,306,325	\$ 117,854,359	7.4%	9.8%
Professional Services	13,475,192	15,147,702	15,956,124	16,758,219	10.6%	5.0%
Contracts	2,587,607	2,609,727	2,928,592	2,957,700	13.3%	1.0%
Maintenance	6,146,403	7,223,411	7,789,411	8,630,645	19.5%	10.8%
Supplies & Miscellaneous	10,792,951	12,941,709	13,856,469	13,425,713	3.7%	-3.1%
Capital	37,496	-	50,946	-	N/A	-100.0%
Total Expenditures	\$ 131,685,775	\$ 147,677,829	\$ 147,887,867	\$ 159,626,636	8.1%	7.9%
Operating Transfers Out						
Information Tech and Traffic Initiatives	\$ 2,150,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	0.0%	0.0%
Total Operating Transfers Out	\$ 2,150,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	0.0%	0.0%
Total Exp. and Oper. Transfers Out	\$ 133,835,775	\$ 149,527,829	\$ 149,737,867	\$ 161,476,636	8.0%	7.8%
Transfers Out						
Street and Alley Rehabilitation	\$ 6,294,355	\$ 6,514,658	\$ 6,514,658	\$ 6,766,775	3.9%	3.9%
Facility Maintenance	-	465,333	465,333	483,341	3.9%	3.9%
Parks Maintenance	449,597	465,333	465,333	483,341	3.9%	3.9%
Economic Development	899,194	1,395,998	1,395,998	1,933,364	38.5%	38.5%
Equipment Replacement	4,527,017	4,839,460	4,839,460	5,026,747	3.9%	3.9%
Bond Program Support	15,885,000	-	8,630,000	-	N/A	-100.0%
Golf Fund Support	-	-	-	-	N/A	N/A
Total Transfers Out	\$ 28,055,163	\$ 13,680,782	\$ 22,310,782	\$ 14,693,568	7.4%	-34.1%
Total Expenditures and Transfers	\$ 161,890,938	\$ 163,208,611	\$ 172,048,649	\$ 176,170,204	7.9%	2.4%
Revenue Over/(Under)	\$ 1,646,615	\$ 1,009,532	\$ 865,991	\$ 1,029,012	1.9%	18.8%
Reserve for Encumbrances	\$ 1,456,095	\$ -	\$ -	\$ -	N/A	N/A
Reserve for COVID-19 Recovery	-	-	-	-	N/A	N/A
Reserve for Disaster Recovery	-	-	-	-	N/A	N/A
Ending Designated Fund Balance	\$ 40,548,465	\$ 40,395,548	\$ 42,870,551	\$ 43,899,563	8.7%	2.4%
Days of Fund Balance	91.42	90.34	90.95	90.95	0.7%	0.0%

**CITY OF RICHARDSON, TX
FY 2023-2024**

DRAFT

**GENERAL FUND
REVENUE BY DETAIL**

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
<u>Property Taxes</u>						
Current Taxes	\$ 67,595,231	\$ 69,788,422	\$ 69,449,930	\$ 72,492,095	\$ 2,703,673	\$ 3,042,165
Prior Taxes	(126,441)	169,716	30,420	60,840	(108,876)	30,420
Penalties and Interest	240,228	283,587	224,806	229,302	(54,285)	4,496
Total	\$ 67,709,018	\$ 70,241,725	\$ 69,705,156	\$ 72,782,237	\$ 2,540,512	\$ 3,077,081
<u>Franchise Fees</u>						
Electric	\$ 8,425,511	\$ 7,949,813	\$ 8,526,087	\$ 8,696,609	\$ 746,796	\$ 170,522
Telecommunications	1,505,731	1,292,410	1,821,348	1,684,747	392,337	(136,601)
Natural Gas	1,793,702	1,643,329	2,069,176	2,120,905	477,576	51,729
Cable	582,676	589,629	548,165	520,757	(68,872)	(27,408)
Water and Sewer	4,703,257	4,688,571	4,875,995	5,167,519	478,948	291,524
Solid Waste	779,731	849,853	838,993	871,746	21,893	32,753
Other	2,895	-	-	-	-	-
Total	\$ 17,793,504	\$ 17,013,605	\$ 18,679,764	\$ 19,062,283	\$ 2,048,678	\$ 382,519
<u>Sales and Other Business Taxes</u>						
Sales Tax	\$ 54,310,188	\$ 51,827,819	\$ 57,574,729	\$ 57,670,586	\$ 5,842,767	\$ 95,857
Mixed Beverage Tax	690,893	630,302	691,232	708,513	78,211	17,281
Bingo Tax	38,032	46,342	48,775	50,238	3,896	1,463
Total	\$ 55,039,113	\$ 52,504,463	\$ 58,314,736	\$ 58,429,337	\$ 5,924,874	\$ 114,601
<u>License and Permits</u>						
Building Permits	\$ 1,279,783	\$ 1,545,351	\$ 1,836,917	\$ 1,981,211	\$ 435,860	\$ 144,294
Food Establishment Permits	255,000	265,565	240,250	258,300	(7,265)	18,050
Animal License & Shelter Fees	45,426	46,504	41,470	43,544	(2,960)	2,074
Alarm System Permits	190,130	185,494	149,314	150,807	(34,687)	1,493
Apartment Inspection Fees	245,375	248,430	248,375	267,550	19,120	19,175
Rental Registrations	236,043	235,731	246,214	252,369	16,638	6,155
Construction Inspection Fees	35,088	49,215	53,337	59,670	10,455	6,333
Contractor Registration Fees	110,100	111,920	107,200	119,000	7,080	11,800
Other License and Permits	229,237	243,928	226,546	223,048	(20,880)	(3,498)
Total	\$ 2,626,182	\$ 2,932,138	\$ 3,149,623	\$ 3,355,499	\$ 423,361	\$ 205,876
<u>Fines and Forfeitures</u>						
Municipal Court	\$ 1,779,070	\$ 2,066,000	\$ 1,886,458	\$ 1,834,977	\$ (231,023)	\$ (51,481)
Library Fines	44,293	6,827	16,845	16,261	9,434	(584)
Total	\$ 1,823,364	\$ 2,072,827	\$ 1,903,303	\$ 1,851,238	\$ (221,589)	\$ (52,065)
<u>Revenue from Money and Property</u>						
Interest Earnings	\$ 449,683	\$ 998,673	\$ 2,619,017	\$ 2,292,074	\$ 1,293,401	\$ (326,943)
Civic Center	292	-	-	-	-	-
Total	\$ 449,975	\$ 998,673	\$ 2,619,017	\$ 2,292,074	\$ 1,293,401	\$ (326,943)
<u>Recreation and Leisure Services</u>						
Season Swim Passes	\$ 14,625	\$ 56,405	\$ 51,000	\$ 57,740	\$ 1,335	\$ 6,740
Pool Gate Fees	82,296	209,936	181,500	181,500	(28,436)	-
Swim Program	92,442	110,700	112,700	112,700	2,000	-
Tennis	313,587	338,145	331,500	343,500	5,355	12,000
Class/Entrance	871,961	724,285	858,000	873,000	148,715	15,000
Athletic Fees	232,729	288,500	267,032	278,310	(10,190)	11,278
Gymnastics	575,092	692,300	656,600	712,387	20,087	55,787
Wildflower!	342,530	373,000	373,000	392,000	19,000	19,000
Older Adults	490,861	472,325	527,000	548,000	75,675	21,000
Arts Festivals	188,646	193,700	280,000	355,750	162,050	75,750
Miscellaneous	54,727	57,270	65,533	104,980	47,710	39,447
Total	\$ 3,259,496	\$ 3,516,566	\$ 3,703,865	\$ 3,959,867	\$ 443,301	\$ 256,002

