Town of Highland Park, Texas
TOWN COUNCIL STUDY SESSION
A G E N D A

8:00 AM *4700 Drexel Drive*
September 5, 2017 *Executive Conference Room*

PUBLIC HEARING

- Conduct a public hearing on the 2017 Tax Year Proposed Property Tax Rate.

UPCOMING AGENDA DISCUSSION

Action

- Review and discuss the Zoning Commission's recommendation on a request to amend the Town's Zoning Ordinance by combining 4822 and 4824 Abbott Avenue into one building site.
- Review and discuss an ordinance adopting the Fiscal Year 2017-18 Proposed Budget in the amount of $44,162,939.
- Review and discuss an ordinance setting the Town's 2017 ad valorem tax rate at $0.220000 per $100 of taxable assessed valuation of all taxable property for the 2017 Tax Year, as determined by the Dallas Central Appraisal District.
- Review and discuss ratifying a property tax increase of $553,695, which represents an increase of 4.37% over last year's adjusted levy, and includes $276,963 in revenues generated from new property added to the tax roll.

Consent

- Review and discuss interlocal agreements with Dallas County for: (i) food establishment inspections and vector and/or mosquito control; (ii) health services; and (iii) participation in the Household Hazardous Waste Program.
- Review and discuss a resolution amending the Town's Master Fee Schedule effective October 1, 2017.
- Review and discuss an Interlocal Agreement with Dallas Area Rapid Transit.

FUTURE AGENDAS DISCUSSION

- Review and discuss modifying the regulations for artificial turf on private property within the Town.

REPORTS

- Review and discuss the Financial Report for the period ending June 30, 2017.
- Review and discuss the Quarterly Investment Report for the quarter ending June 30, 2017.

ADJOURNMENT

SPECIAL ACCOMMODATIONS FOR TOWN COUNCIL MEETINGS

Let us know if you need special assistance of any kind.

Please contact the Town of Highland Park Administrative staff at (214) 521-4161

7:30 a.m. to 4:30 p.m., Monday through Friday.

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Fiscal & Human Resources Director: Steven J. Alexander

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TITLE

Conduct a public hearing on the 2017 Tax Year Proposed Property Tax Rate.

BACKGROUND

The Texas Property Tax Code requires that if a taxing unit's governing body proposes to set a tax rate that exceeds the computed effective tax rate, two public hearings must be scheduled and a notice must be published detailing the dates, times, and location of such public hearings. The first of two public hearings regarding the proposed tax rate was conducted by the Town Council at its meeting on August 28, 2017. The second hearing is scheduled on Tuesday, September 5, 2017, at 8:00 a.m. The required public notice for both hearings was published in *The Park Cities News* on August 17, 2017, and posted on the Town's website.

The Town's computed 2017 effective and rollback tax rates are $0.214177 and $0.231311 per $100 of taxable assessed value, respectively. At its meeting on August 14, 2017, the Town Council set a preliminary tax rate of $0.22 per $100 of taxable assessed value, which is the same as the 2016 tax rate. The effective tax rate is the calculated tax rate that when applied to the current year's taxable value, minus the taxable value of new construction, would generate the same tax dollars as levied in the prior year. The rollback tax rate is equal to the effective tax rate plus 8%, and is the rate that can initiate voter action to reduce any tax increase back to the rollback rate. A detailed calculation of the effective and the rollback tax rates is provided on the attached 2017 Tax Rate Calculation Worksheet.

The increase in property tax revenues generated from a tax rate of $0.22 per $100 of taxable assessed value would be a primary funding source for the Fiscal Year 2016-17 Proposed Combined Budget.

RECOMMENDATION

None.

FINANCIAL IMPACT

The proposed tax rate of $0.22 per $100 of taxable assessed value will generate an additional $553,695 in the total tax levy, when compared to the property tax levy generated from the 2016 Certified Taxable Assessed Value. Of this increase, $276,963 is from new property added to the appraisal roll and $276,732 is due to the increase in property values over 2016.

ATTACHMENTS:

File Name	Description
Town_of_Highland_Park_2017_ETR_RTR.pdf	2017 Tax Rate Calculation Worksheet

2017 Tax Rate Calculation Worksheet

Date: 07/28/2017 09:07 AM

Taxing Units Other Than School Districts or Water Districts

Town of Highland Park <>

Taxing Unit Name

Phone *(area code and number)*

<>

Taxing Unit's Address, City, State, Zip

<>

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts. Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)	
The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease. The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.	
Effective Tax Rate Activity	**Amount/Rate**
1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).[1]	$5,748,092,020
2. 2016 tax ceilings. Counties, cities and junior college districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3. Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	$5,748,092,020
4. 2016 total adopted tax rate.	$0.220000/$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. **Original 2016 ARB Values.** B. **2016 values resulting from final court decisions.** C. **2016 value loss.** Subtract B from A.[3]	 $55,164,660 $50,397,260 $4,767,400
6. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$5,752,859,420
7. 2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2016. Enter the 2016 value of property in deannexed territory.[4]	$0
8. 2016 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount.	

Do not include value lost to freeport or goods-in-transit exemptions. A. **Absolute exemptions.** Use 2016 market value: B. **Partial exemptions.** 2017 exemption amount or 2017 percentage exemption times 2016 value: C. **Value loss.** Add A and B.[5]	 $0 $30,004,140 $30,004,140
9. 2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only properties that qualified in 2017 for the first time; do not use properties that qualified in 2016. A. **2016 market value:** B. **2017 productivity or special appraised value:** C. **Value loss.** Subtract B from A.[6]	 $0 $0 $0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$30,004,140
11. 2016 adjusted taxable value. Subtract Line 10 from Line 6.	$5,722,855,280
12. Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by $100.	$12,590,281
13. Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.[7]	$16,665
14. Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.[8]	$0
15. Adjusted 2016 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.[9]	$12,606,946
16. Total 2017 taxable value on the 2017 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.[10] A. **Certified values:** B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: C. **Pollution control and energy storage system exemption :** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: **D. Tax increment financing:** Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.[11]	 $5,945,671,240 $0 $0 $0

E. **Total 2017 value.** Add A and B, then subtract C and D.	$5,945,671,240
17. Total value of properties under protest or not included on certified appraisal roll.[12] A. **2017 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[13] B. **2017 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.[14] C. **Total value under protest or not certified:** Add A and B.	$66,442,367 $0 $66,442,367
18. 2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step.[15]	$0
19. 2017 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$6,012,113,607
20. Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016. Include both real and personal property. Enter the 2017 value of property in territory annexed.[16]	$0
21. Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2016, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2017.[17]	$125,892,289
22. Total adjustments to the 2017 taxable value. Add Lines 20 and 21.	$125,892,289
23. 2017 adjusted taxable value. Subtract Line 22 from Line 19.	$5,886,221,318
24. 2017 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.[18]	$0.214177/$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate.[19]	

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(15)
[5]Tex. Tax Code Section 26.012(15)
[6]Tex. Tax Code Section 26.012(15)
[7]Tex. Tax Code Section 26.012(13)
[8]Tex. Tax Code Section 26.03(c)
[9]Tex. Tax Code Section 26.012(13)
[10]Tex. Tax Code Section 26.012
[11]Tex. Tax Code Section 26.03(c)
[12]Tex. Tax Code Section 26.01(c) and (d)
[13]Tex. Tax Code Section 26.01(c)
[14]Tex. Tax Code Section 26.01(d)
[15]Tex. Tax Code Section 26.012(6)
[16]Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2016 maintenance and operations (M&O) tax rate.	$0.220000/$100
27. 2016 adjusted taxable value. Enter the amount from Line 11.	$5,722,855,280
28. 2016 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$12,590,281
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$0
C. **Counties:** Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2016:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	$16,665
F. **Enhanced indigent health care expenditures:** Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	$0
G. **Taxes in TIF:** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.	$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$12,606,946

29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$5,886,221,318
30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.214177/$100
31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.231311/$100
32. Total 2017 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses. A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$0 $0 $0 $0
33. Certified 2016 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2017 debt. Subtract Line 33 from Line 32D.	$0
35. Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2017 debt adjusted for collections. Divide Line 34 by Line 35	$0
37. 2017 total taxable value. Enter the amount on Line 19.	$6,012,113,607
38. 2017 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0/$100
39. 2017 rollback tax rate. Add Lines 31 and 38.	$0.231311/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	

SECTION 3: Additional Sales Tax to Reduce Property Taxes	
Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.	
Activity	**Amount/Rate**
41. Taxable Sales. For taxing units that adopted the sales tax in November 2016 or May 2017, enter the Comptroller's estimate of taxable sales for the previous four quarters.[20] Taxing units that adopted the sales tax before November 2016, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[21] **Taxing units that adopted the sales tax in November 2016 or in May 2017.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[22] **- or -** **Taxing units that adopted the sales tax before November 2016.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
43. 2017 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$6,012,113,607
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0/$100
45. 2017 effective tax rate, unadjusted for sales tax.[23] Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.214177/$100
46. 2017 effective tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2016 or in May 2017.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2016.	$0.214177/$100
47. 2017 rollback tax rate, unadjusted for sales tax.[24] Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.231311/$100
48. 2017 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.231311/$100

[17]Tex. Tax Code Section 26.012(17)
[18]Tex. Tax Code Section 26.04(c)
[19]Tex. Tax Code Section 26.04(d)
[20]Tex. Tax Code Section 26.041(d)
[21]Tex. Tax Code Section 26.041(i)
[22]Tex. Tax Code Section 26.041(d)
[23]Tex. Tax Code Section 26.04(c)
[24]Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[25] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[26]	$0
50. 2017 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate Worksheet.	$6,012,113,607
51. Additional rate for pollution control. Divide line 49 by Line 50 and multiply by $100.	$0/$100
52. 2017 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	$0.231311/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	$0.214177
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	$0.231311
Rollback tax rate adjusted for pollution control (Line 52)	$0.231311

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here <>

Printed Name of Taxing Unit Representative

sign here _____ _____

Taxing Unit Representative Date

[25]Tex. Tax Code Section 26.045(d)

[26]Tex. Tax Code Section 26.045(i)

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Building Inspection Director: Ronnie Brown

TITLE

Review and discuss the Zoning Commission's recommendation on a request to amend the Town's Zoning Ordinance by combining 4822 and 4824 Abbott Avenue into one building site.

BACKGROUND

The property owner submitted a request to combine 4822 and 4824 Abbott Avenue into one building site. On July 10, 2017, the Town Council referred this request to the Zoning Commission for a review and recommendation. On August 9, 2017, the Zoning Commission conducted a public hearing and unanimously recommended approval of the request. A public hearing is scheduled at 8:00 a.m. on Monday, September 11, 2017, for the Town Council to: (i) receive the Zoning Commission's recommendation; (ii) receive public comments; and (iii) consider final action on the zoning request and re-plat of the lots. If approved, the property owner plans to submit a permit application to construct a one-story addition to the south side of the residence on this combined building site, which will bear the street address of 4824 Abbott Avenue.

In the definition of a Building Site in the Town's Zoning Ordinance, a platted lot or combination of platted lots is prohibited from being diminished in area or dimension from how it was originally utilized. The property owner understands that if this application is approved, the combined building site cannot be undone and/or restored to the original two building sites.

RECOMMENDATION

The staff recommends approval.

FINANCIAL IMPACT

None

ATTACHMENTS:

File Name	Description
Agenda_Attachment_-_4824_Abbott_-_Site_Plan.pdf	Map Indicating Location of the Properties
Ord.____-_Combine_Lots_2017-09-11_(4824_Abbott)_(KS___GK_FINAL_8-11-2017).docx	Proposed Ordinance

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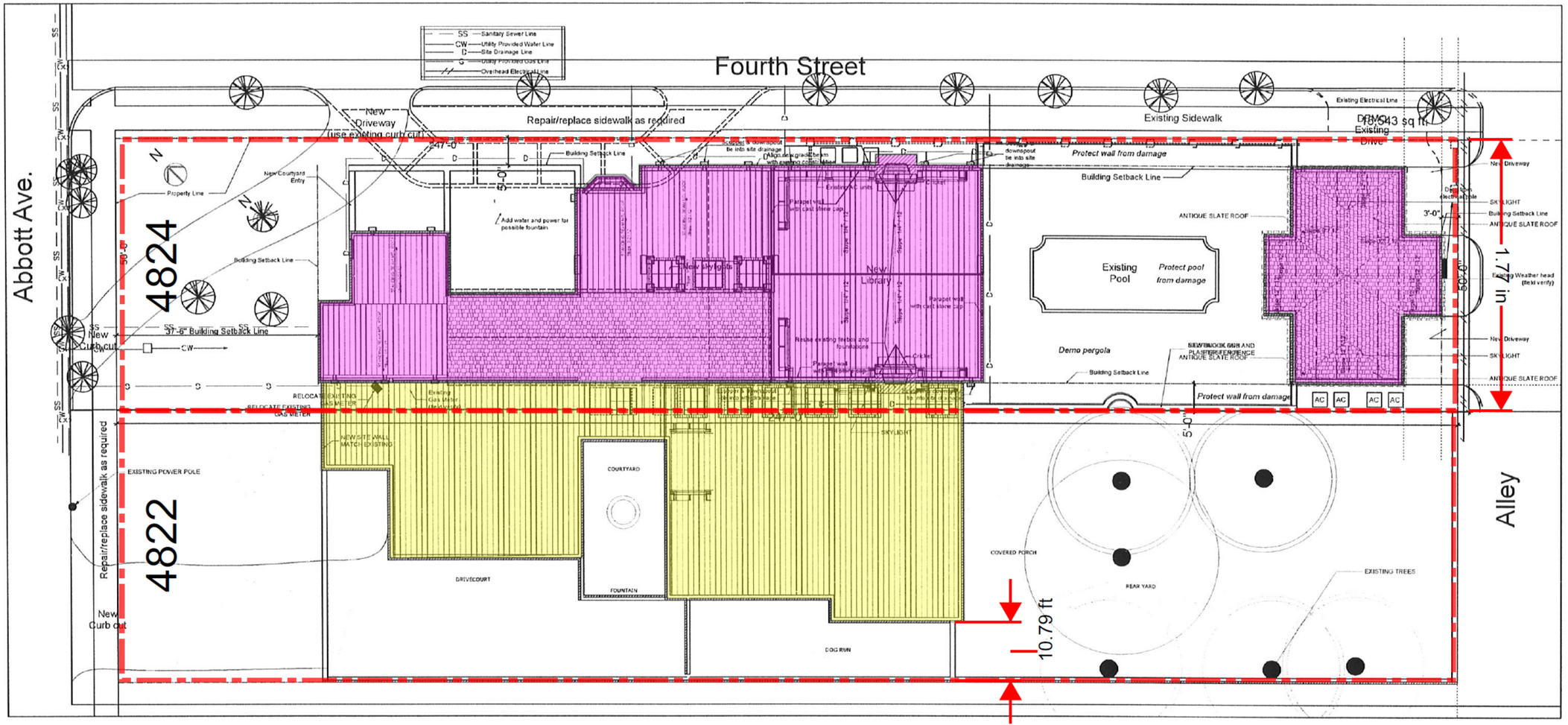

1 SITE PLAN
SCALE: 1" = 10'

ORDINANCE NO.

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS AMENDING **CHAPTER 14 ZONING, ARTICLE 14.02 ZONING ORDINANCE EXHIBIT A, SECTION 4 ZONING DISTRICT MAP, OF THE CODE OF ORDINANCES OF THE TOWN OF HIGHLAND PARK, TEXAS,** COMBINING 4822 AND 4824 ABBOTT AVENUE INTO ONE BUILDING SITE; AMENDING **SECTION 26-101(B)** TO INCLUDE 4824 ABBOTT AVENUE AS A COMBINED BUILDING SITE; PROVIDING CONDITIONS; PROVIDING A VALIDITY CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR INCORPORATION INTO THE CODE OF ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the owner of 4822 and 4824 Abbott Avenue has requested the Town of Highland Park, Texas (the "Town") to combine the two single-family building sites into one; and

WHEREAS**,** on August 9, 2017, the Town's Zoning Commission conducted a public hearing and recommended approval of the request; and

WHEREAS, **Chapter 14, Zoning, of the Code of Ordinances of the Town of Highland Park, Texas,** is also known as the "Town's Zoning Ordinance;" and

WHEREAS, the Zoning Commission and the Town Council of the Town of Highland Park, in compliance with the laws of the State of Texas with reference to the granting of zoning classifications and changes, have given the requisite notices by publication and otherwise, and have held due hearings and afforded a full and fair hearing to all property owners generally, and to all persons interested and situated in the affected area and in the vicinity thereof, and the Town Council of the Town of Highland Park is of the opinion and finds that said zoning change should be granted and that the Zoning Ordinance and the Zoning District Map should be amended;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS:

SECTION 1. That, **Chapter 14 Zoning, Article 14.02 Zoning Ordinance Exhibit A, Section 4 Zoning District Map** of the Town's Zoning Ordinance, as amended, is hereby amended to combine 4822 and 4824 Abbott Avenue, being Lot 12 and Lot 13, Block 89, Highland Park Addition, Fourth Installment, into one building site on the zoning district map of the Town.

SECTION 2. That, **Chapter 14 Zoning, Article 14.02 Zoning Ordinance Exhibit A, Section 26 List of Specific Use Permits, Planned Developments, and Combined Building Sites** of the Town's Zoning Ordinance, as amended, is hereby amended to include 4824 Abbott Avenue as a combined building site in Subsection 26-101(b) as follows:

Zoning District	Address	Date
D	4824 Abbott Avenue	2017

SECTION 3. Validity. That, all ordinances of the Town of Highland Park in conflict with the provisions of this ordinance be, and the same are hereby superseded and all other provisions of the ordinances of the Town of Highland Park not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 4. Severability. That, should any paragraph, sentence, clause, phrase, or word of this ordinance be declared unconstitutional or invalid for any reason, the remainder of this ordinance shall not be affected.

SECTION 5. Incorporation. That, this ordinance shall be deemed to be incorporated into the Code of Ordinances of the Town of Highland Park, Texas.

SECTION 6. Effective Date. That, this ordinance shall take effect immediately following its passage, approval and publication as provided by law, and it is accordingly so ordained.

PASSED AND APPROVED this the 11th day of September, 2017.

APPROVED AS TO FORM:

Matthew C.G. Boyle
Town Attorney

APPROVED:

Joel T. Williams, III
Mayor

ATTEST:

Gayle Kirby
Town Secretary

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Fiscal & Human Resources Director: Steven J. Alexander

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TITLE

Review and discuss an ordinance adopting the Fiscal Year 2017-18 Proposed Budget in the amount of $44,162,939.

BACKGROUND

The Fiscal Year 2017-18 Proposed Budget provides: (i) funding for existing Town-provided services and operations; (ii) a competitive pay and benefit environment for employees; (iii) adequate funding of operating capital needs; and (iv) and funding the annual capital transfer from the General Fund to the Capital Projects Fund for future capital needs.

Funding for the proposed Fiscal Year 2017-18 Proposed Budget includes a tax rate of $0.22 per $100 valuation which will raise more total property taxes than last year by $553,497, or 4.37 percent. The property tax revenue to be raised from new property added to the tax roll is $276,963.

On July 28, 2017, the Town Administrator submitted the Proposed Budget to the Town Secretary, the Town Council, and the Finance and Audit Advisory Committee. The Town Council reviewed the Proposed Budget at its study sessions on August 8, 2017, and August 22, 2017.

The Texas Local Government Code requires that the Town hold a public hearing on the Proposed Budget. This is the second of two public hearings; the first was held on August 14, 2017. Notice of these public hearings was published in *The Park Cities News* on July 27, 2017, and on August 10, 2017, and posted on the Town's website.

The Proposed Budget is available for public inspection at the Town Secretary's office or on the Town's website.

RECOMMENDATION

The staff recommends approval. The vote to adopt the budget must be a record vote of the Council.

FINANCIAL IMPACT

The adoption of the Fiscal Year 2017-18 Proposed Budget will provide funding for Town operations, operating capital, and capital transfers for the fiscal year beginning October 1, 2017 and ending on September 30, 2018.

ATTACHMENTS:

File Name	Description
Adopting_the_Budget_for_FY_2017-18.docx	Proposed Ordinance
FY_2017-18_Proposed_Budget.pdf	FY 2016-17 Proposed Budget

ORDINANCE NO.

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018, AND AUTHORIZING EXPENDITURES AS SET OUT IN SAID BUDGET.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS ("TOWN"):

That, the Town Administrator, as budget officer, has caused to be prepared a proposed budget totaling $44,162,939, including $7,464,920 for inter-fund transfers, of the Town of Highland Park, Texas, for the fiscal year beginning October 1, 2017, and ending September 30, 2018, in accordance with the provisions of the Town Charter, Section 4.02 (d) and Section 9.05; and

That, a copy of said proposed budget was filed in the office of the Town Secretary on July 28, 2017, and more than thirty (30) days prior to the end of the fiscal year 2015, in accordance with the provisions of Section 4.02 (d), (4) and Section 9.05 of the Town Charter, and not less than thirty (30) days prior to October 1, 2017, in accordance with Section 102.005 of the Local Government Code, Texas Codes Annotated; and

That, notice of public hearings on the proposed budget on August 14, 2017, and August 28, 2017, was duly advertised by the Town Secretary, in accordance with Section 102.006 of the Local Government Code, Texas Codes Annotated; and

That, the official budget, including amendments, was approved by the Town Council of the Town of Highland Park, Texas, on September 11, 2017, following the public hearing, and a copy of said official budget is made a part hereof by reference as though copied fully herein.

PASSED AND APPROVED this 11th day of September, 2017.

APPROVED AS TO FORM:

Matthew C.G. Boyle
Town Attorney

APPROVED:

Joel T. Williams, III
Mayor

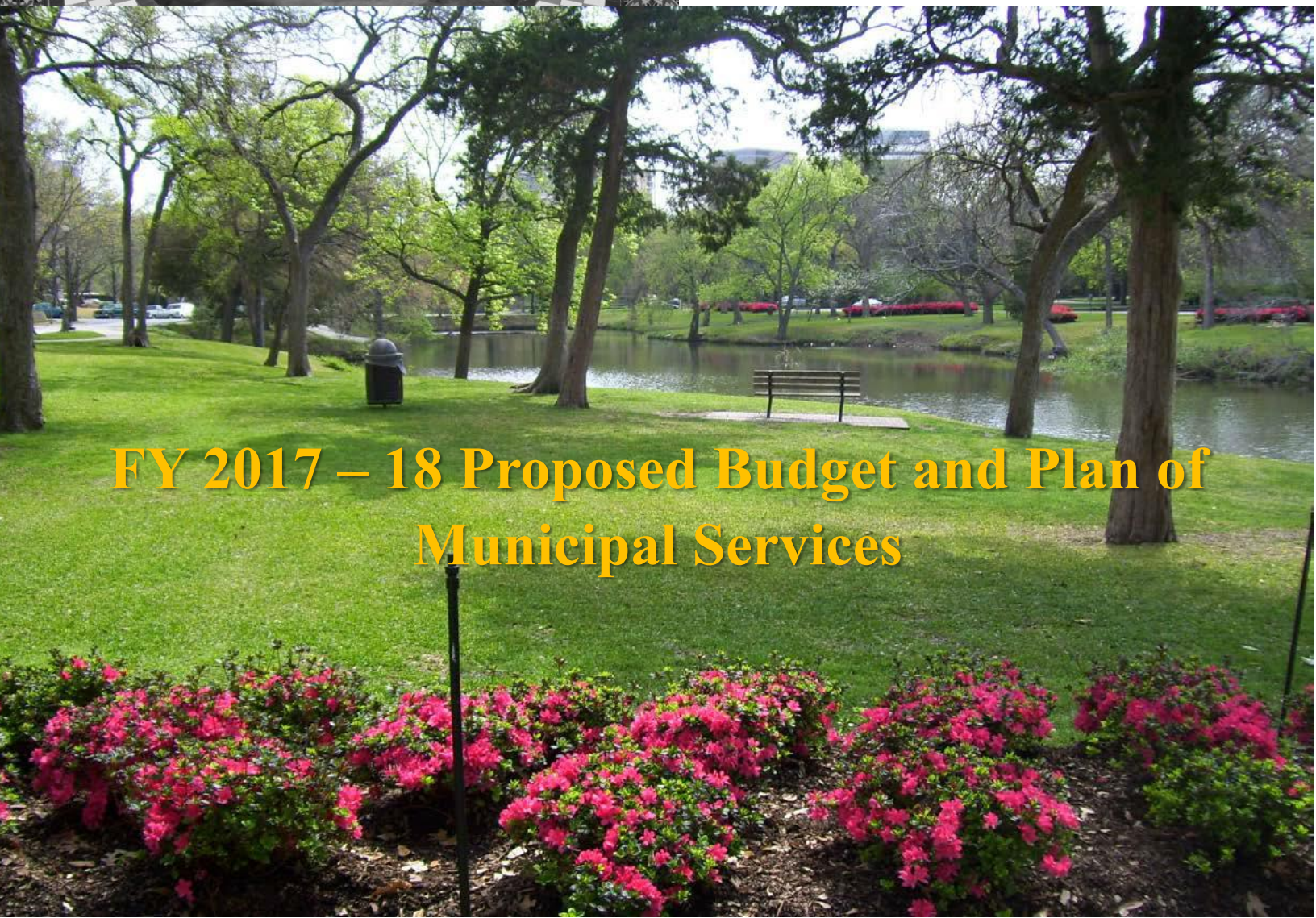
ATTEST:

Gayle Kirby
Town Secretary

Excellence in Public Service

THE TOWN OF
Highland Park
TEXAS

An American Community Making a Difference



FY 2017 – 18 Proposed Budget and Plan of Municipal Services

Town of Highland Park
Proposed Budget
Operating and Capital
For the Fiscal Year 2017-2018

This budget will raise more revenue from property taxes than last year's budget by an amount of $553,695 which is a 4.37 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $276,963.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:
PRESENT and not voting:
ABSENT:

Tax Rate:	Adopted 2017-18	Adopted 2016-17
Property Tax Rate:	$0.220000/100	$0.220000/100
Effective Tax Rate:	$0.214177/100	$0.204043/100
Effective Maintenance & Operations Tax Rate:	$0.214177/100	$0.204043/100
Rollback Tax Rate:	$0.231311/100	$0.220366/100
Debt Rate:	$0.000000/100	$0.000000/100

Total debt obligation for Town of Highland Park secured by property taxes: $0.00

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Highland Park

Texas

For the Fiscal Year Beginning

October 1, 2015

Executive Director

TOWN OF HIGHLAND PARK, TEXAS

PROPOSED BUDGET

OPERATING AND CAPITAL

OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018

AS SUBMITTED TO

THE MAYOR AND THE TOWN COUNCIL

JOEL T. WILLIAMS III
MAYOR

BOB CARTER
MAYOR PRO TEM

DAVID DOWLER
ERIC GAMBRELL
MARGO GOODWIN
JOHN MCKNIGHT
COUNCIL MEMBERS

BILL LINDLEY
TOWN ADMINISTRATOR

STEVEN J. ALEXANDER
DIRECTOR OF ADMINISTRATIVE SERVICES & CFO

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CONTROLLER

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Memorandum

To: Mayor & Town Council Members

Via: Bill Lindley, Town Administrator

From: Steven J. Alexander, Director of Admin. Services & CFO

Date: July 28, 2017

Subject: Fiscal Year 2017-18 Proposed Budget Highlights

The Proposed Budget provided with this memorandum is structurally balanced for all funds, meaning, operating revenues cover operating expenditures in a manner that is sustainable, barring significant economic downturns, into the foreseeable future. Attached for your review is an entity-wide summary of major funds, an entity-wide summary of all funds and summary statements for each fund. Key highlights within the Proposed Budget include the following:

Operating Revenues:

Property Taxes – Taxable assessed values (T.A.V.) are anticipated to increase by 4.3% which is factored into the Proposed Budget. The tax rate proposed remains at 22 cents per $100 of taxable assessed values. The most current information presented by Dallas Central Appraisal District (DCAD) shows a 4.3% increase in T.A.V., but approximately $95.0 M in T.A.V. remains in dispute. The Proposed Budget anticipates that the amount under dispute will ultimately result in an estimated $66.0 M in T.A.V. Construction values are making up $125,892,289 of the total increase, which equates to $276,963 of the total $542,497 increase in property tax revenue. The special legislative session currently underway may result in legislation that impacts this proposal since two of the issues identified by Governor Abbott included:

1. Revenue caps (the Governor urged the legislature to pass S.B. 2 from the regular session – a four-percent property tax cap).
2. Spending caps for both the state and cities equal to population growth plus inflation (this bill was not filed during the regular session).

Sales Taxes - With construction activity anticipated to continue at Highland Park Shopping Village and the potential rehabilitation of Preston and Livingston Roads, sales tax is expected to remain relatively flat for next fiscal year. While an increase of 4.6%, or $164,286, over current year-end projections is proposed, this is driven in part by a reduction in sales tax revenue in the current year related to a repayment of sales tax revenue due to a prior period audit. This reduction is expected to be a one-time occurrence. Taking this matter into account, the anticipated growth in sales tax represents a 2.5% increase over what sales tax would have been for the current fiscal year without the prior period audit adjustment. This anticipated growth projection is also in line with DART's transit sales tax projections used to estimate the amount of funding to contribute to the Town for participating in DART's Transportation Related Improvements Program (TRIP).

Utility Revenues **-** Water and wastewater rates are planned to remain the same for fiscal year 2017-18; however, the financial forecast over the next 10 years anticipates rates increasing by 4.75% in fiscal year 2018-19.

Solid Waste Revenues **-** As previously presented to Town Council, based on the new contract with Republic Services, solid waste and recycling rates are proposed to increase 5.5% (CPI rate increase for October through December) and 10.8% beginning on January 1 for a total increase of 16.3% over current rates. This increase generates an additional $167,612 in revenue and is necessary to maintain a balanced budget within the Solid Waste Fund.

Other Revenues **-** The Proposed Budget returns the accounting of alarm monitoring revenue back to the General Fund as was the practice in previous years. In recent years, the amount of revenue paid to Thrive has been accounted for within the DPS Technology Fund. The impact of this accounting change is General Fund revenues growing by $202,238. This amount will no longer be reflected in the DPS Technology Fund. Going forward, the only revenues reported in the DPS Technology fund will relate to revenues received from Telecommunications Properties, Inc. derived from leasing tower space at Town Hall to cellular carriers. The Proposed Budget also anticipates an increase in the annual alarm permit fee charged to residents. This fee is proposed to increase from $30 to $48 per year which is comparable to other cities within the region.

Operating Expenditures:

Payroll **-** The Proposed Budget anticipates continuing the Town's pay for performance program and plans for a 3% increase in pay for those individuals that are not eligible for pay for performance or currently at the top of their pay range. Continuing the compensation program results in a $441,308 increase in the General Fund ($399,494) and Utility Fund ($41,814) budgets (exclusive of additional taxes, TMRS contribution, etc.). Paradox Compensation Advisors is completing an update to the Town's compensation analysis, but anticipates the 3% adjustment to be in line with the Town's other comparison cities. As a side note, the Dallas Central Appraisal District (DCAD) has proposed a 4% compensation adjustment in next year's budget.

Pay for Performance & Fitness **–** The Proposed Budget continues to fund the Town's pay for performance and fitness programs for Fiscal Year 2017-18. Pay for performance provides a quarterly incentive in recognition of an employee's performance for the past quarter and allows an employee to earn up to 7% of their quarterly income. Additionally, those employees who participate in the Town's quarterly fitness program, can earn up to 2% of their quarterly pay based on how well they score on an agility test. Overall, the budget includes $580,741 for pay for performance and $229,341 for fitness.

Health Insurance **-** At a total additional cost of $122,124, health insurance is budgeted to increase by 10%. Bids received from insurance carriers presented an 18%-22% increase to continue the existing health insurance benefit. As can be seen in the following table, the Town's loss ratio is high for fiscal year 2016-17, with the last couple of months being above 100%. IPS Advisors is in the process of completing negotiations with Cigna (the apparent low bidder), and finalizing plan design options that would allow the cost of the program to remain within the 10% increase proposed. Overall, the Proposed Budget includes $1,801,299 for insurance related items including health, dental, workers' compensation and long-term disability.

Town of Highland Park
Health / Dental Loss Ratio

	Total Claims*	Premium*	Loss Ratio
2011-2012	$8,238	$10,667	77.2%
2012-2013	$11,846	$11,566	102.4%
2013-2014	$9,447	$11,807	80.0%
2014-2015	$13,762	$12,965	106.1%
2015-2016	$11,269	$13,465	83.7%
2016-2017 (YTD)	$13,380	$13,484	99.2%

YTD - Oct - May 2017
*Total Claims / Premium numbers are shown as per capita (per employee)

TMRS - According to TMRS's *Actuarial Valuation Report* as of December 31, 2016, the Town's total required contribution rate for calendar year 2018 is 5.54% which is slightly above the current rate of 5.40%. In calendar year 2017 the Town experienced a significant increase in its contribution rate to TMRS, increasing from 3.19% to 5.40%. Since a change in the contribution rate is not effective until January of each year, the increase for calendar year 2017 is fully experienced in Fiscal Year 2017-18. Highland Park's total actuarial liability of $71,505,794 related to retirement remains fully funded at 102.1%. In an effort to maintain this funding status, the Proposed Budget includes funding to cover the Town's normal cost rate for next year which equals 6.27%. Overall, this increases the budget for TMRS contributions by $71,227.

In addition to the adjustments to ***Personnel Services*** discussed above, it is important to note that the Proposed Budget includes the addition of a Sergeant and Alarm Specialist in DPS at a budgeted cost of $265,027, and a full-time Town Librarian position at a cost of $152,847 that was previously funded through Contract Services. These costs are partially offset by the elimination of one Parks Maintenance Worker I position at an estimated cost of $63,000 and funding the assistant foreman position in the Utility Fund for one-half of the next fiscal year reducing the Utility Fund operating budget by approximately $45,000.

Supplies - Overall Supplies & Equipment is proposed to increase 2.37%, or $91,699. The increase is primarily attributed to the increase in the cost of water purchases of $150,386 resulting from the water rate increase adopted by Dallas County Park Cities Municipal Utility District (DCPCMUD) for Fiscal Year 2017 along with slightly larger anticipated water purchases. Other changes in supplies includes reductions in needed funds resulting from the completion of the vehicle ding & dent repairs in Fiscal Year 2017 ($20,875) and non-recurring purchases of capital equipment ($17,650).

Services & Charges – Increasing overall by 1.21%, or $77,943, this expense category is impacted by the elimination of payments made to Thrive ($230,000) which is partially offset by the addition of costs associated with TelGuard services totaling $92,400. The Proposed Budget for the Utility Fund includes an increase in wastewater treatment charges assessed by the City of Dallas totaling $99,602. Approximately $56,000 has been included in the Utility Fund for additional human resources consulting services and wellness management services. Services and charges within the Parks Department are proposed to increase by $77,274 due to a greater focus on outsourcing parks maintenance as opposed to filling vacant positions. Additionally, the Library had a significant decrease of approximately ($153,000) in contract services with the departure of the former Town Librarian. Finally, with a new contract in effect January 1, 2018, contract services in the Solid Waste Fund is increasing $145,720 for collection and recycling charges.

New Programs Proposed:

- ***Addition of a motorcycle unit in DPS*** – the budgeted cost of this program is $141,619, which includes the cost of the motorcycle. Revenues anticipated within the budget have been limited to the overall cost of the program and are increasing court revenues by $141,619. Any additional revenue that might result from the added unit could be used to address capital or other identified needs.
- ***Single sign-on (SSO) for Library Services –*** Total net impact to the General Fund - $8,250
- ***Addition of a plans reviewer –*** Fully funded within the General Fund, this position budgeted at $79,568 is partially funded through the addition of a Sub-Contractor Registration fee of $125 per registration and through applying the current plan review fee to renovation projects with a construction value of over $100,000 – Total net impact to the General Fund - $18,044.
- ***Contract Labor in Parks*** - Increase in contract labor for parks with associated elimination of one full-time position – Total net impact to the General Fund – ($18,530).

Capital Improvement Program (CIP):

Revenue Assumptions - There are three significant revenue assumption changes made in the CIP. Within the financial model for the General Fund, which is used to determine the annual transfer to the Capital Projects Fund, taxable assessed valuation growth has been reduced to 4.5%, as opposed to 5%, to take on a more conservative outlook and in anticipation of future revenue caps or tax rate growth limitations that may be legislatively set by the State. This change reduces anticipated property taxes over the 10-year period presented in the financial model by $3,793,221. Sales tax growth has been trending the last couple of years less than what was initially projected. In the updated financial model, sales tax is anticipated to grow at a rate of 4% per year, versus the previously anticipated 5%. Reducing the sales tax revenue growth assumption results in a $2,127,039 reduction in sales tax revenue over the 10-year planning horizon. Regarding the Utility Fund, revenue modeling previously anticipated a 4% increase in water and wastewater rates in alternating years beginning in Fiscal Year 2018-19. The updated model anticipates these increases to be at 4.75%, which is in part driven by the increased cost of water purchased from the DCPCMUD and treatment of wastewater by the City of Dallas.

DART – Through the recent approval of a Transportation Related Improvements Program (TRIP) policy by DART, the Town anticipates that DART will provide approximately $1.7 million per year over the next 9 years toward the Town's CIP as it relates to transportation projects and/or projects that positively impact public transportation provided by DART. The annual contribution from DART, equal to 42% of the Town's sales tax that is paid to DART, has not been incorporated into the CIP, but if approved will allow the Town to focus its existing funding on projects not currently included in the CIP such as improvements to Wycliff Avenue, and the replacement of the elevated water storage tank at Holland Avenue. To the extent that the improvements to Wycliff Avenue could be incorporated into the CIP, the North Central Texas Council of Governments has indicated a willingness to participate by providing approximately $5.0 million in funding toward the project.

Project Changes & Additions

- ***Livingston Avenue Rehab, Preston (Phase II & Phase III)*** – **Timing Modification -** All three projects moved out one year on the CIP.
- ***Armstrong Bridges (2) Rehabilitation*** – **Timing modification –** Project moved out one year on the CIP.

- ***Potential Project Funding –*** Initially the CIP included $2,400,000 in anticipated project funding in the outer five-years of the plan. In order to accommodate the change in revenue assumptions mentioned above, these funding amounts were removed.

If you have any questions or require additional information, please let me know.

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Budgeted Funds

GENERAL FUND

The General Fund is the Town's principal operating fund supported by property and sales taxes, various fees and other revenues used for a variety of purposes. This fund accounts for core Town functions such as police, fire, parks, building code, finance, administrative operations, etc.

The Proposed Budget for the General Fund Budget is $23,304,376 representing an increase of $1,096,916, or 4.9% over the previous fiscal year Adopted Budget. Operational expenditures represent $19,330,342, or 82.9% of the General Fund Budget, with the remaining balance of $3,974,034 representing transfers to other funds. The Transfer to the Capital Projects Fund is $2,657,228 representing 11.4% of the overall General Fund Proposed Budget.

Revenues:

The Proposed Budget includes a property tax rate of $0.22 per $100 of taxable assessed value (T.A.V.) which is the same tax rate assessed for the past 10 years. Based on the certified tax rolls provided by the Dallas County Appraisal District (DCAD), this budget will raise more revenue from property taxes than last year's budget by $542,497. Of this amount, 48.9% is from existing property revaluation, while the remaining 51.1% is from new construction.

Historically, the Town has enjoyed a low property tax rate and positive increases in T.A.V. Over the last 10 years, the Town has experienced an average annual increase in T.A.V. of 4.12%.

Town of Highland Park
Historical Property Tax Information

Tax Year	Tax Rate	Taxable Assessed Value (T.A.V.)	% Change in T.A.V.	Tax Levy
1995	0.2970	$1,526,711,852	4.07%	$ 4,534,334.20
1996	0.2970	$1,584,600,472	3.79%	$ 4,706,263.40
1997	0.2970	$1,626,075,722	2.62%	$ 4,829,444.89
1998	0.2693	$1,786,189,741	9.85%	$ 4,810,208.97
1999	0.2575	$1,939,868,756	8.60%	$ 4,995,162.05
2000	0.2462	$2,146,638,147	10.66%	$ 5,285,023.12
2001	0.2290	$2,416,780,567	12.58%	$ 5,534,427.50
2002	0.2208	$2,628,830,785	8.77%	$ 5,804,458.37
2003	0.2300	$2,770,409,688	5.39%	$ 6,371,942.28
2004	0.2300	$2,911,465,259	5.09%	$ 6,696,370.10
2005	0.2300	$3,175,218,560	9.06%	$ 7,303,002.69
2006	0.2250	$3,605,667,701	13.56%	$ 8,112,752.33
2007	0.2200	$4,040,272,597	12.05%	$ 8,888,599.71
2008	0.2200	$4,364,487,558	8.02%	$ 9,601,872.63
2009	0.2200	$4,573,579,178	4.79%	$ 10,061,874.19
2010	0.2200	$4,437,430,774	-2.98%	$ 9,762,347.70
2011	0.2200	$4,406,947,910	-0.69%	$ 9,695,285.40
2012	0.2200	$4,446,174,261	0.89%	$ 9,781,583.37
2013	0.2200	$4,598,788,373	3.43%	$ 10,117,334.42
2014	0.2200	$4,924,894,226	7.09%	$ 10,834,767.30
2015	0.2200	$5,324,500,745	8.11%	$ 11,713,901.64
2016	0.2200	$5,765,524,023	8.28%	$ 12,684,152.85
2017*	0.2200	$6,012,113,607	4.28%	$ 13,226,649.94

*Includes anticipated results for disputed values.

Between fiscal years 2008 and 2010, the Town benefitted from increased property values that resulted in increased revenues to fund operations and capital projects. Property values declined in fiscal years 2011 and 2012, and the Town chose to maintain the existing tax rate, resulting in a decline in property tax revenue. The economy began to rebound in fiscal year 2013, and as a result, the Town has experienced an increase in taxable assessed property values over the last six years. Keeping the tax rate constant has allowed the Town to use the resulting increase in property tax revenues to address increases in operational costs, and increase funding toward the Town's Capital Improvement Program, as well as the Town's equipment, technology and facilities replacement programs.

Additional revenues are derived from the Town leasing space to multiple cellular communication companies at the 5005 Holland Avenue location. The Town has recently approved new contracts ranging from 5 to 10 years. These leases currently generate approximately $225,000 within the General Fund.

Other significant revenue changes for FY 2018 include:

- Sales tax receipts, the fund's second largest source of revenue is estimated at $3,720,000, representing a 4.6% increase over the year end projection for 2016-17.
- Continued steady rate of construction activity on new residential homes and remodeling projects is reflected by the number of permits issued by the Town. During fiscal year 2016-17, building permit revenue is expected to be higher than originally anticipated. Nevertheless, using a conservative approach in estimating building permit revenue going forward, total building permit revenue in fiscal year 2017-18 is projected at $960,000, which is equal to the amount budgeted in fiscal year 2016-17.
- Municipal Court revenues are expected to be higher than the amount budgeted in the Adopted Budget for fiscal year 2016-17 with the continuation of the traffic enforcement unit implemented during the previous year and the addition of another motorcycle unit. While not reliant on this revenue source, the Proposed Budget reflects the expected change in revenue equivalent to the cost of the new unit. Any revenues that might be generated above the cost could be used toward meeting capital or other operating needs.
- The Proposed Budget anticipates increases to various fees that were identified during a review of the Town's fee schedule. These fees include:
    - Plan review fees – increase $50 to $250 per review
    - New Subcontractor registration fees – $125
    - Alarm permits – increase from $30 to $48 per year
    - Library non-resident fees – increase from $200 to $250 per year
    - Ambulance fees – increase mileage rate from $9 to $15 per mile and add a new Treat/ No Transport fee of $125

Expenditures:

The operations portion of the budget funds the day-to-day activities of the Town such as personnel services, commodities, contractual services, and equipment replacement. Entity-wide personnel costs account for 46.11% of the overall budget, excluding transfers. Compensation and benefit strategies are tied to the Town's strategic objective of attracting, developing, and retaining a skilled workforce in its goal of continuing to be an employer of choice.

Compensation- As a service organization, Town employees are critical in the delivery of quality services to our residents. In order to maintain service level stability, it is important to retain and attract the type of quality employees we enjoy. In recognition of this important goal, the General Fund budget includes $399,494 (exclusive of additional taxes, TMRS, etc.) for compensation increases. Consistent with past

years, employees not at the top of their pay range are eligible for a merit increase up to 7%, while employees who have reached the top-end of their pay range, or employees who are not eligible for pay-for-performance increases, are budgeted to receive a 3% adjustment.

During fiscal year 2012-13, the Council updated the list of comparable cities and corresponding salary survey information for our compensation program. The system provides a financially sustainable model that ensures a fair and predictable method of career progression and compensation for employees. Not only was the Council able to confirm its labor market and define market positions, it also confirmed that the current pay structure should be maintained and adjusted as market conditions warrant. As noted, the Town's pay system is a pure pay-for-performance format, substantially different than most municipal systems which are tenure-based pay structures where employees are granted automatic pay increases.

Pension- The Town is a member of the Texas Municipal Retirement System (TMRS) which provides retirement, disability, and death benefits to employees of participating municipalities. The pension contribution rate paid by the Town for employees is increasing by 2.6%, to 5.54% of payroll for fiscal year 2017-18. However, in an effort to maintain fully funding the Town's pension liability, the Proposed Budget includes funding to cover the Town's normal cost rate which equal 6.27% of total payroll. Overall, within the General Fund, pension cost is growing by $172,440 when compared to the fiscal year 2016-17 Adopted Budget. Some of the benefit provisions offered by TMRS include Ad Hoc Updated Service Credits (USC) and Ad Hoc Cost of Living Adjustments (COLA). Participation is optional for these benefits and, in past years, the Town has not participated. While many other municipalities have provided these benefits, by choosing not to participate, the Town will save an estimated $500,000 in overall retirement costs for fiscal year 2017-18.

Health Insurance- Providing a competitive health insurance plan is another significant factor in attracting quality candidates, retaining valuable employees and continuing to be an employer of choice. Based on bids from the health insurance market, the Town's current health insurance provider, Blue Cross Blue Shield (BCBS), provided a bid for next fiscal year of 22% to remain with the current plan design structure. Cigna, the lowest bidder, provided a bid of 18% for the Town to remain with the current design structure. Further discussions with Cigna indicate that if the Town were to move to their narrow network option, the Town could reduce the anticipated increase to 10%. Health plan design options are being analyzed and will be provided to the Town Council for consideration. The majority of the Town's employees, 88%, subscribe to the Health Savings Account (HSA) plan, while the remainder subscribe to the Preferred Provider Organization (PPO) plan.

Town Staff continues to assess the Town's wellness program and has included funding in the Proposed Budget to contract with Methodist Health Systems to assist the Town in designing and managing a wellness program focused on a maintaining a healthy workforce. The cost of this service is anticipated to be approximately $25,000 and is shared evenly between the General Fund and the Utility Fund.

Capital Improvement Plan-The General Fund's portion of the transfer to the Capital Projects Fund is budgeted at $2,657,228. Of this amount, $1,408,280 is sustained as a result of new funding from enhanced revenue provided by the growth in property value over the past three years. Maintaining this funding source to the Town's Capital Projects Fund was a major focus in preparing the Proposed Budget as the Council continues its focus on a pay-as-you-go system in funding infrastructure needs.

Other significant items within the General Fund include:

- The budget includes $35,000 for racial profiling training and quarterly reviews of policing and municipal court data to be performed by Del Carmen Consulting.

- The Proposed Budget continues to allocate $125,000 in anticipation of employee retirements that may occur during the fiscal year. This funding is used to fund the payout of compensated absences that are not budgeted for within each department.
- The transfer to the Equipment Replacement Fund, while staying relatively the same, includes another year of $28,000 to set aside funds to replace the Department of Public Safety's self-contained breathing apparatus (SCBA) equipment.
- The Proposed Budget includes the expansion of the Town's traffic management program with the addition of a motorcycle unit. This additional motorcycle unit is budgeted at $141,619.
- A plan review technician has been added to the building inspections department at a total cost of $79,568. The majority of this position ($56,524) is funded through added subcontractor registration fees and applying the plan review fee to all projects with an estimated construction value of $100,000 or more.
- The Proposed Budget also includes $366,788 related to the Town taking back the alarm monitoring program as opposed to outsourcing this service.

Fund Balance:

The Town's financial policies state that the fund balance in the General Fund shall be equal to a minimum of 17% of General Fund operating expenditures. The Proposed Budget reflects an ending fund balance of $3,543,526 meeting this policy requirement. This ending balance is set aside to provide funding in the event of an unanticipated economic downturn or other emergencies to protect the Town's budget. Any excess revenue and unallocated appropriation, above the 17% fund balance requirement, is transferred to the Capital Projects Fund.

UTILITY FUND

The Utility Fund is used to account for the acquisition, operation, and maintenance of the Town's municipal water and sewer utility operations. This fund is supported primarily by user charges to utility customers. The fund accounts for operational costs, as well as capital improvement funding for utility system improvements. An operational transfer to the General Fund is provided to properly account for general administration and oversight.

Revenues:

Utility Fund revenues proposed for fiscal year 2017-18 are $11,122,347, which is an increase of 1.5%, or $160,750, when compared to the Adopted Budget for fiscal year 2016-17. A large portion of the increase in revenue proposed is directly attributed to contributions anticipated to be received from Atmos Gas related to resurfacing of alleyways in conjunction with their gas line replacement program. The Proposed Budget anticipates water and wastewater rates to remain constant for fiscal year 2017-18.

The last rate adjustment was approved for fiscal year 2015-16 as a result of reduced consumption. The utility rates were set at a level to meet the Town's revenue requirement and begin funding a rate stabilization fund. Revenues being received from the current rate structure have recovered past revenue shortfalls and have funded a rate stabilization fund. However, as can be seen in the 10-year financial model for the Utility Fund, it is anticipated that the Town will need to revisit the rate structure in fiscal year 2018-19 in order to continue providing adequate funding to meet operational needs and capital funding requirements.

Expenditures:

Unlike the General Fund, which is driven principally by personnel costs, a large portion of expenses for this fund are contractually related to water purchases and sanitary sewer treatment attributing to 35.5%, or $3,699,462 of the overall costs projected for fiscal year 2017-18. The Proposed Budget also includes $2,533,000 for capital outlay and capital improvements related to the Town's utility system. Personnel costs within the Utility Fund are also impacted by the aforementioned changes in compensation and benefits.

The Proposed Budget for the Utility Fund includes an 11.1% increase in the cost of wastewater treatment paid to the City of Dallas. This increase in the wastewater treatment rate is increasing the sewer department budget by $99,602. The Dallas County Park Cities Municipal Utility District ("District") has proposed a 1.11% decrease in the rate they charge the Town for water purchases. However, the increase that was approved by the District Board for fiscal year 2016-17 continues to impact the Town's annual cost by approximately $106,671.

Fund Balance (Net Working Capital):

Similar to the General Fund, the Town's fiscal policies require that the fund balance of the Utility Fund be equal to 25% of operating expenditures. Net working capital (current assets minus current liabilities) is used as the measure of fund balance for the Utility Fund. The budget reflects a projected ending fund balance that exceeds 25% of operating expenditures, which represents $1,849,215.

The ending fund balance in the Utility Fund is projected to be $4,880,382. Excess fund balance will be set aside to maintain the rate stabilization fund and fund future capital needs.

SOLID WASTE FUND

The Solid Waste Fund is a new fund added in fiscal year 2016-17. This fund will be used to account for all revenues and expenses associated with providing solid waste services to Town residents and businesses. In previous years, the Town has accounted for this activity within the General Fund; however, to ensure that the rates charged for this activity cover the full cost of providing this service, it is considered appropriate for this activity to be accounted for within its own fund.

Revenues:

Solid waste revenues are projected to be $1,425,038, representing a 15.5% increase over the Adopted Budget for fiscal year 2016-17. Revenues consists of charges for solid waste services and recycling. Rates charged for the provision of solid waste are proposed to increase to accommodate an increase in the cost of service from the Town's service provider. Overall, the increase in monthly rates proposed is 16.3% (5.5% CPI rate increase October 1st and 10.8% beginning on January 1st) and will ultimately increase the monthly solid waste bill for regular service by $4.10 and pack-out service by $7.28.

Expenditures:

Solid waste service is outsourced to the private sector and primarily consists of solid waste collection costs and disposal costs. Contracts for these services are budgeted at $1,151,720 and $105,200 respectively for fiscal year 2017-18. The purchase, maintenance and handling of solid waste containers is completed by internal staff. The Proposed Budget for fiscal year 2017-18 includes $45,500 for the purchase of new containers. The Proposed Budget for the Solid Waste Fund also includes a Transfer-Out of $71,700 to the Capital Projects Fund, which represents 5% of projected revenues for fiscal year 2017-18.

Fund Balance:

There is not a fund balance requirement for the Solid Waste Fund. However, the fund balance projected at the end of fiscal year 2017-18 is $17,015.

STORM WATER UTILITY FUND

The Storm Water Utility Fund accounts for sources and uses of resources related to the maintenance, repair, and construction of the public storm water related services and facilities. Storm water utility fees are assessed each month on the utility bills to provide a funding source for this fund. The monthly storm water fee is based on the size of the lot. Residential properties are currently charged between $4.28 and $33.76 per month for each dwelling unit that is on the property, based on the size of the lot. Fees for non-residential properties are calculated individually in proportion to each property's storm water runoff potential.

Revenues:

Revenues in the Storm Water Utility Fund, from storm water fees, are projected to be $398,920, which is slightly higher than the revenue projected in the prior fiscal year. Rates charged for storm water drainage have historically been indexed to the Consumer Price Index, for the Dallas-Fort Worth region which is currently 2.24%. The Proposed Budget also includes a transfer from the Capital Projects Fund of $1,100,000, to fund future storm water drainage projects within this fund. This transfer is made possible through revenues being added to the Capital Projects Fund primarily as a result of increased property values the Town has experienced over the last few years.

Expenditures:

The Storm Water Utility Fund accounts for expenditures related to street sweeping and other drainage related items. The overall appropriations proposed for this fund total $2,041,027, and include an indirect cost transfer to the Utility Fund for personnel costs attributed to storm water related projects and issues. The most significant items in this budget include $1,640,000 set aside for improvements to Hackberry Creek, and $185,000 for the rehabilitation of bridges at Armstrong.

Fund Balance:

There is not a fund balance requirement for the Storm Water Utility Fund and fund balance projected at the end of fiscal year 2017-18 is $550,531. This fund balance is committed to improvements to the Town's storm water drainage system.

CAPITAL PROJECTS FUND

One of the highest priorities in this and future budgets will be to continue attention to the Town's public infrastructure, including roads, utility lines, inlets, parks, traffic signs and signals, and the hardware associated with technology. While components of some of these will receive funding in this budget and will continue to be funded in future budgets to the extent funds are available, the improvement of streets remains one of the Town's highest long-term priorities.

The five-year Capital Improvement Plan has been updated and is incorporated in the Capital Improvements Section of the Proposed Budget. This plan establishes a multi-year funding schedule for the purchase,

construction, or replacement of physical assets of the Town. The Capital Improvements Section of the Proposed Budget also includes a 10-year financial forecast developed and updated on a pay-as-you-go basis.

The first year of the Capital Improvement Plan presented has been incorporated into the Proposed Budget within each respective fund including the Capital Projects Fund. Funds for projects are budgeted on an annual basis.

Revenues:

Revenues in the Capital Projects Fund are projected to be $4,115,510 for fiscal year 2017-18 and are primarily made up of transfers from other funds. The Utility Fund and the Solid Waste Fund transfer 5% of revenues collected from water, sewer, and solid waste rates. These two transfers make up $564,900 of the total projected revenues in this fund. The General Fund annually transfers funds to the Capital Projects Fund for the purpose of maintaining an active capital improvement program. This funding is annually indexed for inflation, and equates to $22,900 for the next fiscal year. In fiscal year 2014-15, the Town Council approved keeping the property tax rate the same, which allowed the Town to commit an additional $342,651 per year toward the Capital Improvement Plan. This practice has continued since then, and as a result of the increase in taxable assessed values of properties within the Town, the Proposed Budget allocates $1,408,280 from additional property tax revenue to meet existing and future capital needs. In previous financial models this amount has been reflected within the "Supplemental General Fund Transfer." To the extent that the General Fund has excess fund balance above the required fund balance level set out by Town Council, an additional transfer will be made to the Capital Projects Fund.

Dallas County is also expected to fund 50% of the rehabilitation of Preston Road, which provides $659,760 to the revenue budget for fiscal year 2017-18. Funding anticipated from the Dallas Area Rapid Transit (DART) Transportation Related Improvement Program (TRIP) has not been included in the Proposed Budget or the 10-year financial plan. Estimated at approximately $1,700,000 per year on average, once approved, this funding will be incorporated into the plan.

Expenditures:

Expenditures in the Capital Projects fund are budgeted to be $5,754,139, with $975,919 in appropriations applied toward the Town's annual street/sidewalk/alley rehabilitation program and $1,319,520 for the rehabilitation of Preston Road. Some of the other projects in the Proposed Budget include $471,000 related to park and parkway renovations, $850,000 for Armstrong Parkway Reconstruction, $200,000 for tennis court reconstruction, $410,000 for Livingston Rehabilitation and $100,000 for the heating of the swimming pool. The Proposed Budget also includes an indirect cost allocation transfer to the Utility Fund for personnel costs attributed to projects funded in the Capital Projects Fund, and a $1,100,000 transfer to the Storm Water Drainage Fund to meet capital funding needs.

Fund Balance:

The Town's fiscal policies promote maintaining a $2,000,000 fund balance within the Capital Projects Fund. During times when this fund balance falls below the minimum $2,000,000, the policy states that a plan should be put in place to rebuild the fund balance to $2,000,000. The Proposed Budget for fiscal year 2017-18 projects the fund balance of the Capital Projects Fund to be at $2,743,315 at year-end, meeting the required minimum.

OTHER FUNDS

The Town maintains a number of other funds that are necessary for various reasons. Three of these funds, the Equipment Replacement Fund, the Technology Replacement Fund, and the Building Maintenance Fund are internal service funds established for the purpose of accumulating resources over time to replace and maintain physical assets in a manner that does not significantly impact the operating budgets in any given fiscal year. Other funds such as the Forfeited Property Fund, Court Security Fund, the Court Technology Fund, Library Fund and the Department of Public Safety Technology Fund are considered special revenue funds and have been established to account for sources and uses of funds identified for a specific purpose either by law or local policy. These funds do not have a minimum fund balance requirement.

Equipment Replacement Fund:

This fund accounts for the resources needed to manage the purchase of vehicles and other rolling stock for the Town's fleet. Total revenues within this fund are projected to be $508,521, and are primarily made up of transfers from the General Fund and the Utility Fund. The transfers from these funds are based on equipment depreciation schedules, and the amount of annual depreciation is then adjusted for inflation to insure adequate funding is provided at the time of replacement. Total expenditures are budgeted at $515,989 to replace two public safety vehicles, two dump trucks, two trucks with aerial lifts, a truck equipped with a pipe hunter jet system, two vehicles within Town Services, and a SCBA compressor system. The fund balance projected within this fund at the end of the next fiscal year is $2,525,279.

Technology Replacement Fund:

This fund accounts for the resources needed to manage the replacement and upgrade of software and hardware related equipment. Revenues within this fund are primarily derived from transfers from the General Fund and the Utility Fund and total $498,719. The transfers to this fund are based on equipment depreciation schedules, and the amount of annual depreciation is then adjusted for inflation to insure adequate funding is provided at the time of replacement. Expenditures within this fund are budgeted at $5,000. There are no significant replacements of technology equipment proposed for next fiscal year.

The fund balance projected within this fund at the end of the next fiscal year is $1,846,715.

Building Maintenance Fund:

The Building Maintenance Fund accounts for the resources needed to maintain the Town Hall and the Service Center, as well as plan for significant replacements and upgrades in the future. Town Staff has developed a replacement schedule for major equipment and capital maintenance of Town Hall. Revenues for this fund are projected to be $529,400, and are derived from transfers from the General Fund and the Utility Fund. These transfers are based on the annual budget of the Building Maintenance Fund, which is proportionally divided between the General Fund and the Utility Fund based on the number of employees within each fund who utilize the Service Center and Town Hall. Expenditures within this fund are budgeted to be $522,327, which is 14.3% more than the amount budgeted in fiscal year 2016-17. This increase is primarily attributed to the replacement of air conditioner units at the department of public safety. Through sound planning and a practice to set aside funding for future needs, fund balance in this fund continues to grow in anticipation of major improvements or repairs. The Proposed Budget projects fund balance within this fund to grow by $20,392.

Forfeited Property Fund:

This special revenue fund is used to account for receipt of forfeited assets as a result of criminal activities and the funding of crime prevention programs and equipment. The use of these resources is restricted by their enabling statutes. Fund balance at end of fiscal year 2017-18 is projected to be $3,137.

Court Technology Fund & Court Security Fund:

These two special revenue funds are used to account for revenues provided by a State-approved administrative fee, added to citations. The use of these resources is restricted by their enabling statutes. Revenues within the Court Security Fund are projected to be $29,239, which is annually transferred to the General Fund to fund a portion of the bailiff's salary in the Municipal Court. Revenues in the Court Technology Fund are projected to be $37,180, and are used to fund technological improvements within the Municipal Court. Both funds are projected to maintain minimal fund balances at the end of fiscal year 2017-18, with $91,005 remaining in the Court Technology Fund and $9,795 remaining in the Court Security Fund.

Library Fund:

The Library Special Revenue Fund was established to account for resources received from royalties that are restricted for the Library. Revenues anticipated for next fiscal year total $14,275. The Proposed Budget for fiscal year 2017-18 includes $42,650 for the purpose of completing the comprehensive master plan for the Library, property tax payments, and technology purchases. Fund balance in the Library Fund at the end of next fiscal year is projected to be $181,012.

DPS Technology Fund:

The DPS Technology Fund was established during fiscal year 2013-14, and is used to account for resources received from the subleasing of telecommunications facilities located on Town property. More specifically, $82,950 of the revenues in this fund are tied directly to an agreement between the Town and Telecommunication Properties, Inc. and will be used to fund technological improvements related to public safety within the Town. This fund had also been used to account for the portion of revenues received from alarm monitoring fees that were used to fund the contract with Thrive, the company engaged to assist the Town in providing direct alarm monitoring services to Town residents. As a result of the Town's plan to take back the direct management of alarm monitoring services, these revenues are reflected in the General Fund beginning in fiscal year 2017-18. Revenues within this fund for next fiscal year are anticipated to be $83,323, and fund balance at the end of next fiscal year is projected to be $188,914. Currently, the fund balance within this fund is anticipated to be used towards the acquisition of a new radio system for DPS through the Capital Projects Fund.

COMBINED BUDGET SUMMARY
FOR ALL FUNDS SUBJECT TO APPROPRIATION

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change from Budget to Proposed
BEGINNING FUND BALANCE	**$ 14,017,098**	**$ 18,224,764**	**$ 18,224,764**	**$ 18,221,543**	
REVENUES/SOURCES OF FUNDS					
Property Taxes	$ 11,573,644	$ 12,592,311	$ 12,624,341	$ 13,129,384	4.30%
Water Sales	6,699,336	6,985,822	6,933,194	6,985,822	0.00%
Sewer Charges	2,788,561	2,999,275	2,937,393	2,964,169	-1.20%
Sales Taxes	3,606,074	3,779,265	3,555,714	3,720,000	-1.60%
Sanitation/Recycling Charges	1,235,509	1,234,320	1,236,358	1,403,970	13.70%
Franchise Fees	1,021,288	1,040,000	1,042,130	1,090,000	4.80%
Building Inspection Fees/Permits	1,075,931	1,121,510	1,225,851	1,180,284	5.20%
Municipal Court Fines/Fees	1,019,914	1,223,110	1,136,407	1,354,385	10.70%
Interest Earnings	106,305	107,567	224,352	266,987	148.20%
Storm Water Fees	386,838	390,450	390,180	398,920	2.20%
Other Revenues	3,233,402	2,820,260	2,754,810	3,221,782	14.20%
TOTAL REVENUES	**$ 32,746,802**	**$ 34,293,890**	**$ 34,060,730**	**$ 35,715,703**	4.10%
OTHER SOURCES					
Transfers In	$ 7,310,594	$ 7,620,815	$ 7,697,730	$ 7,464,920	-2.00%
TOTAL OTHER SOURCES	**$ 7,310,594**	**$ 7,620,815**	**$ 7,697,730**	**$ 7,464,920**	
TOTAL REVENUES/SOURCES	**$ 40,057,396**	**$ 41,914,705**	**$ 41,758,460**	**$ 43,180,623**	3.00%
EXPENDITURES					
Personnel Services					
Payroll	$ 12,138,107	$ 12,678,479	$ 12,602,662	$ 13,309,165	5.00%
Payroll Taxes	825,243	915,133	892,765	963,754	5.30%
Retirement	409,319	604,698	612,111	790,424	30.70%
Insurance	1,493,592	1,601,083	1,543,160	1,801,299	12.50%
Total Personnel	$ 14,866,261	$ 15,799,393	$ 15,650,698	$ 16,864,642	6.70%
Supplies & Equipment	3,522,677	3,869,851	3,815,409	3,961,550	2.40%
Services & Charges	5,421,227	6,430,016	6,275,631	6,507,959	1.20%
Capital Outlay	5,062,747	10,242,413	8,322,213	9,363,868	-8.60%
Cost Allocation	-	-	-	-	N/A
TOTAL EXPENDITURES	**$ 28,872,912**	**$ 36,341,673**	**$ 34,063,951**	**$ 36,698,019**	1.00%
OTHER USES					
Transfers Out	6,976,818	7,620,815	7,697,730	7,464,920	-2.00%
TOTAL OTHER USES	**$ 6,976,818**	**$ 7,620,815**	**$ 7,697,730**	**$ 7,464,920**	-2.00%
TOTAL USES	**$ 35,849,730**	**$ 43,962,488**	**$ 41,761,681**	**$ 44,162,939**	0.50%
ENDING FUND BALANCE	**$ 18,224,764**	**$ 16,176,981**	**$ 18,221,543**	**$ 17,239,227**	

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES TO FUND BALANCE
ALL FUNDS SUBJECT TO APPROPRIATION

	General	Utility	All Other Funds	Proposed FY 2018		Adopted FY 2017	% Change
BEGINNING FUND BALANCE	**$ 3,543,393**	**$ 4,181,096**	**$ 10,497,054**	**$ 18,221,543**		**$ 18,224,764**	**-0.02%**
REVENUES:							
Property Taxes	$ 13,129,384	$ -	$ -	$ 13,129,384		$ 12,592,311	4.27%
Water Sales	-	6,985,822	-	6,985,822		6,985,822	0.00%
Sewer Charges	-	2,964,169	-	2,964,169		2,999,275	-1.17%
Sales Taxes	3,720,000	-	-	3,720,000		3,779,265	-1.57%
Sanitation/Recycling Charges	-	-	1,403,970	1,403,970		1,234,320	13.74%
Franchise Fees	1,090,000	-	-	1,090,000		1,040,000	4.81%
Building Inspection Fees/Permits	1,013,860	64,000	-	1,077,860		1,071,160	0.63%
Municipal Court Fines/Fees	1,288,719	-	65,666	1,354,385		1,223,110	10.73%
Interest Earnings	109,300	37,356	120,081	266,737		106,180	151.21%
Storm Water Drainage Fees	-	-	398,920	398,920		390,450	2.17%
All Other	1,791,546	612,200	920,710	3,324,456		2,871,997	15.75%
TOTAL REVENUES	**$ 22,142,809**	**$ 10,663,547**	**$ 2,909,347**	**$ 35,715,703**	0	**$ 34,293,890**	**4.15%**
Transfers from Other Funds	1,161,700	458,800	5,844,420	7,464,920		7,620,815	-2.05%
TOTAL REVENUES & TRANSFERS	**$ 23,304,509**	**$ 11,122,347**	**$ 8,753,767**	**$ 43,180,623**		**$ 41,914,705**	**3.02%**
TOTAL AVAILABLE RESOURCES	**$ 26,847,902**	**$ 15,303,443**	**$ 19,250,821**	**$ 61,402,166**		**$ 60,139,469**	**2.10%**
EXPENDITURES:							
Personnel Services:							
Payroll	$ 11,928,274	$ 1,380,891	$ -	$ 13,309,165		$ 12,678,479	4.97%
Taxes	860,741	103,013	-	963,754		915,133	5.31%
Retirement (TMRS)	706,847	83,577	-	790,424		604,698	30.71%
Insurance	1,578,225	223,074	-	1,801,299		1,601,083	12.51%
Total Personnel	$ 15,074,087	$ 1,790,555	$ -	$ 16,864,642		$ 15,799,393	6.74%
Supplies & Equipment	$ 942,276	$ 2,924,446	$ 94,828	$ 3,961,550		$ 3,869,851	2.37%
Services & Charges	3,266,739	1,418,496	1,822,724	6,507,959		6,430,016	1.21%
Capital Outlay	47,240	2,533,000	6,783,628	9,363,868		10,242,413	-8.58%
TOTAL EXPENDITURES	**$ 19,330,342**	**$ 8,666,497**	**$ 8,701,180**	**$ 36,698,019**	0	**$ 36,341,673**	**0.98%**
Transfers to Other Funds	3,974,034	1,756,564	1,734,322	7,464,920		7,620,815	-2.05%
TOTAL EXPENDITURES & TRANSFERS	**$ 23,304,376**	**$ 10,423,061**	**$ 10,435,502**	**$ 44,162,939**		**$ 43,962,488**	**0.46%**
ENDING FUND BALANCE	**$ 3,543,526**	**$ 4,880,382**	**$ 8,815,319**	**$ 17,239,227**		**$ 16,176,981**	**6.57%**
FUND BALANCE MINIMUM	**$ 3,501,984**	**$ 1,849,215**	**$ 2,000,000**	**$ 7,351,199**		**$ 6,737,092**	**9.12%**
FUND BALANCE SURPLUS	**$ 41,542**	**$ 3,031,167**	**$ 6,815,319**	**$ 9,888,028**		**$ 9,439,889**	**4.75%**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES TO FUND BALANCE
ALL FUNDS SUBJECT TO APPROPRIATION

	General	Utility	Solid Waste	Storm Drainage	Equipment Replacement	Technology Replacement
BEGINNING FUND BALANCE	**$ 3,543,393**	**$ 4,181,096**	**$ 9,489**	**$1,081,538**	**$ 2,532,747**	**$ 1,352,996**
REVENUES:						
Property Taxes	$ 13,129,384	$ -	$ -	$ -	$ -	$ -
Water Sales	-	6,985,822	-	-	-	-
Sewer Charges	-	2,964,169	-	-	-	-
Sales Taxes	3,720,000	-	-	-	-	-
Sanitation/Recycling Charges	-	-	1,403,970	-	-	-
Franchise Fees	1,090,000	-	-	-	-	-
Building Inspection Fees/Permits	1,013,860	64,000	-	-	-	-
Municipal Court Fines/Fees	1,288,719	-	-	-	-	-
Interest Earnings	109,300	37,356	1,068	11,100	28,600	16,370
Storm Water Drainage Fees	-	-	-	398,920	-	-
All Other	1,791,546	612,200	-	-	45,000	2,500
TOTAL REVENUES	**$ 22,142,809**	**$ 10,663,547**	**$ 1,405,038**	**$ 410,020**	**$ 73,600**	**$ 18,870**
Transfers from Other Funds	1,161,700	458,800	20,000	1,100,000	434,921	479,849
TOTAL REVENUES & TRANSFERS	**$ 23,304,509**	**$ 11,122,347**	**$ 1,425,038**	**$ 1,510,020**	**$ 508,521**	**$ 498,719**
TOTAL AVAILABLE RESOURCES	**$ 26,847,902**	**$ 15,303,443**	**$ 1,434,527**	**$ 2,591,558**	**$ 3,041,268**	**$ 1,851,715**
EXPENDITURES:						
Personnel Services:						
Payroll	$ 11,928,274	$ 1,380,891	$ -	$ -	$ -	$ -
Taxes	860,741	103,013	-	-	-	-
Retirement (TMRS)	706,847	83,577	-	-	-	-
Insurance	1,578,225	223,074	-	-	-	-
Total Personnel	$ 15,074,087	$ 1,790,555	$ -	$ -	$ -	$ -
Supplies & Equipment	$ 942,276	$ 2,924,446	$ 45,500	$ 7,256	$ -	$ -
Services & Charges	3,266,739	1,418,496	1,257,712	95,271	3,600	5,000
Capital Outlay	47,240	2,533,000	-	1,825,000	512,389	-
TOTAL EXPENDITURES	**$ 19,330,342**	**$ 8,666,497**	**$ 1,303,212**	**$ 1,927,527**	**$ 515,989**	**$ 5,000**
Transfers to Other Funds	3,974,034	1,756,564	114,300	113,500	-	-
TOTAL EXPENDITURES & TRANSFERS	**$ 23,304,376**	**$ 10,423,061**	**$ 1,417,512**	**$ 2,041,027**	**$ 515,989**	**$ 5,000**
ENDING FUND BALANCE	**$ 3,543,526**	**$ 4,880,382**	**$ 17,015**	**$ 550,531**	**$ 2,525,279**	**$ 1,846,715**
FUND BALANCE MINIMUM	**$ 3,501,984**	**$ 1,849,215**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE SURPLUS	**$ 41,542**	**$ 3,031,167**	**$ 17,015**	**$ 550,531**	**$ 2,525,279**	**$ 1,846,715**

Building Maintenance & Investment	Forfeited Property Fund	Court Technology	Court Security	Library Fund	DPS Technology	Capital Projects	Proposed FY 2018	Adopted FY 2017
$ 651,528	**$ 10,095**	**$ 77,361**	**$ 5,156**	**$ 209,387**	**$ 184,813**	**$ 4,381,944**	**$ 18,221,543**	**$ 18,224,764**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	13,129,384	12,592,311
-	-	-	-	-	-	-	6,985,822	6,985,822
-	-	-	-	-	-	-	2,964,169	2,999,275
-	-	-	-	-	-	-	3,720,000	3,779,265
-	-	-	-	-	-	-	1,403,970	1,234,320
-	-	-	-	-	-	-	1,090,000	1,040,000
-	-	-	-	-	-	-	1,077,860	1,071,160
-	-	36,480	29,186	-	-	-	1,354,385	1,223,110
5,100	42	700	53	2,275	373	54,400	266,737	106,180
-	-	-	-	-	-	-	398,920	390,450
16,000	2,500	-	-	12,000	82,950	759,760	3,324,456	2,871,997
$ 21,100	**$ 2,542**	**$ 37,180**	**$ 29,239**	**$ 14,275**	**$ 83,323**	**$ 814,160**	**$ 35,715,703**	**$ 34,293,890**
508,300	-	-	-	-	-	3,301,350	7,464,920	7,620,815
$ 529,400	**$ 2,542**	**$ 37,180**	**$ 29,239**	**$ 14,275**	**$ 83,323**	**$ 4,115,510**	**$ 43,180,623**	**$ 41,914,705**
$ 1,180,928	**$ 12,637**	**$ 114,541**	**$ 34,395**	**$ 223,662**	**$ 268,136**	**$ 8,497,454**	**$ 61,402,166**	**$ 60,139,469**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,309,165	$ 12,678,479
-	-	-	-	-	-	-	963,754	915,133
-	-	-	-	-	-	-	790,424	604,698
-	-	-	-	-	-	-	1,801,299	1,601,083
$ -	$ -	$ -	$ -			$ -	$ 16,864,642	$ 15,799,393
$ 38,000	$ -	$ 4,072	$ -	$ -	$ -	$ -	$ 3,961,550	$ 3,869,851
389,527	9,500	19,464	-	42,650	-	-	6,507,959	6,430,016
94,800	-	-	-	-	-	4,351,439	9,363,868	10,242,413
$ 522,327	**$ 9,500**	**$ 23,536**	**$ -**	**$ 42,650**	**$ -**	**$ 4,351,439**	**$ 36,698,019**	**$ 36,341,673**
-	-	-	24,600	-	79,222	1,402,700	$ 7,464,920	7,620,815
$ 522,327	**$ 9,500**	**$ 23,536**	**$ 24,600**	**$ 42,650**	**$ 79,222**	**$ 5,754,139**	**$ 44,162,939**	**$ 43,962,488**
$ 658,601	**$ 3,137**	**$ 91,005**	**$ 9,795**	**$ 181,012**	**$ 188,914**	**$ 2,743,315**	**$ 17,239,227**	**$ 16,176,981**
$ -	$ -	$ -	$ -	$ -	$ -	**$ 2,000,000**	**$ 7,351,199**	**$ 6,737,092**
$ 658,601	**$ 3,137**	**$ 91,005**	**$ 9,795**	**$ 181,012**	**$ 188,914**	**$ 743,315**	**$ 9,888,028**	**$ 9,439,889**

Town of Highland Park Authorized Personnel
By Fund and By Department
(Expressed in Full-Time Equivalent)

	Budget FY 2016		Budget FY 2017		Proposed FY 2018	
	Full-Time	**Part-Time**	**Full-Time**	**Part-Time**	**Full-Time**	**Part-Time**
General Fund						
Administration	2.0	0.0	2.0	0.0	2.0	0.0
Public Safety	69.0	0.5	70.0	0.5	73.0	0.5
Town Services	3.0	0.0	3.0	0.0	3.0	0.0
Street	3.3	0.0	3.3	0.0	3.3	0.0
Street Lighting	1.0	0.0	1.0	0.0	1.0	0.0
Library	4.0	2.0	4.0	2.0	4.0	2.0
Parks & Recreation	9.0	0.0	9.0	0.0	7.0	0.0
Swimming Pool	0.0	3.4	0.0	3.4	0.0	3.4
Municipal Court	2.0	1.0	2.0	1.0	2.0	1.0
Finance	5.0	0.0	5.0	0.0	5.0	0.0
Building Inspection	4.0	0.0	4.0	0.0	5.0	0.0
Information Technology	1.0	0.0	1.0	0.0	1.0	0.0
Sub-Total General Fund	103.3	6.9	104.3	6.9	106.3	6.9
Utility Fund						
Adminstration	3.0	0.0	3.0	0.0	3.0	0.0
Water	4.4	0.0	4.4	0.0	4.4	0.0
Sewer	2.3	0.0	2.3	0.0	2.3	0.0
Engineering	5.0	0.0	5.0	0.0	5.0	0.0
Sub-Total Utility Fund	14.7	0.0	14.7	0.0	14.7	0.0
Storm Water Drainage Fund						
Engineering	0.0	0.0	0.0	0.0	0.0	0.0
Sub-Total Storm Water Drainage Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	118.0	6.9	119.0	6.9	121.0	6.9

Note: In 1976 the Town implemented Department of Public Safety (dual police & fire) staffing model.

ORDINANCE NO.

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018, AND AUTHORIZING EXPENDITURES AS SET OUT IN SAID BUDGET.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS ("TOWN"):

That, the Town Administrator, as budget officer, has caused to be prepared a proposed budget totaling $44,162,939, including $7,464,920 for inter-fund transfers, of the Town of Highland Park, Texas, for the fiscal year beginning October 1, 2017, and ending September 30, 2018, in accordance with the provisions of the Town Charter, Section 4.02 (d) and Section 9.05; and

That, a copy of said proposed budget was filed in the office of the Town Secretary on July 28, 2017, and more than thirty (30) days prior to the end of the fiscal year 2016, in accordance with the provisions of Section 4.02 (d), (4) and Section 9.05 of the Town Charter, and not less than thirty (30) days prior to October 1, 2017, in accordance with Section 102.005 of the Local Government Code, Texas Codes Annotated; and

That, notice of public hearings on the proposed budget on August 14, 2017, and August 28, 2017, was duly advertised by the Town Secretary, in accordance with Section 102.006 of the Local Government Code, Texas Codes Annotated; and

That, the official budget, including amendments, was approved by the Town Council of the Town of Highland Park, Texas, on September 11, 2017, following the public hearing, and a copy of said official budget is made a part hereof by reference as though copied fully herein.

PASSED AND APPROVED this 11th day of September, 2017.

APPROVED AS TO FORM:

Matthew C.G. Boyle
Town Attorney

APPROVED:

Joel T. Williams, III
Mayor

ATTEST:

Gayle Kirby
Town Secretary

ORDINANCE NO. ____

AN ORDINANCE OF THE TOWN OF HIGHLAND PARK, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE TAX YEAR 2017 ON ALL PROPERTY SITUATED IN THE TOWN OF HIGHLAND PARK, TEXAS.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS:

That, for the tax year 2017, there is hereby levied an ad valorem tax of $0.220000 on each $100.00 of assessed valuation of all taxable property, real, personal or mixed, located in the Town of Highland Park on the 1st day of January 2017, and not exempted from taxation by the constitution and laws of the State of Texas.

THAT, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THAT, THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.72 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.00.

That said tax shall be for the purpose of defraying current expense of the municipal government of the Town of Highland Park, Texas, for the fiscal year 2018.

That said tax shall be due and payable October 1, 2017.

That all constitutional provisions and laws of the State of Texas that pertain to delinquencies and collection procedures are applicable to this 2017 levy.

PASSED AND APPROVED this 11th day of September 2017.

APPROVED AS TO FORM:

Matthew C.G. Boyle
Town Attorney

APPROVED:

Joel T. Williams, III
Mayor

ATTEST:

Gayle Kirby
Town Secretary

GENERAL FUND

The General Fund is the financial structure used for the accounting of receipt of resources (revenues) and uses of resources (expenditures) for what are generally recognized as governmental services and/or functions. These governmental services and/or functions include Public Safety (Police, Fire and Emergency Medical Services), Public Works (Town Services, Street, Street Lighting and Service Center), Parks and Swimming Pool, Library, and General Governmental (Administrative Services, Finance, Municipal Court and Building Services). The basis of accounting for the General Fund for both financial reporting and budgeting is the modified accrual basis.