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

GENERAL FUND
REVENUE BY DETAIL

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
Other Revenue						
Ambulance Revenue	\$ 2,538,902	\$ 2,177,452	\$ 2,446,000	\$ 2,446,000	\$ 268,548	\$ -
RISD Participation	686,643	722,224	786,764	800,492	78,268	13,728
Auction and Storage	79,226	57,893	38,950	45,139	(12,754)	6,189
911 Revenue	701,477	688,079	579,470	570,778	(117,301)	(8,692)
Intergovernmental Revenue	55,963	141,013	74,500	71,880	(69,133)	(2,620)
Miscellaneous	1,466,734	893,475	655,482	692,420	(201,055)	36,938
Total	\$ 5,528,945	\$ 4,680,136	\$ 4,581,166	\$ 4,626,709	\$ (53,427)	\$ 45,543
General and Administrative Charges						
G&A Water & Sewer Fund	\$ 4,696,453	\$ 4,947,103	\$ 4,947,103	\$ 5,233,078	\$ 285,975	\$ 285,975
G&A Solid Waste Operations	2,511,689	2,864,291	2,864,291	3,048,494	184,203	184,203
G&A Golf Operations	112,176	215,251	215,251	229,027	13,776	13,776
G&A Hotel/Motel Fund	-	475,416	475,416	505,843	30,427	30,427
G&A Drainage Fund	828,861	910,119	910,119	968,366	58,247	58,247
G&A TIF	175,000	145,830	145,830	155,164	9,334	9,334
Transfer - Hotel/Motel Tax - C.V.B.	283,777	-	-	-	-	-
Transfer - Other	-	-	-	-	-	-
Transfer - Wireless Fund	650,000	650,000	650,000	650,000	-	-
Transfer - Child Safety Fund	50,000	50,000	50,000	50,000	-	-
Total	\$ 9,307,956	\$ 10,258,010	\$ 10,258,010	\$ 10,839,972	\$ 581,962	\$ 581,962
Grand Total General Fund	\$ 163,537,553	\$ 164,218,143	\$ 172,914,640	\$ 177,199,216	\$ 12,981,073	\$ 4,284,576