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 4,515,176**	**$ 3,517,765**	**$ 3,517,765**	**$ 3,543,393**
REVENUES/SOURCES OF FUNDS				
Taxes	$ 15,371,124	$ 16,563,576	$ 16,390,403	$ 17,065,384
Franchise Fees	1,021,288	1,040,000	1,042,130	1,090,000
Licenses & Permits	1,050,004	1,106,705	1,215,745	1,139,087
Charges for Services	2,477,505	1,403,620	1,415,701	1,798,145
Fines & Forfeits	474,178	539,900	452,877	584,985
Miscellaneous	381,089	383,270	455,217	465,208
Total Revenues	**$ 20,775,188**	**$ 21,037,071**	**$ 20,972,073**	**$ 22,142,809**
Other Sources:				
Transfers In	$ 1,092,931	$ 1,148,900	$ 1,148,900	$ 1,161,700
Total Other Sources	**$ 1,092,931**	**$ 1,148,900**	**$ 1,148,900**	**$ 1,161,700**
Total Revenues/Sources	**$ 21,868,119**	**$ 22,185,971**	**$ 22,120,973**	**$ 23,304,509**
EXPENDITURES/USES OF FUNDS				
Administration Department	$ 790,258	$ 753,194	$ 717,642	$ 743,185
Town Services	487,325	524,540	539,969	547,182
Department of Public Safety	10,733,899	11,131,434	11,287,202	12,060,980
Street Department	368,322	404,138	333,627	383,437
Street Lighting Department	164,602	185,661	182,810	185,751
Library Department	703,073	771,626	702,409	795,427
Parks Department	1,345,028	1,496,923	1,411,621	1,466,597
Pool Department	181,723	189,712	195,171	195,828
Municipal Court Department	375,111	380,175	377,612	402,762
Finance Department	758,081	824,983	812,165	862,276
Building Inspection Department	506,222	603,990	603,762	709,110
Sanitation Department	1,093,055	-	-	-
Information Technology Department	529,960	553,412	544,228	544,017
Non-Departmental	279,708	416,690	416,145	433,790
Total Expenditures	**$ 18,316,367**	**$ 18,236,478**	**$ 18,124,363**	**$ 19,330,342**
Other Uses:				
Transfers to Other Funds	$ 4,549,163	$ 3,970,982	$ 3,970,982	$ 3,974,034
Total Other Uses	**$ 4,549,163**	**$ 3,970,982**	**$ 3,970,982**	**$ 3,974,034**
Total Expenditures/Uses	**$ 22,865,530**	**$ 22,207,460**	**$ 22,095,345**	**$ 23,304,376**
Excess (Deficiency) of Revenues/Sources over Expenditures/Uses	**$ (997,411)**	**$ (21,489)**	**$ 25,628**	**$ 133**
Fund Balance	**$ 3,517,765**	**$ 3,496,276**	**$ 3,543,393**	**3,543,526**
Ideal Fund Balance	**$ 3,283,954**	**$ 3,318,449**	**$ 3,300,355**	**$ 3,501,984**
Fund Balance in Excess of Minimum	**$ 233,811**	**$ 177,827**	**$ 243,038**	**$ 41,542**

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 4,515,176**	**$ 3,517,765**	**$ 3,517,765**	**$ 3,543,393**
REVENUES/SOURCES OF FUNDS				
Taxes	$ 15,371,124	$ 16,563,576	$ 16,390,403	$ 17,065,384
Franchise Fees	1,021,288	1,040,000	1,042,130	1,090,000
Licenses & Permits	1,050,004	1,106,705	1,215,745	1,139,087
Charges for Services	2,477,505	1,403,620	1,415,701	1,798,145
Fines & Forfeits	474,178	539,900	452,877	584,985
Miscellaneous	381,089	383,270	455,217	465,208
Total Revenues	**$ 20,775,188**	**$ 21,037,071**	**$ 20,972,073**	**$ 22,142,809**
Other Sources:				
Transfers In	$ 1,092,931	$ 1,148,900	$ 1,148,900	$ 1,161,700
Total Other Sources	**$ 1,092,931**	**$ 1,148,900**	**$ 1,148,900**	**$ 1,161,700**
Total Revenues/Sources	**$ 21,868,119**	**$ 22,185,971**	**$ 22,120,973**	**$ 23,304,509**
EXPENDITURES/USES OF FUNDS				
Personnel Services				
Payroll	$ 10,795,382	$ 11,228,946	$ 11,302,568	$ 11,928,274
Payroll Taxes	734,359	809,197	804,238	860,741
Retirement	362,293	534,407	548,300	706,847
Insurance	1,327,569	1,404,192	1,377,304	1,578,225
Total Personnel	$ 13,219,603	$ 13,976,742	$ 14,032,410	$ 15,074,087
Supplies & Equipment	934,806	993,834	950,161	942,276
Services & Charges	3,805,182	3,254,622	3,136,192	3,266,739
Capital Outlay	356,775	11,280	5,600	47,240
Total Expenditures	**$ 18,316,366**	**$ 18,236,478**	**$ 18,124,363**	**$ 19,330,342**
Other Uses:				
Transfers Out	$ 4,549,163	$ 3,970,982	$ 3,970,982	$ 3,974,034
Total Other Uses	**$ 4,549,163**	**$ 3,970,982**	**$ 3,970,982**	**$ 3,974,034**
Total Expenditures/Uses	**$ 22,865,529**	**$ 22,207,460**	**$ 22,095,345**	**$ 23,304,376**
Excess (Deficiency) of Revenues/Sources over Expenditures/Uses	**$ (997,410)**	**$ (21,489)**	**$ 25,628**	**$ 133**
Fund Balance	**$ 3,517,765**	**$ 3,496,276**	**$ 3,543,393**	**3,543,526**
Ideal Fund Balance	**$ 3,283,954**	**$ 3,318,449**	**$ 3,300,355**	**$ 3,501,984**
Fund Balance in Excess of Minimum	**$ 233,811**	**$ 177,827**	**$ 243,038**	**$ 41,542**

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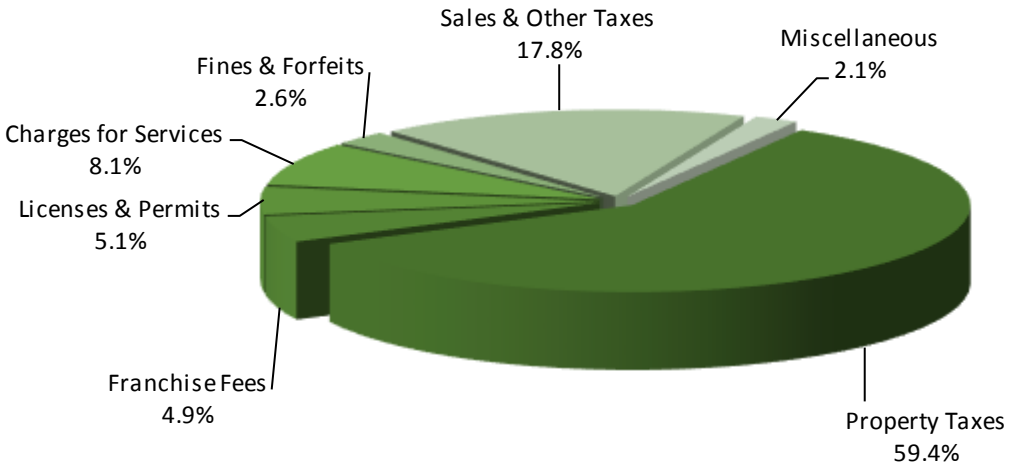
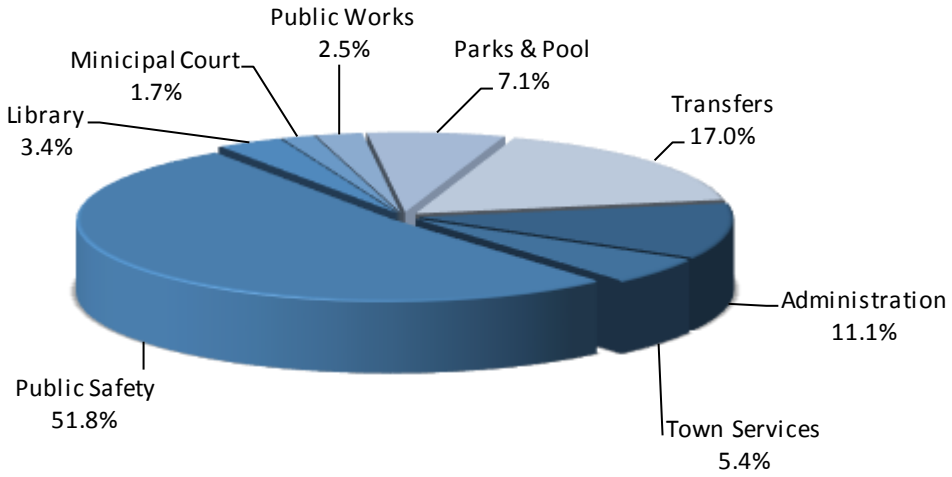
GENERAL FUND

CURRENT REVENUES & SOURCES OF FUNDS



BUDGETED EXPENDITURES & USES OF FUNDS



GENERAL FUND
STATEMENT OF REVENUES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
Taxes				
Ad Valorem Taxes	$ 11,580,927	$ 12,557,311	$ 12,594,104	$ 13,094,384
Delinquent Ad Valorem Taxes	(7,283)	35,000	30,237	35,000
City Sales Tax	3,606,074	3,779,265	3,555,714	3,720,000
Mixed Beverage Tax	191,406	192,000	210,348	216,000
Subtotal	**$ 15,371,124**	**$ 16,563,576**	**$ 16,390,403**	**$ 17,065,384**
Franchise Fees				
Electric Utility Franchise Fees	$ 505,907	$ 530,000	$ 520,261	$ 530,000
Natural Gas Utility Franchise Fees	184,367	190,000	174,235	190,000
Telecom Franchise Fees	80,911	90,000	83,063	92,000
CATV Franchise Fees	212,946	195,000	209,768	210,000
Solid Waste	17,237	15,000	26,859	40,000
Carriages	19,919	20,000	27,944	28,000
Subtotal	**$ 1,021,287**	**$ 1,040,000**	**$ 1,042,130**	**$ 1,090,000**
Licenses & Permits				
Beverage Licenses	$ 4,565	$ 11,990	$ 12,930	$ 4,565
Health Permits	5,550	4,525	5,925	5,525
Alarm Permits	60,605	66,610	62,307	104,352
Electrical Licenses	18,000	18,750	18,500	18,500
Building Permits	917,580	960,000	1,070,794	960,000
Electrical Permits	32,506	33,900	34,362	35,000
Excavation Permits	345	510	285	360
Carriage Licenses	5,300	4,500	4,750	4,825
Animal Licenses	5,553	5,920	5,892	5,960
Subtotal	**$ 1,050,004**	**$ 1,106,705**	**$ 1,215,745**	**$ 1,139,087**
Charges For Services				
Sanitation Charges	$ 1,137,022	$ -	$ -	$ -
Recycling Charges	98,487	-	-	-
E911 Users' Fee	130,834	138,100	132,027	134,450
Alarm Monitoring Fees	276,925	281,350	266,830	483,588
Emergency Medical Fees	168,983	182,500	204,310	225,239
Board Hearing Fee	1,600	3,260	2,400	2,200
Swimming Pool Daily Fees	21,432	17,800	21,432	26,000
Swimming Pool Annual Fees	76,840	82,700	82,700	85,000
Tennis Court Use Fees	11,722	12,000	11,402	12,000
Animal Pound Fees	1,260	1,000	1,080	1,000
Library Non-resident Fees	4,838	4,200	4,430	6,000
Court Administration Fees	25,848	30,360	32,910	33,000
Warrant Fees	54,892	65,700	62,970	63,000
Court Fees	140,030	174,300	180,600	182,410
Building Registration Fees	40,375	44,500	42,410	80,025

GENERAL FUND
STATEMENT OF REVENUES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
Plan Review Fees	4,400	5,850	5,200	22,399
Deferred Adjudication Fees	282,016	360,000	365,000	441,834
Subtotal	**$ 2,477,504**	**$ 1,403,620**	**$ 1,415,701**	**$ 1,798,145**
Fines & Forfeits				
Municipal Court Fines	$ 465,897	$ 530,000	$ 437,557	$ 568,475
Library Fines	4,171	4,000	3,720	4,010
Lost Book Charges	1,761	900	900	1,000
Invalid Alarm Fines	2,350	5,000	10,700	11,500
Subtotal	**$ 474,179**	**$ 539,900**	**$ 452,877**	**$ 584,985**
Miscellaneous				
Interest	$ 44,448	$ 48,000	$ 76,500	$ 109,300
Interest-Dallas County	185	225	225	250
Penalty & Interest - Tax Collection	48,196	50,120	58,110	52,750
Sale of Assets	-	1,500	1,500	1,500
Sale of Impounded Property	-	-	-	-
Rental-Town Property	239,005	225,025	264,400	248,808
Library Donations	3,381	2,300	2,300	2,600
Contributions	10,000	6,000	17,275	10,000
Intergovernmental Revenue	3,912	4,000	-	-
Town Property Damage Refund	750	6,000	7,107	10,000
Miscellaneous	31,212	40,100	27,800	30,000
Subtotal	$ 381,089	$ 383,270	$ 455,217	$ 465,208
Total Revenues	**$ 20,775,187**	**$ 21,037,071**	**$ 20,972,073**	**$ 22,142,809**

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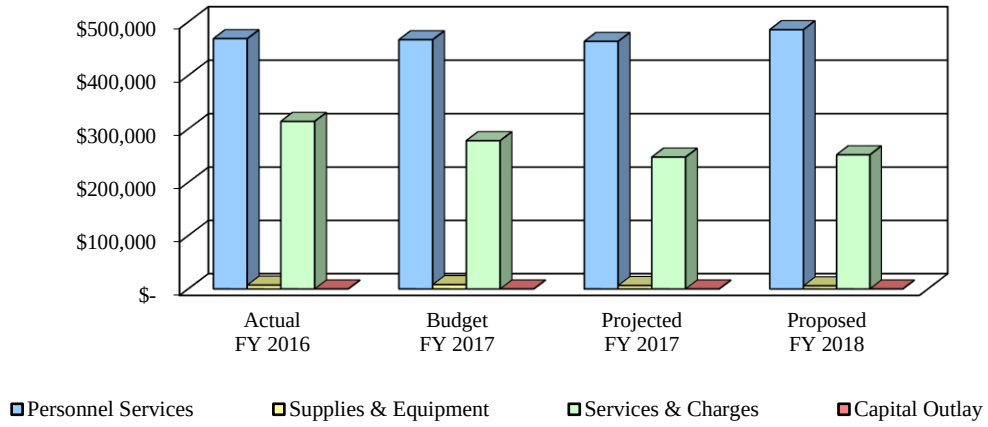
Administrative Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 468,868	$ 466,897	$ 463,817	$ 485,724	4.03%
Supplies & Equipment	7,147	8,100	6,400	5,750	-29.01%
Services & Charges	314,243	278,197	247,425	251,711	-9.52%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 790,258**	**$ 753,194**	**$ 717,642**	**$ 743,185**	-1.33%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 The Administrative Department budget includes the salaries of the Town Administrator and the Town Secretary.

2 Legal Expense includes $170,000 for Town Attorney services and $10,000 for other legal services as needed. Legal Expense proposed budget was reduced ($20,000) from prior year budget.

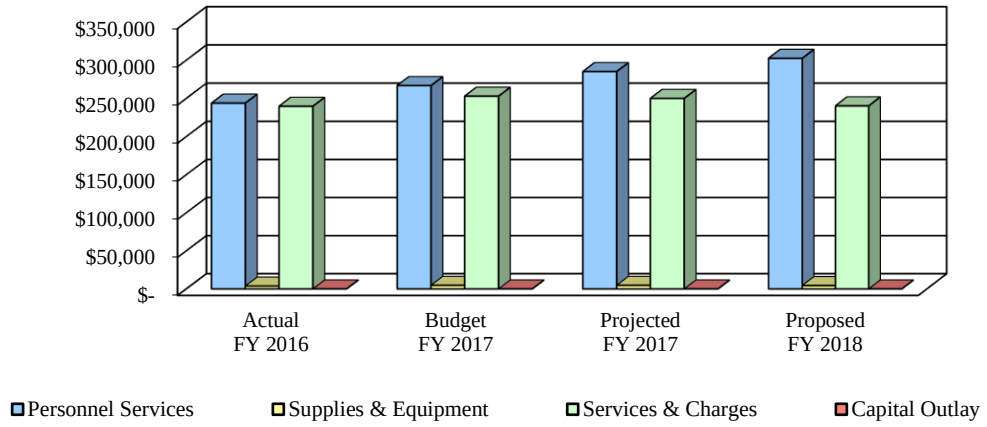
3 Contract services include $53,591 for Consulting. This is a ($6,809) decrease from prior budget.

4 The Proposed Budget includes $12,000 for election services, which is a $500 increase from FY 2016-17 budget.

Town Services Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 243,872	$ 266,849	$ 285,158	$ 302,471	13.35%
Supplies & Equipment	3,693	4,750	4,750	4,450	-6.32%
Services & Charges	239,760	252,941	250,061	240,261	-5.01%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 487,325**	**$ 524,540**	**$ 539,969**	**$ 547,182**	4.32%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

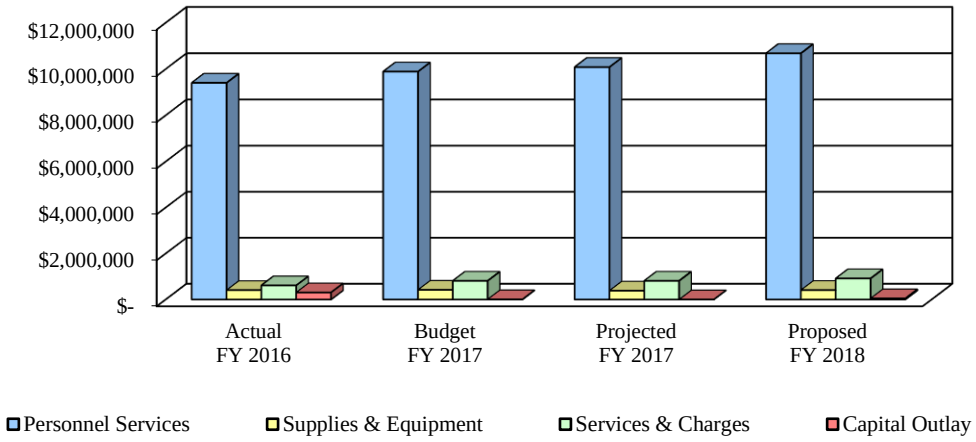
1 Personnel Services is increasing as a result of annual pay adjustments, increases in health insurance, and a position reclassification that occurred during FY 2016-17.

2 Services & Charges reduction of ($12,680) includes a decrease in Contract Services of ($12,228).

Department of Public Safety

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 9,406,513	$ 9,891,244	$ 10,086,737	$ 10,684,714	8.02%
Supplies & Equipment	407,489	420,052	385,565	411,024	-2.15%
Services & Charges	613,081	814,458	814,900	918,002	12.71%
Capital Outlay	306,816	5,680	-	47,240	731.69%
Total Department	**$ 10,733,899**	**$ 11,131,434**	**$ 11,287,202**	**$ 12,060,980**	8.35%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 The FY 2018 Personnel Services budget includes the addition of a full-time alarm monitor position and a Sergeant position to oversee the alarm monitoring program.

2 Supplies & Equipment includes an overall reduction of ($4,512) with an increase in vehicle maintenance $3,660 primarily for insurance deductibles; police supplies increase of $4,234 relating to Tasers and Taser parts and batteries; Non-capital tools decreased ($5,500); Office & Computer supplies decreased ($7,180).

3 Services & Charges increased $93,728 and includes $92,400 for TelGuard services related to the alarm monitoring program; $50,100 for the Town's share of the DARE & SRO programs; $171,000 for crossing guards; and a $10,700 increase for education reimbursement.

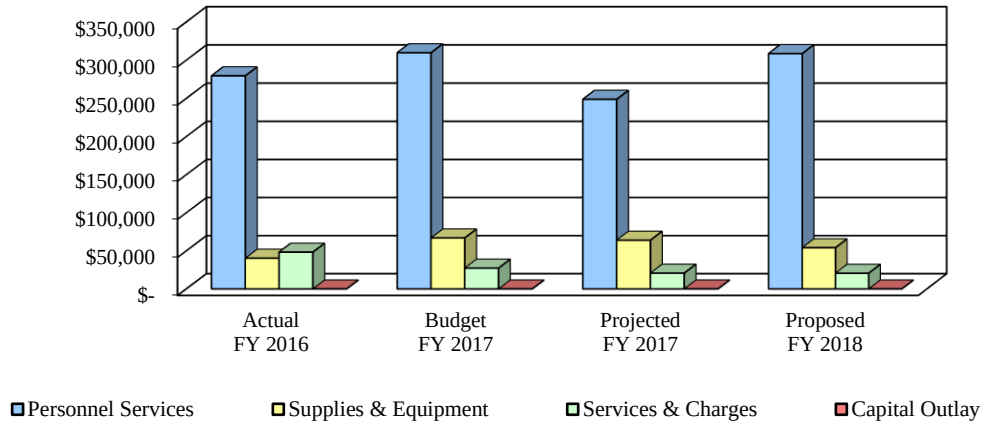
4 Services & Charges also includes a reduction in EMS Training of ($6,076); Contract Services of ($8,922); and Repair & Maintenance Services of ($5,500).

5 New programs include an additional motorcycle officer for traffic safety totaling $141,619 which includes $47,240 for a motorcycle unit.

Street Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 279,644	$ 309,796	$ 248,885	$ 308,705	-0.35%
Supplies & Equipment	40,352	67,022	64,022	54,132	-19.23%
Services & Charges	48,326	27,320	20,720	20,600	-24.60%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 368,322**	**$ 404,138**	**$ 333,627**	**$ 383,437**	-5.12%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

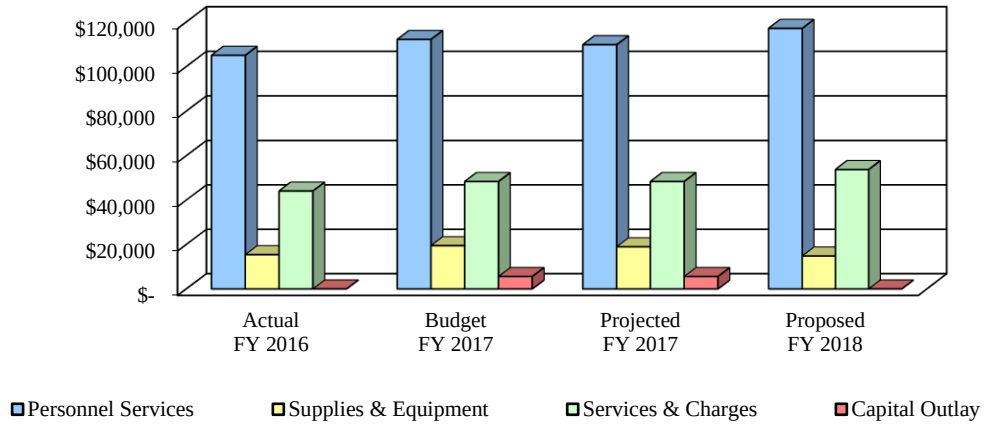
1 Supplies & Equipment decreased ($12,890) and includes reductions of ($3,320) in vehicle maintenance and equipment repair; ($5,070) after finishing the FY 2017 ding & dent repairs; ($3,000) in street signage.

2 Services & Charges decreased ($6,720), $6,600 is related to professional services. Architectural landscaping services for Preston Road were budgeted and used in FY 2017 and a budget for this service is no longer needed.

Street Lighting Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 105,067	$ 112,179	$ 109,828	$ 117,143	4.43%
Supplies & Equipment	15,440	19,488	18,988	14,818	-23.96%
Services & Charges	44,095	48,394	48,394	53,790	11.15%
Capital Outlay	-	5,600	5,600	-	0.00%
Total Department	**$ 164,602**	**$ 185,661**	**$ 182,810**	**$ 185,751**	0.05%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

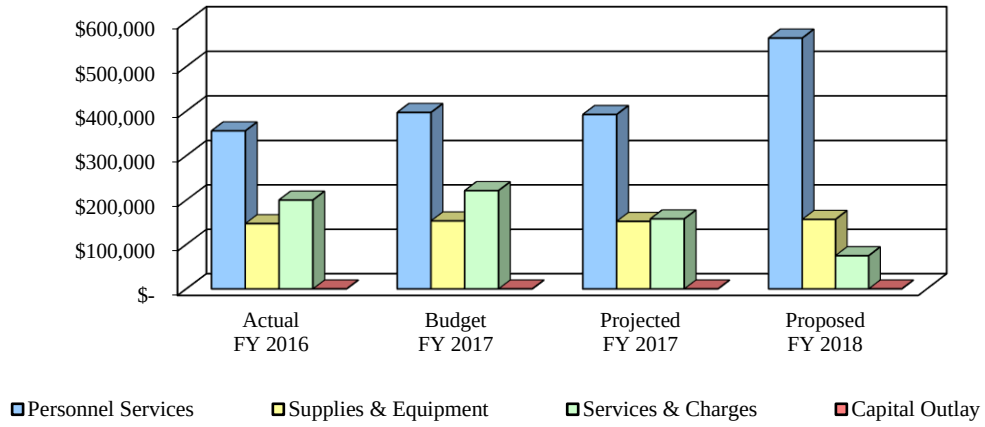
1 Supplies & Equipment decreased ($4,670), of which $4,170 relates to the vehicle maintenance following the completion of the ding & dent repairs in FY 2017.

2 Services & Charges includes $5,600 for continue conflict monitoring program.

Library Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 355,835	$ 397,114	$ 392,517	$ 563,989	42.02%
Supplies & Equipment	147,064	153,116	152,212	156,618	2.29%
Services & Charges	200,174	221,396	157,680	74,820	-66.21%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 703,073**	**$ 771,626**	**$ 702,409**	**$ 795,427**	3.08%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Supplies & Equipment increase of $3,500 includes additional book costs to address increases in costs of library collection material.

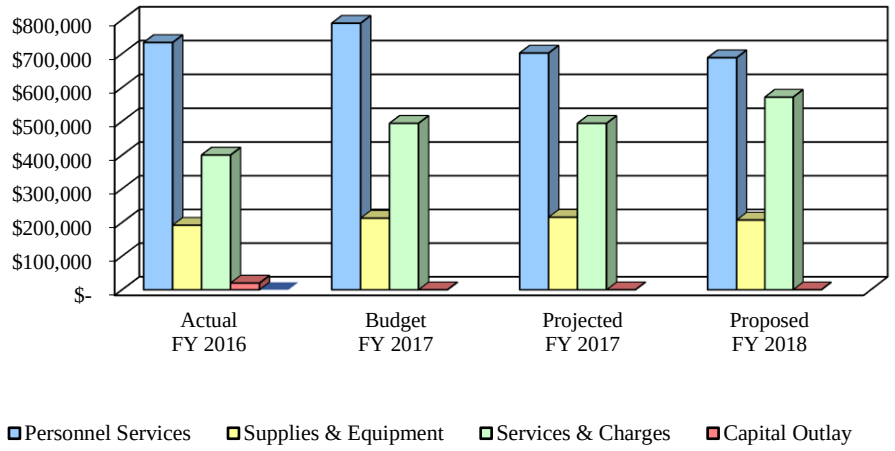
2 Services & Charges decrease includes the former Library Director's contract being replaced with a full-time salaried position in Personnel Services.

3 New Programs - An EBSCO subscription, in the amount of $8,250, would allow the Library to create a single sign-on for patrons to access the electronic databases provided by the Library.

Parks Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 733,066	$ 790,063	$ 701,946	$ 688,083	-12.91%
Supplies & Equipment	191,754	212,772	215,587	207,152	-2.64%
Services & Charges	400,224	494,088	494,088	571,362	15.64%
Capital Outlay	19,984	-	-	-	0.00%
Total Department	**$ 1,345,028**	**$ 1,496,923**	**$1,411,621**	**$ 1,466,597**	-2.03%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

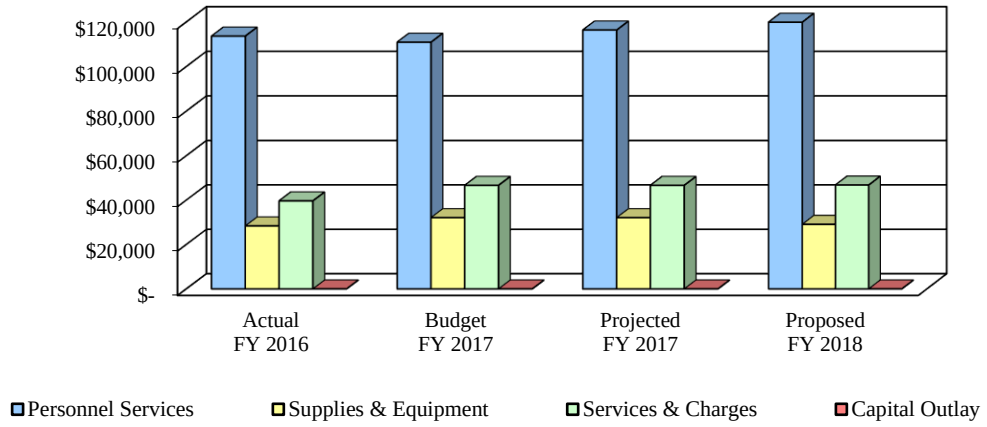
1 Supplies & Equipment includes eliminating ($6,620) in vehicle maintenance after finishing the dent & ding repairs in FY 2017; uniforms decreased ($2,400); Christmas lighting increased $5,300 to include additional activities at the lighting ceremony.

2 Services & Charges includes an increase of $77,274 for repair and maintenance services. This increase is a result of savings of $49,274 from an unfilled parks position being used to contract third party landscape care started in mid FY 2017 and includes eliminating a parks worker I position in FY 2017-18 and using a portion of the salary savings, $28,000, for additional contract labor in repair and maintenance.

Pool Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 113,680	$ 110,950	$ 116,409	$ 119,922	8.09%
Supplies & Equipment	28,382	32,100	32,100	29,100	-9.35%
Services & Charges	39,661	46,662	46,662	46,806	0.31%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 181,723**	**$ 189,712**	**$ 195,171**	**$ 195,828**	3.22%



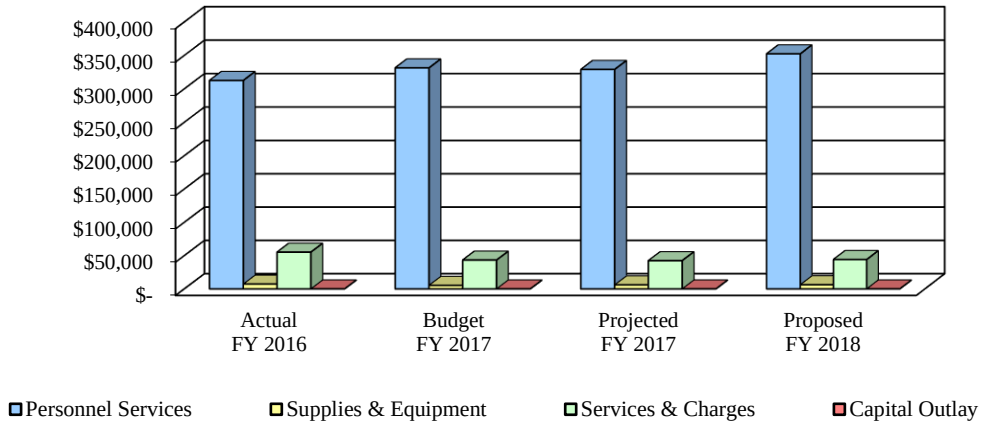
SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Supplies & Equipment net decrease of ($3,000) reflects the addition of $1,500 for plants and vegetation offset by the elimination of a $4,500 pool aerator purchased in FY 2017.

Municipal Court Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 312,621	$ 331,460	$ 329,131	$ 352,423	6.32%
Supplies & Equipment	7,257	5,350	6,021	6,202	15.93%
Services & Charges	55,233	43,365	42,460	44,137	1.78%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 375,111**	**$ 380,175**	**$ 377,612**	**$ 402,762**	5.94%



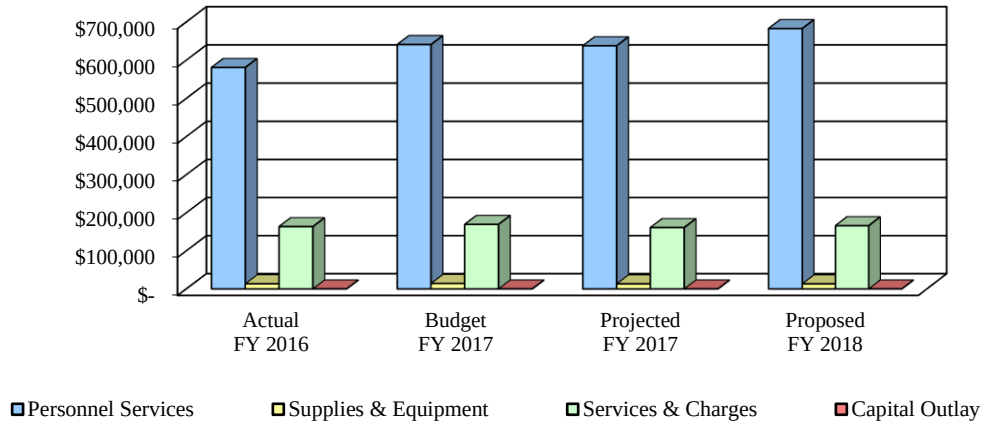
SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Supplies & Equipment increase of $852 which includes printing and postage due to the increase in case correspondence by mail.

Finance Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 581,012	$ 640,950	$ 637,775	$ 682,915	6.55%
Supplies & Equipment	13,392	14,444	13,221	13,220	-8.47%
Services & Charges	163,677	169,589	161,169	166,141	-2.03%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 758,081**	**$ 824,983**	**$ 812,165**	**$ 862,276**	4.52%



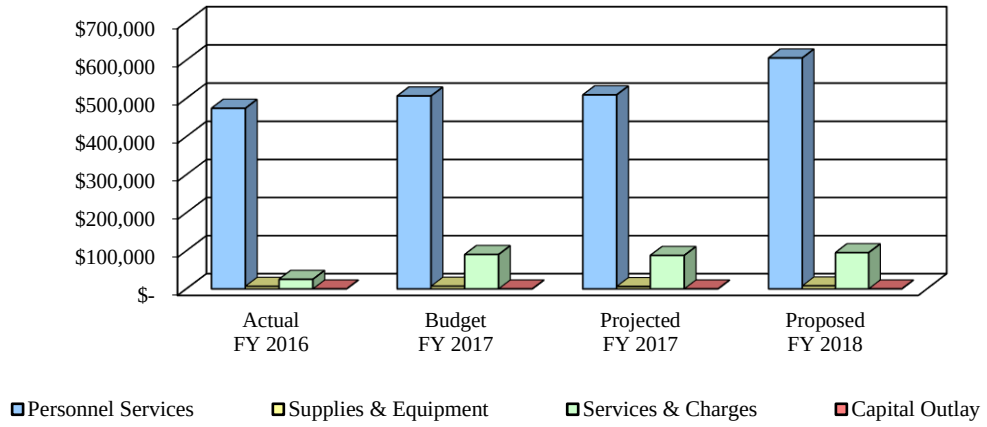
SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Services & Charges includes an increase in the annual audit fee of $2,000; additional $1,000 for sales tax analysis and reporting; a decrease in accounting /consulting of (5,000); a 5% increase in annual maintenance charges for Tyler Technology software costing $1,247 and a ($4,750) decrease in travel and training.

Building Inspection Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 474,256	$ 506,490	$ 509,367	$ 605,950	19.64%
Supplies & Equipment	6,749	7,040	6,360	7,910	12.36%
Services & Charges	25,217	90,460	88,035	95,250	5.30%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 506,222**	**$ 603,990**	**$ 603,762**	**$ 709,110**	17.40%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

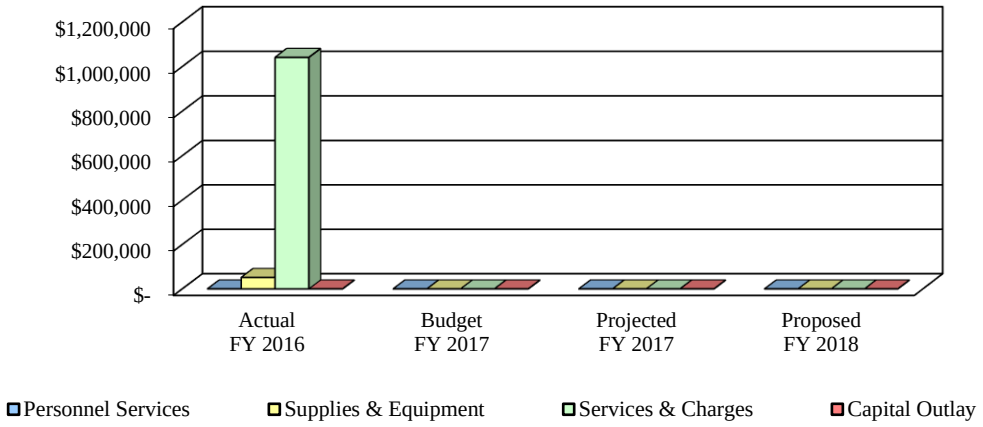
1 Services & Charges includes a $1,025 increase in travel & training for certification exams and professional development; $2,280 for code enforcement lot mowing and MyGov licenses.

2 New programs include adding a new plans examiner position and changing the scope of plan reviews to include all projects over $100,000. Total costs of $79,568 for this position would be offset by adding additional annual sub-contractor registration fees and increasing the scope of project reviews at $250 per review for a net cost of $18,044.

Sanitation Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ -	$ -	$ -	$ -	0.00%
Supplies & Equipment	51,741	-	-	-	0.00%
Services & Charges	1,041,314	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 1,093,055**	**$ -**	**$ -**	**$ -**	0.00%



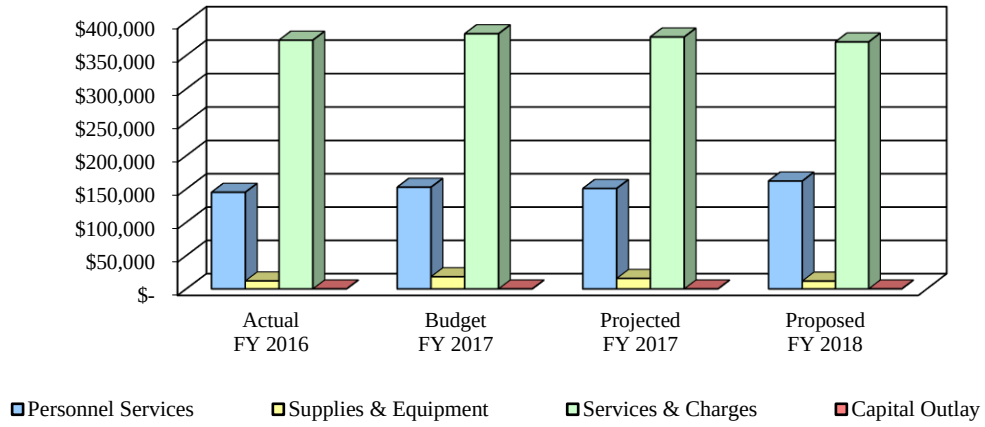
SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Sanitation operations were moved to a separate enterprise fund in the FY 2016-17 Adopted Budget.

Information Technology Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 145,169	$ 152,750	$ 150,840	$ 162,048	6.09%
Supplies & Equipment	11,971	18,250	15,785	11,750	-35.62%
Services & Charges	372,820	382,412	377,603	370,219	-3.19%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 529,960**	**$ 553,412**	**$ 544,228**	**$ 544,017**	-1.70%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

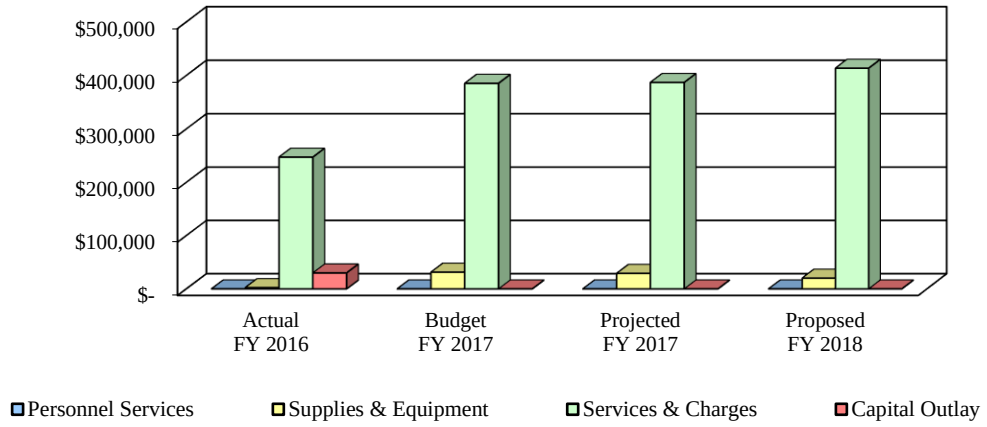
1 Supplies & Equipment includes moving ($6,500) from IT budget to the Building Maintenance Improvement Fund (24) and is related to facility wiring and equipment.

2 Services & Charges includes moving ($10,900) from the IT budget to the Building Maintenance Improvement Fund (24) and is related to contract labor involved in running facility wiring and equipment repair; $700 increase in repair and maintenance costs; cloud disaster recovery for $13,440 added to facilitate offsite storage backup and recovery and ($15,420) in savings is anticipated from the upcoming contract renewal for phone /internet service.

Non-Departmental

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ -	$ -	$ -	$ -	0.00%
Supplies & Equipment	2,376	31,350	29,150	20,150	-35.73%
Services & Charges	247,357	385,340	386,995	413,640	7.34%
Capital Outlay	29,975	-	-	-	0.00%
Total Department	**$ 279,708**	**$ 416,690**	**$ 416,145**	**$ 433,790**	4.10%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Included in Services & Charges is $125,000.00 for retirement payout during the next fiscal year.

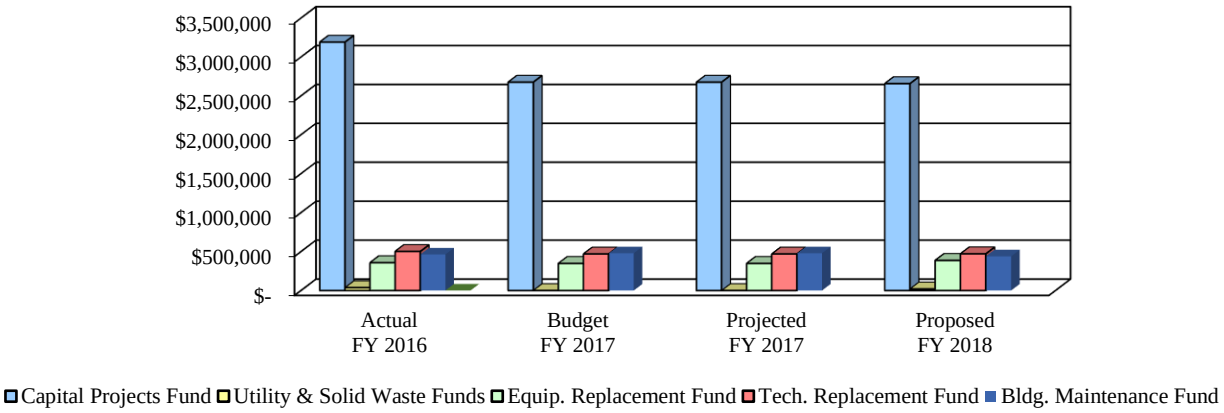
2 The Proposed Budget includes additional funding of $1,800 for Town Council events, a $1,500 increase in Dallas Central Appraisal Districts charges, and a ($11,200) decrease in fuel contingency costs.

3 New programs include $11,525 for employee health and wellness program administered through a local health system and $13,475 for work related preventative health screenings.

Transfers to Other Funds

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Capital Projects Fund	$ 3,191,380	$ 2,675,890	$2,675,890	$ 2,657,228	-0.70%
Utility & Solid Waste Funds	36,743	-	-	20,000	0.00%
Equip. Replacement Fund	357,140	347,549	347,549	386,694	11.26%
Tech. Replacement Fund	501,400	469,043	469,043	471,212	0.46%
Bldg. Maintenance Fund	462,500	478,500	478,500	438,900	-8.28%
Total Department	**$ 4,549,163**	**$ 3,970,982**	**$3,970,982**	**$ 3,974,034**	0.08%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Transfer to the Capital Projects Fund is sustained in large part due to property value growth.

2 Transfers to the Equipment Replacement Fund and Technology Replacement Fund are based on the annual depreciation of assets within those funds and anticipated depreciation of assets to be acquired during the next fiscal year. The transfer has been adjusted for inflation to maintain purchasing power.

3 The transfer to the Building Maintenance & Investment Fund is based on the overall budget of the Building Maintenance Fund and includes a maintenance component and a fund balance component. The General Fund's proportionate share is based on the number of employees that use the Town Hall and Service Center. The Utility Fund makes a similar transfer based on the number of employees in the Utility Fund that use the Town Hall and Service Center. The ($39,600) decrease in transfers reflects the replacement cost of capital assets amortized over the life of the asset.

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UTILITY FUND

The Utility Fund is the financial structure used for the accounting of providing water, sanitary sewer, service to the residents of the Town and the billing and collection of charges to customers to pay for said services. The basis of accounting for the Utility Fund is the accrual basis with the budgetary basis being modified accrual. As part of the budgetary basis, capital purchases are reported as expenditures and depreciation and bad debt expenses are not included in budgeted expenditures.

UTILITY FUND
STATEMENT OF REVENUES & EXPENSES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 1,551,665**	**$ 3,106,440**	**$ 3,106,440**	**$ 4,181,096**
REVENUES/SOURCES OF FUNDS				
Licenses & Permits	$ 62,725	$ 58,000	$ 54,300	$ 64,000
Charges for Services	9,542,262	9,992,747	9,907,227	10,003,991
Fines & Forfeits	74,806	72,400	71,400	74,000
Miscellaneous	563,344	369,150	519,899	521,556
Total Revenues	**$ 10,243,137**	**$ 10,492,297**	**$ 10,552,826**	**$ 10,663,547**
Other Sources:				
Transfers In	$ 446,595	$ 469,300	$ 469,300	$ 458,800
Total Other Sources	**$ 446,595**	**$ 469,300**	**$ 469,300**	**$ 458,800**
Total Revenues/Sources	**$ 10,689,732**	**$ 10,961,597**	**$ 11,022,126**	**$ 11,122,347**
EXPENSES - BY DEPARTMENT				
Utility Administration Department	$ 289,878	$ 313,622	$ 296,953	$ 396,787
Water Department	4,746,755	4,956,001	4,828,749	4,729,635
Sanitary Sewer Department	1,711,872	2,344,009	2,332,975	2,776,847
Engineering Department	741,849	795,315	743,860	763,228
Total Expenses	**$ 7,490,354**	**$ 8,408,947**	**$ 8,202,537**	**$ 8,666,497**
Other Uses:				
Transfers Out	$ 1,644,603	$ 1,744,933	$ 1,744,933	$ 1,756,564
Total Other Uses	$ 1,644,603	**$ 1,744,933**	**$ 1,744,933**	**$ 1,756,564**
Total Expenses/Uses	**$ 9,134,957**	**$ 10,153,880**	**$ 9,947,470**	**$ 10,423,061**
Excess (Deficiency) of Revenues/Sources over Expenses/Uses	**$ 1,554,775**	**$ 807,717**	**$ 1,074,656**	**$ 699,286**
ENDING FUND BALANCE	**$ 3,106,440**	**$ 3,914,157**	**$ 4,181,096**	**$ 4,880,382**
Ideal Fund Balance	**$ 1,600,282**	**$ 1,772,156**	**$ 1,720,554**	**$ 1,849,215**
Fund Balance in Excess of Minimum	**$ 1,506,158**	**$ 2,142,001**	**$ 2,460,542**	**$ 3,031,167**

UTILITY FUND
STATEMENT OF REVENUES & EXPENSES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 1,551,665**	**$ 3,106,440**	**$ 3,106,440**	**$ 4,181,096**
REVENUES/SOURCES OF FUNDS				
Licenses & Permits	$ 62,725	$ 58,000	$ 54,300	$ 64,000
Charges for Services	9,542,262	9,992,747	9,907,227	10,003,991
Fines & Forfeits	74,806	72,400	71,400	74,000
Miscellaneous	563,344	369,150	519,899	521,556
Total Revenues	**$ 10,243,137**	**$ 10,492,297**	**$ 10,552,826**	**$ 10,663,547**
Other Sources:				
Transfers In	$ 446,595	$ 469,300	$ 469,300	$ 458,800
Total Other Sources	$ 446,595	**$ 469,300**	**$ 469,300**	**$ 458,800**
Total Revenues/Sources	**$ 10,689,732**	**$ 10,961,597**	**$ 11,022,126**	**$ 11,122,347**
EXPENSES - BY TYPE				
Personnel Services				
Payroll	$ 1,342,725	$ 1,449,533	$ 1,300,094	$ 1,380,891
Payroll Taxes	90,885	105,936	88,527	103,013
Retirement	47,026	70,291	63,811	83,577
Insurance	166,022	196,891	165,856	223,074
Total Personnel	**$ 1,646,658**	**$ 1,822,651**	**$ 1,618,288**	**$ 1,790,555**
Supplies & Equipment	2,551,875	2,787,732	2,783,199	2,924,446
Services & Charges	1,034,280	1,232,564	1,235,050	1,418,496
Capital Outlay	2,257,541	2,566,000	2,566,000	2,533,000
Total Expenses	**$ 7,490,354**	**$ 8,408,947**	**$ 8,202,537**	**$ 8,666,497**
Other Uses:				
Transfers Out	$ 1,644,603	$ 1,744,933	$ 1,744,933	$ 1,756,564
Total Other Uses	**$ 1,644,603**	**$ 1,744,933**	**$ 1,744,933**	**$ 1,756,564**
Total Expenses/Uses	**$ 9,134,957**	**$ 10,153,880**	**$ 9,947,470**	**$ 10,423,061**
Excess (Deficiency) of Revenues/Sources over Expenses/Uses	**$ 1,554,775**	**$ 807,717**	**$ 1,074,656**	**$ 699,286**
ENDING FUND BALANCE	**$ 3,106,440**	**$ 3,914,157**	**$ 4,181,096**	**$ 4,880,382**
Ideal Fund Balance	**$ 1,600,282**	**$ 1,772,156**	**$ 1,720,554**	**$ 1,849,215**
Fund Balance in Excess of Minimum	**$ 1,506,158**	**$ 2,142,001**	**$ 2,460,542**	**$ 3,031,167**

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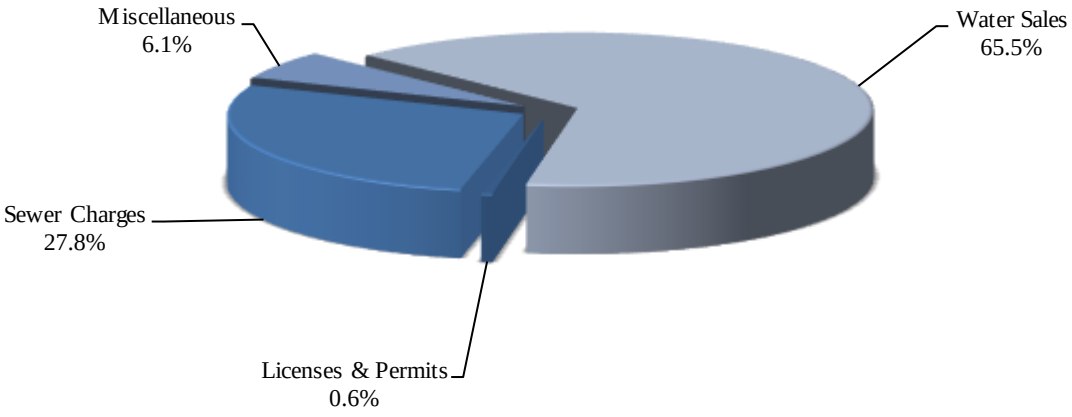
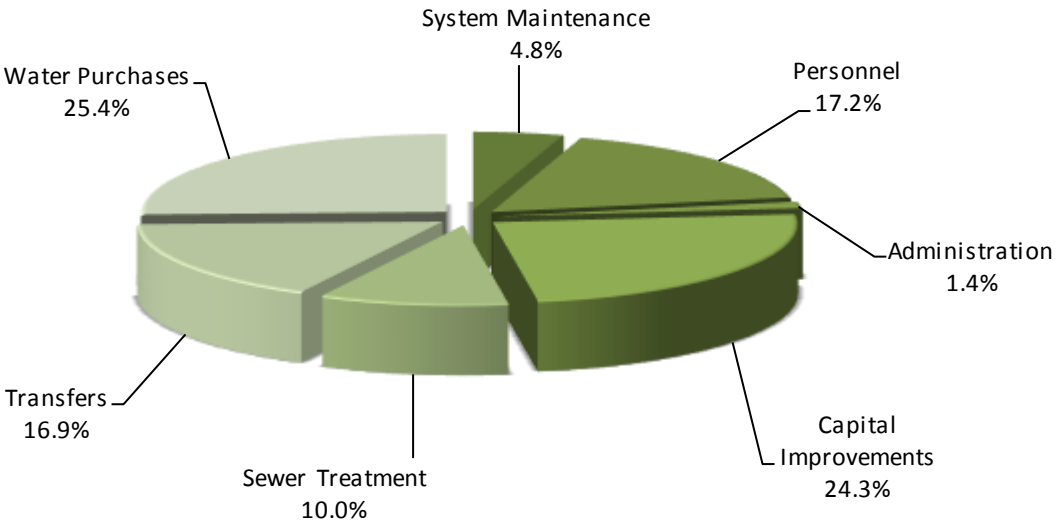
UTILITY FUND

BUDGETED REVENUES & SOURCES BY TYPE



BUDGETED DISBURSEMENTS BY TYPE



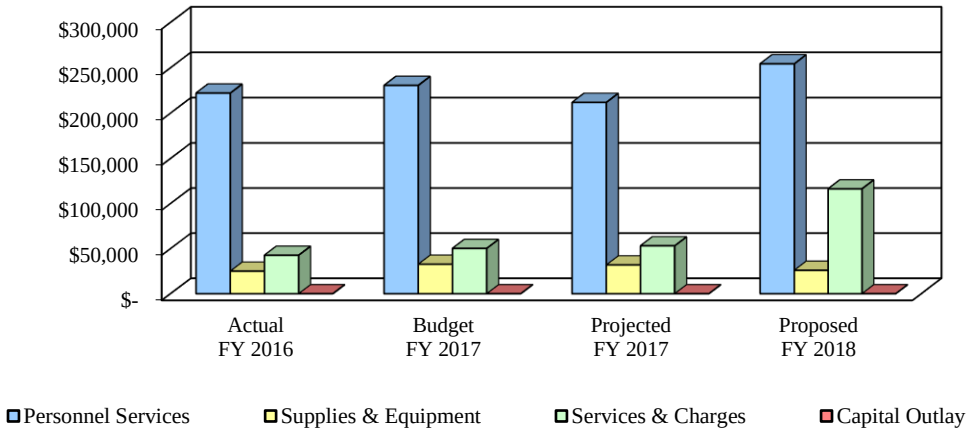
UTILITY FUND
STATEMENT OF REVENUES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
Licenses & Permits				
Plumbing Permits	$ 62,725	$ 58,000	$ 54,300	$ 64,000
Subtotal	**$ 62,725**	**$ 58,000**	**$ 54,300**	**$ 64,000**
Charges For Services				
Water Sales	$ 6,590,256	$ 6,900,266	$ 6,833,997	$ 6,899,686
Inter-Dept Water Sales	109,080	85,556	99,197	86,136
Sewer Charges	2,788,561	2,999,275	2,937,393	2,964,169
Meter Installation	51,050	4,450	31,370	50,500
Other Charges	3,315	3,200	5,270	3,500
Subtotal	**$ 9,542,262**	**$ 9,992,747**	**$ 9,907,227**	**$ 10,003,991**
Fines & Forfeits				
Late Payment Penalties	$ 74,806	$ 72,400	$ 71,400	$ 74,000
Subtotal	**$ 74,806**	**$ 72,400**	**$ 71,400**	**$ 74,000**
Miscellaneous				
Interest	$ 14,405	$ 14,400	$ 28,220	$ 37,356
Sale of Assets	-	-	-	-
Contributions	545,244	352,000	485,105	482,000
Miscellaneous	3,695	2,750	6,574	2,200
Subtotal	**$ 563,344**	**$ 369,150**	**$ 519,899**	**$ 521,556**
Total Revenues	**$ 10,243,137**	**$ 10,492,297**	**$ 10,552,826**	**$ 10,663,547**

Administrative Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 222,150	$ 230,636	$ 211,903	$ 254,439	10.32%
Supplies & Equipment	$ 25,028	$ 32,712	$ 31,910	$ 26,020	-20.46%
Services & Charges	$ 42,700	$ 50,274	$ 53,140	$ 116,328	131.39%
Capital Outlay	$ -	$ -	$ -	$ -	-
Total Department	**$ 289,878**	**$ 313,622**	**$ 296,953**	**$ 396,787**	26.52%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Supplies & Equipment decreased ($6,692) with $5,400 being non-capital office equipment purchased in FY 2017.

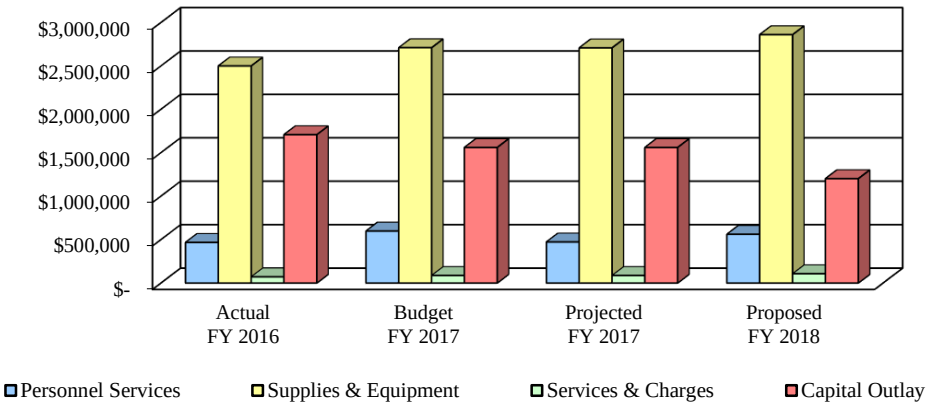
2 Services & Charges includes the $12,450 addition of Itron analytics and customer portal software maintenance and a 5% increase in Tyler Technology software maintenance.

3 New programs include $11,525 for an employee health and wellness program administered through a local health system and $45,000 for Human Resources Consulting Services.

Water Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 467,743	$ 598,159	$ 472,824	$ 561,087	-6.20%
Supplies & Equipment	2,499,672	2,710,034	2,708,117	2,859,940	5.53%
Services & Charges	72,036	87,808	87,808	107,608	22.55%
Capital Outlay	1,707,304	1,560,000	1,560,000	1,201,000	-23.01%
Total Department	**$ 4,746,755**	**$ 4,956,001**	**$4,828,749**	**$ 4,729,635**	-4.57%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Supplies & Equipment includes $3,300 for Itron supplies. Water purchases cost is based on a projection of 1,070,998,000 gallons at a rate of $2.48 per 1,000 gallons.

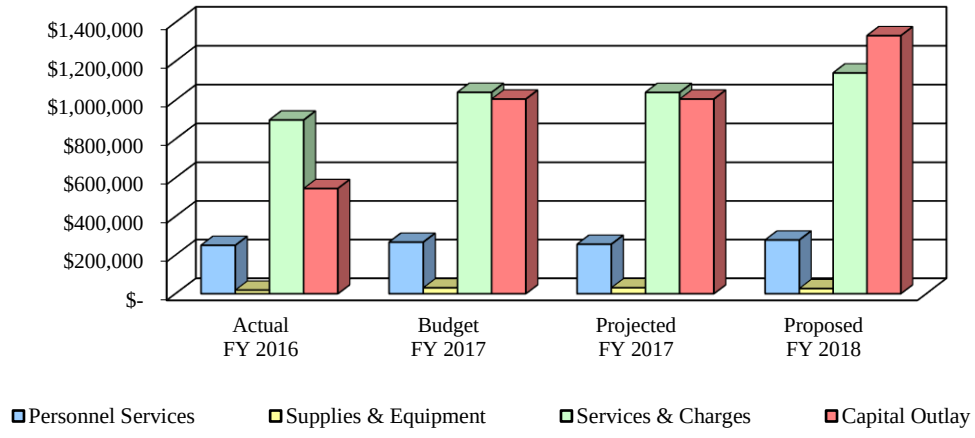
2 Services & Charges includes $18,000 for Itron annual equipment maintenance.

3 Capital Outlay includes $169,000 for the Smart Water Meter Project (meter body replacement); $927,000 in other water infrastructure improvements; $75,000 for a water vault, water lines and new meter at 4242 Lomo Alto; $30,000 on the Gillon pump station and water line by Dallas County Park Cities Municipal Utility District.

Sanitary Sewer Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 250,649	$ 266,883	$ 256,123	$ 277,999	4.17%
Supplies & Equipment	18,448	30,566	30,672	26,686	-12.69%
Services & Charges	898,084	1,040,560	1,040,180	1,140,162	9.57%
Capital Outlay	544,691	1,006,000	1,006,000	1,332,000	32.41%
Total Department	**$ 1,711,872**	**$ 2,344,009**	**$2,332,975**	**$ 2,776,847**	18.47%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Supplies & Equipment includes $3,980 decrease in vehicle maintenance after completion of the dent & ding work in FY 2017.

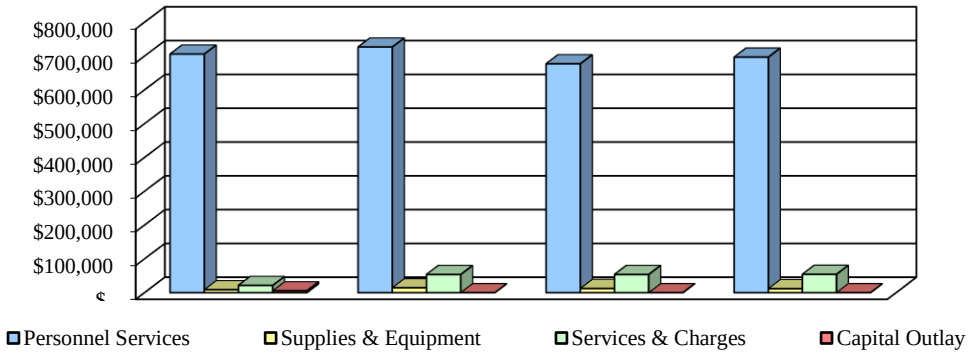
2 The wastewater treatment expense, $1,038,890, is based on a projected 421,508,000 gallons to be treated and reflects an increase of $99,602 resulting from a 11.1% rate increase by the City of Dallas.

3 Capital Outlay includes $1,032,000 for the Town's Sanitary Sewer infrastructure rehabilitation program; $100,000 for Turtle Creek 30" sewer interceptor project; $1,000,000 study for Lakeside Drive rehab.

Engineering Department

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ 706,115	$ 726,973	$ 677,438	$ 697,030	-4.12%
Supplies & Equipment	8,728	14,420	12,500	11,800	-18.17%
Services & Charges	21,460	53,922	53,922	54,398	0.88%
Capital Outlay	5,546	-	-	-	-
Total Department	**$ 741,849**	**$ 795,315**	**$ 743,860**	**$ 763,228**	-4.03%



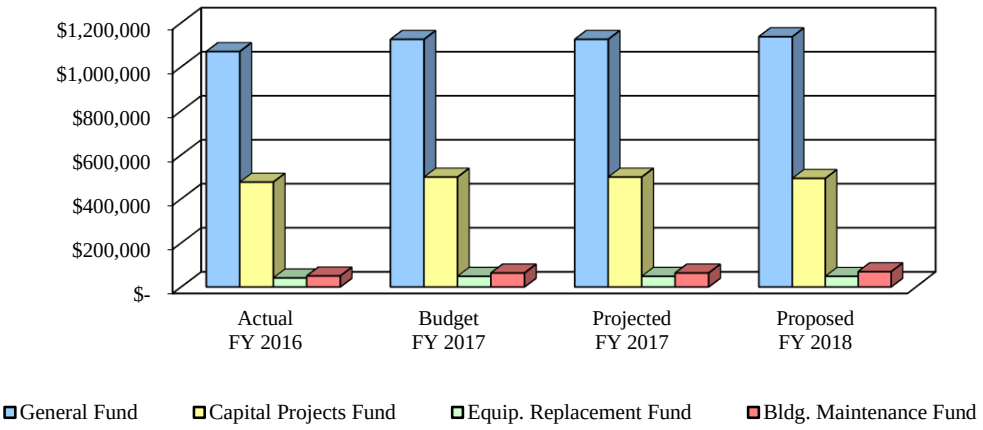
SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Supplies & Equipment includes a cost reduction of ($2,800) due to completion of engineering files being digitized and no longer needing file scanning services.

Transfers to Other Funds

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
General Fund	$ 1,069,731	$ 1,125,000	$1,125,000	$ 1,137,100	1.08%
Capital Projects Fund	476,289	499,255	499,255	493,200	-1.21%
Equip. Replacement Fund	41,080	48,503	48,503	48,227	-0.57%
Tech. Replacement Fund	7,500	8,775	8,775	8,637	-1.57%
Bldg. Maintenance Fund	50,003	63,400	63,400	69,400	9.46%
Total Department	**$ 1,644,603**	**$ 1,744,933**	**$1,744,933**	**$ 1,756,564**	0.67%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 The transfer to the General Fund represents a reimbursement for General & Administrative services.

2 The transfer to the Capital Projects Fund represents a right-of-way use fee based on 5% of water and sanitary sewer charges.

3 Transfers to the Equipment Replacement Fund and Technology Replacement Fund are based on the annual depreciation of assets within those funds and anticipated depreciation of assets to be acquired during the next fiscal year. The transfer has been adjusted for inflation to maintain purchasing power.

4 The transfer to the Building Maintenance & Investment Fund is based on the overall budget of the Building Maintenance Fund and includes a maintenance component and a fund balance component. The Utility Fund's proportionate share is based on the number of employees that use the Town Hall and Service Center.

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SOLID WASTE FUND

The Solid Waste Fund is the financial structure used for the accounting of providing sanitation collection service to the residents of the Town and the billing and collection of charges to customers to pay for said services. The basis of accounting for the Solid Waste Fund is the accrual basis with the budgetary basis being modified accrual. As part of the budgetary basis, capital purchases are reported as expenditures and depreciation and bad debt expenses are not included in budgeted expenditures.

SOLID WASTE FUND
STATEMENT OF REVENUES & EXPENSES

	FY 2016 Actual*	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ 9,489**
REVENUES/SOURCES OF FUNDS				
Charges for Services	1,235,509	1,234,320	1,236,358	1,403,970
Miscellaneous	-	-	683	1,068
Total Revenues	**$ 1,235,509**	**$ 1,234,320**	**$ 1,237,041**	**$ 1,405,038**
Other Sources:				
Transfers In	$ -	$ -	$ -	$ 20,000
Total Other Sources	**$ -**	**$ -**	**$ -**	**$ 20,000**
Total Revenues/Sources	**$ 1,235,509**	**$ 1,234,320**	**$ 1,237,041**	**$ 1,425,038**
EXPENSES - BY DEPARTMENT				
Sanitation Department	$ 1,093,055	$ 1,133,792	$ 1,131,152	$ 1,303,212
Total Expenses	$ 1,093,055	**$ 1,133,792**	**$ 1,131,152**	**$ 1,303,212**
Other Uses:				
Transfers Out	$ 98,518	$ 96,400	$ 96,400	$ 114,300
Total Other Uses	$ 98,518	**$ 96,400**	**$ 96,400**	**$ 114,300**
Total Expenses/Uses	**$ 1,191,573**	**$ 1,230,192**	**$ 1,227,552**	**$ 1,417,512**
Excess (Deficiency) of Revenues/Sources over Expenses/Uses	**$ 43,936**	**$ 4,128**	**$ 9,489**	**$ 7,526**
ENDING FUND BALANCE	**$ -**	**$ 4,128**	**$ 9,489**	**$ 17,015**
Ideal Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance in Excess of Minimum	**$ -**	**$ 4,128**	**$ 9,489**	**$ 17,015**

***Prior year information presented for informational purposes only and is reflected in General Fund operations.**

SOLID WASTE FUND
STATEMENT OF REVENUES & EXPENSES

	FY 2016 Actual*	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ 9,489**
REVENUES/SOURCES OF FUNDS				
Charges for Services	1,235,509	1,234,320	1,236,358	1,403,970
Miscellaneous	-	-	683	1,068
Total Revenues	**$ 1,235,509**	**$ 1,234,320**	**$ 1,237,041**	**$ 1,405,038**
Other Sources:				
Transfers In	$ -	$ -	$ -	$ 20,000
Total Other Sources	$ -	**$ -**	**$ -**	**$ 20,000**
Total Revenues/Sources	**$ 1,235,509**	**$ 1,234,320**	**$ 1,237,041**	**$ 1,425,038**
EXPENSES - BY TYPE				
Personnel Services				
Payroll	$ -	$ -	$ -	$ -
Payroll Taxes	-	-	-	-
Retirement	-	-	-	-
Insurance	-	-	-	-
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**
Supplies & Equipment	51,741	45,500	45,500	45,500
Services & Charges	1,041,314	1,088,292	1,085,652	1,257,712
Capital Outlay	-	-	-	-
Total Expenses	**$ 1,093,055**	**$ 1,133,792**	**$ 1,131,152**	**$ 1,303,212**
Other Uses:				
Transfers Out	$ 98,518	$ 96,400	$ 96,400	$ 114,300
Total Other Uses	**$ 98,518**	**$ 96,400**	**$ 96,400**	**$ 114,300**
Total Expenses/Uses	**$ 1,191,573**	**$ 1,230,192**	**$ 1,227,552**	**$ 1,417,512**
Excess (Deficiency) of Revenues/Sources over Expenses/Uses	**$ 43,936**	**$ 4,128**	**$ 9,489**	**$ 7,526**
ENDING FUND BALANCE	**$ -**	**$ 4,128**	**$ 9,489**	**$ 17,015**

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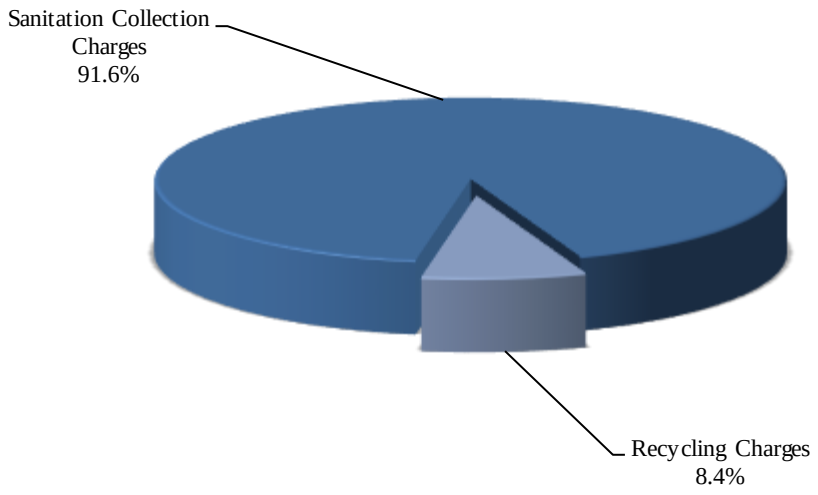
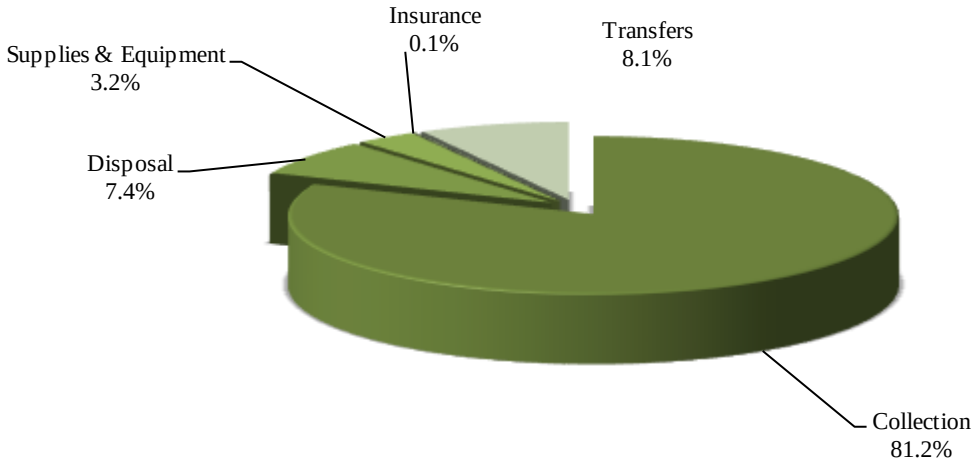
SOLID WASTE FUND

BUDGETED REVENUES & SOURCES BY TYPE



BUDGETED DISBURSEMENTS BY TYPE



SOLID WASTE FUND
STATEMENT OF REVENUES

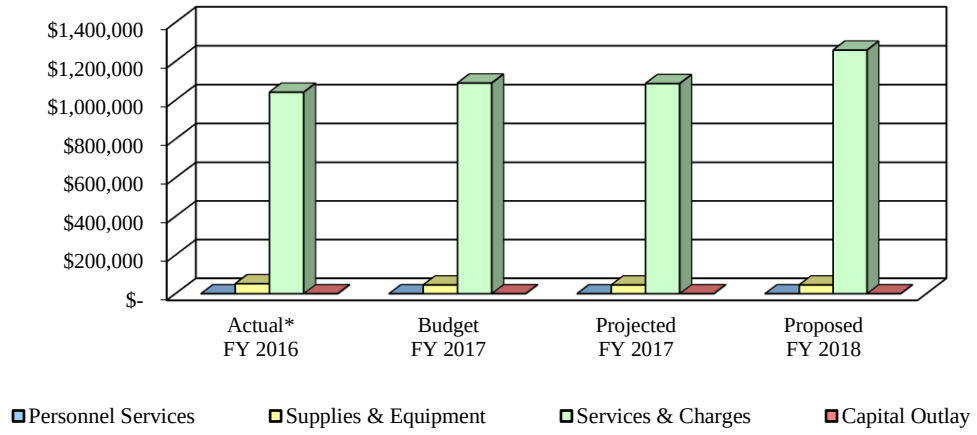
	FY 2016 Actual*	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
Charges For Services				
Sanitation Collection Charges	$ 1,137,022	$ 1,135,800	$ 1,137,643	$ 1,286,160
Recycling Charges	98,487	98,520	98,715	117,810
Other Charges	-	-	-	-
Subtotal	**$ 1,235,509**	**$ 1,234,320**	**$ 1,236,358**	**$ 1,403,970**
Miscellaneous				
Interest	$ -	$ -	$ 677	$ 1,068
Miscellaneous	-	-	6	-
Subtotal	**$ -**	**$ -**	**$ 683**	**$ 1,068**
Total Revenues	**$ 1,235,509**	**$ 1,234,320**	**$ 1,237,041**	**$ 1,405,038**

***Prior year information presented for informational purposes only and is reflected in General Fund operations.**

Sanitation Department

EXPENDITURE SUMMARY

	FY 2016 Actual*	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
Personnel Services	$ -	$ -	$ -	$ -	N/A
Supplies & Equipment	$ 51,741	$ 45,500	$ 45,500	$ 45,500	0.00%
Services & Charges	$ 1,041,314	$ 1,088,292	$1,085,652	$ 1,257,712	15.57%
Capital Outlay	$ -	$ -	$ -	$ -	N/A
Total Department	**$ 1,093,055**	**$ 1,133,792**	**$1,131,152**	**$ 1,303,212**	14.94%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Sanitation operations were moved to a separate enterprise fund in the FY 2017 Budget.

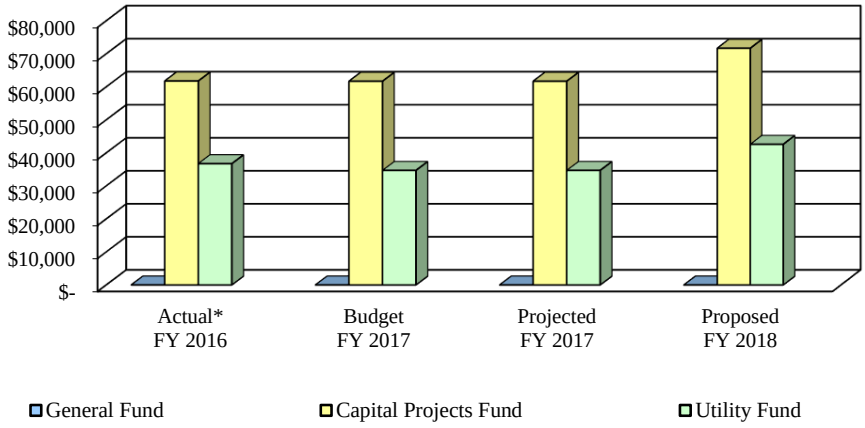
2 Service & Charges includes a $145,720 increase for solid waste collection, recycling, and disposal services. This is based on inflationary increases in collection and disposal effective October 1, 2017 and the new contract with Republic Services effective January 1, 2018. The House Hold Hazardous Waste Program costs also increased to provide direct service for Town Residents.

* Prior year information presented for informational purposes only and is reflected in General Fund.

Transfers to Other Funds

EXPENDITURE SUMMARY

	FY 2016 Actual*	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2017 to 2018
General Fund	$ -	$ -	$ -	$ -	N/A
Capital Projects Fund	61,775	61,700	61,700	71,700	16.21%
Utility Fund	36,743	34,700	34,700	42,600	22.77%
Total Department	**$ 98,518**	**$ 96,400**	**$ 96,400**	**$ 114,300**	18.57%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 The transfer to the Capital Projects Fund represents a 5% franchise fee based on solid waste and recycling collection revenue.

2 The transfer to the Utility Fund represents administrative cost for billing and collection of solid waste services.

* Prior year information presented for informational purposes only and is reflected in General Fund operations.

OTHER FUNDS

Storm Water Drainage – This special revenue fund accounts for the collection of fees to protect the public health and safety from loss of life and property caused by surface water overflows, surface water stagnation and pollution arising from non-point source runoff within the Town.

Equipment Replacement Fund – This internal service fund is used to account for the accumulation of resources for the future replacement of equipment owned and operated by the Town.

Technology Replacement Fund – The purpose of this internal service fund is to account for accumulated resources ultimately used for the future replacement of the Town's computer information systems hardware and software.

Building Maintenance & Investment Fund – As an internal service fund, this fund accounts for resources provided by other operational funds for the maintenance and future improvements to Town facilities.

Forfeited Property Fund – This special revenue fund accounts for the forfeited assets as a result of criminal activities and the funding of crime prevention programs and equipment.

Court Technology Fund – This special revenue fund accounts for the Municipal Court technology fee charged to defendants as specified by state law.

Court Security Fund – This special revenue fund accounts for the Municipal Court security fee charged to defendants as specified by state law.

Library Fund – Accounts for the receipt of royalty revenues restricted to the Library.

DPS Technology Fund – This fund accounts for the receipt and expenditure of resources allocated to technology acquisitions and upgrades for the Department of Public Safety.

Debt Service Fund – The purpose of a debt service fund is to account for and report resources that are restricted, committed, or assigned to expenditure for principal and interest (GASB Statement No. 54).

The Town of Highland Park, as of September 30, 2016, does not have any outstanding debt. The FY2017-18 Proposed Budget does not include any issuance of debt to fund short term or long range capital projects. The Town funds capital projects on a pay as you go basis and does not maintain a debt service fund.

Capital Projects Fund – The purpose of the Capital Projects Fund is to account for large dollar capital projects and infrastructure maintenance projects that have a governmental purpose (e.g., roads, bridges, sidewalks, parks, etc.).

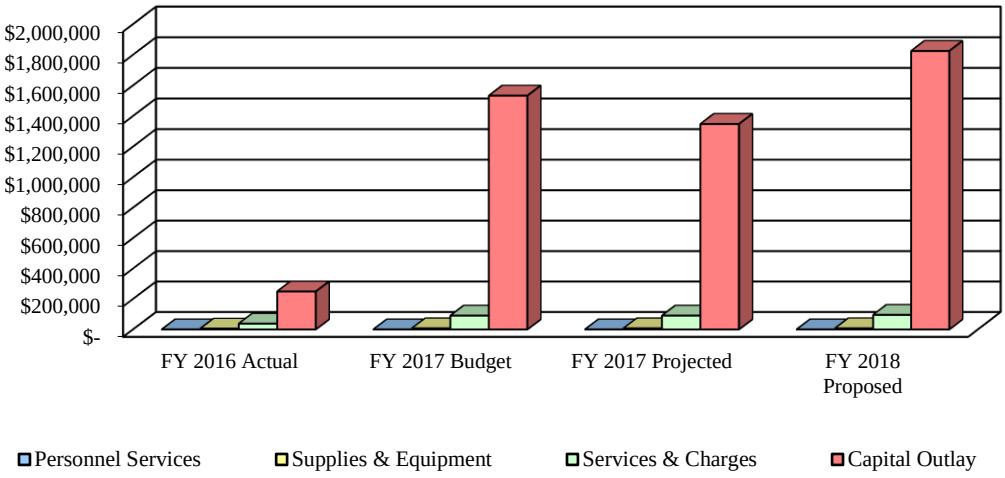
STORMWATER DRAINAGE UTILITY FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 559,843**	**$ 897,138**	**$ 897,138**	**$ 1,081,538**
REVENUES/SOURCES OF FUNDS				
Charges for Services	$ 386,838	$ 390,450	$ 390,180	$ 398,920
Interest	4,030	3,820	8,400	11,100
Miscellaneous	-	-	-	-
Total Revenues	**$ 390,868**	**$ 394,270**	**$ 398,580**	**$ 410,020**
Other Sources:				
Transfers In	$ 350,000	$ 1,350,000	$ 1,350,000	$ 1,100,000
Total Other Sources:	**350,000**	**1,350,000**	**1,350,000**	**1,100,000**
Total Revenues/Sources:	**$ 740,868**	**$ 1,744,270**	**$ 1,748,580**	**$ 1,510,020**
EXPENSES/USES OF FUNDS				
Supplies & Equipment	5,051	7,100	7,100	7,256
Services & Charges	37,513	90,580	90,580	95,271
Capital Outlay	249,231	1,533,000	1,348,000	1,825,000
Total Expenditures	**$ 291,795**	**$ 1,630,680**	**$ 1,445,680**	**$ 1,927,527**
Transfers	111,778	118,500	118,500	113,500
Total Expenditures/Uses of Funds	**$ 403,573**	**$ 1,749,180**	**$ 1,564,180**	**$ 2,041,027**
Excess of Revenues/Sources Over Expenses/Uses	**$ 337,295**	**$ (4,910)**	**$ 184,400**	**$ (531,007)**
ENDING FUND BALANCE	**$ 897,138**	**$ 892,228**	**$ 1,081,538**	**$ 550,531**

Stormwater Drainage Fund

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2016 to 2017
Personnel Services	$ -	$ -	$ -	$ -	-
Supplies & Equipment	5,051	7,100	7,100	7,256	2.20%
Services & Charges	37,513	90,580	90,580	95,271	5.18%
Capital Outlay	249,231	1,533,000	1,348,000	1,825,000	19.05%
Total Department	**$ 291,795**	**$ 1,630,680**	**$1,445,680**	**$ 1,927,527**	18.20%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Capital Projects include the Master Plan & Improvements for Hackberry Creek for $1,640,000 and Armstrong Bridges (2) rehabilitation at a cost of $185,000 (project moved from FY 2017 to FY 2018).

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EQUIPMENT REPLACEMENT FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 3,041,055**	**$ 3,460,847**	**$ 3,460,847**	**$ 2,532,747**
REVENUES/SOURCES OF FUNDS				
Charges for Services	$ -	$ -	$ -	$ -
Interest	14,898	13,100	39,200	28,600
Sale of Assets	65,883	30,000	30,000	45,000
Contributions	-	-	-	-
Total Revenues	**$ 80,781**	**$ 43,100**	**$ 69,200**	**$ 73,600**
Transfers	621,707	396,052	396,052	434,921
Total Revenues/Sources	**$ 702,488**	**$ 439,152**	**$ 465,252**	**$ 508,521**
EXPENDITURES/USES OF FUNDS				
Vehicle Disposal	$ 21,250	$ 3,600	$ 3,600	$ 3,600
Rolling Stock Acquisition	261,446	1,357,427	1,357,427	471,389
Equipment Acquisition	-	32,325	32,325	41,000
Total Expenditures	**$ 282,696**	**$ 1,393,352**	**$ 1,393,352**	**$ 515,989**
Transfers	-	-	-	-
Total Expenditures/Uses	**$ 282,696**	**$ 1,393,352**	**$ 1,393,352**	**$ 515,989**
Excess (Deficiency) of Revenues/Sources Over Expenditures/Uses	**$ 419,792**	**$ (954,200)**	**$ (928,100)**	**$ (7,468)**
ENDING FUND BALANCE	**$ 3,460,847**	**$ 2,506,647**	**$ 2,532,747**	**$ 2,525,279**

EQUIPMENT INVENTORY AND REPLACEMENT SCHEDULE

Department/ Equipment Type	VIN (Last 4)	Equipment Make	Equipment Model	Year Purchased	Scheduled Replacement
PUBLIC SAFETY					
Administration/CID	6193	Chevrolet Tahoe	2015	2014	2019
Administration/CID	6569	Chevrolet Tahoe	2015	2014	2019
Administration/CID	4620	Chevrolet Tahoe	2015	2015	2020
Command Vehicle	7668	Chevrolet Tahoe	2010	2010	2018
Fire Apparatus	2082	Pierce	2011	2011	2032
Fire Apparatus	2259	Pierce Spartan	2000	2000	2021
Fire Apparatus	7230	Pierce Dash (T331)	2007	2007	2032
Ambulance	0650	International	1992	1992	Unscheduled
MICU	3067	Navistar	2006	2005	2021
MICU	6639	Frazier	2010	2010	2021
Pickup (Animal Control)	1769	Dodge	2013	2013	2018
Administration/CID	3154	Chevrolet Tahoe	2013	2013	2019
Police SUV	7995	Chevrolet Tahoe	2013	2013	2019
Police SUV	3154	Chevrolet Tahoe	2013	2013	2016
Police SUV	8210	Chevrolet Tahoe	2013	2013	2016
Police SUV	2677	Chevrolet Tahoe	2013	2013	2016
Police SUV	4941	Chevrolet Tahoe	2015	2015	2020
Police SUV	0055	Chevrolet Tahoe	2009	NA	NA
STREET					
Dump Truck	7754	Ford	2010	2011	2018
Pickup	6567	Chevrolet	2011	2011	2018
Asphalt Roller	NA	Bomag	2015	2015	2025
STREET LIGHTING					
Truck w/ Arial lift	8413	Ford	2009	2008	2018
Pickup	1837	Chevrolet	2012	2012	2019
PARKS					
Truck w/ Arial lift	8247	Chevrolet	2008	2008	2018
Pickup	9970	Chevrolet	2013	2013	2020
Van	3073	Chevrolet	2013	2013	2020
Truck w/ Dump body	6582	Chevrolet	2012	2012	2020
SERVICE CENTER					
Front-End Loader	NA	Case	2011	2011	2021
WATER					
Pickup	0678	Chevrolet	2013	2013	2020
Pickup	9155	Chevrolet	2013	2013	2020
Pickup	0129	Chevrolet	2011	2011	2018

EQUIPMENT INVENTORY AND REPLACEMENT SCHEDULE

Department/ Equipment Type	VIN (Last 4)	Equipment Make	Equipment Model	Year Purchased	Scheduled Replacement
SEWER					
Truck-4 ½ Ton w/ Flusher	1911	Ford	2011	2011	2018
Dump Truck	6311	Freightliner	2008	2008	2018
Loader/Backhoe	0257	John Deere	2012	2012	2020
Backhoe	5057	Ford	2004	2004	2014

TECHNOLOGY REPLACEMENT FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 750,269**	**$ 1,287,063**	**$ 1,287,063**	**$ 1,352,996**
REVENUES/SOURCES OF FUNDS				
Interest	$ 8,318	$ 6,800	$ 15,818	$ 16,370
Sale of Assets	-	5,000	5,000	2,500
Contributions	-	-	-	-
Total Revenues	**$ 8,318**	**$ 11,800**	**$ 20,818**	**$ 18,870**
Transfers	619,189	477,818	477,818	479,849
Total Revenues/Sources	**$ 627,507**	**$ 489,618**	**$ 498,636**	**$ 498,719**
EXPENDITURES/USES OF FUNDS				
Services & Charges	$ -	$ 41,000	$ 41,000	$ 5,000
Technology Equipment Acquisition	90,713	391,703	391,703	-
Total Expenditures	**$ 90,713**	**$ 432,703**	**$ 432,703**	**$ 5,000**
Transfers	-	-	-	-
Total Expenditures/Uses	**$ 90,713**	**$ 432,703**	**$ 432,703**	**$ 5,000**
Excess (Deficiency) of Revenues/Sources Over Expenditures/Uses	**$ 536,794**	**$ 56,915**	**$ 65,933**	**$ 493,719**
ENDING FUND BALANCE	**$ 1,287,063**	**$ 1,343,978**	**$ 1,352,996**	**$ 1,846,715**

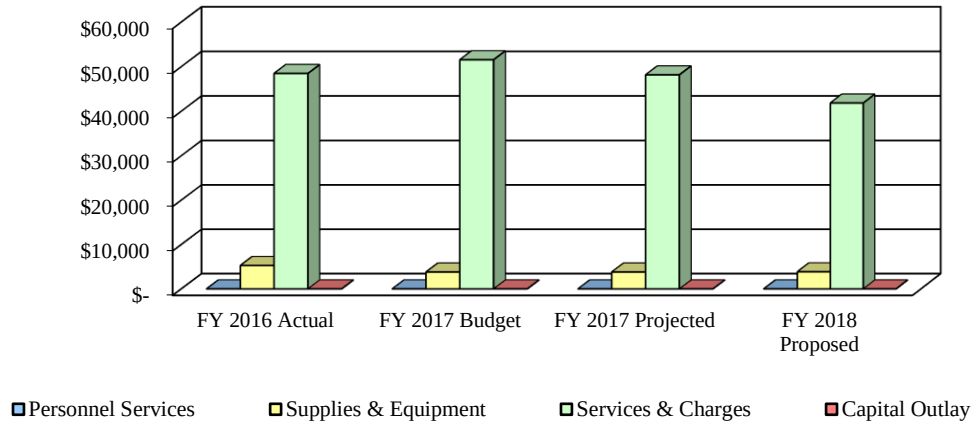
BUILDING MAINTENANCE & INVESTMENT FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 347,732**	**$ 535,657**	**$ 535,657**	**$ 651,528**
REVENUES/SOURCES OF FUNDS				
Interest	$ 1,631	$ 1,600	$ 4,600	$ 5,100
Miscellaneous	17,215	16,000	16,443	16,000
Total Revenues	**$ 18,846**	**$ 17,600**	**$ 21,043**	**$ 21,100**
Transfers	513,128	541,900	541,900	508,300
Total Revenues/Sources	**$ 531,974**	**$ 559,500**	**$ 562,943**	**$ 529,400**
EXPENDITURES/USES OF FUNDS				
Supplies & Equipment	$ 27,065	$ 31,825	$ 25,350	$ 38,000
Services & Charges	316,984	425,123	421,722	389,527
Capital Outlay	-	-	-	94,800
Total Expenditures	**$ 344,049**	**$ 456,948**	**$ 447,072**	**$ 522,327**
Transfers	-	-	-	-
Total Expenditures/Uses	**$ 344,049**	**$ 456,948**	**$ 447,072**	**$ 522,327**
Excess (Deficiency) of Revenues/Sources Over Expenditures/Uses	**$ 187,925**	**$ 102,552**	**$ 115,871**	**$ 7,073**
ENDING FUND BALANCE	**$ 535,657**	**$ 638,209**	**$ 651,528**	**$ 658,601**

Service Center

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2016 to 2017
Personnel Services	$ -	$ -	$ -	$ -	-
Supplies & Equipment	5,265	3,800	3,800	3,850	1.32%
Services & Charges	48,474	51,553	48,152	41,835	-18.85%
Capital Outlay	-	-	-	-	0.00%
Total Department	**$ 53,739**	**$ 55,353**	**$ 51,952**	**$ 45,685**	-17.47%



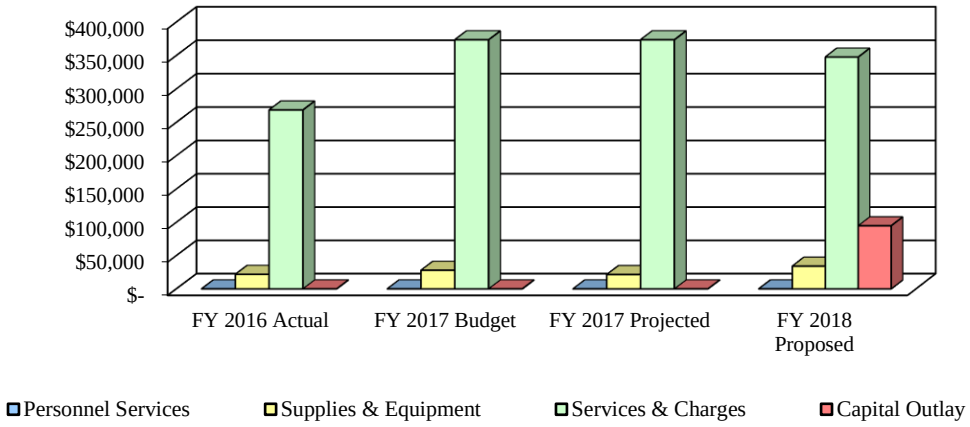
SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Services & Charges includes a ($14,000) decrease related to completion of two projects in FY 2017 and the addition of a time clock $2,500.