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

GENERAL FUND
DEPARTMENTAL EXPENDITURE COMPARISON

Dept #	Department	ACTUAL	BUDGET	ESTIMATE	BUDGET	VARIANCE	
		2021-22	2022-23	2022-23	2023-24	BUD to BUD	EST to BUD
0110	City Secretary	\$ 400,159	\$ 436,942	\$ 436,802	\$ 328,365	-24.85%	-24.83%
0210	General Government	1,704,774	1,877,614	1,918,833	2,037,518	8.52%	6.19%
0212	Budget	419,109	388,079	383,992	399,102	2.84%	3.93%
0214	Community Events	1,915,319	1,997,232	2,283,523	1,925,930	-3.57%	-15.66%
0215	Community Services	3,061,073	3,820,052	3,482,121	3,218,144	-15.76%	-7.58%
0216	Convention and Visitors Bureau	283,762	-	4,650	-	N/A	-100.00%
0217	Emergency Management	632,623	568,448	585,369	700,026	23.15%	19.59%
0218	Economic Development	1,105	861,296	980,236	1,194,746	38.71%	21.88%
0310	Non-Departmental	15,000,154	15,754,993	15,925,006	16,857,352	7.00%	5.85%
0410	Information Technology	5,807,561	6,459,818	6,440,657	6,834,281	5.80%	6.11%
0510	Finance - Administration	572,582	691,159	681,699	724,405	4.81%	6.26%
0520	Finance - Accounting	1,082,720	1,340,783	1,443,488	1,619,458	20.78%	12.19%
0521	Finance - Purchasing	378,964	441,681	418,799	475,052	7.56%	13.43%
0522	Finance - Tax	837,129	941,953	896,252	934,427	-0.80%	4.26%
0523	Finance - Municipal Court	1,327,108	1,429,261	1,229,831	1,270,428	-11.11%	3.30%
0610	Human Resources	824,174	953,003	982,926	1,057,507	10.97%	7.59%
0810	Civic Center/Meeting Services	210,044	70,940	68,679	-	-100.00%	-100.00%
1011	Police	32,326,468	35,827,588	35,543,706	38,123,704	6.41%	7.26%
1411	Fire	25,939,912	27,700,574	28,197,739	30,954,895	11.75%	9.78%
2030	Engineering - Capital Projects	2,590,379	3,268,115	3,172,325	3,668,562	12.25%	15.64%
2031	Facility Maintenance	2,642,255	3,360,468	3,411,751	3,941,781	17.30%	15.54%
2032	Planning	836,868	1,035,313	943,238	1,087,125	5.00%	15.25%
2033	Development and Engineering	539,779	678,831	596,528	697,154	2.70%	16.87%
2034	Transportation & Mobility	4,745,841	5,579,182	5,345,938	6,590,657	18.13%	23.28%
2035	Building Inspection	1,805,095	1,943,404	2,080,107	2,336,260	20.21%	12.31%
2036	Streets	2,185,799	2,826,281	2,830,314	3,148,928	11.42%	11.26%
2037	Custodial Services	1,488,356	1,982,406	1,952,233	2,036,097	2.71%	4.30%
3010	Parks-Administration	1,485,906	1,607,066	1,550,438	1,725,108	7.35%	11.27%
3040	Parks-Recreation	397,039	518,640	488,902	501,652	-3.28%	2.61%
3041	Parks - Heights Recreation Center	690,098	794,522	875,088	921,785	16.02%	5.34%
3042	Parks - Huffhines Recreation Center	490,982	640,104	564,755	601,444	-6.04%	6.50%
3043	Parks-Older Adults	439,070	498,272	583,845	720,503	44.60%	23.41%
3044	Parks-Pools	770,657	896,709	951,322	966,280	7.76%	1.57%
3045	Parks-Tennis	417,770	456,699	459,187	474,606	3.92%	3.36%
3046	Parks-Gymnastics	495,207	623,740	587,052	693,157	11.13%	18.07%
3050	Parks-Maintenance	6,737,042	7,607,927	7,651,454	8,090,953	6.35%	5.74%
4010	Library	3,348,540	3,758,247	3,723,278	3,922,798	4.38%	5.36%
4110	Citizens' Information TV	350,632	420,054	433,325	-	-100.00%	-100.00%
4210	Citizens' Information Services	1,084,235	1,182,965	1,308,726	1,815,566	53.48%	38.73%
4510	Health	759,085	964,364	849,690	1,005,077	4.22%	18.29%
4555	Animal Control	1,085,413	1,269,869	1,287,121	1,374,603	8.25%	6.80%
7080	Fleet Services	5,724,988	6,053,235	6,186,942	6,501,200	7.40%	5.08%
Total Departmental Expenses		\$ 133,835,775	\$ 149,527,829	\$ 149,737,867	\$ 161,476,636	7.99%	7.84%