Municipal Buildings

EXPENDITURE SUMMARY

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed	% Change 2016 to 2017
Personnel Services	$ -	$ -	$ -	$ -	-
Supplies & Equipment	21,800	28,025	21,550	34,150	21.86%
Services & Charges	268,510	373,570	373,570	347,692	-6.93%
Capital Outlay	-	-	-	94,800	-
Total Department	**$ 290,310**	**$ 401,595**	**$ 395,120**	**$ 476,642**	18.69%



SIGNIFICANT BUDGETARY ITEMS/CHANGES

1 Supplies & Equipment includes moving $6,500 from the Information Technology Department in the General Fund to the Building Maintenance & Improvement Fund. These items relate to building maintenance and repair material such as low voltage cable, access control repair, and video repair.

2 Services & Charges includes $9,900 for labor costs on network cabling and access control repairs; $50,000 to replace the roof above the Library/Town Hall ; $5,000 for TREMCO roof repair; and ($97,500) reduction in completed building repairs in FY 2017.

3 Capital Outlay includes the scheduled equipment replacement of HVAC units located on the roof of Town Hall. This is part of the replacement program from the Camelot report.

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FORFEITED PROPERTY FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 8,331**	**$ 8,556**	**$ 8,556**	**$ 10,095**
REVENUES/SOURCES OF FUNDS				
Forfeitures	$ 2,560	$ 3,000	$ 2,500	$ 2,500
Interest	34	42	39	42
Total Revenues	**$ 2,594**	**$ 3,042**	**$ 2,539**	**$ 2,542**
Transfers	-	-	-	-
Total Revenues/Sources	**$ 2,594**	**$ 3,042**	**$ 2,539**	**$ 2,542**
EXPENDITURES/USES OF FUNDS				
Supplies & Equipment	$ -	$ -	$ -	$ -
Service & Charges	2,369	2,500	1,000	9,500
Capital Outlay	-	-	-	-
Total Expenditures/Uses	**$ 2,369**	**$ 2,500**	**$ 1,000**	**$ 9,500**
Excess (Deficiency) of Revenues/Sources Over Expenditures/Uses	**$ 225**	**$ 542**	**$ 1,539**	**$ (6,958)**
Fund Balance	**$ 8,556**	**$ 9,098**	**$ 10,095**	**$ 3,137**

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 52,295**	**$ 66,794**	**$ 66,794**	**$ 77,361**
REVENUES/SOURCES OF FUNDS				
Court Fees	$ 29,275	$ 34,860	$ 32,783	$ 36,480
Interest	227	220	683	700
Total Revenues	**$ 29,502**	**$ 35,080**	**$ 33,466**	**$ 37,180**
Transfers	-	-	-	-
Total Revenues/Sources	**$ 29,502**	**$ 35,080**	**$ 33,466**	**$ 37,180**
EXPENDITURES/USES OF FUNDS				
Supplies & Equipment	$ 3,881	$ 3,860	$ 4,099	$ 4,072
Service & Charges	11,122	19,090	18,800	19,464
Capital Outlay	-	-	-	-
Total Expenditures/Uses	**$ 15,003**	**$ 22,950**	**$ 22,899**	**$ 23,536**
Excess (Deficiency) of Revenues/Sources Over Expenditures/Uses	**$ 14,499**	**$ 12,130**	**$ 10,567**	**$ 13,644**
Fund Balance	**$ 66,794**	**$ 78,924**	**$ 77,361**	**$ 91,005**

COURT SECURITY FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 5,649**	**$ 4,428**	**$ 4,428**	**$ 5,156**
REVENUES/SOURCES OF FUNDS				
Court Fees	$ 21,956	$ 27,890	$ 24,587	$ 29,186
Interest	23	25	41	53
Total Revenues	**$ 21,979**	**$ 27,915**	**$ 24,628**	**$ 29,239**
Transfers	-	-	-	-
Total Revenues/Sources	**$ 21,979**	**$ 27,915**	**$ 24,628**	**$ 29,239**
EXPENDITURES/USES OF FUNDS				
Services & Charges	$ -	$ -	$ -	$ -
Capital Outlay	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Transfers	23,200	23,900	23,900	24,600
Total Expenditures/Uses	**$ 23,200**	**$ 23,900**	**$ 23,900**	**$ 24,600**
Excess Revenues/Sources Over Expenditures/Uses	**$ (1,221)**	**$ 4,015**	**$ 728**	**$ 4,639**
ENDING FUND BALANCE	**$ 4,428**	**$ 8,443**	**$ 5,156**	**$ 9,795**

LIBRARY FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 223,443**	**$ 245,160**	**$ 245,160**	**$ 209,387**
REVENUES/SOURCES OF FUNDS				
Interest	$ 1,199	$ 1,120	$ 2,266	$ 2,275
Library Donations	21,235	12,000	11,487	12,000
Total Revenues	**$ 22,434**	**$ 13,120**	**$ 13,753**	**$ 14,275**
Transfers	-	-	-	-
Total Revenues/Sources	**$ 22,434**	**$ 13,120**	**$ 13,753**	**$ 14,275**
EXPENDITURES/USES OF FUNDS				
Supplies & Equipment	$ -	$ -	$ -	$ -
Services & Charges	717	42,645	49,526	42,650
Total Expenditures	**$ 717**	**$ 42,645**	**$ 49,526**	**$ 42,650**
Transfers	-	-	-	-
Total Expenditures/Uses	**$ 717**	**$ 42,645**	**$ 49,526**	**$ 42,650**
Excess (Deficiency) of Revenues/Sources Over Expenditures/Uses	**$ 21,717**	**$ (29,525)**	**$ (35,773)**	**$ (28,375)**
ENDING FUND BALANCE	**$ 245,160**	**$ 215,635**	**$ 209,387**	**$ 181,012**

DPS TECHNOLOGY FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 111,412**	**$ 187,239**	**$ 187,239**	**$ 184,813**
REVENUES/SOURCES OF FUNDS				
Interest	$ 688	$ 615	$ 1,983	$ 373
Alarm Monitoring Charges	192,596	230,000	184,649	-
Fiber line Lease Receipts	74,355	76,300	80,366	82,950
Total Revenues	**$ 267,639**	**$ 306,915**	**$ 266,998**	**$ 83,323**
Transfers	-	-	-	-
Total Revenues/Sources	**$ 267,639**	**$ 306,915**	**$ 266,998**	**$ 83,323**
EXPENDITURES/USES OF FUNDS				
Services & Charges	$ 191,812	$ 230,000	$ 192,509	$ -
Technology Equipment Acquisition	-	-	-	-
Total Expenditures	**$ 191,812**	**$ 230,000**	**$ 192,509**	**$ -**
Transfers	-	-	76,915	79,222
Total Expenditures/Uses	**$ 191,812**	**$ 230,000**	**$ 269,424**	**$ 79,222**
Excess (Deficiency) of Revenues/Sources Over Expenditures/Uses	**$ 75,827**	**$ 76,915**	**$ (2,426)**	**$ 4,101**
ENDING FUND BALANCE	**$ 187,239**	**$ 264,154**	**$ 184,813**	**$ 188,914**

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Capital Projects Fund

The purpose of the Capital Projects Fund is to account for large dollar capital projects and infrastructure maintenance projects that have a governmental purpose (e.g., roads, bridges, sidewalks, parks, etc.).

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CAPITAL PROJECTS FUND
STATEMENT OF REVENUES & EXPENDITURES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Proposed
BEGINNING FUND BALANCE	**$ 2,827,307**	**$ 4,907,677**	**$ 4,907,677**	**$ 4,381,944**
REVENUES/SOURCES OF FUNDS				
Interest	$ 16,202	$ 17,600	$ 45,700	$ 54,400
Contributions	892,239	659,760	402,065	759,760
Total Revenues	**$ 908,441**	**$ 677,360**	**$ 447,765**	**$ 814,160**
Transfers	3,667,044	3,236,845	3,313,760	3,301,350
Total Revenues/Sources	**$ 4,575,485**	**$ 3,914,205**	**$ 3,761,525**	**$ 4,115,510**
EXPENDITURES/USES OF FUNDS				
Capital Projects	$ 1,847,041	$ 4,350,678	$ 2,621,158	$ 4,351,439
Total Expenditures	**$ 1,847,041**	**$ 4,350,678**	**$ 2,621,158**	**$ 4,351,439**
Transfers	648,074	1,666,100	1,666,100	1,402,700
Total Expenditures/Uses	**$ 2,495,115**	**$ 6,016,778**	**$ 4,287,258**	**$ 5,754,139**
Excess (Deficiency) of Revenues/Sources Over Expenditures/Uses	**$ 2,080,370**	**$ (2,102,573)**	**$ (525,733)**	**$ (1,638,629)**
ENDING FUND BALANCE [1]	**$ 4,907,677**	**$ 2,805,104**	**$ 4,381,944**	**$ 2,743,315**

[1] The DPS Technology Fund Balance is not included in the Fund Balance on this schedule but has been incorporated into the Fund Balance detailed on the Capital Projects Fund Ten Year Forecast schedule

TOWN OF HIGHLAND PARK, TEXAS

CAPITAL PROJECTS FUND - PRELIMINARY DRAFT

FISCAL YEARS 2018-2027

Project/Funding Source	2016-17	2017-18	2018-19	2019-20
Beginning Balance	**$ 5,094,916**	**$ 4,569,183**	**$ 2,930,554**	**$ 2,907,781**
Annual Project Funding				
General Fund CIP Transfer	$ 1,096,320	$ 1,119,220	$ 1,142,724	$ 1,166,721
General Fund 5% Solid Waste Transfer	61,700	71,700	72,417	73,141
Utility Fund 5% W&S Transfer	499,255	493,200	498,132	503,113
Supplemental General Fund Transfer	171,290	129,728	231,731	179,459
Increased CIP Revenue from Growth in Property Values - 2014	342,651	342,651	342,651	342,651
Increased CIP Revenue from Growth in Property Values - 2015	705,188	705,188	705,188	705,188
Increased CIP Revenue from Growth in Property Values - 2016	360,441	360,441	360,441	360,441
Contributions	-	-	-	-
Contributions - DART	402,065			
Intergovernmental Revenue	-	759,760	337,000	-
Transfer from DPS Technology Fund	76,915	79,222	81,599	84,047
Interest Revenue	45,700	54,400	27,547	27,333
Total Annual Project Funding	**$ 3,761,525**	**$ 4,115,510**	**$ 3,799,430**	**$ 3,442,094**
Expenditures				
Project 25 Public Safety Radio System	$ 200,000	$ -	$ 334,148	$ 334,148
Fiber Connectivity to HPISD	100,000	-	-	-
Flippen Park Improvements	150,000	-	-	-
Tennis Court Reconstruction	300,000	200,000	200,000	-
Street Light Painting	25,500	25,000	25,000	25,000
Mockingbird Screening Wall	150,000	-	-	-
Toll Road Parkway Renovation	150,000	136,000	-	-
Preston Road Parkway Improvements	50,000	150,000	150,000	150,000
Heating of Swimming Pool	-	100,000	-	-
Armstrong Parkway - Landscape, Lighting, and Irrigation Impr.	-	-	-	250,000
Park Renovation/Rehabilitation Program	-	185,000	190,920	197,029
Service Center Study	-	-	-	-
Street Resurfacing & Miscellaneous Concrete	945,658	975,919	1,007,148	1,039,377
Livingston Avenue Rehabilitation	-	410,000	-	-
Preston Road Rehabilitation	-	1,319,520	474,000	-
Exall Lake Pedestrian Bridge	550,000	-	-	-
Armstrong Parkway Reconstruction/Rehabilitation	-	850,000	780,720	-
Hillcrest Avenue Rehabilitation	-	-	-	600,000
Douglas Avenue Rehabilitation	-	-	-	-
Wycliffe/Oak Lawn Signal Improvements	-	-	-	-
Herschel/Oak Lawn Signal Improvements	-	-	-	-
Westside Drive Reconstruction	-	-	-	-
Abbott Avenue Rehabilitation / Reconstruction	-	-	-	-
Mockingbird Lane Resurfacing	-	-	-	-
Lomo Alto Drive Rehabilitation	-	-	-	-
Total Expenditures	**$ 2,621,158**	**$ 4,351,439**	**$ 3,161,936**	**$ 2,595,554**
Transfers-Out				
Storm Water Fund	$ 1,350,000	$ 1,100,000	$ 350,000	$ 350,000
Project Personnel Costs	316,100	302,700	310,268	318,025
Total Transfers-Out	$ 1,666,100	$ 1,402,700	$ 660,268	$ 668,025
Total Expenditures & Transfers Out	$ 4,287,258	$ 5,754,139	$ 3,822,204	$ 3,263,579
Ending Balance*	**$ 4,569,183**	**$ 2,930,554**	**$ 2,907,781**	**$ 3,086,295**
Construction Contingency	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**
Over(Under) Contingency	**$ 2,569,183**	**$ 930,554**	**$ 907,781**	**$ 1,086,295**

* Includes DPS Technology Fund Balance **Excludes FY 2016-17.

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Total 10 Years**
$ 3,086,295	**$ 3,286,434**	**$ 2,802,711**	**$ 2,982,538**	**$ 2,637,329**	**$ 2,808,506**	**$ 2,810,773**	**$ 4,569,183**
$ 1,191,222	$ 1,216,238	$ 1,241,779	$ 1,267,856	$ 1,294,481	$ 1,321,665	$ 1,349,420	$ 12,311,326
73,872	74,611	75,357	76,111	76,872	77,641	78,417	750,139
508,144	513,225	518,357	523,541	528,776	534,064	539,405	5,159,957
189,417	195,380	196,853	193,311	184,182	168,837	146,595	1,815,493
342,651	342,651	342,651	342,651	342,651	342,651	342,651	3,426,510
705,188	705,188	705,188	705,188	705,188	705,188	705,188	7,051,880
360,441	360,441	360,441	360,441	360,441	360,441	360,441	3,604,410
-	-	-	-	-	-	-	-
							-
100,000	100,000	-	-	-	-	-	1,296,760
86,569	89,166	91,841	94,596	97,434	100,357	103,367	908,197
29,011	30,892	26,345	28,036	24,791	26,400	26,421	301,176
$ 3,586,515	**$ 3,627,792**	**$ 3,558,812**	**$ 3,591,731**	**$ 3,614,816**	**$ 3,637,244**	**$ 3,651,905**	**$ 36,625,848**
$ 334,148	$ 334,148	$ 334,148	$ 334,148	$ 334,148	$ 334,148	$ 334,148	$ 3,007,332
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	400,000
25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	136,000
-	-	-	-	-	-	-	450,000
-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	250,000
203,334	209,841	216,556	223,486	230,637	238,018	245,634	2,140,456
150,000	-	-	-	-	-	-	150,000
1,072,637	1,106,961	1,142,384	1,178,940	1,216,666	1,255,599	1,295,778	11,291,409
-	-	-	-	-	-	-	410,000
-	-	-	-	-	-	-	1,793,520
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,630,720
-	-	-	-	-	-	-	600,000
500,280	601,440	-	-	-	-	-	1,101,720
250,000	-	-	-	-	-	-	250,000
175,000	-	-	-	-	-	-	175,000
-	1,150,000	-	-	-	-	-	1,150,000
-	-	968,418	894,326	-	-	-	1,862,744
-	-	-	580,000	-	-	-	580,000
-	-	-	-	927,372	1,063,401	-	1,990,773
$ 2,710,399	**$ 3,427,390**	**$ 2,686,506**	**$ 3,235,900**	**$ 2,733,823**	**$ 2,916,166**	**$ 1,900,560**	**$ 29,719,674**
$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 4,250,000
325,976	334,125	342,478	351,040	359,816	368,811	378,031	3,391,270
$ 675,976	$ 684,125	$ 692,478	$ 701,040	$ 709,816	$ 718,811	$ 728,031	$ 7,641,270
$ 3,386,375	$ 4,111,515	$ 3,378,984	$ 3,936,940	$ 3,443,639	$ 3,634,977	$ 2,628,591	$ 37,360,944
$ 3,286,434	**$ 2,802,711**	**$ 2,982,538**	**$ 2,637,329**	**$ 2,808,506**	**$ 2,810,773**	**$ 3,834,087**	**$ 3,834,087**
$ 2,000,000	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**
$ 1,286,434	**$ 802,711**	**$ 982,538**	**$ 637,329**	**$ 808,506**	**$ 810,773**	**$ 1,834,087**	**$ 1,834,087**

TOWN OF HIGHLAND PARK, TEXAS
STORM WATER FUND - PRELIMINARY DRAFT
FISCAL YEARS 2018-2027

Project/Funding Source	2016-17	2017-18	2018-19	2019-20
Beginning Balance	**$ 897,138**	**$ 1,081,538**	**$ 550,531**	**$ 547,850**
Revenues				
Storm Water Charges	$ 390,180	$ 398,920	$ 414,994	$ 423,709
Interest Earnings	8,400	11,100	3,105	3,123
Total Revenues	**$ 398,580**	**$ 410,020**	**$ 418,099**	**$ 426,832**
Transfers - In	1,350,000	1,100,000	350,000	350,000
Total Revenues & Transfers - In	**$ 1,748,580**	**$ 1,510,020**	**$ 768,099**	**$ 776,832**
Expenditures				
Supplies & Equipment	$ 7,100	$ 7,256	$ 7,416	$ 7,579
Services & Charges	90,580	95,271	97,367	99,509
Total Operating Expenditures	**$ 97,680**	**$ 102,527**	**$ 104,783**	**$ 107,088**
Capital Outlay:				
Lexington Tunnel Internal Resurfacing	$ 35,000	$ -	$ -	$ -
Douglas Park Drainage Improvement	-	-	-	-
Exall Lake Dredging & Silt Removal	-	-	-	-
Connor Park Shoreline Stabilization & Silt Removal	858,000	-	-	-
Southern & Livingston Drainage Improvements	80,000	-	-	-
Master Plan & Improvements for Hackberry Creek	375,000	1,640,000	550,000	550,000
Drainage Study & Impr. - Watershed in Northeast Area of Town	-	-	-	-
Armstrong Bridges (2) Rehabilitation	-	185,000	-	-
Potential Projects	-	-	-	-
Total Capital Outlay	**$ 1,348,000**	**$ 1,825,000**	**$ 550,000**	**$ 550,000**
Total Expenditures	**$ 1,445,680**	**$ 1,927,527**	**$ 654,783**	**$ 657,088**
Transfers-Out	118,500	113,500	115,997	118,549
Total Expenditures & Transfers-Out	**$ 1,564,180**	**$ 2,041,027**	**$ 770,780**	**$ 775,637**
Ending Balance	**$ 1,081,538**	**$ 550,531**	**$ 547,850**	**$ 549,045**

* *Excludes FY 2016-17.

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Total 10 Years**
$ 549,045	**$ 554,210**	**$ 563,444**	**$ 576,844**	**$ 594,511**	**$ 591,431**	**$ 668,060**	**$ 1,081,538**
$ 432,607	$ 441,692	$ 450,968	$ 460,438	$ 470,107	$ 479,979	$ 490,059	$ 4,463,473
3,159	3,215	3,290	3,386	3,385	3,757	4,152	41,672
$ 435,766	**$ 444,907**	**$ 454,258**	**$ 463,824**	**$ 473,492**	**$ 483,736**	**$ 494,211**	**$ 4,505,145**
350,000	350,000	350,000	350,000	350,000	350,000	350,000	$ 4,250,000
$ 785,766	**$ 794,907**	**$ 804,258**	**$ 813,824**	**$ 823,492**	**$ 833,736**	**$ 844,211**	**$ 8,755,145**
$ 7,746	$ 7,916	$ 8,090	$ 8,268	$ 8,450	$ 8,636	$ 8,826	$ 80,183
101,698	103,935	106,222	108,559	110,947	113,388	115,883	1,052,779
$ 109,444	**$ 111,851**	**$ 114,312**	**$ 116,827**	**$ 119,397**	**$ 122,024**	**$ 124,709**	**$ 1,132,962**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-							-
550,000	550,000	550,000	550,000	500,000	-	-	5,440,000
-	-	-	-	75,000	500,000	500,000	1,075,000
-	-	-	-	-	-	-	185,000
-	-	-	-	-	-	-	-
$ 550,000	**$ 550,000**	**$ 550,000**	**$ 550,000**	**$ 575,000**	**$ 500,000**	**$ 500,000**	**$ 6,700,000**
$ 659,444	**$ 661,851**	**$ 664,312**	**$ 666,827**	**$ 694,397**	**$ 622,024**	**$ 624,709**	**$ 7,832,962**
121,157	123,822	126,546	129,330	132,175	135,083	138,055	1,254,214
$ 780,601	**$ 785,673**	**$ 790,858**	**$ 796,157**	**$ 826,572.00**	**$ 757,107.00**	**$ 762,764.00**	**$ 9,087,176**
$ 554,210	**$ 563,444**	**$ 576,844**	**$ 594,511**	**$ 591,431**	**$ 668,060**	**$ 749,507**	**$ 749,507**

TOWN OF HIGHLAND PARK, TEXAS

UTILITY FUND - PRELIMINARY DRAFT

FISCAL YEARS 2018-2027

Project/Funding Source	2016-17	2017-18	2018-19 *	2019-20
Beginning Balance	**$ 3,106,440**	**$ 4,181,096**	**$ 4,880,382**	**$ 3,083,055**
Revenues				
Water Sales	$ 6,933,194	$ 6,985,822	$ 7,317,649	$ 7,317,649
Sanitary Sewer Charges	2,937,393	2,964,169	3,104,967	3,104,967
Permit Revenue	54,300	64,000	64,000	64,000
Interest Earnings	28,220	37,356	45,876	28,981
Intergovernmental Revenue	352,000	352,000	-	-
Other Revenues	247,719	260,200	107,000	107,000
Total Revenues	**$ 10,552,826**	**$ 10,663,547**	**$ 10,639,491**	**$ 10,622,596**
Transfers-In	469,300	458,800	468,894	479,210
Total Revenues & Transfers-In	**$ 11,022,126**	**$ 11,122,347**	**$ 11,108,385**	**$ 11,101,806**
Expenditures				
Personnel Services	$ 1,618,288	$ 1,790,555	$ 1,938,498	$ 2,025,730
Supplies & Equipment	2,783,199	2,924,446	3,026,802	3,132,740
Services & Charges	1,235,050	1,418,496	1,468,143	1,519,528
Operating Capital	31,000	-	-	-
Total Operating Expenditures	**$ 5,667,537**	**$ 6,133,497**	**$ 6,433,443**	**$ 6,677,998**
Capital Outlay:				
Smart Water Meter Program	$ 535,000	$ 169,000	$ -	$ -
Water & Sanitary Sewer Infrastructure Replace./Rehab.	2,000,000	2,064,000	2,130,048	2,198,210
Turtle Creek 30-Inch Sanitary Sewer Interceptor Design	-	100,000	-	-
Lakeside Drive Rehabilitation	-	200,000	2,500,000	-
Elevated Water Tank	-	-	-	800,000
In-line Booster Pump Study	-	-	20,000	-
New Pump Station & Discharge Line at Gillon Pump Station	-	-	-	-
Potential Projects	-	-	-	-
Turtle Creek 30-Inch Sanitary Sewer Interceptor Impr. ($1,100,000)				
Total Capital Expenditures	**$ 2,535,000**	**$ 2,533,000**	**$ 4,650,048**	**$ 2,998,210**
Total Expenditures	**$ 8,202,537**	**$ 8,666,497**	**$ 11,083,491**	**$ 9,676,208**
Transfers-Out	1,744,933	1,756,564	1,822,222	1,850,846
Total Expenditures & Transfer-Out	**$ 9,947,470**	**$ 10,423,061**	**$ 12,905,713**	**$ 11,527,054**
Operating Reserve	$ 1,729,735	$ 1,848,140	$ 1,933,634	$ 2,001,929
Rate Stabilization Reserve	2,451,361	3,032,242	1,149,421	655,878
Ending Balance	**4,181,096**	**4,880,382**	**3,083,055**	**2,657,807**
Ideal Fund Balance (25% of Operating Expenses)	**$ 1,729,735**	**$ 1,848,140**	**$ 1,933,634**	**$ 2,001,929**
Over(Under) Ideal Fund Balance	**$ 2,451,361**	**$ 3,032,242**	**$ 1,149,421**	**$ 655,878**

* Includes 4.75% rate adjustment for Water Sales and Sanitary Sewer Sales

* *Excludes FY 2016-17.

* 2020-21	2021-22	* 2022-23	2023-24	* 2024-25	2025-26	* 2026-27	Total 10 Years**
$ 2,657,807	**$ 3,155,843**	**$ 3,303,054**	**$ 3,575,877**	**$ 3,469,420**	**$ 3,482,267**	**$ 3,085,042**	**$ 4,181,096**
$ 7,665,237	$ 7,665,237	$ 8,029,336	$ 8,029,336	$ 8,410,729	$ 8,410,729	$ 8,810,239	$ 78,641,961
3,252,453	3,252,453	3,406,944	3,406,944	3,568,774	3,568,774	3,738,291	33,368,738
64,000	64,000	64,000	64,000	64,000	64,000	64,000	640,000
24,983	29,665	31,049	33,613	32,613	32,733	28,999	325,868
-	-	-	-	-	-	-	352,000
107,000	107,000	107,000	107,000	107,000	107,000	107,000	1,223,200
$ 11,113,673	**$ 11,118,355**	**$ 11,638,329**	**$ 11,640,893**	**$ 12,183,116**	**$ 12,183,237**	**$ 12,748,529**	**$ 114,551,766**
489,753	500,528	511,540	522,794	534,295	546,049	558,062	5,069,925
$ 11,603,426	**$ 11,618,883**	**$ 12,149,869**	**$ 12,163,687**	**$ 12,717,411**	**$ 12,729,286**	**$ 13,306,591**	**$ 119,621,691**
$ 2,116,888	$ 2,212,148	$ 2,311,695	$ 2,415,721	$ 2,524,428	$ 2,638,027	$ 2,756,738	$ 22,730,428
3,242,386	3,355,870	3,473,325	3,594,891	3,720,712	3,850,937	3,985,720	34,307,829
1,572,711	1,627,756	1,684,727	1,743,692	1,804,721	1,867,886	1,933,262	16,640,922
-	-	-	-	-	-	-	-
$ 6,931,985	**$ 7,195,774**	**$ 7,469,747**	**$ 7,754,304**	**$ 8,049,861**	**$ 8,356,850**	**$ 8,675,720**	**$ 73,679,179**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 169,000
2,268,553	2,341,147	2,416,064	2,493,378	2,573,166	2,655,507	2,735,172	23,875,245
-	-	-	-		-	-	100,000
-	-	-	-	-	-	-	2,700,000
-	-	-	-	-	-	-	800,000
-	-	-	-	-	-	-	20,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 2,268,553	**$ 2,341,147**	**$ 2,416,064**	**$ 2,493,378**	**$ 2,573,166**	**$ 2,655,507**	**$ 2,735,172**	**$ 27,664,245**
$ 9,200,538	**$ 9,536,921**	**$ 9,885,811**	**$ 10,247,682**	**$ 10,623,027**	**$ 11,012,357**	**$ 11,410,892**	**$ 101,343,424**
1,904,853	1,934,750	1,991,235	2,022,462	2,081,537	2,114,154	2,175,939	19,654,562
$ 11,105,391	**$ 11,471,671**	**$ 11,877,046**	**$ 12,270,144**	**$ 12,704,564**	**$ 13,126,511**	**$ 13,586,831**	**$ 120,997,986**
$ 2,072,738	$ 2,146,161	$ 2,222,292	$ 2,301,238	$ 2,383,106	$ 2,468,008	$ 2,556,058	$ 2,556,058
1,083,105	1,156,893	1,353,585	1,168,182	1,099,161	617,034	248,743	248,743
3,155,843	**3,303,054**	**3,575,877**	**3,469,420**	**3,482,267**	**3,085,042**	**2,804,801**	**2,804,801**
$ 2,072,738	**$ 2,146,161**	**$ 2,222,292**	**$ 2,301,238**	**$ 2,383,106**	**$ 2,468,008**	**$ 2,556,058**	**$ 2,556,058**
$ 1,083,105	**$ 1,156,893**	**$ 1,353,585**	**$ 1,168,182**	**$ 1,099,161**	**$ 617,034**	**$ 248,743**	**$ 248,743**

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10-YEAR FINANCIAL FORECAST BASIC ASSUMPTIONS

General Fund

Revenues:

- Property tax revenue is based on estimated taxable assessed values (T.A.V.) and the tax rate projected for each fiscal year. The Town's taxable assessed value is projected to grow at a rate of 4.5% per year. For FY2017-18 the projection includes a 4.5% increase in T.A.V. based on preliminary values from DCAD. This amount may change as T.A.V. is finalized. The tax rate is assumed to remain constant at $0.22 per $100 taxable assessed value.
- Building and permits revenue is indexed at 3.5% per year.
- Sales tax is indexed at 4.0% and was lowered from prior year's index of 5.0%. This reflects a lower trend growth realized the last two years.
- Interest revenue is based on .94% of fund balance.
- Transfers-in is indexed at 2.2% per year.
- Other operational revenues are indexed based on five-year trends ranging from 2.57% to 3.38% based on the revenue category.

Expenditures:

- Payroll expense is indexed at 4.5% each year similar to the trend over the last five years.
- Payroll taxes (FICA), Retirement are projected at a factor of payroll expense based on the percentage of payroll budgeted for each category in the Proposed Budget. Health Insurance is projected to increase at a rate of 7.3% per year.
- While less than five-year trending, "Supplies & Equipment" and "Services and Charges" are projected to grow at 3.5% per year.
- Most capital/equipment is funded from the Capital Projects Fund, Equipment Replacement Fund and Technology Replacement Fund; however, $50,000 per year has been allocated starting in fiscal year 2018-19 to address unanticipated capital needs in the General Fund.
- "Transfers to Other Funds" represents the General Fund's portion of funding for future replacement of equipment, technology and building maintenance. This expense is indexed at 2.2% per year.
- Transfers to the Capital Projects Fund is a function of the difference between operating revenues and expenses, while maintaining ideal fund balance (17% of operating expenses) within the General Fund.

Storm Water Fund

Revenues:

- Storm water revenues are indexed each year by 2.1%.
- A transfer from the Capital Improvement Fund of $1,100,000 for FY2017-18and $350,000 per year for the remaining nine years is anticipated.

Expenditures:

- "Supplies & Equipment" and "Services & Charges" are indexed at 2.2% each year.
- Transfers-out is indexed at 2.2% per year.

Utility Fund

Since utility rates are typically set to meet a certain revenue requirement within the Utility Fund, which takes into account the cost of capital expenditures, the Utility Fund is a Pay-as-You-Go scenario. It should be noted that it is not uncommon for cities to use debt to fund relatively large capital improvements to utility systems. The project list presented for the Utility Fund is primarily made up of an annual rehabilitation and replacement program for the Town's water distribution and waste water collection system. The ten year financial model includes a water and waste water rate adjustment of 4.75% every two years starting in FY 2018-19.

TOWN OF HIGHLAND PARK, TEXAS
10- YEAR FINANCIAL MODEL - PAY AS YOU GO
GENERAL FUND & CAPITAL PROJECTS FUND

GENERAL FUND					
Estimated Tax Rate Per $100 T.A.V.	**22.00 Cents**	**22.00 Cents**	**22.00 Cents**	**22.00 Cents**	**22.00 Cents**
	2016-17	**2017-18**	**2018-19**	**2019-20**	**2020-21**
BEGINNING FUND BALANCE	$ 3,517,765	$ 3,543,393	$ 3,543,526	$ 3,629,951	$ 3,788,692
REVENUES:					
Property Taxes	$ 12,624,341	$ 13,129,384	$ 13,718,631	$ 14,334,394	$ 14,977,867
Sales Taxes	3,555,714	3,720,000	3,868,800	4,023,552	4,184,494
Sanitation/Recycling Charges	-	-	-	-	-
Franchise Fees	1,042,130	1,090,000	1,117,966	1,146,649	1,176,068
Building Inspection Fees/Permits	1,123,941	1,013,860	1,049,345	1,086,072	1,124,085
Municipal Court Fines/Fees	1,079,037	1,288,719	1,333,824	1,380,508	1,428,826
Interest Earnings	76,500	109,300	142,840	148,199	154,287
All Other	1,470,410	1,791,546	1,853,151	1,916,874	1,982,788
	-	-	-	-	-
TOTAL REVENUES	$ 20,972,073	$ 22,142,809	$ 23,084,557	$ 24,036,248	$ 25,028,415
Transfers from Other Funds	1,148,900	1,161,700	1,187,257	1,213,377	1,240,071
TOTAL REVENUES & TRANSFERS-IN	$ 22,120,973	$ 23,304,509	$ 24,271,814	$ 25,249,625	$ 26,268,486
EXPENDITURES:					
Personnel Services:					
Payroll	$ 11,302,568	$ 11,928,274	$ 12,465,046	$ 13,025,973	$ 13,612,142
Taxes	804,238	860,741	898,730	939,173	981,435
Retirement (TMRS)	548,300	706,847	593,336	620,036	647,938
Insurance	1,377,304	1,578,225	1,693,435	1,817,056	1,949,701
Total Personnel	$ 14,032,410	$ 15,074,087	$ 15,650,547	$ 16,402,238	$ 17,191,217
Supplies & Equipment	$ 950,161	$ 942,276	$ 975,256	$ 1,009,390	$ 1,044,719
Services & Charges	3,136,192	3,266,739	3,381,075	3,499,413	3,621,892
Capital Outlay:					
Sustaining					
Equipment	5,600	47,240	50,000	50,000	50,000
CIP	-	-	-	-	-
TOTAL EXPENDITURES	$ 18,124,363	$ 19,330,342	$ 20,056,878	$ 20,961,041	$ 21,907,828
Transfers to Capital Projects Fund	2,675,890	2,657,228	2,782,735	2,754,460	2,788,919
Transfers to Other Funds	1,295,092	1,316,806	1,345,776	1,375,383	1,405,641
TOTAL EXPENDITURES & TRANSFERS-OUT	$ 22,095,345	$ 23,304,376	$ 24,185,389	$ 25,090,884	$ 26,102,388
ENDING FUND BALANCE	$ 3,543,393	$ 3,543,526	$ 3,629,951	$ 3,788,692	$ 3,954,790
FUND BALANCE MINIMUM	$ 3,300,355	$ 3,501,984	$ 3,629,951	$ 3,788,692	$ 3,954,790
FUND BALANCE SURPLUS	$ 243,038	$ 41,542	$ 0	$ 0	$ 0
CAPITAL PROJECTS FUND					
Beginning Balance	**$ 5,094,916**	**$ 4,569,183**	**$ 2,930,554**	**$ 2,907,781**	**$ 3,086,295**
Total Annual Project Funding (1)	3,761,525	4,115,510	3,799,430	3,442,094	3,586,515
Total Expenditures	4,287,258	5,754,139	3,822,204	3,263,579	3,386,375
Ending Balance	$ 4,569,183	$ 2,930,554	$ 2,907,781	$ 3,086,295	$ 3,286,434
Construction Contingency	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Over(Under) Contingency	**$ 2,569,183**	**$ 930,554**	**$ 907,781**	**$ 1,086,295**	**$ 1,286,434**
PROPERTY TAX ASSUMPTIONS					
Property Tax Revenue	**$ 12,624,341**	**$ 13,129,384**	**$ 13,718,631**	**$ 14,334,394**	**$ 14,977,867**
Property Values (2)	**$ 5,765,524,023**	**$ 6,012,113,607**	**$ 6,282,658,719**	**$ 6,565,378,362**	**$ 6,860,820,388**
Tax Rate	**0.22**	**0.22**	**0.22**	**0.22**	**0.22**

(1) Includes funding from other funds and external sources.
(2) Growth in taxable assessed value (T.A.V.) projected at 4.5% per year after FY2017-18. FY2017-18 includes a 4.5% increase in T.A.V.

22.00 Cents 2021-22	22.00 Cents 2022-23	22.00 Cents 2023-24	22.00 Cents 2024-25	22.00 Cents 2025-26	22.00 Cents 2026-27
$ 3,954,790	$ 4,128,606	$ 4,310,524	$ 4,500,944	$ 4,700,289	$ 4,909,004
$ 15,650,296	$ 16,352,984	$ 17,087,293	$ 17,854,647	$ 18,656,531	$ 19,494,500
4,351,874	4,525,949	4,706,987	4,895,266	5,091,077	5,294,720
-	-	-	-	-	-
1,206,242	1,237,190	1,268,932	1,301,489	1,334,881	1,369,130
1,163,428	1,204,148	1,246,293	1,289,913	1,335,060	1,381,787
1,478,835	1,530,594	1,584,165	1,639,611	1,696,997	1,756,392
160,637	167,258	174,163	181,363	188,872	196,704
2,050,969	2,121,494	2,194,444	2,269,903	2,347,957	2,428,695
-	-	-	-	-	-
$ 26,062,281	$ 27,139,617	$ 28,262,277	$ 29,432,192	$ 30,651,375	$ 31,921,928
1,267,353	1,295,235	1,323,730	1,352,852	1,382,615	1,413,033
$ 27,329,634	$ 28,434,852	$ 29,586,007	$ 30,785,044	$ 32,033,990	$ 33,334,961
$ 14,224,688	$ 14,864,799	$ 15,533,715	$ 16,232,732	$ 16,963,205	$ 17,726,549
1,025,600	1,071,752	1,119,981	1,170,380	1,223,047	1,278,084
677,095	707,564	739,405	772,678	807,449	843,784
2,092,030	2,244,748	2,408,614	2,584,443	2,773,107	2,975,544
$ 18,019,413	$ 18,888,863	$ 19,801,715	$ 20,760,233	$ 21,766,808	$ 22,823,961
$ 1,081,284	$ 1,119,129	$ 1,158,299	$ 1,198,839	$ 1,240,798	$ 1,284,226
3,748,658	3,879,861	4,015,656	4,156,204	4,301,671	4,452,229
	-	-	-	-	-
	-	-	-	-	-
50,000	50,000	50,000	50,000	50,000	50,000
-	-	-	-	-	-
$ 22,899,355	$ 23,937,853	$ 25,025,670	$ 26,165,276	$ 27,359,277	$ 28,610,416
2,819,898	2,846,912	2,869,447	2,886,943	2,898,782	2,904,295
1,436,565	1,468,170	1,500,469	1,533,480	1,567,216	1,601,695
$ 27,155,818	$ 28,252,935	$ 29,395,586	$ 30,585,699	$ 31,825,275	$ 33,116,406
$ 4,128,606	$ 4,310,524	$ 4,500,944	$ 4,700,289	$ 4,909,004	$ 5,127,559
$ 4,128,606	$ 4,310,524	$ 4,500,944	$ 4,700,289	$ 4,909,004	$ 5,127,559
$ 0	$ (0)	$ (0)	$ (0)	$ (0)	$ 0
$ 3,286,434	**$ 2,802,711**	**$ 2,982,538**	**$ 2,637,329**	**$ 2,808,506**	**$ 2,810,773**
3,627,792	3,558,812	3,591,731	3,614,816	3,637,244	3,651,905
4,111,515	3,378,984	3,936,940	3,443,639	3,634,977	2,628,591
$ 2,802,711	$ 2,982,538	$ 2,637,329	$ 2,808,506	$ 2,810,773	$ 3,834,087
$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
$ 802,711	**$ 982,538**	**$ 637,329**	**$ 808,506**	**$ 810,773**	**$ 1,834,087**
$ 15,650,296	**$ 16,352,984**	**$ 17,087,293**	**$ 17,854,647**	**$ 18,656,531**	**$ 19,494,500**
$ 7,169,557,305	**$ 7,492,187,384**	**$ 7,829,335,816**	**$ 8,181,655,928**	**$ 8,549,830,445**	**$ 8,934,572,815**
0.22	**0.22**	**0.22**	**0.22**	**0.22**	**0.22**

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APPENDIX

Fiscal Year 2017-18 Proposed Budget Calendar

February 21	Review and discuss the FY 2017-18 Budget Calendar with the Town Council and any projects or items of concern
February 22	Submit FY 2017-18 Budget Calendar to the Finance and Audit Advisory Committee for review and comment
February 24	Meet and discuss the Town's 5 year Capital Improvement Plan with Department Directors
March 3	Budget kick-off memo to departments with assumptions
March 17	Departments submit initial projection of FY 2016-17 revenues and expenditures to the Finance Department
March 24	Town Council Retreat (12:00 p.m. to 4:00 p.m.)
	Departments submit base budget requests to the Finance Department. This includes any requests for non-capitalized and capitalized fixed assets
	Departments submit update on Capital Improvement Projects: completed, to be completed in current budget year, and projects that need to be moved
March 31	Departments submit any new programs, new fleet, and replacement fleet requests to the finance department
	Departments submit proposed updates, changes, or revisions to the Town's 5 year Capital Improvement Plan
April 3-7	Finance Department review of Departmental Budget Requests and updates, changes, or revisions to the Town's 5 year Capital Improvement Plan with Department Directors
April 4	Review and discuss the FY 2017-18 budget process with Town Council, specifically with regard to any item Council would like staff to consider, study, or incorporate into the FY 2017-18 budget
April 6	Deliver notice for the April 24th Public Hearing in the newspaper. The notice will run on April 13th and again on April 20st.

Fiscal Year 2017-18 Proposed Budget Calendar

April 17-21	Departmental meetings with Town Administrator on Budget Requests
April 18	Review and discuss the FY 2017-18 Budget and the Capital Improvement Plan with Town Council
April 24	Public Hearing for citizen comment on the development of the FY 2017-18 Budget. This is an opportunity to receive public input with regard to the development of the 2017-18 budget
May 5	Departments submit performance measurement forms to the Finance Department. These forms include departmental accomplishments during the 2016-17 fiscal year and objectives for the 2017-18 fiscal year
May 16	Review and discuss with the Town Council the progress of the FY 2017-18 budget process and Council's priorities and expectations of the FY 2017-18 Budget
May 18	Receive preliminary taxable assessed values from Dallas County Appraisal District (DCAD)
May 19	Departments submit revised projection of FY 2016-17 revenues and expenditures to the Finance Department
June 6	Review and discuss with the Town Council the progress of the FY 2017-18 budget process and any item Council would like staff to consider, study, or incorporate into the budget Review and discuss with the Town Council any proposed updates, changes, or revisions to the Town's 5 year Capital Improvement Plan
June 22	Review and discuss the draft FY 2017-18 Proposed Budget with the Finance & Audit Advisory Committee
July 14	Departments submit final projection of FY 2016-17 revenues and expenditures to the Finance Department

Fiscal Year 2017-18 Proposed Budget Calendar

July 20	Deliver notice of the August 14th Public Hearing on the FY 2017-18 Proposed Budget to the newspaper
July 24	Council sets date to call Public Hearing on the FY 2017-18 Proposed Budget (Town Charter 9.05(A))
July 25	Receive Certified Appraisal Roll from DCAD
July 27	Publication of the notice for the August 14th Public Hearing on the FY 2017-18 Proposed Budget in the newspaper
July 28	FY 2017-18 Proposed Budget delivered to the Town Council and the Town Secretary
August 8	Review and discuss a proposal to set a preliminary property tax rate for Fiscal Year 2017-18 and schedule two public hearings on the proposal
	Review and discuss the Proposed Budget and Capital Improvement Plan for Fiscal Year 2017-18
August 14	Public Hearing on FY 2017-18 Proposed Budget
	Town Council sets preliminary ad valorem tax rate
	NOTE: If a tax rate is proposed that exceeds the Effective Tax Rate, take a record vote, publish the required notices, and schedule the required public meetings
	Call Public Hearings on Tax Increase (if necessary)
	Deliver notice of Public Hearing on Tax Increase (if necessary) and Public Hearing on FY 2017-18 Proposed Budget to the newspaper
	Announce date and time of Public Hearing to adopt the tax rate
August 17	Publication of notice for the First and Second Public Hearings on Tax Increase (if necessary) and Public Hearing on FY 2017-18 Proposed Budget
August 28	Public Hearing on FY 2017-18 Proposed Budget
	First Public Hearing on Tax Increase (if necessary)

Fiscal Year 2017-18 Proposed Budget Calendar

September 5	Second Public Hearing on Tax Increase (if necessary)
September 11	Town Council considers approval of: • FY 2017-18 Proposed Budget • Adoption of a tax rate (governing body adopts the tax rate no less than three days but no more than 14 days after the second public hearing) • Adoption of 2018-22 Capital Improvement Plan • Adoption of the Master Fee Schedule
September 12	Provide approved property tax ordinance and property tax rate to Dallas County Tax Office and the Dallas Central Appraisal District.

NOTE: Dates in bold indicate a Town Council meeting or a Town Council Study Session.

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9.01 Director of Finance; Appointment. There shall be a Department of Finance, the director of which shall be appointed by the Town Administrator. The Director of Finance can be ex-officio Town Treasurer. The Director of Finance shall provide a bond with such surety and in such amount as the Council may require and the premiums on such bond shall be paid by the Town.

9.02 Director of Finance; Qualifications. The Director of Finance shall have knowledge of municipal accounting and taxation and shall have experience in budgeting and financial control.

9.03 Jurisdiction. The Director of Finance shall have custody of all public monies, funds, notes and bonds and other securities belonging to the Town. The Director of Finance shall make payments out of Town funds upon orders signed by the Town officers as herein provided. The Director of Finance shall render a full and accurate statement to the Town Administrator and the Council of receipts and payments at such times as the Town Administrator or Council may require, such statements to be made in such form as the Town Administrator may prescribe. The Director of Finance shall perform such other acts and duties as the Council may prescribe.

9.04 Fiscal Year. The fiscal year of the Town shall begin on the first day of October and end on the following September 30th, but the fiscal year may be changed by the Council by ordinance provided that no change shall be effective until six (6) months after final passage of such ordinance.

9.05 Annual Budget.

A. Preparation of Budget: The Department Heads of the Town shall prepare annual departmental budget requests for the ensuing fiscal year as directed by the Town Administrator and submit said requests to the Town Administrator for review. It shall be the duty of the Town Administrator to submit an annual budget not later than thirty (30) days prior to the end of the current fiscal year to the Council for its review, consideration and revision if desired. The Council shall call a public hearing or hearings on the budget. The Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

B. Adoption: The budget as adopted must set forth the appropriations for services, functions and activities of the various Town departments and agencies, and shall meet all fund requirements provided by law and required by bond covenants.

C. Failure to Adopt: If the Council fails to adopt the budget by the 15th day of September, the amounts appropriated for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month to month basis with all items in it prorated accordingly until such time as the Council adopts a budget for the ensuing fiscal year. The levy of property tax will be set to equal the total current fiscal year tax receipts, unless the ensuing fiscal year budget is approved by September 15th of the current fiscal year.

9.06 Public Record. Copies of the budget as adopted shall be public records and shall be made available to the public upon request.

9.07 Appropriations. During the fiscal year the Council shall have the power to transfer funds allocated by the budget to one activity, function or department, to another activity, function or department, and to re-estimate revenues and expenditures.

9.08 Emergency Appropriations. At any time in the fiscal year the Council may make emergency appropriations to meet a pressing need for public expenditures in order to protect the public health, safety or welfare.

9.09 Borrowing. The Council shall have the power, except as prohibited by law, to borrow money by whatever method it may deem to be in the public interest.

9.10 General Obligation Bonds and Other Evidence of Indebtednesses. The Town shall have the power to borrow money on the credit of the Town and to issue general obligation bonds and other evidence of indebtednesses for permanent public improvements or for any other public purpose not prohibited by the Constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds and other evidences of indebtedness of the Town previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas.

9.11 Revenue Bonds. The Town shall have the power to borrow money for the purpose of constructing, acquiring, improving, extending or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the Constitution and laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such bonds shall be a charge upon and payable from the properties, or interest therein pledged, or the income therefrom, or both. The holders of the revenue bonds shall never have the right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas.

9.12 Bonds Incontestable. All bonds and evidences of indebtedness of the Town having been issued and sold and having been delivered to the purchaser thereof or delivered to the claimant thereof shall thereafter be incontestable and all bonds issued to refund outstanding bonds or other evidence of indebtednesses previously issued shall and after said issuance be incontestable.

9.13 Lapse of Appropriations. Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

9.14 Administration of Budget. Payments and Obligations Prohibited: No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made and unless the Town Administrator or the Town Administrator's designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriations and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable.

9.15 Financial Reports. The Town Administrator shall submit to the Council each month the financial condition of the Town by budget item, budget estimate versus accruals for the preceding month and for the fiscal year to date. The financial records of the Town will be maintained on an accrual basis to support this type of financial management.

9.16 Independent Audit. At the close of each fiscal year, and at such times as it may be deemed necessary, the Council shall cause an independent audit to be made of all accounts of the Town by a certified public accountant. The certified public accountant so selected shall have no personal interest, directly or indirectly, in the financial affairs of the Town or any of its officers. Upon completion of the audit, the results thereof in a summary form shall be placed on file in the Town Secretary's office as a public record for the public's information.

9.17 Purchasing. All purchases made and contracts executed by the Town shall be made in accordance with the requirements of the Constitution and Statutes of the State of Texas.

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I. PURPOSE STATEMENT

The purpose of this Statement of Financial Management Policies is to provide guidelines, in accordance with the applicable Texas Statutes and the Town of Highland Park Charter, Ordinances and Resolutions, for the Director of Fiscal & Human Resources, hereinafter called Director, in planning and directing the Town of Highland Park, hereinafter called Town, in its day-to-day financial affairs and in developing recommendations to the Town Administrator and Town Council, hereinafter called Administrator and Council, respectively.

The scope of these policies generally spans accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control and debt management, all to make it possible both: (a) to present fairly and with full disclosure the financial position and results of financial operations of the Town in conformity to generally accepted accounting principles (GAAP), and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

It is the goal of the Statement of Financial Management Policies to enable the Town to adhere to the principles of sound municipal finance and to continue its long-term stable and positive financial condition. The watchwords of the management of the Town's financial affairs shall, at all times, include integrity, prudent stewardship, planning, accountability, and full disclosure.

II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

A. ACCOUNTING - The Director shall be responsible for establishing and maintaining a chart of accounts and for the proper recording of financial transactions in accordance with GAAP. Additionally, the Town is solely responsible for its reporting of its financial affairs, both internally and externally.

B. AUDITING - The Town's Charter, in accordance with Chapter 103 of the Local Government Code of Texas, as amended, requires that its financial affairs be audited annually by outside independent accountants (auditors), selected and appointed by the Council under contract. The auditor selected shall be a CPA firm, registered as a partnership or corporation of certified public accountants, holding a license under Article 41a-1, Section 9, of the Civil Statutes of Texas, capable of demonstrating that it has sufficient staff which will enable it to conduct the Town's audit in accordance with generally accepted auditing standards as required by Town Charter and applicable state and federal laws. The auditor's written report of the Town's financial affairs shall be completed by no later than January 15th following the Town's fiscal year-end. The auditor's report, together with its management letter shall be presented to the Administrator, the Director and Council within the aforesaid 120 day period. Thereafter, the Administrator, the Director and auditor shall jointly review the auditor's report and management letter with the Council's Administrative Committee within 30 calendar days after their receipt by the Town.

Within fifteen (15) days of this joint review, the Director shall respond in writing to the Administrator and Administrative Committee regarding the auditor's management letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

C. AUDITORS RESPONSIBLE TO THE COUNCIL -Auditors for the Town shall be responsible to the Council and shall have access to direct communication with the Mayor and

Council at such times as the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

D. SELECTION/AUDITOR ROTATION - The Council shall select the auditors for the Town each fiscal year. The selection may be by means of approving an engagement proposal from the incumbent firm or the Council may direct the Administrator and Director to obtain proposals from qualified CPA firms. As a benchmark, the Council may award a three (3) year engagement to the selected firm with two (2) one (1) year extensions. The Council shall however retain authority to review audit performance annually and act accordingly in regards to replacement and extensions.

E. EXTERNAL FINANCIAL REPORTING - Upon the completion and acceptance of the annual audit by the Town's auditors, the Town shall prepare a written comprehensive annual financial report (CAFR) which shall be presented to the Council within 180 calendar days after the Town's fiscal year end. The CAFR shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If this time requirement cannot be met, the Director shall report to the Administrator and the Council of the delay and the reasons for same.

F. INTERNAL FINANCIAL REPORTING - The Director shall prepare monthly, a written summary of the Town's financial affairs and submit same to the Administrator and Council within thirty (30) calendar days following the end of each calendar month. Each such report shall accurately reflect the Town's current cash position, revenue and expenditure/expense performance as well as any additional information that reflects the Town's fiscal position.

III. OPERATING BUDGET

A. PREPARATION - Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The Town's annual operating budget, hereinafter called budget, is the Town's annual financial operating plan. It is comprised of governmental, capital projects, proprietary, internal service and special revenue funds. Budgets for the General Fund, Capital Projects Funds and Special Revenue Funds are prepared on the modified accrual basis of accounting. The budgets for the Utility (Proprietary) Fund and Internal Service Funds are prepared on a basis consistent with GAAP, except that capital purchases and depreciation are not considered until year-end when adjustments are made for financial reporting purposes.

1. Proposed Budget - A proposed budget shall be prepared by the Administrator and the Director with the participation of all of the Town's Department Directors/Heads, covering the operational and capital expenditures of the Town in accordance with the provisions of the Town Charter.

   The budget shall include four (4) basic segments for review and evaluation. These segments are: 1) personnel costs, 2) operations and maintenance costs, 3) capital and (non-capital) project maintenance costs, and 4) revenues. Capital project costs shall reflect the approved Capital Improvement Plan ("CIP") which shall be updated and approved in conjunction with the adoption of the annual budget.

   The budget review process shall include Council participation in the development of each

of the four (4) segments of the proposed budget and a called Public Hearing to allow for citizen participation in the budget preparation.

The budget process shall span sufficient time to allow for ample time to address policy and fiscal issues by the Council and shall include a designated time and place for soliciting citizen input.

A copy of the proposed budget shall be filed with the Town Secretary not less than thirty (30) days prior to the end of the fiscal year in accordance with the provisions of the Town Charter.

2. Adoption - Upon the presentation of both a proposed operating budget and a CIP acceptable to the Council, the Council shall call and publicize a public hearing and adopt, by Ordinance, said budget as the Town's Official Budget effective for the fiscal year beginning October 1st.

3. Amending the Official Budget - Amendments to the Official Budget shall be made at regularly scheduled Council meetings with a notice of the proposed amendment posted and publicized at least three (3) days prior to the meeting.

The Official Budget shall be submitted to the GFOA annually for evaluation and consideration for the Award for Distinguished Budget Presentation.

The Town's Utility (Proprietary) Fund, as set forth in the Town's budget, shall bear the applicable personnel and operating costs of the Town's general administration, information technology services, non-departmental specific expenditures, municipal building office space and other related costs plus the Town's Service Center operation based upon annual reviews of actual staff time allocation and facility use.

In addition to the aforesaid, the service rates for the sale of water, sanitary sewer services, solid waste collection/disposal services and recycling services shall include an amount equal to 5% of revenues for each respective service as street rental fees. These collected funds shall be transferred to the Capital Projects Fund toward funding of the Town's annual street resurfacing program.

All other direct expenses associated with the provision of utility services by the Town shall be expensed directly to the appropriate Department.

B. BALANCED BUDGET - It is desirable that the budget provide sufficient current revenues to fund that year's budgeted non-capital expenditures/expenses. Regardless of this objective, the budget shall be balanced with sources of working capital (revenues, cash surplus) equal to or greater than uses of working capital (expenditures/ expenses, capital outlays).

C. BUDGET MANAGEMENT & PERFORMANCE - The Director shall prepare and distribute monthly financial reports to enable the Department Directors to best manage their department budgets and to enable the Director to monitor and control the budget as authorized by the Administrator. Written summaries of the monthly financial reports shall be presented to the Council in accordance with Section II, Paragraph F, of this policy statement. Such reports shall be in a form which will enable the Council to be fully informed of the overall budget performance

of the Town.

D. END OF YEAR APPROPRIATIONS – For all Town funds for which a budget is required and/or prepared, excluding the Capital Projects Fund, unencumbered appropriations expire at the close of each fiscal year. Budgets for operating funds are prepared on a fiscal year basis. Capital projects, on the other hand, may span two or more years. Accordingly, individual projects are budgeted in the Capital Projects Fund and appropriations expire at project closure.

E. PERFORMANCE MEASURES AND PRODUCTIVITY INDICATORS Where appropriate, performance measures and productivity indicators shall be included in the annual budget. This information shall also be reported by the Administrator to the Council on a quarterly basis.

IV. REVENUE MANAGEMENT

A. SIMPLICITY - The Town, where possible and without sacrificing accuracy, shall strive to keep the Town's revenue system uncomplicated so as to reduce compliance costs for the taxpayer or service recipient and a corresponding decrease in the Town's costs of collection.

The criteria shall always be that the benefits of a revenue collected exceed the cost of producing that revenue.

B. CERTAINTY – An understanding of the revenue source increases the reliability of the Town's revenue system. The Director shall make every effort to determine its revenue sources and enact consistent collection policies in order that the revenues will occur to support the budget.

C. EQUITY - The Town shall make every effort to maintain equity in its revenue system structure; i.e., the Town shall endeavor, wherever possible, to minimize or eliminate all forms of subsidization between entities, funds, services, utilities and the Town's customers.

D. REVENUE ADEQUACY - The Town shall require that there be a balance in the its revenue system; i.e., the revenue base shall be fair as it applies to cost of service and ability to pay.

E. DIVERSIFICATION AND STABILITY - Wherever possible, the Town shall make every effort to maintain a diversified revenue system which provides a stable source of income to the Town which will protect it against fluctuations in the economy and variations in weather (related to the sale of treated water and sanitary sewer services).

F. NON-RECURRING REVENUES - It is desirable that non- recurring revenues not be used to finance the Town's current operations. Non-recurring Town revenues should be used only for one-time Town expenditures such as long-lived capital needs and not for budget balancing purposes.

G. PROPERTY TAX REVENUES - All real and business personal property located within the Town shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the Town by the Dallas Central Appraisal District. A 99% collection rate shall serve each year as a goal for tax collections. The Town Council shall determine whether the Town collects its levied property taxes or contract with another governmental agency for same. The Town Council shall further decide upon a property tax attorney or firm for the collection of

delinquent property taxes in accordance with the Texas Property Tax Code, as amended.

H. USER-BASED FEE - As a part of the Town's budget process, the Council shall review and adopt, where possible, service fees sufficient to offset the cost of services rendered by the Town. User charges shall be classified by the Council as "Full Cost Recovery" and "Partial Cost Recovery".

I. UTILITY RATES - As a part of the Town's budget process, the Council shall review and adopt utility service rates annually that, where possible, will generate revenues to fully cover the Town's operating expenses and to provide the Town with an adequate level of working capital.

J. INTEREST INCOME - The Director shall ensure, at all times, that the interest earned from the investment of Town money shall be distributed to the appropriate fund in accordance to the equity balance of the particular fund from which the money was provided for investment.

K. REVENUE MONITORING - All revenues actually received by the Town shall be regularly compared to budgeted revenues by the Director and where variances exist, these shall be audited by the Director. The results of such audits shall be summarized by the Director in the monthly financial report provided to the Council.

V. EXPENDITURE/EXPENSE CONTROL

A. APPROPRIATIONS - The Town's budget shall be a line- item budget. Overall budgetary control shall be the responsibility of the Administrator with each respective Department Director being responsible for the administration of his or her departmental budget.

B. AMENDMENTS TO THE BUDGET - In accordance with Town Charter, all budget amendments shall be approved by the Council.

C. CENTRAL CONTROL - No recognized salary or capital budgetary savings in any Department shall be spent by the Department Director without the prior authorization of the Administrator.

D. PURCHASING - All Town purchases and contracts over $3,000 shall conform to Chapter 252, Subchapter B of the Local Government Code of Texas, as amended. Purchases of goods or services subject to the competitive bid process and purchases of goods or services by contract shall be submitted to the Council by the Administrator for Council approval. The adoption of the annual budget gives the Administrator the authority to approve all other purchases for goods or services in accordance with each department’s approved budget.

The purchase of goods or services at a total cost of $1,000 or more must be made through the Town's purchase order system. Written purchase orders shall also be used for vendors requiring formal Town authorization regardless of the dollar amount.

Any payment for the purchase of goods or services by the Town at a total cost of less than $1,000 may be made via a written Accounts Payable Voucher, signed and submitted by the applicable Department Director to the Town's Finance Department.

All documentation for the disbursement of funds by the Town's Finance Department shall require the signature of the Director in addition to the respective Department Director prior

to processing.

E. PROMPT PAYMENT - All invoices approved for payment by the proper Town authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.

The Director shall establish and maintain proper procedures which will enable the Town to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the amount of cash available for investing.

F. EQUIPMENT FINANCING - The applicable Town Department Director, the Administrator and the Director, when possible, shall evaluate the Town's option of equipment leasing in instances of Town equipment acquisitions of $10,000 or more or in instances when the equipment has a useful life of five (5) or more years as an alternative for Council consideration in the acquisition of assets.

VI. ASSET MANAGEMENT

A. INVESTMENTS - The Director shall promptly invest all Town funds in accordance with the Town's Statement of Investment Policies as adopted by the Town Council.

B. CASH MANAGEMENT - The Town's cash flow shall be managed by the Director to maximize the cash available for investment. The Finance Department shall, as authorized by Council, affix, via mechanical or electronic means, a facsimile, bearing the joint signatures of the Town's Administrator and the Director, for the disbursement of Town issued checks for:

1. Payroll;
2. Federal income tax and social security tax transfers;
3. Texas Municipal Retirement System deposits;
4. Unemployment compensation claim reimbursements;
5. Payments of money held in trust where the Town acts as a collecting agent;
6. Utility services;
7. Employee benefits programs;
8. Installment payments approved by Council on contracts or projects;
9. Payments for expenditures/expenses for which the Council has specifically authorized payment;
10. Disbursements less than $1,000

All other Town issued checks not meeting the above criteria shall be signed, in original, by two (2) authorized signatories. Payment authorization shall be in accordance with the pay authorization criteria as defined in the current Bank Depository Agreement, approved by Council, stipulating the conditions and control procedures on such activity.

The Director may transfer funds, via electronic transfer, through verbal instructions to the Town's Depository only for payment of any obligation of the Town under the conditions applicable to the use of the facsimile machine under Paragraph B, this Section.

C. FIXED ASSETS ACCOUNTING AND INVENTORY - The Town's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the Town's fixed assets lies with the Department Director in whose department the

fixed asset is assigned. The Finance Department shall supervise the marking of fixed assets with numbered Town property tags and shall maintain the permanent records of the Town's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation, and expected useful life.

The recording of the cost or value of capitalized fixed assets into the Town's financial records and fixed asset database shall be consistent with the definition of capitalized fixed assets with two (2) exceptions: 1) accessioned Library materials shall be capitalized annually on a lump-sum basis rather than on a per-item basis and 2) an asset accounted for in the Town's Equipment Replacement Fund (Internal Service Fund) shall be recorded regardless of cost or value and marked with numbered Town property tags to allow for inventory tracking.

Non-capitalized fixed assets shall be recorded in the Town's fixed asset data base at a financial reporting cost or value of $0.

The Finance Department shall also perform an annual inventory of assets using random sampling at the department level. Such inventory shall be performed by the Director or his or her designated agent in the presence of designated department personnel from the department of responsibility.

D. COMPUTER SYSTEM/DATA SECURITY - The Town shall provide security of its computer system and data files through:

Physical security - computer systems infrastructure shall be in a location inaccessible to unauthorized personnel. Only authorized external access to the system via telephone, microwave or radio frequency shall be installed.

Password security - All users of the Town's financial management system shall be assigned his/her personal password for access into the system. Each user shall be given access permissions to only those data files and functions necessary to perform assigned duties. The Town Administrator shall designate the Information Technology Manager as the Master Security Officer on the Town's computer networks. The Master Security Officer may appoint other Town employees to serve as Security Officers. The Town shall take all precautions necessary to protect the integrity and safety of its information technology.

VII. FINANCIAL CONDITION

A. NO OPERATING DEFICITS - It is desirable that the Town's current expenditures/expenses be paid with current revenues of the Town. Deferrals, short- term loans or use of one-time sources should be avoided as budget balancing techniques. The Town's cash reserves should be used only for emergencies or for the payment of non-recurring expenditures as approved by the Council, except when balances can be reduced due to their levels exceeding guideline minimums as stated in Section VII, Paragraph B., hereof.

B. FUND BALANCE - GOVERNMENTAL FUNDS

1. *Committed Fund Balance* - The Town Council is the Town's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is by Council action. The Council action must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the

commitment is made. The amount subject to the constraint may be determined in the subsequent period. The Council action may take the form of the Annual Budget or a separate ordinance or resolution. Examples of Committed Fund Balance include the Storm Water Drainage Utility Fund and the Employees' Christmas Fund (contributions committed for employee distribution).

The Town shall maintain a committed fund balance in the Capital Projects Fund of $2,000,000.00 as conditions warrant. The Town Council shall have sole authority for the use of any portion, or all of, the committed fund balance in the Capital Projects Funds. Such decision to use the Capital Projects Fund's committed fund balance should include a plan for replenishing the committed fund balance of the Capital Projects Fund to its desired level.

2. *Assigned Fund Balance* - The Town Council has authorized the Town's Director of Fiscal and Human Resources to assign fund balance to a specific purpose in accordance to Generally Accepted Accounting Principles and in the normal conduct of business. An example is resources to be used to liquidate encumbrances related to purchase orders payable from assigned resources and any fund balance to be used in a subsequent fiscal year to "balance" the budget.

3. *Minimum Unassigned Fund Balance*

The Town shall maintain an unassigned fund balance in the General Fund equal to 17% of non-capital expenditures as approved by the Town Council in current Annual Budget.

If Unassigned Fund Balance exceeds the target set by policy, the Town may use surpluses for onetime expenditures. If unassigned fund balance falls below the target, the Town will reduce recurring expenditures to eliminate any structural deficit for such period as necessary until the unassigned fund balance meets the minimum balance as required by this policy.

4. *Order of Expenditure of Funds*

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the Town Council, and Unassigned Fund Balance), the Town will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

At the close of each fiscal year, any operating surplus (revenues less expenditures less encumbrances) shall be transferred, by Council action, from the General Fund to the Capital Projects Fund.

C. NET WORKING CAPITAL - UTILITY FUND - The Town shall maintain Net Working Capital at an amount equal to not less than twenty-five percent (25%) of non-capital expenditures as approved by the Town Council in the Annual Budget.

D. RISK MANAGEMENT - The Town shall provide, where possible, for the safety of the public and the Town's employees in order to minimize the Town's risk of loss of resources through liability claims.

E. RISK FINANCING - All reasonable options shall be investigated by the Director to finance risks.

Such options may include risk transfer, insurance and risk retention.

VIII. INTERNAL CONTROLS

A. WRITTEN PROCEDURES - Wherever possible, written procedures shall be established and maintained by the Director for all activities involving cash handling and/or accounting throughout the Town. These procedures shall embrace the general concepts of fiscal responsibility outlined in this statement.

B. DEPARTMENT DIRECTORS RESPONSIBLE - Each Department Director shall be responsible to ensure that good internal controls are followed at all times throughout his or her department, that all approved, written Finance Department directives on internal controls are implemented and that all independent auditor internal control recommendations, as embraced by the Council and furnished by the Finance Department, are met.

IX. DEBT MANAGEMENT

A. LONG-TERM DEBT - Long-term debt shall not be used for operating purposes and the life of any Town issued debt shall not exceed the useful life of the asset or project financed with same.

B. FINANCING ALTERNATIVES - The Director shall be responsible for the evaluation, from time to time, of all financing alternatives permitted by State law in addition to long-term debt including leasing, current revenues and available reserves.

C. RATINGS - The Director shall make full disclosure of the Town's operations to both nationally recognized rating agencies, Standard & Poors and Moody's.

X. ANNUAL REVIEW OF POLICIES

The Town's Financial Management Policies shall be reviewed by the Director and Administrator at least annually and any proposed revisions shall be presented to the Council for approval.

XI. FINANCIAL GLOSSARY

The following definitions form a part of this policy statement in order to clarify certain terminology used.

Appropriation - a legal authorization granted by the Council to make or incur expenditures/expenses for specific purposes.

Bank Depository Agreement - the Council approved current contract, pursuant to the provisions of Section 105 of the Local Government Code of Texas providing for banking

Budget - a plan, approved by the Council, of financial operation embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of financing them (revenue estimates).

Capital/Major Project Expenditure/Expense - an expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

Capital Projects Fund - a fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Capitalized Fixed Asset – a fixed asset acquired prior to October 1, 2000, having an acquisition cost or value of $1,000 or more or a fixed asset acquired after September 30, 2000, having an acquisition cost or value of $5,000 or more.

Chart of Accounts - a chart detailing the system of numbering or otherwise designating general ledger accounts.

Combined Budget – the combination and presentation of the Operating Budget and the Capital Projects Fund budget.

Competitive Bidding Process - the process following State law requiring that on purchases of $50,000 and more, the Town must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period the Council then awards the bid to the successful bidder.

Current Assets - assets of the Town consisting of cash, investments and other assets that can or will be converted to cash within a twelve (12) month period.

Current Expense - an obligation of the Town as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

Current Liabilities - obligations of the Town that will require satisfaction within a twelve (12) month period.

Current Revenue - Town revenues or resources convertible to cash within a twelve (12) months.

Director of Fiscal & Human Resources - that person appointed by the Town Administrator who is responsible for the recording and reporting of the financial activities of the Town.

Electronic signature – electronically imprinted signature facsimiles generated through the Town's computer equipment upon Town issued checks, rendering them as negotiable instruments.

Emergency - an unexpected occurrence, i.e. damaging weather conditions, that requires the unplanned use of Town funds.

Encumbrance - see Appropriation

Equity - see Fund Balance and Retained Earnings

Expenditure/Expense - decreases in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Utility (Proprietary) Fund recognizes expenses.

Facsimile Signature Machine - a mechanical device used to imprint signature facsimiles upon

Town vouchers rendering them as negotiable instruments.

Fiscal Year (FY) - the period of October 1st through the following September 30th. (e.g. – FY 2013 refers to the fiscal year from October 1, 2012 through September 30, 2013)

Fixed Assets - Purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials with a useful life greater than one (1) year.

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – an accounting distinction is made between the portions of fund equity that spendable and non-spendable. These are broken up into five categories:

1. **Non-spendable fund balance –** includes amounts that are not in a spendable form or are required to be maintained intact. Examples are resources in the form of inventory or permanent funds.
2. **Restricted fund balance –** includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include resources from grants and child safety fees.
3. **Committed fund balance –** includes amounts that can be used only for the specific purposes determined by a formal action of the Town Council. Commitments may be changed or lifted only by the Town Council taking the same formal action that imposed the constraint originally.
4. **Assigned fund balance –** comprises amounts *intended* to be used by the Town for specific purposes. Intent can be expressed by Town Council or by an official or body to which the Town Council has delegated the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. Examples include resources to be used to liquidate encumbrances related to purchase orders payable from assigned resources and any fund balance to be used in a subsequent fiscal year to "balance" the budget.
5. **Unassigned fund balance –** is the residual classification of the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Fund Equity - the excess of fund assets over liabilities in a governmental fund.

GAAP - see Generally Accepted Accounting Principles

General Administrative Costs - costs associated with the administration of Town services; costs incurred by the Town that relate to the Town's general operations rather than to the providing of specific services.

General Fund - the Town fund used to account for all financial resources and expenditures of the Town except those required to be accounted for in another fund.

General Ledger - the collection of accounts reflecting the financial position and results of operations for the Town.

Generally Accepted Accounting Principles (GAAP) - uniform minimum standards of and guidelines to financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

GFOA - Government Finance Officers Association of the United States and Canada

Governmental Accounting Standards Board - the authoritative accounting and financial reporting standard-setting body for government agencies.

Governmental Funds – funds generally used to account for tax-supported activities. The Town utilizes three different types of governmental funds: the General Fund, Capital Projects Fund, and Special Revenue Funds.

Internal Service Fund - a fund used to account for the financing of goods or services provided by one department to other department on a cost reimbursement basis.

Investments - securities held for the production of revenues in the form of interest.

Line-Item Budget - the presentation of the Town's adopted Budget in a format presenting each Department's approved expenditure/expense by specific account.

Long-Term Debt - obligations of the Town with a maturity of more than one (1) year.

Management Letter - a written report from the independent auditors to the Council reflecting observations and suggestions as a result of the audit process.

Net Working Capital - current assets less current liabilities.

Non-Capitalized Fixed Asset – a fixed asset acquired prior to October 1, 2000, having an acquisition cost or value of $1,000 or less or a fixed asset acquired after September 30, 2000, having an acquisition cost or value of $1,000 or more but less than $5,000.

Non-Recurring Revenues - resources recognized by the Town that are unique and occur one time.
Official Budget - the budget as adopted by the Council.

One-Time Revenues - see Non-Recurring Revenues.

Operating Budget - a plan, approved by the Council, of financial operation embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of financing them (revenue estimates) for all funds excluding the Capital Projects Fund.

Proprietary Fund - see Utility Fund

Purchase Order System - the Town's system of using documents authorizing the delivery of specified merchandise or services and making a charge for them.

Retained Earnings - the equity account reflecting the accumulated earnings of the Utility Fund.

Revenues (Resources) - the term designating an increase to the Town's assets which:

- does not increase a liability (i.e. proceeds from a loan);
- does not represent a repayment of an expenditure/ expense already made;
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in capital.

Risk - the liability, either realized or potential, related to the Town's daily operations.

Special Revenue Funds - funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. Examples include Court Technology Fund, Forfeited Property Fund, and Court Security Fund.

Street Rental Fees – An annual amount equal to 5% of combined water, sanitary sewer, solid waste collection/disposal and recycling charges billed to the Town's utility customers to pay for the use/access of Town right-of-way.

Tax Levy - the total amount of taxes imposed by the Town on taxable property, as determined by the Dallas Central Appraisal District, within the Town's corporate limits.

Town Council - the current elected officials of the Town as set forth in the Town's Charter.

Town Administrator - that individual appointed by the Town Council who is responsible for the administration of the affairs of the Town.

User Based Fee/Charge - a monetary fee or charge placed upon the user of services by the Town.

Utility Fund - the fund used to account for operations of the Town's water and sanitary sewer activities.

Utility Sales - sales of treated water and sanitary sewer service.

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GLOSSARY

Accrual Basis of Accounting The basis of accounting whereby revenue projections are developed recognizing revenues expected to be earned in the period, and expenditure estimates are developed for all expenses anticipated to be incurred during the last fiscal year.

Appropriation A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in the amount and as to the time when it may be expended.

Assessed Valuation A valuation set upon real estate and certain personal property by the appraisal district as a basis for levying property taxes.

Assets Resources owned or held by a government which has monetary value.

Automated Service Request (ASR) The electronic capturing of requests for service, both externally and internally generated, as a means of quantifying department/employee activity and response to service requests.

Balanced Budget A budget that is resources (revenues, fund balance) that equals, or is greater than, uses (expenditures/expenses, capital outlay).

Basis of Accounting The timing method used in the recognition of revenues and expenditures for financial reporting purposes.

Bond A written promise to pay a specified sum of money at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bonded Debt The amount of debt of a government, represented by outstanding bonds.

Budget Document The official written statement prepared by the Town's staff and approved by the Town Council to serve as a financial and operation guide for the fiscal year end in which it was adopted.

Budget Message A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and budget officer (if not the chief executive)

Budgetary Control The control or management of government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Capital Assets Resources having a value of $1,000 or more and a useful life of more than one year. Capital assets are also called fixed assets.

Capital/Major Project Program A schedule of current and future capital replacement and major project expenditures identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlays Expenditures which result in the acquisition of or addition of fixed assets.

CIP Capital Improvement Plan

Capital Projects Funds Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Cash Includes currency on hand and demand deposits with banks or other financial institutions.

Cash Basis of Accounting The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Capital Program Plan (CIP) A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital need arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CPI The Consumer Price Index published by the Bureau of Labor Statistics for the Dallas/Ft. Worth metropolitan area.

Current Assets Cash and other assets or reserves which are reasonably expected to be realized in cash or consumed within one (1) year.

Current Liabilities Liabilities that must be paid within one (1) year.

Debt Service Payment of interest and repayment of principle to holders of a government's debt instruments.

Debt Service Fund A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Town has no debt; therefore, no debt service fund budget is presented.

Demand Deposit Accounts with financial institutions or cash management pools where cash may be deposited or withdrawn at any time without prior notice or penalty.

Encumbrances Commitments related to unperformed (executory) contracts for goods and services.

Fixed Assets Resources of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Fund An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance (Equity) The difference between fund assets and fund liabilities reported in the Town's governmental funds. For Budget presentation purposes, Fund Balance shall be defined as Unassigned Fund Balance for governmental funds and as Net Working Capital for proprietary funds.

G&A An abbreviation used to describe costs for general governmental operations.

General Fund General Operating Fund of the Town, accounting for the resources and expenditures related to the generally recognized governmental services provided.

General Obligation Bonds Account grouping for the payment of which the full faith and credit of the issuing government are pledged.

General Obligation Bonds Debt and Interest Account Group Account grouping for general obligation bonds issued by the Town and outstanding.

Generally Accepted Accounting Principles (GAAP) Uniform standards and guidelines for financial accounting and reporting. GAAP provide a standard by which to measure financial presentations.

Governmental Funds Funds generally used to account for tax-supported activities. There are five (5) types of governmental funds; the general fund, special revenue funds, debt services funds, capital projects funds and permanent funds.

Infrastructure Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

Inter-fund Transfer See **Transfer**

Internal Service Fund A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. The Town's Equipment Replacement, Technology Replacement and Building Maintenance & Investment Funds are internal service funds.

Liabilities Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Long-Term Debt Any unmatured debt that is not a fund liability.

Major Fund The General, Utility and Capital Projects Funds.

Modified Accrual Basis of Accounting Under the basis of accounting, revenues are estimated for the fiscal year if they are susceptible to accrual, e.g. amounts can be determined and will be collected within the current period.

Net Assets The difference between fund assets and fund liabilities reported in the Town's proprietary funds.

Net Working Capital The excess of current assets over current liabilities.

Operational Capital Capital outlays of less than $100,000 included in the operating budget.

Operational Surplus The excess of revenues over expenditures, less encumbered funds (encumbrances).

Operating Budget A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

Ordinance A formal legislative enactment by the governing body of municipality.

Pay for Performance A component of the Town's pay plan that recognizes and financially rewards employees in the performance of assigned job duties and departmental goals and objectives.

Performance Indicator Departmental units of measurement in performance, measurable functions, i.e. worker days, number of call answered, flower planted, etc.

Proprietary Fund See Utility Fund and Internal Service Fund.

Retained Earnings An equity account reflecting the accumulated earnings of the Town's Utility Fund (proprietary).

Revenues The term designates an increase to a fund's assets which:
DOES NOT increase a liability (e.g. proceeds from a loan);
DOES NOT represent a repayment of an expenditure already made;
DOES NOT represent a cancellation of certain liabilities; and
DOES NOT represent an increase in contributed capital.

Special Assessment A compulsory levy made against certain properties to defray part of all the cost of a specific improvement of service deemed to primarily benefit those properties.

Special Revenue Fund A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specifies purposes. GAAP only require the use of special revenue funds when legally mandated. These include the Court Technology and Court Security Funds.

Street Revenue Fund A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

Street Rental Fees A fee paid to the General Fund by the Utility Fund equal to 4% of gross sales (water sales, sanitary sewer services, garbage collection services and recycling charges) for use and access to Town rights-of-way.

Surplus When used in this document refers to the Net Working Capital of any Fund.

Tax Levy The total amount of taxes imposed by the Town of taxable property within in its boundaries.

Tax Rate The dollar rate for taxes levied for each $100 of assessed valuation.

TMRS The Texas Municipal Retirement System

Transfer The movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

Undesignated Unreserved Fund Balance Available expendable financial resources in the Town's governmental funds.

Unrestricted Net Assets That portion of net assets that is neither restricted nor invested in capital assets as recorded in the Town's proprietary funds.

Utility Fund The fund used to account for operations of the Town's water, sanitary sewer and solid waste collection and disposal activities and recycling collection.

Worker Days A unit of measure of work for evaluating performance/activity. Equal to one (1) employee times eight (8) hours per day.

Working Capital See Net Working Capital

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TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Fiscal & Human Resources Director: Steven J. Alexander

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TITLE

Review and discuss an ordinance setting the Town's 2017 ad valorem tax rate at $0.220000 per $100 of taxable assessed valuation of all taxable property for the 2017 Tax Year, as determined by the Dallas Central Appraisal District.

BACKGROUND

The Town's Fiscal Year 2017-18 Proposed Budget includes property tax revenues based on retaining an ad valorem tax rate of $0.220000 per each $100 of assessed valuation of all taxable property. The proposed 2017 tax rate is the same as the 2016 tax rate, and will result in a tax levy increase of $553,497 in property tax revenues, of which $276,963 is to be raised from new property added to the tax roll for 2017. The Town's property tax levy on the average residential homestead property in 2016 ($1,791,096) was $3,940.41. The tax levy on the average residential homestead property in 2017 ($1,866,887) will be $4,107.15, which is an increase of $166.74.