WATER & SEWER FUND

FY 2023-2024

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 22,596,363	\$ 23,029,758	\$ 24,269,711	\$ 25,190,773	9.4%	3.8%
Reserve for Encumbrances	895,021	-	1,888,245	-	N/A	-100.0%
Adjusted Beginning Fund Balance	\$ 23,491,384	\$ 23,029,758	\$ 26,157,956	\$ 25,190,773	9.4%	-3.7%
Revenues						
Interest Earnings	\$ 172,131	\$ 344,850	\$ 736,791	\$ 798,996	131.7%	8.4%
Other Revenue	822,474	486,072	457,718	457,069	-6.0%	-0.1%
Water Sales & Charges	58,596,421	58,053,469	60,326,246	63,423,356	9.2%	5.1%
Sewer Sales & Charges	35,468,713	35,717,960	37,193,653	39,927,018	11.8%	7.3%
Water & Sewer Service Fees	66,225	215,343	207,315	216,805	0.7%	4.6%
Installation Charges	47,558	74,772	33,305	41,631	-44.3%	25.0%
Late Charges	943,242	887,822	1,168,575	1,180,261	32.9%	1.0%
Rate Stabilization	-	-	-	-	N/A	N/A
Total Revenues	\$ 96,116,765	\$ 95,780,288	\$ 100,123,603	\$ 106,045,136	10.7%	5.9%
Total Available Funds	\$ 119,608,149	\$ 118,810,046	\$ 126,281,559	\$ 131,235,909	10.5%	3.9%
Expenditures						
Personal Services	\$ 5,806,518	\$ 7,607,193	\$ 7,432,081	\$ 8,449,659	11.1%	13.7%
Professional Services	2,863,456	4,052,926	5,165,464	4,092,098	1.0%	-20.8%
Contracts	53,315,955	60,193,967	61,057,131	67,834,908	12.7%	11.1%
Maintenance	1,764,403	2,064,688	2,283,778	2,379,980	15.3%	4.2%
Supplies & Miscellaneous	2,292,024	1,878,131	2,071,688	2,216,844	18.0%	7.0%
Capital	21,461	64,880	105,880	204,880	215.8%	93.5%
Total Expenditures	\$ 66,063,817	\$ 75,861,785	\$ 78,116,022	\$ 85,178,369	12.3%	9.0%
Operating Transfers Out						
General and Administrative Charges	\$ 4,696,453	\$ 4,947,103	\$ 4,947,103	\$ 5,233,078	5.8%	5.8%
Franchise Fees	4,703,257	4,688,571	4,875,995	5,167,519	10.2%	6.0%
BABIC Program	466,666	466,666	466,666	606,884	30.0%	30.0%
Information Tech and Traffic Initiatives	200,000	200,000	200,000	200,000	0.0%	0.0%
Total Operating Transfers Out	\$ 10,066,376	\$ 10,302,340	\$ 10,489,764	\$ 11,207,481	8.8%	6.8%
Total Exp. And Oper. Transfers Out	\$ 76,130,193	\$ 86,164,125	\$ 88,605,786	\$ 96,385,850	11.9%	8.8%
Transfers Out						
Debt Service	\$ 7,070,000	\$ 7,345,000	\$ 7,345,000	\$ 8,201,000	11.7%	11.7%
Capital Infrastructure Support	10,250,000	1,750,000	5,140,000	472,000	-73.0%	-90.8%
Total Transfers Out	\$ 17,320,000	\$ 9,095,000	\$ 12,485,000	\$ 8,673,000	-4.6%	-30.5%
Total Expenditures and Transfers	\$ 93,450,193	\$ 95,259,125	\$ 101,090,786	\$ 105,058,850	10.3%	3.9%
Revenue Over/(Under)	\$ 2,666,572	\$ 521,163	\$ (967,183)	\$ 986,286	89.2%	-202.0%
Reserve for Encumbrances	\$ 1,888,245	\$ -	\$ -	\$ -	N/A	N/A
Ending Designated Fund Balance	\$ 24,269,711	\$ 23,550,921	\$ 25,190,773	\$ 26,177,059	11.2%	3.9%
Days of Fund Balance	94.79	90.24	90.95	90.95	0.8%	0.0%

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

WATER AND SEWER FUND
REVENUE BY DETAIL

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
<u>Water and Sewer Revenue</u>						
Interest Earnings	\$ 172,131	\$ 344,850	\$ 736,791	\$ 798,996	\$ 454,146	\$ 62,205
Other Revenue	822,474	486,072	457,718	457,069	(29,003)	(649)
Water Sales & Charges	58,596,421	58,053,469	60,326,246	63,423,356	5,369,887	3,097,110
Sewer Sales & Charges	35,468,713	35,717,960	37,193,653	39,927,018	4,209,058	2,733,365
Water & Sewer Service Fees	66,225	215,343	207,315	216,805	1,462	9,490
Installation Charges	47,558	74,772	33,305	41,631	(33,141)	8,326
Late Charges	943,242	887,822	1,168,575	1,180,261	292,439	11,686
Total	\$ 96,116,765	\$ 95,780,288	\$ 100,123,603	\$ 106,045,136	\$ 10,264,848	\$ 5,921,533
Grand Total Water and Sewer Fund						
	\$ 96,116,765	\$ 95,780,288	\$ 100,123,603	\$ 106,045,136	\$ 10,264,848	\$ 5,921,533

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

WATER AND SEWER FUND
DEPARTMENTAL EXPENDITURE COMPARISON

Dept #	Department	ACTUAL	BUDGET	ESTIMATE	BUDGET	VARIANCE	
		2021-22	2022-23	2022-23	2023-24	BUD to BUD	EST to BUD
0310	Non-Departmental	\$ 11,498,717	\$ 11,947,004	\$ 12,664,512	\$ 13,062,014	9.33%	3.14%
0460	Geographic Information Services	404,123	615,910	598,609	713,465	15.84%	19.19%
5010	Customer Services	1,191,981	1,403,464	1,352,906	1,382,263	-1.51%	2.17%
5110	Public Services-Administration	307,933	321,478	320,592	335,268	4.29%	4.58%
5211	Public Services-Water Operations	1,460,419	2,217,769	2,041,687	2,292,270	3.36%	12.27%
5261	Public Services-Water Production	34,824,903	38,667,751	38,996,446	43,445,240	12.36%	11.41%
5262	Public Services-Meter Shop	664,318	781,431	784,210	841,561	7.69%	7.31%
5565	Public Services-Sewer Treatment	21,281,224	24,572,683	25,438,093	28,288,203	15.12%	11.20%
5566	Public Services-Sewer Collection	662,421	1,044,635	945,860	1,090,932	4.43%	15.34%
5567	C.M.O.M	3,034,997	3,461,037	4,278,325	3,544,184	2.40%	-17.16%
5610	Public Services-Construction	799,157	1,130,963	1,184,546	1,390,450	22.94%	17.38%
Total Departmental Expenses		\$ 76,130,193	\$ 86,164,125	\$ 88,605,786	\$ 96,385,850	11.86%	8.78%

SOLID WASTE FUND

FY 2023-2024

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

SOLID WASTE SERVICES FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 3,861,239	\$ 4,010,884	\$ 4,105,854	\$ 4,293,036	7.0%	4.6%
Reserve for Encumbrances	-	-	1,161	-	N/A	-100.0%
Adjusted Beginning Fund Balance	\$ 3,861,239	\$ 4,010,884	\$ 4,107,015	\$ 4,293,036	7.0%	4.5%
Revenues						
Interest Earnings	\$ 21,305	\$ 44,463	\$ 112,628	\$ 119,401	168.5%	6.0%
Other Revenue	232,533	189,600	132,593	137,500	-27.5%	3.7%
Collection Fees - Residential	6,060,239	7,254,760	7,006,648	7,325,144	1.0%	4.5%
Collection Fees - Commercial	9,543,727	9,742,298	9,773,208	10,109,777	3.8%	3.4%
BABIC Program	466,666	466,666	466,666	606,884	30.0%	30.0%
Charges for Services	60,345	64,747	55,000	60,000	-7.3%	9.1%
Total Revenues	\$ 16,384,816	\$ 17,762,534	\$ 17,546,743	\$ 18,358,706	3.4%	4.6%
Total Available Funds	\$ 20,246,055	\$ 21,773,418	\$ 21,653,758	\$ 22,651,742	4.0%	4.6%
Expenditures						
Personal Services	\$ 5,619,910	\$ 6,553,510	\$ 6,597,952	\$ 6,729,312	2.7%	2.0%
Professional Services	421,338	936,244	841,153	940,837	0.5%	11.9%
Contracts	3,805,924	4,102,761	4,005,981	4,155,863	1.3%	3.7%
Maintenance	97,622	126,975	156,975	156,975	23.6%	0.0%
Supplies & Miscellaneous	531,825	613,406	642,377	654,941	6.8%	2.0%
Capital	-	-	-	-	N/A	N/A
Total Expenditures	\$ 10,476,619	\$ 12,332,896	\$ 12,244,438	\$ 12,637,928	2.5%	3.2%
Operating Transfers Out						
General and Administrative Charges	\$ 2,511,689	\$ 2,864,291	\$ 2,864,291	\$ 3,048,494	6.4%	6.4%
Franchise Fees	779,731	849,853	838,993	871,746	2.6%	3.9%
Total Operating Transfers Out	\$ 3,291,420	\$ 3,714,144	\$ 3,703,284	\$ 3,920,240	5.5%	5.9%
Total Exp. And Oper. Transfers Out	\$ 13,768,039	\$ 16,047,040	\$ 15,947,722	\$ 16,558,168	3.2%	3.8%
Transfers Out						
Debt Service	\$ 1,368,000	\$ 1,413,000	\$ 1,413,000	\$ 1,596,000	13.0%	13.0%
Special Projects	1,003,000	-	-	-	N/A	N/A
Total Transfers Out	\$ 2,371,000	\$ 1,413,000	\$ 1,413,000	\$ 1,596,000	13.0%	13.0%
Total Expenditures and Transfers	\$ 16,139,039	\$ 17,460,040	\$ 17,360,722	\$ 18,154,168	4.0%	4.6%
Revenue Over/(Under)	\$ 245,776	\$ 302,494	\$ 186,021	\$ 204,538	-32.4%	10.0%
Reserve for Encumbrances	\$ 1,161	\$ -	\$ -	\$ -	N/A	N/A
Ending Designated Fund Balance	\$ 4,105,854	\$ 4,313,378	\$ 4,293,036	\$ 4,497,574	4.3%	4.8%
Days of Fund Balance	92.86	90.17	90.26	90.43	0.3%	0.2%

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

SOLID WASTE SERVICES FUND
REVENUE BY DETAIL

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
<u>Solid Waste Service Fund</u>						
Interest Earnings	\$ 21,305	\$ 44,463	\$ 112,628	\$ 119,401	\$ 74,938	\$ 6,773
Other Revenue	232,533	189,600	132,593	137,500	(52,100)	4,907
Collection Fees - Residential	6,060,239	7,254,760	7,006,648	7,325,144	70,384	318,496
Collection Fees - Commercial	9,543,727	9,742,298	9,773,208	10,109,777	367,479	336,569
BABIC Program	466,666	466,666	466,666	606,884	140,218	140,218
Charges for Services	60,345	64,747	55,000	60,000	(4,747)	5,000
Total	\$ 16,384,816	\$ 17,762,534	\$ 17,546,743	\$ 18,358,706	\$ 596,172	\$ 811,963
Grand Total Solid Waste Services Fund	\$ 16,384,816	\$ 17,762,534	\$ 17,546,743	\$ 18,358,706	\$ 596,172	\$ 811,963