In compliance with the Texas Property Tax Code, the Town published a required notice in *The Park Cities News* on August 17, 2017, and held two public hearings regarding the proposal to consider the adoption of a tax rate of $0.220000 per each $100 of assessed valuation of all taxable property. These public hearings were held on August 28, 2017 at 4:00 p.m. and on September 5, 2017, at 8:00 a.m. Both public hearings were held at 4700 Drexel Drive, Highland Park, Texas.

RECOMMENDATION

The staff recommends approval.

Pursuant to Section 26.05(b) of the Texas Property Tax Code, the motion to adopt the ordinance setting the tax rate at $0.220000 per each $100 of assessed valuation of all taxable property must be made in the following form:

"I move that the property tax rate be increased by the adoption of a tax rate of $0.220000, which is effectively a 2.72 percent increase in the tax rate."

FINANCIAL IMPACT

The adoption of a tax rate of $0.22 per $100 of taxable assessed valuation of all taxable property will provide a key funding source for General Fund operations for the fiscal year beginning October 1, 2017 and ending September 30, 2018.

ATTACHMENTS:

File Name	Description
Town_of_Highland_Park_2017_Adoption_of_Tax_Rate_Steps.pdf	Adoption Tax Rate Instructions
Levying_the_Ad_Valorem_Tax_Rate_for_Tax_Year_2017.doc	Proposed Ordinance

§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate

Entity Name: Town of Highland Park **Date: 08/01/2017 08:38 AM**

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the effective tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.220000, which is effectively a 2.72 percent increase in the tax rate.

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.72 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.00.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

Town of Highland Park ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.72 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.00.

ORDINANCE NO.

AN ORDINANCE OF THE TOWN OF HIGHLAND PARK, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE TAX YEAR 2017 ON ALL PROPERTY SITUATED IN THE TOWN OF HIGHLAND PARK, TEXAS.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS:

That, for the tax year 2017, there is hereby levied an ad valorem tax of $0.220000 on each $100.00 of assessed valuation of all taxable property, real, personal or mixed, located in the Town of Highland Park on the 1st day of January 2017, and not exempted from taxation by the constitution and laws of the State of Texas.

THAT, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THAT, THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.72 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.00.

That said tax shall be for the purpose of defraying current expense of the municipal government of the Town of Highland Park, Texas, for the fiscal year 2018.

That said tax shall be due and payable October 1, 2017.

That all constitutional provisions and laws of the State of Texas that pertain to delinquencies and collection procedures are applicable to this 2017 levy.

PASSED AND APPROVED this 11th day of September 2017.

APPROVED AS TO FORM:

Matthew C.G. Boyle
Town Attorney

APPROVED:

Joel T. Williams, III
Mayor

ATTEST:

Gayle Kirby
Town Secretary

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Fiscal & Human Resources Director: Steven J. Alexander

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TITLE

Review and discuss ratifying a property tax increase of $553,695, which represents an increase of 4.37% over last year's adjusted levy, and includes $276,963 in revenues generated from new property added to the tax roll.

BACKGROUND

Section 102.007(c) Municipal Budget, of the Texas Local Government Code, requires a separate vote of the governing body to ratify the property tax increase reflected in the budget, if the adoption of the budget generates more revenue from property taxes than in the previous year. This vote is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate as required by Chapter 26 of the Texas Tax Code.

The calculation of the increased revenues for the purpose of this item is based on the adjusted tax rolls for 2016, as opposed to the certified tax rolls for 2016, resulting in increase in tax revenue of $553,695.

RECOMMENDATION

The staff recommends approval.

FINANCIAL IMPACT

None.

ATTACHMENTS:

File Name	Description
No Attachments Available	

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Town Services | Director: Ronnie Brown

TITLE

Review and discuss interlocal agreements with Dallas County for: (i) food establishment inspections and vector and/or mosquito control; (ii) health services; and (iii) participation in the Household Hazardous Waste Program.

BACKGROUND

The Town contracts with the Dallas County Department of Health and Human Services (the "County") for (i) food establishment inspections and vector and/or mosquito control; (ii) a variety of general public health services; and (iii) the Household Hazardous Waste ("HHW") Program. These services are provided under three separate agreements which will begin on October 1, 2017, and terminate on September 30, 2018.

Food Establishment Agreement:

Under this agreement, the Dallas County Health and Human Services Department (the "County") conducts a minimum of two inspections of each food establishment in the Town during the year at a cost of $150.00 per establishment. The Town recovers this charge through the issuance of a health permit to each food establishment in the amount of $200.00 per permit. If the County deems it necessary to conduct more than two inspections during the year, the County will charge the Town $75.00 per inspection, which the Town subsequently bills to the food establishment. Under this agreement, the County also provides additional environmental services such as vector control and/or mosquito abatement at no additional charge to the Town.

Health Services Agreement:

Under this agreement, the County provides a variety of health-related services for the Town's residents at an annual cost of $132.00, including, but not limited to disease control services, laboratory services, immunizations, child health care, and others.

Household Hazardous Waste Program:

The Town has participated with Dallas County and sixteen (16) other municipalities in the Dallas Area Household Hazardous Waste Network (the "HHW Network") since its inception in 1994. The purpose of the HHW Network is to minimize or eliminate the improper disposal of household hazardous waste into landfills and/or stormwater sewers through reuse, recycling, education, collection, and disposal. Dallas County provides project management and operation of the HHW Network at the Home Chemical Collection Center located at 11234 Plano Road, in Dallas, Texas. Highland Park residents can take paint, solvents, garden chemicals, cleaners, polishes, pool chemicals, batteries, automotive fluids, oil filters,

florescent lights, computers, and cell phones to the Home Chemical Collection Center (the "Center") for proper disposal or recycling. There is no direct charge to the resident for this service. A driver's license and a utility bill must be presented to the Cemter as proof of residency in a participating city. The fixed operational cost of the HHW Network is shared by the member cities, based on the percentage of service area, as determined by the North Central Texas Council of Governments housing estimates. The Town's share of the fixed operational cost is 0.65%. By comparison, the City of University Park pays 1.40%, and the City of Dallas pays 52.70%. In addition to the fixed operational cost, each member city pays for its residents' disposal of household chemicals. In anticipation of increased residential participation resulting from the expanded collection of residential HHW, the Town budgeted $16,000.00 in Fiscal Year 2017-18 for the HHW Network. The Town's share of the annual fixed operational cost is $4,678.00, leaving a balance of $11,322.00 for the disposal of residents' household chemical waste.

RECOMMENDATION

The staff recommends approval.

FINANCIAL IMPACT

The Town currently has 23 food establishments which are subject to inspections and fees. The annual cost of these inspection services is $3,925.00. The total projected revenue for FY 2017-18 is $5,750.00.

The annual cost for health services is $132.00.

The Town budgeted $16,000.00 for the HHW Network program, and will not be obligated to incur additional expenses without prior knowledge and approval.

ATTACHMENTS:

File Name	Description
Food_Inspection-2018-blsedits1_clean.pdf	Food Establishment Interlocal Agreement
HealthServicesfy18Generic-blsedits1_clean.pdf	Health Services Interlocal Agreement
HHW_Agreement_2018-blsedits1_clean.pdf	HHW Interlocal Agreement

STATE OF TEXAS	**§**	**INTERLOCAL AGREEMENT FOR FOOD**
	§	**ESTABLISHMENT INSPECTION AND**
	§	**ENVIRONMENTAL HEALTH SERVICES BETWEEN**
	§	**DALLAS COUNTY, ON BEHALF OF DALLAS**
	§	**COUNTY HEALTH AND HUMAN SERVICES, AND**
COUNTY OF DALLAS	**§**	**THE TOWN OF HIGHLAND PARK, TEXAS**

1. PARTIES

This Interlocal Agreement ("Agreement") is made by and between the Town of Highland Park, Texas ("City/Town"), a Texas municipal corporation, and Dallas County, Texas ("County"), on behalf of Dallas County Health and Human Services ("DCHHS"), a governmental entity, pursuant to the authorities granted by Texas Local Government Code Chapter 791, Interlocal Cooperation Act, Texas Health and Safety Code Chapters 437, Food and Drug Health Regulations, and 121, Local Regulation of Public Health, along with 25 Texas Administrative Code, Chapter 229, and any other applicable laws, as well as the City/Town ordinance for inspection services of food establishments within City/Town's jurisdiction and other environmental health services to City/Town.

2. TERM

This Agreement is effective from October 1, 2017 through September 30, 2018 unless otherwise stated in this Agreement.

3. INSPECTION SERVICES AND REQUIREMENTS

A. County will perform a minimum of two (2) inspections per Agreement Term of each food establishment for which the City/Town has submitted an inspection request and for which a fee has been collected from the said food establishment;

B. Additional follow-up inspections will be performed as deemed necessary by County;

C. Any additional request for follow-up inspections by City/Town of food establishments, including food establishments that are closed due to non-compliance with the State and other applicable rules and regulations will be charged additional fees;

D. Each food establishment inspection will be made by a Registered Professional Sanitarian employed by DCHHS, in compliance with all state laws and regulations;

E. An examination of the following will be made during each inspection: food and food protection; personnel; food equipment and utensils; water source; sewage; plumbing; toilet and hand-washing facilities; garbage and refuse disposal; insect, rodent, and animal control; floors, walls, and ceiling; light; ventilation; and other operations.

4. BUDGET AND PAYMENT TO COUNTY

A. City/Town will collect and submit to the County a minimum of One Hundred Fifty

and 00/100 Dollars ($150.00) per Agreement Term.

B. Beginning with the third food establishment inspection, City/Town will pay a Seventy Five and 00/100 Dollars ($75.00) fee for each additional inspection requested by City/Town.

C. City/Town will collect Seventy Five and 00/100 Dollars ($75.00) to be paid to the County for a re-opening or inspection fee of a food establishment that has been closed due to non-compliance of Chapter 437 of the Texas Health and Safety Code, or any other state rules and regulations.

D. The fees are subject to change, upon prior written notice to City/Town, if additional cost is associated with the services under this Agreement

E. City/Town shall pay County the stipulated fees within thirty (30) days of the monthly request for payment, or if County fails to make the payment request, then City/Town shall pay the stipulated fees no later than the last date of this Agreement Term. Any payment not made within thirty (30) days of its due date shall bear interest in accordance with Chapter 2251 of the Texas Government Code.

5. OTHER ENVIRONMENTAL HEALTH SERVICES

A. Upon written request from City/Town, County will respond to Vector and/or Mosquito Control complaints. Ground application services will include spraying for adult mosquitoes ("adulticiding"), and treating standing water ("larvaciding") services.

B. In the event aerial spraying is needed to control St. Louis Encephalitis or West Nile virus throughout the County, City/Town will have the option to participate in the County's emergency aerial mosquito spraying plan. Should City/Town agree to participate in the plan, City/Town must provide written notice to County and agree to the following:

1) Indicate the areas and amount of acres to be sprayed; and

2) Pay City/Town's proportioned share of the cost based upon the number of acres to be sprayed multiplied by the per-acre spraying cost.

6. RECORDS

City/Town shall have the sole responsibility of responding to requests for records of food inspection results produced under this Agreement. County will make its best effort to forward any requests for such records that it received to City/Town within three business days after County's receipt of such requests.

7. TERMINATION

A. Without Cause: This Agreement may be terminated in writing, without cause, by either party upon thirty (30) days prior written notice to the other party;

B. With Cause: The County reserves the right to terminate the Agreement

immediately, in whole or in part, at its sole discretion, for the following reasons:

1) Lack of, or reduction in, funding or resources;

2) Non-performance;

3) City's improper, misuse or inept use of funds or resources; and/or

4) City's submission of data, statements and/or reports that are incorrect, incomplete and/or false in any way.

8. CITY/TOWN ORDINANCE

In order for this Agreement to be valid, the City/Town must have or adopt a City/Town ordinance that provides for the inspection of food establishments by a Registered Professional Sanitarian. City/Town must require the payment of a fee(s) by each food establishment. Ordinance enforcement shall be the responsibility of the City/Town.

9. INDEMNIFICATION

County and City/Town, including their respective employees and elected officials, agree that each shall be responsible for its own negligent acts or omissions or other tortious conduct in the course of performance of this Agreement, without waiving any governmental immunity available to County or City/Town under Texas and other applicable laws, and without waiving any available defenses under Texas and other applicable laws. Nothing in this paragraph shall be construed to create or grant any rights, contractual or otherwise, in or to any third persons or entities.

10. INSURANCE

City/Town agrees that it will at all times during the term of this Agreement maintain in full force and effect insurance, or self-insurance, to the extent permitted by applicable law under a plan of self-insurance, that is also maintained in accordance with sound accounting practices. It is expressly agreed that City/Town will be solely responsible for all cost of such insurance; any and all deductible amounts in any policy; and in the event that the insurance company should deny coverage.

11. NOTICE

Any notice or certification required or permitted to be delivered under this Agreement shall be deemed to have been given when personally delivered, or if mailed, seventy-two (72) hours after deposit of the same in the United States Mail, postage prepaid, certified, or registered, return receipt requested, properly addressed to the contact person shown at the respective addresses set forth below, or at such other addresses as shall be specified by written notice delivered in accordance herewith:

COUNTY	CITY/TOWN
Zachary Thompson, Director Dallas County Health & Human Svcs. 2377 N. Stemmons Frwy., Suite 600 Dallas, Texas 75207-2710	Bill Lindley, Town Administrator Town of Highland Park 4700 Drexel Drive Highland Park, Texas 75205-3107

12. ENTIRE AGREEMENT AND AMENDMENT

This Agreement, including any Exhibits and Attachments, constitutes the entire agreement between the parties and supersedes any other agreements concerning the subject matter of this transaction, whether oral or written. No modification, amendment, novation, renewal or other alteration of this Agreement shall be effective unless mutually agreed upon in writing and executed by the parties.

13. COUNTERPARTS, NUMBER/GENDER AND HEADINGS

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. Words of any gender used in this Agreement shall be held and construed to include any other gender. Any words in the singular shall include the plural and vice versa, unless the context clearly requires otherwise. Headings are for the convenience of reference only and shall not be considered in any interpretation of this Agreement.

14. SEVERABILITY

If any provision of this Agreement is construed to be illegal, invalid, void or unenforceable, this construction will not affect the legality or validity or any of the remaining provisions. The unenforceable or illegal provision will be deemed stricken and deleted, but the remaining provisions shall not be affected or impaired, and such remaining provisions shall remain in full force and effect.

15. FISCAL FUNDING CLAUSE

Notwithstanding any provisions contained in this Agreement, the obligations of the County under this Agreement are expressly contingent upon the availability of funding for each item and obligation for the term of the Agreement and any pertinent extensions. City/Town shall not have a right of action against County in the event County is unable to fulfill its obligations under this Agreement as a result of lack of sufficient funding for any item or obligation from any source utilized to fund this Agreement or failure to budget or authorize funding for this Agreement during the current or future fiscal years. In the event that County is unable to fulfill its obligations under this Agreement as a result of lack of sufficient funding, or if funds become unavailable, County, at its sole discretion, may provide funds from a separate source or may terminate this Agreement by written notice to City/Town at the earliest possible time prior to the end of its fiscal year.

16. DEFAULT/CUMULATIVE RIGHTS/MITIGATION

It is not a waiver of default if the non-defaulting party fails to immediately declare a default or delays in taking any action. The rights and remedies provided by this Agreement are cumulative, and either party's use of any right or remedy will not preclude or waive its right to use any other remedy. These rights and remedies are in addition to any other rights the parties may have by

law, statute, ordinance or otherwise. Both parties have a duty to mitigate damages.

17. IMMUNITY

This Agreement is expressly made subject to City/Town's and County's Governmental Immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code and all applicable State and federal laws. The parties expressly agree that no provision of this Agreement is in any way intended to constitute a waiver of any immunities from suit or from liability, or a waiver of any tort limitation, that City/Town or County has by operation of law, or otherwise. Nothing in this Agreement is intended to benefit any third party beneficiary.

18. COMPLIANCE OF LAWS AND VENUE

In providing services required by this Agreement, City/Town and County must observe and comply with all licenses, legal certifications, or inspections required for the services, facilities, equipment, or materials, and all applicable federal, State, and local statutes, ordinances, rules, and regulations. Texas law shall govern this Agreement and venue shall lie exclusively in Dallas County, Texas.

19. RELATIONSHIP OF PARTIES

City/Town is an independent contractor and not an agent, servant, joint enterpriser, joint venturer or employee of County. City/Town and County agree and acknowledge that each entity shall be responsible for its own acts, forbearance, negligence and deeds, and for those of its agents or employees in conjunction with the performance of work covered under this Agreement.

20. SIGNATORY WARRANTY

City/Town and County represent that each has the full right, power and authority to enter and perform this Agreement in accordance with all of the terms and conditions, and that the execution and delivery of Agreement have been made by authorized representatives of the parties to validly and legally bind the respective parties to all terms, performances and provisions set forth in this Agreement.

<signatures appear on following page>

COUNTY:

BY: Clay Lewis Jenkins
County Judge

DATE: _____

CITY/TOWN:

BY: Bill Lindley
Town Administrator

DATE: _____

Recommended:

BY: Zachary Thompson
Director, DCHHS

Attest:

BY: Gayle Kirby
Title: Town Secretary

Approved as to Form*:

FAITH JOHNSON
DISTRICT ATTORNEY

BY: Melanie Barton
Assistant District Attorney

Approved as to Form:

MATTHEW C.G. BOYLE
TOWN ATTORNEY

BY: Matthew C.G. Boyle
Title: Town Attorney

*By law, the District Attorney's Office may only advise or approve contracts or legal documents on behalf of its clients. It may not advise or approve a contract or legal document on behalf of other parties. Our review of this document was conducted solely from the legal perspective of our client. Our approval of this document was offered solely for the benefit of our client. Other parties should not rely on this approval, and should seek review and approval by their own respective attorney(s).

THE STATE OF TEXAS	**§**	**INTERLOCAL AGREEMENT FOR**
	§	**COORDINATED HEALTH SERVICES**
	§	**BETWEEN DALLAS COUNTY, TEXAS,**
	§	**ON BEHALF OF DALLAS COUNTY HEALTH**
	§	**AND HUMAN SERVICES, AND**
COUNTY OF DALLAS	**§**	**THE TOWN OF HIGHLAND PARK, TEXAS**

1. PARTIES

Whereas, Dallas County ("County") has offered to provide certain health services to the various cities throughout Dallas County on a contract for services basis; and

Whereas, the Town of Highland Park, Texas ("City/Town") desires to participate with County in establishing coordinated health services for City/Town and Dallas County; and

Whereas, County will operate certain health services for the residents of City/Town in order to promote the effectiveness of local public health services and goals ("Program"); and

Whereas, the cooperative effort will allow cities located within Dallas County to participate in providing public health services for their residents; and

Whereas, such cooperative effort serves and furthers the public purpose and benefits the citizens of County as a whole.

Now therefore, County, on behalf of Dallas County Health and Human Services ("DCHHS"), enters into this Interlocal Agreement ("Agreement") with City/Town, pursuant to the authorities of the Texas Health and Safety Code Chapter 121, the Texas Government Code Chapter 791, and other applicable laws for health services to City/Town.

2. HEALTH SERVICES TO BE PERFORMED

A. County agrees to operate the Program, which will include the following health services:

1) Tuberculosis Control Services: providing preventive, diagnostic treatment, and epidemiological services;

2) Sexually Transmitted Disease Control Services: consisting of education to motivate people to use preventive measures and to seek early treatment, prophylaxis, epidemiological investigation, and counseling in accordance with County policy;

3) Communicable Disease Control Services: providing information concerning immunization and communicable diseases and coordinating with the Texas Department of State Health Services ("DSHS") in monitoring communicable diseases;

4) Laboratory Services: performing chemical, biological, and bacteriological analysis and tests on which are based diagnosis of disease, effectiveness of treatment, the quality of the environment, the safety of substance for human consumption, and the

control of communicable disease.

B. County agrees to provide to City/Town, in accordance with state and federal law, the following public health services:

1) Immunizations;

2) Child health care;

3) High risk infant case management; and

4) Home visits.

County also agrees to work with City/Town in order to decentralize clinics and to plan and provide for desired services by City/Town; however, any other services that City/Town requires, in addition to the above mentioned services, may result in additional fees to City/Town.

C. County agrees to charge a sliding fee based on ability to pay to all residents of every municipality, including City/Town, in Dallas County. The fees charged by County for the services listed in Section 2A of this Agreement will be used to offset the City/Town's Program costs for the next Agreement Term. A schedule of fees to be charged by County is set out in Exhibit A, attached and incorporated herein by reference for all purposes.

D. County agrees that the level of service provided in the Program for City/Town will not be diminished below the level of service provided to City/Town for the same services in the prior Agreement Term except as indicated in Section 2E of this Agreement. For purposes of Section 2E, level of service is measured by the number of patient visits and number of specimens examined. County will submit to City/Town a monthly statement, which will also include the number of patient visits and number of specimens examined during the preceding month.

E. The possibility exists of reductions in state and federal funding to the Program that could result in curtailment of services if not subsidized at the local level. County will notify City/Town in writing of any amount of reduction, and any extent to which services will be curtailed as a result. The notice will also include an amount that City/Town may elect to pay to maintain the original level of services. City/Town will notify County in writing no later than fourteen (14) calendar days after the date of City/Town's receipt of the notice of funding reduction as to City/Town's decision to pay the requested amount or to accept the curtailment of service. If City/Town elects to pay the requested amount, payment is due no later than forty-five (45) calendar days after the date of the notice of funding reduction.

3. BUDGET

A. County agrees to submit to City/Town by July 31st of each year a proposed budget describing the proposed level of services for the next Agreement Term;

B. For the Term of this Agreement, County agrees to provide the services listed in Section 2

of this Agreement at the level of services and for the amount stated in Exhibit D, which is attached and incorporated herein by reference for all purposes;

C. Payment. City/Town shall pay County the following amount, as stated in Exhibit D, one hundred thirty-two dollars ($132.^{00}$), which is the agreed upon amount for City/Town's share of the total cost of the Program less federal and state funding.

D. In lieu of paying the actual dollar amount stated in this Agreement, City/Town has the option, to the extent authorized by law, ordinances or policy, of making a request to negotiate for in-kind services that are equal in value to the total amount.

E. This Agreement is contingent upon City/Town's appropriation of funds, or ability to perform in-kind services as described in Section 3D of this Agreement, for the services set forth herein. In the event City/Town fails to appropriate such funds, or provide in-kind services, County shall not incur any obligations under this Agreement.

4. ASSURANCES

A. County shall operate and supervise the Program.

B. Nothing in this Agreement shall be construed to restrict the authority of City/Town over its health programs or environmental health programs or to limit the operations or services of those programs.

C. City/Town agrees to provide to County or assist County in procuring adequate facilities to be used for the services under this Agreement. These facilities must have adequate space, waiting areas, heating, air conditioning, lighting, and telephones. None of the costs and maintenance expenses associated with these facilities shall be the responsibility of County and County shall not be liable to City/Town or any third party for the condition of the facilities, including any premises defects.

D. City/Town and County agree that other cities/towns/municipalities may join the Program by entering into an agreement with County that contains the same basic terms and conditions as this Agreement.

E. Each party paying for the performance of governmental functions or services under this Agreement must make those payments from current revenues available to the paying party.

5. FINANCING OF SERVICES

A. The health services provided under this Agreement will be financed as follows:

1) City/Town and County will make available to the Program all appropriate federal and state funds, personnel, and equipment to provide the health services included under this Agreement and will use best efforts to cause these funds and resources to continue to increase.

2) City/Town shall pay to County, or provide in-kind services, its share of budgeted

costs that are in excess of the federal and state funding for providing the health services under this Agreement. Budgeted costs shall not exceed those reflected in Exhibits B, C and D for the appropriate Agreement Term.

B. County shall bill City/Town each month an amount equal to one-twelfth (1/12) of its share of annual budgeted costs that exceed federal and state funding for the expenses of the preceding month.

C. Any payment not made within thirty (30) calendar days of its due date shall bear interest in accordance with Chapter 2251 of the Texas Government Code.

D. City/Town and County agree that no more than ten percent (10%) of the City/Town's cost of participating in the Program will be used for administration of the Program.

6. TERM

The Term of this Agreement shall be effective from October 1, 2017 through September 30, 2018, unless otherwise stated in this Agreement.

7. TERMINATION

A. Without Cause: This Agreement may be terminated in writing, without cause, by either party upon thirty (30) calendar days prior written notice to the other party.

B. With Cause: Either party may terminate the Agreement immediately, in whole or in part, at its sole discretion, by written notice to the other party, for the following reasons:

1) Lack of, or reduction in, funding or resources;

2) Non-performance;

3) The improper, misuse or inept use of funds or resources directly related to this Agreement;

4) The submission of data, statements and/or reports that is incorrect, incomplete and/or false in any way.

8. RESPONSIBILITY

County and City/Town agree that each shall be responsible for its own negligent acts or omissions or other tortious conduct in the course of performance of this Agreement, without waiving any governmental immunity available to County or City/Town or their respective officials, officers, employees, or agents under Texas or other law and without waiving any available defenses under Texas or other law. Nothing in this paragraph shall be construed to create or grant any rights, contractual or otherwise, in or to any third persons or entities.

9. INSURANCE

City/Town and County agree that they will, at all times during the Term of this Agreement, maintain in full force and effect insurance or self-insurance to the extent permitted by applicable laws. City/Town and County will be responsible for their respective costs of such insurance, any and all deductible amounts in any policy and any denials of coverage made by their respective insurers.

10. ACCESS TO RECORDS RELEVANT TO PROGRAM

City/Town and County agree to provide to the other upon request, copies of the books and records relating to the Program. City/Town and County further agree to give City/Town and County health officials access to all Program activities. Both City/Town and County agree to adhere to all applicable confidentiality provisions, including those relating to Human Immunodeficiency Virus (HIV) and Sexually Transmitted Disease (STD) information, as mandated by federal and State law, as well as by DSHS.

11. NOTICE

Any notice to be given under this Agreement shall be deemed to have been given if reduced to writing and delivered in person by a reputable courier service or mailed by Registered Mail, postage pre-paid, to the party who is to receive such notice, demand or request at the addresses set forth below. Such notice, demand or request shall be deemed to have been given, if by courier, at the time of delivery, or if by mail, three (3) business days subsequent to the deposit of the notice in the United States mail in accordance herewith. The names and addresses of the parties' hereto to whom notice is to be sent are as follows:

Zachary Thompson, Director
Dallas County Health & Human Services
2377 N. Stemmons Freeway, LB 12
Dallas, TX 75207-2710

Bill Lindley, Town Administrator
Town of Highland Park
4700 Drexel Drive
Highland Park, TX 75205-3107

12. IMMUNITY

This Agreement is expressly made subject to County's and City/Town's Governmental Immunity, including, without limitation, Title 5 of the Texas Civil Practices and Remedies Code, and all applicable federal and state laws. The parties expressly agree that no provision of this Agreement is in any way intended to constitute a waiver of any immunities from suit or from liability, or a waiver of any tort limitation, that City/Town or County has by operation of law or otherwise. Nothing in this Agreement is intended to benefit any third party beneficiary.

13. COMPLIANCE WITH LAWS AND VENUE

In providing services required by this Agreement, City/Town and County must observe and comply with all licenses, legal certifications, or inspections required for the services, facilities, equipment, or materials, and all applicable federal, State, and local statutes, ordinances, rules, and regulations. Texas law shall govern this Agreement and exclusive venue shall lie in Dallas County, Texas.

14. AMENDMENTS AND CHANGES IN THE LAW

No modification, amendment, novation, renewal or other alteration of this Agreement shall be effective unless mutually agreed upon in writing and executed by the parties hereto. Any alteration, addition or deletion to the terms of this Agreement which are required by changes in federal or State law are automatically incorporated herein without written amendment to this Agreement and shall be effective on the date designated by said law.

15. ENTIRE AGREEMENT

This Agreement, including all Exhibits and attachments, constitutes the entire agreement between the parties hereto and supersedes any other agreements concerning the subject matter of this transaction, whether oral or written.

16. BINDING EFFECT

This Agreement and the respective rights and obligations of the parties hereto shall inure to the benefit and be binding upon the successors and assigns of the parties hereto, as well as the parties themselves.

17. GOVERNMENT FUNDED PROJECT

If this Agreement is funded in part by either the State of Texas or the federal government, County and City/Town agree to timely comply without additional cost or expense to the other party, unless otherwise specified herein, to any statute, rule, regulation, grant, contract provision or other State or federal law, rule, regulation, or other similar restriction that imposes additional or greater requirements than stated herein and that is directly applicable to the services rendered under the terms of this Agreement.

18. DEFAULT/ CUMULATIVE RIGHTS/ MITIGATION

In the event of a default by either party, it is not a waiver of default if the non-defaulting party fails to immediately declare a default or delays in taking any action. The rights and remedies provided by this Agreement are cumulative, and either party's use of any right or remedy will not preclude or waive its right to use any other remedy. These rights and remedies are in addition to any other rights the parties may have by law, statute, ordinance or otherwise. Both parties have a duty to mitigate damages.

19. FISCAL FUNDING CLAUSE

Notwithstanding any provisions contained herein, the obligations of County and City/Town under this Agreement are expressly contingent upon the availability of funding for each item and obligation contained herein for the Term of the Agreement and any extensions thereto. City/Town and County shall have no right of action against the other party in the event the other party is unable to fulfill its obligations under this Agreement as a result of lack of sufficient funding for any item or obligation from any source utilized to fund this Agreement or failure to budget or authorize funding for this Agreement during the current or future Agreement Terms. In the event that County or City/Town is unable to fulfill its obligations under this Agreement as a result of lack of sufficient funding, or if funds become unavailable, each party, at its sole discretion, may provide funds from a separate source or may terminate this Agreement by written notice to the other party at the earliest possible time.

20. COUNTERPARTS, NUMBER, GENDER AND HEADINGS

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. Words of any gender used in this Agreement shall be held and construed to include any other gender. Any words in the singular shall include the plural and vice versa, unless the context clearly requires otherwise. Headings herein are for the convenience of reference only and shall not be considered in any interpretation of this Agreement.

21. PREVENTION OF FRAUD AND ABUSE

City/Town and County shall establish, maintain and utilize internal management procedures sufficient to provide for the proper, effective management of all activities funded under this Agreement. Any known or suspected incident of fraud or program abuse involving County or City/Town's employees or agents shall be reported immediately for appropriate action. Moreover, City/Town and County warrant to be not listed on a local, county, State or federal consolidated list of debarred, suspended and ineligible contractors and grantees. City/Town and County agree that every person who, as part of their employment, receives, disburses, handles or has access to funds collected pursuant to this Agreement does not participate in accounting or operating functions that would permit them to conceal accounting records and the misuse of said funds. Each party shall, upon notice by the other party, refund their respective expenditures that are contrary to this Agreement.

22. AGENCY / INDEPENDENT CONTRACTOR

County and City/Town agree that the terms and conditions of this Agreement do not constitute the creation of a separate legal entity or the creation of legal responsibilities of either party other than under the terms of this Agreement. County and City/Town are and shall be acting as independent contractors under this Agreement; accordingly, nothing contained in this Agreement shall be construed as establishing a master/servant, employer/employee, partnership, joint venture, or joint enterprise relationship between County and City/Town. City/Town and County are responsible for their own acts, forbearance, negligence and deeds, and for those of their respective officials, agents or employees in conjunction with the performance of work covered under this Agreement.

23. SEVERABILITY

If any provision of this Agreement is construed to be illegal or invalid, this will not affect the legality or validity of any of the other provisions in this Agreement. The illegal or invalid provision will be deemed stricken and deleted, but all other provisions shall continue and be given effect as if the illegal or invalid provisions had never been incorporated.

24. SIGNATORY WARRANTY

Each person signing and executing this Agreement does hereby warrant and represent that such person has been duly authorized to execute this Agreement on behalf of City/Town or County, as the case may be.

DALLAS COUNTY:

By: Clay Lewis Jenkins
Dallas County Judge

DATE: _____

Recommended:

By: Zachary Thompson
Director, DCHHS

Approved as to Form*:
FAITH JOHNSON
DISTRICT ATTORNEY

By: Melanie Barton
Assistant District Attorney

TOWN OF HIGHLAND PARK:

By: Bill Lindley
Town Administrator

DATE: _____

Attested:

By: Gayle Kirby
Town Secretary

Approved as to Form:
MATTHEW C.G. BOYLE
TOWN ATTORNEY

By: Matthew C.G. Boyle
Town Attorney

*By law, the District Attorney's Office may only advise or approve contracts or legal documents on behalf of its clients. It may not advise or approve a contract or legal document on behalf of other parties. Our review of this document was conducted solely from the legal perspective of our client. Our approval of this document was offered solely for the benefit of our client. Other parties should not rely on this approval, and should seek review and approval by their own respective attorney(s).

EXHIBIT A

FY 2018 FEE SCHEDULE (PROPOSED)

SEXUALLY TRANSMITTED

Treatment	$20 - $45 (Sliding Scale)
Blood Drawing	$5
Chemical Lesion Reduction	$45
Medical Records Copies	$5 each

TUBERCULOSIS

TB Testing-Level I (Office Visit)	$30
TB Testing-Level II (QuantiFeron)	$50
Chest X-Ray Copies	$5

LABORATORY

Wet Prep	$6 each
Gram Stain	$6 each
GC Culture	$14 each
RPR	$11 each
GEN Probe GC Screen	$47 each
GEN Probe CT Screen	$47 each
HIV Test	$15 each
HIV Test - Rapid	$20 each
Salmonella/Shigella	$16 each
Chancroid Culture	$10 each
MTD Testing for TB	$40/ each
TB Culture & Concentration	$25 each
TB Identification	$15 each
TB Susceptibility	$31 each
TB Acid Fast Stain	$ 8 each

NURSING SERVICE

Hepatitis A Havrix*	$50/Injection
Hepatitis B Vaccine*	$55/Injection
Twinrix	$80/Injection
Rabies (PE)	$320/Injection
IPV	$45/Injection
Pneumococcal*	$105/Injection
Adacel (Pertusis) (Tdap)	$65/injection
HIB	$45/injection
Japanese Encephalitis	$335/Injection
Meningococcal (Menomune)	$145/Injection
Typhoid (Polysaccharide)	$80/Injection
Typhoid (Oral)	$55/box
Yellow Fever Vaccine	$160/Injection
Boostrix Vaccine* (Tdap)	$50/Injection
Influenza Vaccine*	$25/Injection
Influenza (High Dose)	$60/injection
Influenza (Intradermal)	$30/injection
Rabies Administrative Fee/ Serves State Vaccine	$25
Foreign Travel Office Visit Fee	$25
TD*	$45/Injection

ENVIRONMENTAL HEALTH

Septic Tank Inspection	$310/Commercial/Business $260/Residential
Septic Tank Re-inspection	$35/Residential $85/Commercial
Food Establishment Inspection	$150/yr./establishment
Half-Way Houses & Boarding Homes, Residential	$75/plus $25 for each additional unit on site
Mosquito Spraying for Non-contracting cities	$185/ per hour
Water Sample	$50
Mosquito Testing	$35
Food Mgr. Cert. Program	$100/per person
Food Mgr. Cert. Retesting	$50/per person

Note: 1) # Indicates $10 charge for State fee

CRIMINAL TESTING

Blood Draws	$38
Buccal Swabs	$38
Cryotherapy	$15

EARLY INTERVENTION CLINIC

EIC Counseling Fee	$5
EIC Medical Visit Fee	$10

Comprehensive TB Testing & Evaluation (Incl. Chest X-ray)	$80

Pregnancy Test	$20 each
Urinalysis	$15 each
Dark Field	$16 each
Herpes Culture	$38 each
Herpes Type 1 & 2 Serology	$50 each
Group A Strep	$14 each
HIV-1 RNA Testing	$115 each
Western Blot	$75 each
Residual Clinical Specimens	$5 each
Urine Screen:	
Neisseria Gonorrhoeae	$47 each
Chlamydia Trachomatis	$47 each
Lead Screen	$10 each
Staphylococcus/Aureus Culture	$17 each

Varivax*	$135/Injection
Meningococcal (MCV4)*	$130/Injection
Zostavax (Shingles)*	$235/Injection
Gardasil (HPV)*	$195/Injection
Hepatitis A (Pediatric)	$35/injection
Hepatitis B (Pediatric)	$30/injection
DT	$65/injection
DTaP (Daptacel)	$45/injection
DTap-HepB-IPV	$85/injection
DTaP-IPV	$65/injection
Rotavirus	$125/injection
PCV13	$220/injection
MMR*	$85/injection
Communicable Disease Program:	
Hepatitis C Screening	$35/Test
Immunization/VFC Program:	
DPT,DT,Hib,	$5/Per child
Well Baby	$5/Visit
Diabetic Testing	$5/Test
Immunization Record	$5 each
Foreign Travel Yellow Card	$5 each

*Note: Vaccines marked with asterisks are part of the Adult Safety Net Program (ASNP). Clients eligible to receive through the ASNP will be charged a fee of $10/shot.

Day Care Center Inspections	$2/per authorized child
Temporary Food Permit	$75/plus $10 per day
Funeral Home Inspection	$200
FHA, VA, Conventional Loans	$125/Licensed $150/Unlicensed
Annual Group Home Inspection	$50
Food Handler Class	$15/per person
Sub-division Plat Approval	$200/Residential $150/Commercial
Animal Control/Quarantine	$7/per day
Animal Control/Vicious Animal	$12/per day
Food Manager Re-certification W/Multiple Test Sites	$50/Test

Revised April/2017

STATE OF TEXAS)
COUNTY OF DALLAS)

AGREEMENT BETWEEN THE TOWN OF HIGHLAND PARK AND DALLAS COUNTY

WITNESSETH:

WHEREAS, the Town of Highland Park, Texas, (the "Town") wishes to enter into this agreement (the "Agreement") to join the Dallas Area Household Hazardous Waste Network (the "HHW Network") to coordinate the planning and implementation of a hazardous waste collection program from October 1, 2017, through September 30, 2018, with options to renew for four additional one-year terms; and

WHEREAS, Dallas County, Texas acting by and through the Dallas County Commissioners Court ("County") approves the Town's participation in the HHW Network; and

WHEREAS, the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, as amended, provides authorization for local governments to enter into contracts with other local governments and state agencies; and

WHEREAS, the Dallas County Commissioners Court adopted Court Order Number 94-751 establishing the HHW Network to coordinate the planning and implementation of a HHW collection program; and

WHEREAS, the HHW Network has successfully served the residents of the participating local governments since its inception in 1994 and is prepared to continue its services;

NOW, THEREFORE, THIS AGREEMENT is hereby made and entered into by the Town and the County upon mutual consideration stated herein:

PURPOSE:

It is the desire of the Town to voluntarily join with the County and other interested jurisdictions, to participate in a Household Hazardous Waste ("HHW") collection program as a continuation of the 1994-2017 program. The terms and conditions set forth within this Agreement provide the cooperative framework for the Town and the County to undertake a variety of activities necessary to coordinate the planning and implementation of a HHW collection program and to provide public education aimed at decreasing the generation of HHW.

GENERAL CONDITIONS:

The specific Scope of Services (see attached **Exhibit A2018**) has been reviewed and approved by the HHW Network. The parties agree **Exhibit A2018** is incorporated herein for all purposes. Any and all changes having a financial impact must be approved in advance by a mutually executed letter of agreement between the Town and the County. Each letter of agreement, upon full execution, will become an addendum to this Agreement which is automatically incorporated upon mutual execution of the parties.

I. TERM

The Term of this Agreement will begin on the date executed below by the parties and continue until September 30, 2018.

II. NOTICE

Any notice, demand, or request related to this Agreement must be in writing and sent by U.S. Certified or Registered Mail to the designated contact at the address below. A notice, demand, or request will be considered received by the addressee three (3) business days after the date the notice, demand, or request was sent by U.S. Certified or Registered Mail to the contact at the address below.

<u>Dallas County Contact</u>
Earle Blakney
HHW Program Manager
Dallas County
11234 Plano Road
Dallas, TX 75243
PHONE: (214) 553-1765
FAX: (214) 553-6507

With Copy to:

Russell Roden
Chief, Civil Division
Dallas County
District Attorney's Office
411 Elm Street
5th Floor
Dallas, Texas 75202

<u>Town Contact</u>
Bill Lindley
Town Administrator
Town of Highland Park
4700 Drexel Drive
Highland Park, Texas 75205
PHONE: 214-559-9444

With Copy to:

Matthew C.G. Boyle
Town Attorney
4201 Wingren DR STE 108
Irving, TX 75062

III. COUNTY RESPONSIBILITIES

During the Term of this Agreement, the County agrees to the following provisions:

1. To provide HHW Network project management, HHW Network disposal contract negotiations and signatory, a HHW Mobile Unit, HHW public education, assistance with advertisement of HHW collections, all as per funding scheduled and provided by the participating cities, grants, and contributions.

2. To enter into an agreement with disposal vendor(s) to provide household hazardous waste services including a series of disposal events and disposal services at the County's fixed-site HHW collection locations. The County recognizes and agrees that compensation for vendors under such agreements will be payable only to the extent that Town funds are made available.

3. To provide two representatives on the HHW Network.

4. To provide, manage, operate, and maintain a site at 11234 Plano Road in Dallas for exclusive use as a Home Chemical Collection Center ("Collection Center").

5. To provide regular reports to the Town regarding collection statistics taken from event surveys.

IV. TOWN RESPONSIBILITIES

During the Term of this Agreement, the Town will provide:

1. A sum not to exceed $16,000.00 for disposal, setup, operational, capital and transportation costs for HHW collection for residents of the Town, during the period from October 1, 2017 through September 30, 2018. This figure is based on the program's annual budget contained in **Exhibit B2018** which is incorporated herein for all purposes.
   a) The Town agrees collection, setup, and disposal costs will be paid after-the-fact, based on actual usage by the Town at events and at the Collection Center.
   b) The Town agrees operational and capital costs must be paid quarterly in advance.
   c) In the event of early withdrawal, the operational and capital costs will not be pro-rated for partial quarter participation but will become immediately due and payable in full.

2. Evidence that funding has been committed and encumbered which will be available for the obligations set forth herein in an appropriate form (Town Council resolution, approved line item budget, letter from department head or other official authorized to encumber funds, etc.).

3. A request to the County in writing when the Town wishes a collection event to be held within the Town's jurisdiction and assistance in obtaining HHW collection site location(s), community support, volunteers, and volunteer amenities for the requested event.

4. Onsite representation at HHW collection(s) within its jurisdiction.

5. Notification to the County in writing at least sixty (60) days prior to withdrawal from this agreement by the Town.

6. One representative and one alternate on the HHW Network to attend Network meetings and participate in the decision-making process.

The Town acknowledges that the financial responsibility for vendor's disposal, set up, and transportation costs, based on actual usage by residents of the Town, rests with the Town. The Town further acknowledges and agrees its financial responsibility is determined by a proportional share of the program Operational and Capital Budgets, based on the Town's percentage of total single-family households served and using single-family household projections from the North Central Texas Council of Governments. The Operational and Capital Budgets will be determined by the County and the HHW Network. No participating Town or City will be obligated to incur expenses without their prior knowledge and approval.