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

SOLID WASTE SERVICES FUND
DEPARTMENTAL EXPENDITURE COMPARISON

Dept #	Department	ACTUAL	BUDGET	ESTIMATE	BUDGET	VARIANCE	
		2021-22	2022-23	2022-23	2023-24	BUD to BUD	EST to BUD
0310	Non-Departmental	\$ 4,154,525	\$ 4,723,542	\$ 4,803,851	\$ 5,001,556	5.89%	4.12%
6070	Solid Waste - Residential	4,015,851	4,585,480	4,507,738	4,577,208	-0.18%	1.54%
6071	Solid Waste - BABIC	1,076,454	1,147,088	1,169,901	1,213,768	5.81%	3.75%
6072	Solid Waste - Recycling	1,008,206	1,708,372	1,609,106	1,784,788	4.47%	10.92%
6073	Solid Waste - Commercial	3,513,004	3,882,558	3,857,126	3,980,848	2.53%	3.21%
Total Departmental Expenses		\$ 13,768,039	\$ 16,047,040	\$ 15,947,722	\$ 16,558,168	3.19%	3.83%

GOLF FUND

FY 2023-2024

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

GOLF FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 473,536	\$ 472,853	\$ 569,740	\$ 689,446	45.8%	21.0%
Reserve for Encumbrances	66,745	-	-	-	N/A	N/A
Adjusted Beginning Fund Balance	\$ 540,281	\$ 472,853	\$ 569,740	\$ 689,446	45.8%	21.0%
Revenues						
Interest Earnings	\$ 5,881	\$ 9,930	\$ 31,641	\$ 26,878	170.7%	-15.1%
Other Revenue	78,183	4,325	8,200	8,200	89.6%	0.0%
Green Fees	1,992,488	1,936,394	1,980,750	1,303,250	-32.7%	-34.2%
Cart Fees	720,589	755,966	682,500	490,000	-35.2%	-28.2%
Lessons	38,803	19,000	52,000	52,000	173.7%	0.0%
Merchandise Sales	24,544	17,000	17,500	14,000	-17.6%	-20.0%
Driving Range	51,884	42,660	52,000	44,000	3.1%	-15.4%
Restaurant	53,284	40,320	48,320	33,320	-17.4%	-31.0%
Transfer In - Gen. Special Proj. Fund	-	-	-	575,000	N/A	N/A
Total Revenues	\$ 2,965,656	\$ 2,825,595	\$ 2,872,911	\$ 2,546,648	-9.9%	-11.4%
Total Available Funds	\$ 3,505,937	\$ 3,298,448	\$ 3,442,651	\$ 3,236,094	-1.9%	-6.0%
Expenditures						
Personal Services	\$ 1,127,495	\$ 1,190,651	\$ 1,178,147	\$ 1,248,558	4.9%	6.0%
Professional Services	362,929	331,373	422,504	351,138	6.0%	-16.9%
Contracts	148,617	140,420	131,360	131,360	-6.5%	0.0%
Maintenance	59,731	61,000	93,500	133,000	118.0%	42.2%
Supplies & Miscellaneous	634,249	597,670	712,443	683,573	14.4%	-4.1%
Capital	-	-	-	-	N/A	N/A
Total Expenditures	\$ 2,333,021	\$ 2,321,114	\$ 2,537,954	\$ 2,547,629	9.8%	0.4%
Operating Transfers Out						
General and Administrative Charges	\$ 112,176	\$ 215,251	\$ 215,251	\$ 229,027	6.4%	6.4%
Total Operating Transfers Out	\$ 112,176	\$ 215,251	\$ 215,251	\$ 229,027	6.4%	6.4%
Total Exp. And Oper. Transfers Out	\$ 2,445,197	\$ 2,536,365	\$ 2,753,205	\$ 2,776,656	9.5%	0.9%
Transfers Out						
Golf Reserve	\$ 491,000	\$ 295,000	\$ -	\$ -	-100.0%	N/A
Total Transfers Out	\$ 491,000	\$ 295,000	\$ -	\$ -	-100.0%	N/A
Total Expenditures and Transfers	\$ 2,936,197	\$ 2,831,365	\$ 2,753,205	\$ 2,776,656	-1.9%	0.9%
Revenue Over/(Under)	\$ 29,459	\$ (5,770)	\$ 119,706	\$ (230,008)	3886.3%	-292.1%
Reserve for Encumbrances	\$ -	\$ -	\$ -	\$ -	N/A	N/A
Ending Designated Fund Balance	\$ 569,740	\$ 467,083	\$ 689,446	\$ 459,438	-1.6%	-33.4%
Days of Fund Balance	70.82	60.21	91.40	60.39	0.3%	-33.9%

**CITY OF RICHARDSON, TX
FY 2023-2024**

DRAFT

**GOLF FUND
REVENUE BY DETAIL**

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
Golf Fund						
Interest Earnings	\$ 5,881	\$ 9,930	\$ 31,641	\$ 26,878	\$ 16,948	\$ (4,763)
Other Revenue	78,183	4,325	8,200	8,200	3,875	-
Green Fees	1,992,488	1,936,394	1,980,750	1,303,250	(633,144)	(677,500)
Cart Fees	720,589	755,966	682,500	490,000	(265,966)	(192,500)
Lessons	38,803	19,000	52,000	52,000	33,000	-
Merchandise Sales	24,544	17,000	17,500	14,000	(3,000)	(3,500)
Driving Range	51,884	42,660	52,000	44,000	1,340	(8,000)
Restaurant	53,284	40,320	48,320	33,320	(7,000)	(15,000)
Transfer In - Capital Projects Fund	-	-	-	575,000	575,000	575,000
Total	\$ 2,965,656	\$ 2,825,595	\$ 2,872,911	\$ 2,546,648	\$ (278,947)	\$ (326,263)
Grand Total Golf Fund	\$ 2,965,656	\$ 2,825,595	\$ 2,872,911	\$ 2,546,648	\$ (278,947)	\$ (326,263)

**CITY OF RICHARDSON, TX
FY 2023-2024**

DRAFT

**GOLF FUND
DEPARTMENTAL EXPENDITURE COMPARISON**

Dept #	Department	ACTUAL	BUDGET	ESTIMATE	BUDGET	VARIANCE	
		2021-22	2022-23	2022-23	2023-24	BUD to BUD	EST to BUD
0310	Non-Departmental	\$ 327,093	\$ 379,229	\$ 462,487	\$ 406,617	7.22%	-12.08%
3710	Golf Operations	2,118,104	2,157,136	2,290,718	2,370,039	9.87%	3.46%
Total Departmental Expenses		\$ 2,445,197	\$ 2,536,365	\$ 2,753,205	\$ 2,776,656	9.47%	0.85%

HOTEL/MOTEL TAX FUND

FY 2023-2024

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

HOTEL/MOTEL TAX FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2021-22	BUDGET 2022-23	ESTIMATE 2022-23	BUDGET 2023-24	VARIANCE	
					BUD to BUD	EST to BUD
Beginning Designated Fund Balance	\$ 4,201,418	\$ 5,773,734	\$ 6,664,386	\$ 6,969,918	20.7%	4.6%
Reserve for Encumbrances	-	-	5,221	-	N/A	-100.0%
Adjusted Beginning Fund Balance	\$ 4,201,418	\$ 5,773,734	\$ 6,669,607	\$ 6,969,918	20.7%	4.5%
Revenues						
Tax Revenue	\$ 3,956,162	\$ 3,470,800	\$ 4,684,104	\$ 4,678,847	34.8%	-0.1%
Interest Earnings	348,326	81,023	257,455	276,100	240.8%	7.2%
Eisemann Center Revenues	1,475,931	1,659,450	2,167,134	3,561,364	114.6%	64.3%
Transfer In - Federal Grant Fund	809,019	-	-	-	N/A	N/A
Parking Fees	446,712	323,933	351,670	383,551	18.4%	9.1%
Total Revenues	\$ 7,036,150	\$ 5,535,206	\$ 7,460,363	\$ 8,899,862	60.8%	19.3%
Total Available Funds	\$ 11,237,568	\$ 11,308,940	\$ 14,129,970	\$ 15,869,780	40.3%	12.3%
Expenditures						
Personal Services	\$ 1,909,655	\$ 2,521,783	\$ 2,799,456	\$ 3,325,681	31.9%	18.8%
Professional Services	1,338,198	1,128,394	1,683,255	3,214,832	184.9%	91.0%
Contracts	116,651	78,388	126,885	33,200	-57.6%	-73.8%
Maintenance	74,582	71,903	71,826	77,315	7.5%	7.6%
Supplies & Miscellaneous	653,500	1,090,159	948,214	1,605,560	47.3%	69.3%
Capital	191,598	110,000	155,000	530,000	381.8%	241.9%
Total Expenditures	\$ 4,284,184	\$ 5,000,627	\$ 5,784,636	\$ 8,786,588	75.7%	51.9%
Operating Transfers Out						
Transfer to General Fund - C.V.B.	\$ 283,777	\$ -	\$ -	\$ -	N/A	N/A
General and Administrative Charges	-	475,416	475,416	505,843	6.4%	6.4%
Total Operating Transfers Out	\$ 283,777	\$ 475,416	\$ 475,416	\$ 505,843	6.4%	6.4%
Total Exp. And Oper. Transfers Out	\$ 4,567,962	\$ 5,476,043	\$ 6,260,052	\$ 9,292,431	69.7%	48.4%
Transfers Out						
Special Projects	\$ -	\$ -	\$ 900,000	\$ -	N/A	-100.0%
Total Transfers Out	\$ -	\$ -	\$ 900,000	\$ -	N/A	-100.0%
Total Expenditures and Transfers	\$ 4,567,962	\$ 5,476,043	\$ 7,160,052	\$ 9,292,431	69.7%	29.8%
Revenue Over/(Under)	\$ 2,468,189	\$ 59,163	\$ 300,311	\$ (392,569)	-763.5%	-230.7%
Reserve for Encumbrances	\$ 5,221	\$ -	\$ -	\$ -	N/A	N/A
Ending Designated Fund Balance	\$ 6,664,386	\$ 5,832,897	\$ 6,969,918	\$ 6,577,349	12.8%	-5.6%

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

HOTEL/MOTEL TAX FUND
REVENUE BY DETAIL

	ACTUAL	BUDGET	ESTIMATE	BUDGET	VARIANCE	
	2021-22	2022-23	2022-23	2023-24	BUD to BUD	EST to BUD
<u>Tax Revenue</u>						
Aloft CityLine	\$ 280,345	\$ 245,951	\$ 321,279	\$ 327,705	\$ 81,754	\$ 6,426
Cambria Richardson	167,383	146,847	192,568	196,419	49,572	3,851
Como Motel	17,207	15,096	17,225	17,570	2,474	345
DoubleTree Hotel	443,503	389,092	522,878	533,336	144,244	10,458
Drury Plaza	360,343	316,134	438,826	447,603	131,469	8,777
Econo Lodge	47,424	41,606	56,897	58,035	16,429	1,138
Element Dallas/Richardson	168,035	147,419	211,735	215,970	68,551	4,235
Extended Stay of America	48,892	42,893	84,707	72,121	29,228	(12,586)
Hampton Inn	162,559	142,616	187,341	191,088	48,472	3,747
Hawthorne Suites	61,010	53,525	65,073	66,374	12,849	1,301
Hilton Garden Inn	219,633	192,687	246,562	251,493	58,806	4,931
Hilton Richardson/Dallas (formally Hyatt Regency)	414,810	363,919	550,226	539,811	175,892	(10,415)
Holiday Inn	162,457	142,526	187,400	191,148	48,622	3,748
Hyatt House	129,474	113,590	72,767	-	(113,590)	(72,767)
Marriott Courtyard - Spring Valley	175,976	154,386	189,528	193,319	38,933	3,791
Marriott Renaissance	513,749	450,719	697,465	711,414	260,695	13,949
Marriott Springhill Suites	133,750	117,341	159,583	162,775	45,434	3,192
Sonesta ES Suites (Marriott Residence Inn)	52,571	46,121	97,739	99,694	53,573	1,955
Sonesta Select (Marriott Courtyard - Galatyn)	95,964	84,191	98,228	100,193	16,002	1,965
Super 8	83,140	72,940	86,778	88,514	15,574	1,736
WaterWalk	37,922	33,270	41,349	41,156	7,886	(193)
Wingate by Wyndham	135,368	118,760	136,128	138,851	20,091	2,723
Airbnb Related	10,680	9,370	4,790	4,886	(4,484)	96
ApartmentJet	-	-	-	-	-	-
Estates of Richardson	-	-	-	-	-	-
Goldnest	33,912	29,751	16,964	29,303	(448)	12,339
National Corporate Housing	58	50	68	69	19	1
Total	\$ 3,956,162	\$ 3,470,800	\$ 4,684,104	\$ 4,678,847	\$ 1,208,047	\$ (5,257)
<u>Parking Fees</u>						
Parking Garage	\$ 236,313	\$ 195,600	\$ 225,003	\$ 236,884	\$ 41,284	\$ 11,881
Hotel Parking Fees	210,399	128,333	126,667	146,667	18,334	20,000
Total	\$ 446,712	\$ 323,933	\$ 351,670	\$ 383,551	\$ 59,618	\$ 31,881
<u>Eisemann Center Revenue</u>						
Other Revenue	\$ 69,065	\$ 65,837	\$ 59,422	\$ 68,135	\$ 2,298	\$ 8,713
Eisemann Operations	1,161,644	1,247,958	1,644,941	1,970,247	722,289	325,306
Eisemann Presents	233,597	330,996	447,169	1,505,040	1,174,044	1,057,871
Concessions	11,624	14,659	15,602	17,942	3,283	2,340
Total	\$ 1,475,931	\$ 1,659,450	\$ 2,167,134	\$ 3,561,364	\$ 1,901,914	\$ 1,394,230
<u>Interest Earnings</u>						
Interest Earnings	\$ 348,326	\$ 81,023	\$ 257,455	\$ 276,100	\$ 195,077	\$ 18,645
Total	\$ 348,326	\$ 81,023	\$ 257,455	\$ 276,100	\$ 195,077	\$ 18,645
<u>Transfers In</u>						
General Fund Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Grant Revenue</u>						
Shuttered Venue Grant	\$ 809,019	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 809,019	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Hotel/Motel Tax Fund	\$ 7,036,150	\$ 5,535,206	\$ 7,460,363	\$ 8,899,862	\$ 3,364,656	\$ 1,439,499

CITY OF RICHARDSON, TX
FY 2023-2024

DRAFT

HOTEL/MOTEL TAX FUND
DEPARTMENTAL EXPENDITURE COMPARISON

Dept #	Division	ACTUAL	BUDGET	ESTIMATE	BUDGET	VARIANCE	
		2021-22	2022-23	2022-23	2023-24	BUD to BUD	EST to BUD
0216	Convention and Visitors Bureau	\$ -	\$ 344,499	\$ 344,520	\$ 455,392	32.19%	32.18%
0227	Eisemann Center Capital Renewal	-	50,000	50,000	520,000	940.00%	940.00%
0228	Parking Garage Capital Renewal	-	60,000	60,000	-	-100.00%	-100.00%
0229	Eisemann Campus Capital Renewal	-	-	-	-	N/A	N/A
0254	Shuttered Venue Grant	667,703	-	6,139	-	N/A	-100.00%
0310	Non-Departmental	885,659	891,849	1,092,873	1,945,706	118.17%	78.04%
0927	Eisemann Center	2,522,685	3,431,919	3,639,785	4,478,290	30.49%	23.04%
0928	Eisemann Center - Parking Garage	322,982	365,568	450,574	463,795	26.87%	2.93%
0929	Eisemann Center - Eisemann Presents	168,932	332,208	616,161	1,429,248	330.23%	131.96%
Total Division Expenses		\$ 4,567,962	\$ 5,476,043	\$ 6,260,052	\$ 9,292,431	69.69%	48.44%