V. HHW NETWORK RESPONSIBILITIES

Under the Bylaws of the HHW Network as included in **Exhibit C2018** which is incorporated herein for all purposes, the HHW Network will:

1. Provide guidance and direction to the Program Manager in the selection of a HHW disposal contractor, in identifying and selecting waste disposal options, in advertising HHW collections, and in developing and implementing a HHW public awareness program.

2. Create a Finance Committee, composed of those HHW Network members that contribute funds, to make recommendations to the HHW Network regarding expenditures of funds for the HHW Program.

3. Provide guidance and direction to the Program Manager in scheduling community HHW collection events. The HHW Network will attempt to honor all requests from member cities wishing to host a community HHW collection event. Should insufficient dates be available to accommodate all such requests, the number of events hosted by a single member Town or City annually may be scheduled at a rate that is proportional to that Town or City's share of single family households served.

4. Pay for all routine maintenance at the Collection Center and be responsible for capital additions necessitated by program operations.

VI. LIABILITY

To the extent allowed by law, and without creating a sinking fund, the County agrees to be responsible for any liability or damages the County may suffer as a result of claims, demands, costs or judgments against the County, including workers' compensation claims, arising out of the performance of the work and services under this agreement, or arising from any accident, injury or damage, whatsoever, to any person or persons, or to the property of any person(s) occurring during the performance of this Agreement which are caused by the sole negligence of the County, its agents, officers and/or employees. To the extent allowed by law, and without creating a sinking fund, the Town agrees to be responsible for any liability or damages the Town may suffer as a result of claims, demands, costs or judgments against the Town, including workers' compensation claims, arising out of the performance of the work and services under this agreement, or arising from any accident, injury or damage, whatsoever, to any person or persons, or to the property of any person(s) occurring during the performance of this Agreement which are caused by the sole negligence of the Town, its agents, officers and/or employees.

County and Town agree that any such liability or damages as stated above occurring during the performance of this agreement caused by the joint or comparative negligence of their employees, agents and officers will be determined in accordance with the comparative responsibility laws of the State of Texas.

This Agreement is made solely for the benefit of the parties, and nothing herein will be construed as granting any rights or cause of action to any third party. This agreement is made subject to the County's and Town's sovereign immunity, Title 5 of the Texas Civil Practice and Remedies Code and the Texas Tort Claims Act.

VII. RENEWAL, CANCELLATION AND AMENDMENTS

This agreement may be renewed on October 1 of each year for four additional one-year terms by mutual agreement of the parties. Either party may withdraw from this Agreement at any time without cause, provided that it has notified the other party in writing at least sixty (60) days prior to its intended withdrawal date.

Notwithstanding anything to the contrary herein, County's obligations contained in this Agreement and any extension hereto are expressly contingent upon the availability of funding for each item and obligation. Neither the State of Texas nor any Town or any other person or entity will have any cause of action against the County of Dallas regarding this Agreement in the event that the County is unable to fulfill its obligations under this Agreement as a result of the lack of sufficient funding from any source utilized to fund this Agreement or failure of any funding party, including the County, to budget or authorize funding for this Agreement during the current or future fiscal years. In the event of insufficient funding by County or any other funding entity, or if funding for this Agreement is terminated, limited, suspended or withdrawn, or if funds become unavailable in whole or part, the County, at its sole discretion, will have the right, but not the obligation, to terminate County's obligations herein and withdraw from this Agreement with at least sixty

(60) days prior written notice to the other HHW Network entities. Nothing herein will prevent the County, in its sole discretion, from providing funding from a separate source.

VIII. PAYMENT

The Town, once receiving an invoice from the County for services rendered (operational, disposal, capital, set up, and/or transportation costs), must provide payment within thirty (30) days to the County per this Agreement and any addendum(s) to this Agreement. If the Town fails to pay within thirty (30) days, the Town will be charged a late fee of one percent (1%) of the invoice amount for each additional month or portion thereof. Disputes should be directed to the HHW Program Manager. Interest charges on disputed amounts will be suspended until an accurate figure has been documented and re-submitted to the Town by HHW Network staff. Upon written request from the Town, invoices from the County must be accompanied by copies of all participant surveys and other relevant backup documents to the invoice. Payments required under this Agreement must be in amounts that fairly compensate the performing party for the services or functions performed and shall be made from current revenues available to the paying party.

IX. AMENDMENTS AND CHANGES IN THE LAW:

No modification, amendment, novation, renewal or other alteration of this Agreement will be effective unless mutually agreed upon in writing and executed by the parties hereto. Any alteration, addition, or deletion to the terms or conditions of this Agreement which are required by changes in federal or State law are automatically incorporated herein without written amendment to this Agreement and will be effective on the date designated by said law. Provided, however, that if the change in federal or State law renders the basic purposes of this Agreement illegal, invalid or unenforceable then either party may, upon written notice to the other, terminate this Agreement, and the parties agree to enter into good faith negotiations to replace this Agreement with an agreement as similar to the terms and conditions of this Agreement as legally permissible.

X. SEVERABILITY:

If any provision of this Agreement is construed to be illegal or invalid, this will not affect the legality or validity of any of the other provisions herein. The illegal or invalid provision will be deemed stricken and deleted, but all other provisions will continue and be given effect as if the illegal or invalid provisions had never been incorporated.

XI. SIGNATORY WARRANTY:

This Agreement has been authorized by the Town through a duly enacted resolution passed by the Town Council. The person or persons signing and executing this Agreement on behalf of Town, or representing themselves as signing and executing this Agreement on behalf of Town, do hereby warrant and guarantee that he, she or they

have been duly authorized by Town to execute this Agreement on behalf of Town and to validly and legally bind Town to all terms, performances and provisions herein set forth.

XII. ENTIRE AGREEMENT:

This Agreement, including all exhibits and attachments, constitutes the entire agreement between the parties hereto and supersedes any other agreement concerning the subject matter of this transaction, whether oral or written.

XIII. BINDING EFFECT:

This Agreement and the respective rights and obligations of the parties hereto will inure to the benefit and be binding upon the successors and assigns of the parties hereto, as well as the parties themselves.

XIV. FEDERAL OR STATE FUNDED PROJECT:

If Agreement is funded in part by either the State of Texas or federal government, the Town agrees to timely comply without additional cost or expense to County, unless otherwise specified herein, to any statute, rule, regulation, grant, contract provision or other State or federal law, rule, regulation, or other similar restriction that imposes additional or greater requirements than stated herein and that is directly applicable to the services rendered under the terms of this Agreement.

XV. DEFAULT/CUMULATIVE RIGHTS/MITIGATION:

It is not a waiver of default if the non-defaulting party fails to immediately declare a default or delays in taking any action. The rights and remedies provided by this Agreement are cumulative, and either party's use of any right or remedy will not preclude or waive its right to use any other remedy. These rights and remedies are in addition to any other rights the parties may have by law, statute, ordinance or otherwise. The Town has a duty to mitigate damages.

XVI. COUNTERPARTS, NUMBER/GENDER AND HEADINGS:

This Agreement may be executed in multiple counterparts, each of which will be considered an original, but all of which will constitute one and the same instrument. Words of any gender used in this Agreement will be held and construed to include any other gender, and any words in the singular will include the plural and vice versa, unless the context clearly requires otherwise. Headings herein are for the convenience of reference only and will not be considered in any interpretation of this Agreement.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK

The County of Dallas, State of Texas, has executed this Agreement pursuant to Commissioners Court Order _____ passed on the _____ day of _____, 2017.

COUNTY:

EXECUTED THIS _____ DAY OF _____, 2017.

_____
BY: Clay Lewis Jenkins
County Judge
Dallas County, Texas

RECOMMENDED BY:

_____
BY: Rick Loessberg
Director
Planning and Development
Dallas County, Texas

APPROVED AS TO FORM*:

FAITH JOHNSON
District Attorney
Dallas County, Texas

_____
BY: Randall Miller
Assistant District Attorney
Civil Division
Dallas County, Texas

*By law, the District Attorney's office may only advise or approve a contract or legal document on behalf of other parties. Our review of this document was conducted solely from the legal Perspective of our client. Our approval of this document was offered solely for the benefit of our client. Other parties should not rely on this approval, and should seek review and approval by their own respective attorney(s).

TOWN:

The Town of Highland Park, Texas has executed this Agreement pursuant to Resolution Number _____, the _____ day of _____, 2017.

EXECUTED THIS _____ DAY OF _____, 2017.

_____
BY: Bill Lindley
Town Administrator

Attest:

_____
BY: Gayle Kirby
Town Secretary

APPROVED AS TO FORM:

_____
BY: Matthew C.G. Boyle
Town Attorney

Exhibit A2018
Scope of Services

Overview

For the Term of this Agreement, Dallas County proposes to operate a Household Hazardous Waste (HHW) disposal program on behalf of the participating towns and cities of the Dallas Area Household Hazardous Waste Network (HHW Network). To accomplish this, the County will continue to use the HHW Network as multi-jurisdictional guidance to the HHW Program Manager in order to maintain an efficient and jurisdictionally sensitive collection program.

As the nucleus of a management structure, the County, through Interlocal Agreements with participating cities, will continue to direct and manage the planning, coordination, and implementation of the HHW Network and HHW collection program. The HHW Network will function as an advisory board and will consist of representatives from participating cities and Dallas County. County staff will provide project governance and oversight.

Strategy

Each spring and fall, the HHW program will target a series of temporary collection sites throughout the participating area, as selected by participating cities in the HHW Network, for one-day community collection events. The participating cities will select the days of the events. The County will oversee the operation of a fixed-site Collection Center for year-round access in addition to the aforementioned collection events. The County may provide transportation of materials between the Collection Center and Town and City-owned satellite collection stations that are available to all participating cities as an adjunct to the Collection Center.

Each Town and City will be able to participate in each of the one-day community collection events. Each event will be held on a different day, at a different location, as determined by the HHW Network. Residents of each participating Town and City also can use the Collection Center on a year-round basis.

For all one-day community collection events, the HHW Program Manager and staff will coordinate scheduling, vendor services, equipment, supplies, advertising, and labor for onsite activities. The host Town or City will provide for traffic control and site security, and will have an onsite Town or City representative for the duration of any collection held within its jurisdiction. The host Town or City will also assist in providing volunteers and volunteer amenities. The County will negotiate the disposal or diversion of HHW on behalf of the HHW Network participants, according to the criteria established by the HHW Network.

Dallas County will provide office space, a Collection Center site, project

management, and a mobile unit. The HHW Program Manager and staff must be County employees, whose salaries and benefits are funded by the participating cities and/or through grants. All disposal, set up, and transportation costs will be funded by the participating cities, based on participation rates. All operating costs, including personnel, facility and equipment maintenance, advertising, supplies, services, and other operational costs will be funded by the participating cities proportionally, based on the most current single-family population figures from the North Central Texas Council of Governments. Program enhancements and capital additions necessitated by program operations will be the responsibility of the HHW Network and funded by the participating cities and/or by grants. All satellite collection centers must be owned and staffed by the host Town or City and available to residents of all HHW Network towns or cities. All satellite station costs for operations, personnel, and facility maintenance will be funded by the host Town or City. Vehicles and supplies for handling and packing will be provided by the HHW Network through funding for the HHW Program.

All overhead for the Household Hazardous Waste Program and Collection Center will be funded through the HHW Network operating and capital budgets. Each participating Town or City must provide the County with funds to cover its collection, disposal, transportation and setup costs within thirty (30) days of receiving an invoice from the County.

Operational and capital costs will be paid quarterly in advance. The Town or City will pay a percent of the operational and capital costs equivalent to its percent of the total of single-family households in all participating cities. Single-family household totals will be acquired from statistics published by the North Central Texas Council of Governments. Collection Center disposal costs will be billed to the Town or City at the end of each billing period, according to the number of residents participating during the billing period. Satellite station disposal costs will be billed to the Town or City at the end of each billing period, applying the Collection Center billing rate to the number of residents using the Satellite station. Collection event costs, including setup, disposal, transportation, etc., will be billed after each event, according to the number of residents participating at the event. The County, as signatory on all contracts, will pay the HHW disposal contractor and all other vendors with the funds received from the participating cities.

If, at any time, it appears that a Town or City lacks sufficient funding to complete the contract year, the Town must choose one of the following options:

- The Town or City may cap its costs, and no longer pay for its residents to drop off their waste at the collection center or future one-day events to be held within the term of the Agreement; or

- The Town or City may decide to continue to allocate funds and allow its residents to participate in the collection center and future events to be held in the Agreement year. *

* If a Town or City decides to continue to fund costs for its residents above the sum provided for in its Interlocal Agreement with the County, then the Town or City must provide the County with a letter of agreement as an addendum to the Interlocal Agreement whereby the Town or City is contractually obligated to pay the County any additional costs for HHW collection during the period in which it wishes to extend its payment obligations and specifies a new not-to-exceed budget limit.

If a Town or City does not make a provision to cover a cost overrun, and the Town or City reaches its contractual limit (as provided for in the Interlocal Agreement or its addendum(s)), subsequent participants from that Town or City must pay their own collection fees in order to dispose of their HHW at the Collection Center or community collection event sites until an addendum is added to the Agreement to cover additional costs. This fee will be calculated from the most recent average collection cost per household or from actual disposal costs, whichever is greater.

Program Objectives

The ultimate objective of the HHW program is to minimize or eliminate the disposal of HHW in area landfills and storm water sewers through reuse/recycling, education and collection/disposal. Toward this end, this program will:

1. Operate a year-round collection center and a series of one-day community collection events each spring and fall throughout Dallas County, serving at least 9,000 households annually.

2. Provide HHW Network cities an opportunity and forum to address storm water pollution and HHW issues.

3. Involve as many cities as possible in the HHW Network.

4. Establish a precedent in Dallas County for handling HHW through a regional approach that will serve as a model for other multi-jurisdictional areas.

5. Educate the public as to alternatives, wise purchasing, and safe disposal through the use of as many of the following as possible: internet sites, utility bill stuffers, newspaper, television & radio public service announcements, contact with local environmental groups, trade show exhibits, presentation at schools, neighborhood organization meetings, service organizations, etc.

6. Gather data regarding citizen interest as well as types and amounts of HHW diverted from the waste stream by surveying collection participants.

7. Divert a substantial amount of HHW from municipal landfills.

8. Involve local businesses, especially those connected with the manufacture or sales of HHW generating products.

9. Involve local environmental groups, Dallas County Public Health Advisory Committee, Dallas County Health Dept., Texas Cooperative Extension Services, and the Southwest Institute of Forensic Sciences.

Special Training Requirements

Dallas County, as Operator, will be responsible for providing personnel at all collection locations. Those personnel may be county, town, city, volunteer, or contract personnel. The County will ensure that all personnel involved in collection activities have received training appropriate to their duties as specified in Texas Administrative Code Title 30, Section 335.407.

All citizen volunteers must attend a brief onsite orientation session prior to assisting with collection activities. This orientation will be provided by Dallas County HHW Program staff. Citizen volunteers will be restricted from entering areas where hazardous materials are handled, and their activities will be limited to taking surveys, distributing educational literature, processing non-hazardous recyclables and assisting with traffic control.

Records and Reporting

The Program Manager and staff must prepare quarterly progress reports for the County, HHW Network, and relevant grant agencies. Financial reports and progress reports must be presented at least quarterly and in accordance with grant requirements. Financial records, contacts, and data from the collection surveys must be computerized. A final report must be presented within 90 days of the end of each collection event, fiscal quarter, and fiscal year. The final report must include the results of surveys taken from participating citizens and participating cities to gather data including frequency of use and materials collected.

Program Goals

- Participation by at least 9,000 of the area households annually
- Participation by at least 50% of the cities in the County
- Increase public outreach to households in participating cities
- Coverage by general circulation newspaper and/or broadcast media
- Involvement of the community at all levels; government, industry, and citizens

Exhibit B2018

FY2018 HHW PROGRAM BUDGET SUMMARY

This exhibit summarizes the total program funding for fiscal year 2018 ("FY18") as approved by the Dallas Area Household Hazardous Waste Network at its regular meeting on April 27, 2017 and the Dallas County Commissioners Court on _____, 2017.

The Operational Budget includes personnel and operating costs, which are shared by the Network cities based on single-family household projections published by North Central Texas Council of Governments. Personnel costs include all HHW staff salaries and fringe benefits. Operating costs include supplies, equipment, advertising, public education, volunteer support, staff development, printing, postage, facility maintenance, utilities, and all other direct programming costs.

Capital Expense Budget costs are provided by the cities based on single-family household projections published by the North Central Texas Council of Governments. These funds are set aside for capital maintenance and improvements including building repairs, equipment repair or replacement, mechanical upgrades, and expansion projects.

The Collection/Disposal Budget is comprised of vendor costs for collection services, contract labor, and materials disposal. These costs vary according to actual usage and are indicated in the budget summary for planning purposes only. ***Funding for collection, contract labor, and disposal costs will be collected from the cities after the fact, on an as-used basis.***

Budget adjustments made during the Term of the Agreement must not result in a City Funding amount that exceeds the approved budget total shown herein. The County may make line item transfers within the budget when these transfers do not exceed $5,000. Budget adjustments in excess of $5,000 must be approved by the HHW Network.

BUDGET SECTION	CITY FUNDING
OPERATIONAL BUDGET	
Personnel Costs	$ 487,228
Operating Costs	$ 212,125
CAPITAL EXPENSE BUDGET	$ 93,000
COLLECTION / DISPOSAL BUDGET	$ 980,000
TOTAL PROGRAM BUDGET	**$1,772,353**

Exhibit B2018

DALLAS COUNTY HOUSEHOLD HAZARDOUS WASTE PROGRAM

Proportional Shares of FY2018 Operational and Capital Budget *

Based on Estimated SINGLE FAMILY HOUSING UNITS **

City	Service Area Based on Single Family Households as per Current NCTCOG Estimates**	Percent of Service Area	FY18 Quarterly Share of Operational and Capital Budgets*	FY18 Annual Share of Operational and Capital Budgets*
Addison	1,794	0.33%	$ 577	$ 2,403
Dallas	284,183	52.70%	$ 91,352	$ 380,693
De Soto	15,536	2.88%	$ 4,994	$ 20,812
Duncanville	11,616	2.15%	$ 3,734	$ 15,561
Farmers Branch	8,821	1.64%	$ 2,836	$ 11,817
Garland	64,400	11.94%	$ 20,702	$ 86,270
Highland Park	3,492	0.65%	$ 1,123	$ 4,678
Irving	41,390	7.68%	$ 13,305	$ 55,446
Mesquite	38,840	7.20%	$ 12,485	$ 50,030
Richardson	30,356	5.63%	$ 9,758	$ 40,665
Rowlett	18,726	3.47%	$ 6,020	$ 25,085
Sachse	7,074	1.31%	$ 6,020	$ 9,476
Seagoville	3,710	0.69%	$ 1,193	$ 4,970
Sunnyvale	1,758	0.33%	$ 2,422	$ 2,355
University Park	7,533	1.40%	$ 2,422	$ 10,991
Wilmer	1,288	0.24%	$ 414	$ 1,725
TOTAL	540,517	100%	$ 180,588.25	$ 722,353

NOTES:

* FY18 Net Operational Budget = $679,353 Net Capital Costs = $43,000 Combined Net Operational and Capital Budget = $722,353

Operational and Capital budget shares are determined by multiplying each city's Percent of Service Area times the net total of those two budgets. City shares are billed quarterly in advance and may be proportionately adjusted in the event city participation changes. Disposal costs are paid in addition to Operational and Capital costs and are based on actual usage.

** Single-family housing estimates were revised 4/15/15, using latest published figures from NCTCOG, which have not changed from previous year estimates.

Exhibit C2018

BYLAWS OF THE DALLAS AREA HOUSEHOLD HAZARDOUS WASTE NETWORK

Article I: Name

The name of this organization is the **Dallas Area Household Hazardous Waste Network (**hereafter referred to as the "**HHW Network").**

Article II: Mission

The purpose of the HHW Network is to efficiently organize and promote the collection of household hazardous wastes (HHW) among individuals residing in Dallas County, or in counties adjacent to Dallas County, as agreed to by the Network Members. In order to accomplish this mission, the HHW Network will actively promote cooperative arrangements among governmental agencies in the County and will provide a forum for discussion of techniques for collection and disposal of HHW.

Article III: Members

Voting Members - Voting membership in the HHW Network will be offered to one representative of each city volunteering to participate in the HHW Network and to one representative of Dallas County. Any city requesting membership must provide an official written notice of the name of the individual to be designated as the HHW Network member. Once designated, an individual member must arrange to have an alternate designated to participate in the absence of the member.

Advisory (Non-voting) Members - the County Judge will name additional Advisory (Non-voting) Members to the HHW Network representing the following categories or organizations:

- one member representing Dallas County, other than the County's voting member
- one member representing the North Central Texas Council of Governments
- three members representing advocacy, environmental, or other citizen groups such as: Texas Cooperative Extension Service, Audubon Society, and League of Women Voters
- two members representing the private sector

Term - each of the designated individuals will serve until his/her successor is designated.

Article IV: Meetings

The HHW Network will meet as required to conduct its business. All HHW Network meetings must be public meetings open to all participants. The Project Manager of the HHW Network must establish a mailing list for notification of all meetings, and must include on this list any individual that requests notification.

Quorum - At any regular meeting of the HHW Network, a quorum will consist of half of the individuals who have then been duly designated or appointed pursuant to Article III.

Article V: Voting

Each Voting Member of the HHW Network will have one vote.

Article VI: Officers and Committees

The HHW Program Manager will preside at all meetings. The HHW Program Manager and staff will be responsible for all staff work and notifications related to the Network. The Program Manager must not be a voting member of the Network. The HHW Network, by majority vote, may establish such committees as the HHW Network considers necessary to carry out the work of the organization.

Finance Committee - The Finance Committee must consist of representatives of each city that has made a binding commitment to participate in a disposal program and the County's voting member. The Program Manager will serve as an ex officio member of this committee. No contract or other financial arrangement affecting the participants may be referred to or approved by the HHW Network without first receiving approval of the Finance Committee.

Article VII: Amendments

These bylaws will become effective when ratified by a majority of HHW Network voting members attending a regular meeting, and when approved by Dallas County Commissioners Court. Amendments may be proposed by any member at any time, in writing. Such amendments will be voted on at a duly called HHW Network meeting to which notice has been given that an amendment will be proposed. Amendments passed by 2/3 of the voting members present will become part of the bylaws.

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Fiscal & Human Resources Director: Steven J. Alexander

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TITLE

Review and discuss a resolution amending the Town's Master Fee Schedule effective October 1, 2017.

BACKGROUND

The Town manages the various fees for services through the maintenance of its Master Fee Schedule. Some fees are established to be sufficient to cover the cost of the respective service for which they are imposed (e.g., water sales, building services fees) and others are at levels that are intended to provide a partial offset of the cost (e.g., swimming pool use fees, Library fees). Some fees, such as the Storm Water Drainage Utility fee, are established to generate resources to meet current and future funding needs.

Each year during the budget development process, the staff reviews the fee schedule to determine if any additional user fees are warranted, to evaluate the adequacy of existing fees, the relationship of revenues to costs, and how the Town's fees measure against comparison cities.

The FY 2017-18 Proposed Budget includes fee changes to defray the cost of new programs, adjust for increases in service contracts, compensate for inflation pertaining to fees in the Storm Water Drainage Fund, and better align the Town's fees with that of its comparison cities.

Fee changes related to proposed new programs include increases and additions to Section II Building Inspection, largely to offset costs for the Plan Reviewer position. The additions for this program include subcontractor categories to the contractor registration fees and plan review for remodels and additions valued at $100,000 and greater.

Solid waste collection and recycling charges are proposed to increase 5.5% based on escalation of the current contract. A new collection contract will go into effect starting January 1, 2018, and will require additional increases at that time. Both increases are included in the Proposed Budget. Storm water drainage fees are planned to increase 2.24%, based on the twelve-month change in the consumer price index through March 2017.

After an extensive review of the Town's fee structure in relation to comparison cities, increases are recommended for the Library's Non-Resident fee, ambulance rate charges for mileage, a new Treat/No Transport fee, Plumbing Permits, Gas Permits, Electrical Permits, Building Permits, and annual alarm permits. The Grease Trap Inspection fee and the Right-of-Way fee are also included in the Fee Schedule.

The proposed fee schedule is included and highlights all the proposed changes to the Town's current Master Fee Schedule.

RECOMMENDATION

The staff recommends approval.

FINANCIAL IMPACT

The proposed fee changes, effective October 1, 2017, are anticipated to to generate an additional $138,588 which has been incorporated into the FY 2018 Proposed Budget. An additional $152,678 is anticipated based on the new solid waste collection contract effective January 1, 2018.

ATTACHMENTS:

File Name	Description
Res__No__-_Amending_the_Master_Fees_Schedule_Effective_10-01-2017.docx	FY 2017-18 Proposed Master Fee Schedule with Amendments

RESOLUTION NO

A RESOLUTION OF THE TOWN OF HIGHLAND PARK, TEXAS ("TOWN") AMENDING ITS MASTER FEE SCHEDULE.

WHEREAS, the Town makes certain services, documents, publications and facilities available to the public; and

WHEREAS, the Town wishes to make changes to the fees related to storm water utility fees;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Highland Park, Texas, that the Master Fee Schedule, as attached, is hereby amended effective October 1, 2017.

PASSED AND APPROVED the 11th day of September 2017.

APPROVED AS TO FORM:

Matthew C.G. Boyle
Town Attorney

APPROVED:

Joel T. Williams, III
Mayor

ATTEST:

Gayle Kirby
Town Secretary

TOWN OF HIGHLAND PARK, TX

MASTER FEE SCHEDULE

APPROVED September 11, 2017
EFFECTIVE October 1, 2017

MASTER FEE SCHEDULE
WITH CODE OF ORDINANCE REFERENCE (WHERE APPLCIABLE) TABLE OF CONTENTS

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I. ADMINISTRATIVE SERVICES

1. Health Permit (Ch. 6, Sec. 6.03.005)

An annual fee listed below will be collected from each food service establishment for a health permit issued by the Town and thereafter for the renewal of such permit.

Annual Health Permit Fee	$200.00
Additional inspections, if required	$75.00 each
Partial year	$75.00/inspection plus
	$50.00 Administrative fee

2. Facility Rental (subject to conditions included with required application)

Highland Park Room/Court Room	$750.00/day
Utilities & Maintenance	$30.00/hour

3. Returned Check Charge

The maximum charge permitted under Texas law will be imposed by the Town for the collection of checks returned by the banks for the lack of funds when such checks are used in payment to the Town for deposits or obligations legally owned by the issuer of the said returned checks. The Director of Fiscal and Human Resources will add the returned check charge to the other obligations owned to the Town by the issuer of the returned checks. The same charge shall be applied to electronic funds transactions in which lack of funds prevents payment from being made.

The Director of Fiscal and Human Resources, with the approval of the Town Administrator, may waive such charge if the Town was negligent in the cashing of the check or if special circumstances deem the waives as appropriate; however, in all cases of a waiver complete records must be made of the reason for the waiver.

4. Photocopy Charges

Article 6252-17a of the Texas Statutes allows the Town to charge a reasonable fee to cover the costs of reproducing public documents for private use. The charge for reproducing such documents will be based on the following guidelines:

(1) Reproduction Charges

Standard size 8.5" x 14"	$0.10/per page	
Standard size 8.5" x 14" - Color	$0.15/per page	New
Non-standard size	$0.50/per page	
Diskette	$1.00/each	
Rewritable CD (CD-RW)	$1.00/each	
Non-rewritable CD (CD-R)	$1.00/each	
Digital video disc (DVD)	$3.00/each	
Body worn camera recording - released	$10.00 per recording	New
Body worn camera recording - unreleased	$1.00 per full minute	New

(2) Exception:
The charges in section (1) do not apply to official publications normally offered to the public free of charge.

Labor, overhead charge, document retrieval charge and computer resource charge as well as other charges as allowed by §70.3, Texas Administrative Code, as amended.

5. Library Services (Ch. 1, Sec. 10)

(1) Use of Library

Resident	No charge	
Non-resident: Unlimited usage Limited use card - five (5) items	~~$200.00/household/year~~ $25.00/each	$250.00 per/household/year

(2) Late Return of Materials

Non-accessioned paperbacks	$0.10/day to a maximum fine of $1.00.	
Accessioned materials ~~other than periodicals and movies~~	$0.10/day to a maximum fine of $5.00	Accessioned materials not list below
Periodicals	$0.10/day to a maximum fine equal to the current retail price of the periodical	
Movies, Playaway Launch pad, Playaway View, and Books with DVD	$1.00/day to a maximum fine equal to the current retail price of the ~~movie~~	$1.00/day to a maximum fine equal to the current retail price of the material

(3) Other Fees

Processing fee for lost materials	~~$5.00/item~~	$10.00/item
Fee for certified letter	$5.00/letter	
Standard Size Copy	$0.10 per page	Current Fee Not Listed
Standard Size Copy – Color	$0.25 per page	Current Fee Not Listed
11″ X “17″ Size Copy	$0.20 per page	Current Fee Not Listed
11″ X “17″ Size Copy – Color	$0.50 per page	Current Fee Not Listed

6. Miscellaneous Charges

Certification of any document	$2.00 per document
Contract preparation for 9-1-1 service providers	$125.00
Payroll deduction for Child Support	$5.00/month/deduction

II. Building Inspection (Ch. 3)

1. Contractor Registration Fees:

Plumbing	No charge	
Irrigation	$125.00	
Electrical	~~$125.00~~	No charge
Mechanical	$125.00	
General Contractor	$125.00	
Concrete	$125.00	New
Bonded Concrete	$125.00	New
Demolition	$125.00	New
Drainage	$125.00	New
Bonded Excavation	$125.00	New
Landscape (Art. Turf)	$125.00	New
Fence	$125.00	New
Pool	$125.00	New
Roofing	$125.00	New
Sign	$125.00	New
Certified Backflow Tester	~~No charge~~	$125.00
Fire Sprinkler	No charge	
Alarm	No charge	

2. Plumbing Permit Fees

Permit fees covering the installation, alteration and repair of plumbing, plumbing fixtures, fittings and/or appurtenances shall be paid to the Town as follows:

Plumbing permit fee	~~$50.00~~	$75.00
Each fixture	$5.00	
Re-inspection	~~$10.00~~	$50.00
Water service line	$10.00	
Sewer service line	$10.00	
Irrigation systems	~~$50.00~~	$100.00

3. Gas Permit Fees

Permit fees covering the installation, alteration and repair of gas piping, gas appliances or gas equipment shall be as follows:

Gas permit fee	~~$50.00~~	$75.00
Each outlet	$5.00	
Re-inspection	~~$10.00~~	$50.00
Yard line	$10.00	

4. Electrical Permit Fees

Permit fees for covering the installation, alteration and repair of electric wiring, electric apparatus, and electric equipment shall be as follows:

Electrical permit fee	~~$50.00~~	$120.00
Each electrical circuit	$2.00	
Electrical service (per ampere)	$0.10	
Light fixtures (each)	$1.00	
Motors (each)	$2.00	
Swimming pool ground	$10.00	
Re-inspection	~~$10.00~~	$50.00

5. Building Permit Fees

Permit fees covering the erection, construction, enlargement, alteration, repair, movement, demolition, conversion, or equipping of any building or structure or any portion of any building or structure in the Town when the cost exceeds $500.00 shall be as follows:

$500.00-$4,999.99	$50.00	
$5,000.00 or more	1% or value to nearest $1,000.00	
Raze a main building	~~$200.00~~	$500.00
Raze an accessory building	~~$25.00~~	$100.00

6. Plan Review Fee (non-refundable)

Plan Review fee	~~$200.00~~	$250.00
Plan Review for remodel/addition $100,000 or greater	$250.00	New

7. Mechanical Permit Fees

Permit fees covering the installation, alteration, repair, or replacement of mechanical systems, equipment, fixtures, fittings and/or appurtenances, including ventilating, heating, cooling, air conditioning and refrigeration systems or other energy-related systems, shall be as follows:

$500.00-$4,999.99	$50.00
$5,000.00 or more	1% or value to nearest $1,000.00

8. Fire Sprinkler Permit Fees

Permit fees covering the installation, alteration, repair, movement, conversion, or equipping of a fire sprinkler system shall be as follows:

$500.00-$4,999.99	$50.00
$5,000.00 or more	1% or value to nearest $1,000.00

9. Right-of-Way Fees

Network Node application fee	$500.00 (1-5 network nodes); $250.00 (each additional network node); $1,000.00 per pole

III. Utilities (Ch. 13, Sec. 13.02)

1. Service Fees

After hour fee	~~$35.00~~	$100.00
~~Fee after non-payment of bill~~ Service Fee	~~$20.00~~	$50.00

2. Water Rates (Ch. 13, Sec 13.02.042)

Monthly service charge	$16.31 per each customer unit served for any portion of a billing period
Unit cost per 1,000 gallons metered: 0-12,000 gallons 12,001-30,000 gallons 30,001-60,000 gallons 60,001 and greater	 $5.13 $5.90 $7.08 $9.20

3. Sewer Rates (Ch 13, Sec 13.02.043)

For water service that is connected to plumbing which drains into the sanitary sewer.

Monthly service charge	$14.06 per each customer unit served for any portion of a billing period
Unit cost per 1,000 gallons metered	$5.54

4. Grease Trap Inspection Fee (Ch 13, Sec 13.03.002)

For businesses who utilize a grease trap in their daily operations.

Grease Trap Permit Fee	$150.00 per year	New

5. Storm Water Rates (Ch 13, Sec 13.06.006)

For each dwelling unit receiving water or wastewater.

Monthly charge for residential property (property area in square feet):		
Up to 5,000	~~$4.32~~	$4.42
5,001-10,000	~~$6.94~~	$7.10
10,001-21,800	~~$10.09~~	$10.32
21,801-43,600	~~$17.70~~	$18.10
More than 43,600	~~$34.10~~	$34.86

Monthly charge for commercial property and unimproved property: Per each 100 square feet of land calculated to be the CDA of the commercial or unimproved real property	~~$0.130~~	$0.130
Maximum for unimproved property	~~$34.10~~	$34.86

IV. Solid Waste Collection (Ch. 13, Section 13.05.043)

1. Collection Fees

For all bills rendered by the Town on or after October 1 2010, for the removal of garbage and trash, the Town shall charge for its services in removing garbage and trash as follows:

(1) The collection of service for a single-family or duplex residence:

Alley service	~~$21.90/dwelling unit per month~~	$23.10/dwelling unit per month
Pack-out collection service	~~$43.46/dwelling unit per month~~	$45.85/dwelling unit per month

(2) The collection service charge for an apartment which receives collection services from the Sanitation Collection Department per dwelling unit: ~~$19.92~~ $21.02/ per month.

(3) For business and commercial establishments, schools and churches:

No. of Poly Carts	Monthly Charge	
1	~~$108.53~~	$114.50
2	~~$204.33~~	$215.57
3	~~$297.80~~	$314.18
5	~~$456.62~~	$481.73
10	~~$775.96~~	$818.64
11	~~$839.81~~	$886.00

(4) Commercial service charges for annual mechanical collection with a maximum of one (1) truck load per week average shall be two thousand eight hundred twenty dollars and eighty-three cents ($2,820.83).

2. Solid Waste and/or Portable Toilet Service Franchise

The filing fee for the required application for a non-exclusive franchise is $300.00.

V. Charge for collection of recyclables (Ch. 13, Section 13.05.044)
For all bills rendered by the Town after October 1, 2008, for the collection of recyclables, the Town shall charge for its services in collecting recyclables as follows:

(1) Collection of service for a single-family, a two-family (duplex) or a multifamily residence: (Ordinance 1762 adopted 09/08/2008)

~~$2.62/dwelling unit per month~~	$2.76/dwelling unit per month

VI. PUBLIC SAFETY AND JUDICAL

1. Accident Report:

Accident Report fee	$6.00/report – no charge to other police and fire agencies

2. Ambulance (MICU) Service (Ch. 6, Sec. 6.05.004)
Transportation to Dallas area hospitals for emergency medical services:

~~Town resident and mutual aid~~	~~$800.00~~	Eliminate
~~Non-Town resident~~	~~$900.00~~	Eliminate
Mileage	~~$9.00~~	$15.00/mile
Treatment / No Transport Fee	$125.00	New

Additional fees will be charged for each emergency medical aid provided to the person or persons transported including, but not limited to, drugs, bandaging, oxygen, electrocardiogram (EKG), etc. The cost of these items will be as follows:

Town Provided Drugs & Supplies	Two and one-half times cost	
Oxygen & Supplies	$115.00	
~~BLS Supplies~~	~~$225.00~~	Eliminate
~~ALS Supplies~~	~~$325.00~~	Eliminate
BLS – Resident Fee	$800.00	New
BLS – Non-Resident Fee	$900.00	New
ALS I - Resident Fee	$900.00	New
ALS I – Non-Resident Fee	$1,000.00	New
ALS II – Resident Fee	$1,000.00	New
ALS II – Non-Resident Fee	$1,100.00	New

3. Solicitor's License (Ch. 4, Sec. 4.04.034)
At the time the application is filed with the Department, the applicant shall pay, per each solicitor or peddler, a nonrefundable permit fee to the Town to cover the cost of processing the application and investigating the facts stated therein.

Solicitors' License	~~$35.00~~	$50.00

4. Impoundment Fees for Animals (Ch. 2, Sec. 2.01.010)
Redemption of animal; fees.

Animal pound fee	$90.00/animal
Animal redeemed after 72 hours	$10.00/day

5. Alarm Permit/Direct Alarm Monitoring Fees (Ch. 4, Sec. 4.02.007)
A person who desires to install and/or operate an alarm system or a local alarm system in the Town after the effective date hereof shall register said security system with the Department of Public Safety.

(1) Annual fee

Alarm Permit annual fee	~~$30.00~~	$48.00

(2) Monthly monitoring fees

Cellular service fee	$35.00
Traditional phone line fee	$28.00

(3) Restoration fee

Restoration fee	$100.00

(4) Alarm Inspection fees

Initial Inspection	No charge
First Re-inspection	$50.00
Subsequent Re-inspection	$100.00

(5) Charge for Invalid Alarms

First five (5) invalid alarms per year	No charge
Charge per invalid alarm in excess of five	$50.00 each

6. Horse-Drawn Carriage Permit Fees (Ch. 12, Sec. 12.11)

Carriage License (Business)	$100.00
Carriage Registration	$50.00
Carriage Driver Permit	$25.00

7. Medical Records Fees

Retrieval fee (paper reports only)	$30.00 including first ten (10) pages duplicated
Retrieval fee (electronically stored records)	$45.00 including first ten (10) pages duplicated
Additional Pages	$1.00 each – pages 11-60 $0.50 each – pages 61-100 $0.25 each – over 100
Fee for written responses to a written set of questions	$25.00

8. Background Check Fee

Background Check Fee	~~$40.00~~	$40.00 plus actual costs from other agencies

VII. PARKS AND RECREATION

1. Tennis Permits

All qualified residents of the Town of Highland Park, upon making application with the Utilities Office, may secure an annual Tennis Permit. Such permit shall be numbered and coded as to indicate the time of its validity. The charge shall be as follows:

Individual Permit	$40.00
Family Permit	$80.00

2. Swimming Pool Fees

(1) All residents of Highland Park, upon making application, may secure an Annual Swimming Pool Permit. The charge for Annual Swimming Pool Permits shall be:

Season Pass	$60.00/resident
Family Season Pass	$60.00/resident family member to a maximum of four (4), then $30.00 for each additional family member when purchased same day.
Daily Pass	$7.00

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Administration Director: Bill Lindley

TITLE

Review and discuss an Interlocal Agreement with Dallas Area Rapid Transit.

BACKGROUND

At its meeting on August 22, 2017, the Board of Directors for the Dallas Area Rapid Transit ("DART") approved a multi-year Interlocal Agreement (the "Agreement") with the Town. The Agreement provides a cumulative total of $15,821,796 in payments to the Town over a nine- year period. The funding is generally equivalent to 42% of the transportation-related sales and use tax collected for remittance to DART by the State. Approval of the agreement was in response to discussions with the Town and the City of University Park for the development of a Transit Related Improvement Program ("TRIP" or the "Program").

The Program will provide reimbursement to the Town for transportation-related projects on an annual basis. The Agreement includes a list of Town-related projects identified over a ten-year period, including street and communications projects that are eligible for funding. The annual TRIP funding paid to the Town is a split between DART and the North Central Texas Council of Governments ("NCTCOG").

Various changes to the Town's previously approved agreement were made at the direction of the DART Board. These changes include:

- Providing a repeal of an Interlocal Agreement approved on July 5, 2017, between the Town and DART.
- In the event the Town Council calls an election
    - in the absence of a citizen petition to consider exiting DART, the Agreement is automatically cancelled and any previous funds paid to the Town by DART are reimbursed to DART, or
    - in response to the receipt of a citizen petition to consider exiting DART, any reimbursement to the Town for a project(s) is suspended pending the result of the election. Any previous funds paid to the Town are reimbursed to DART if the election results in the Town exiting DART.
- Reimbursement for each project will be made monthly upon submittal by the Town of supporting expenditure documentation.
- The addition by the Town of a completely new project beyond what is shown on Exhibit A requires formal DART Board approval; however, this requirement does not prohibit the Town's reallocation of available funds within approved projects.
- The approved agreement requires the retainage of 10% for each reimbursement. The final reimbursable payment will be released by DART after it receives a Certificate of Completion of the project from the Town.
- The Town must provide an updated list of the projects planned for reimbursement each year. The submittal will include an updated cost estimate, timeline for the project's completion, and the

percentage of project cost sought for reimbursement.

RECOMMENDATION

Staff recommends approval of the revised Agreement with DART and authorizing the Town Administrator to sign the Agreement.

FINANCIAL IMPACT

The DART agreement provides an estimated average annual funding to the Town of $1,757,977.

ATTACHMENTS:

File Name	Description
DART_Agreement_9-5-2017_-_Contract.docx	Revised Agreement

INTERLOCAL AGREEMENT BETWEEN DALLAS AREA RAPID TRANSIT AND TOWN OF HIGHLAND PARK FOR IMPLEMENTATION OFTHE APPROVED TOWN OF HIGHLAND PARK TRANSIT RELATED IMPROVEMENT PROGRAM

This Interlocal Agreement ("Agreement") is made and entered into by and between DALLAS AREA RAPID TRANSIT ("DART"), a regional transportation authority organized and existing pursuant to Chapter 452, Texas Transportation Code, and TOWN OF HIGHLAND PARK ("TOWN"), a Texas home rule municipal corporation. DART and the TOWN are collectively referred to herein as "the Parties".

RECITALS

WHEREAS, the DART Board of Directors has authorized the President/Executive Director or his designee to implement Policy IV.15, Non-Rail City Transit Related Improvement Policy ("TRIP Policy") as stipulated in Board Resolution No. 170003; and

WHEREAS, the TRIP Policy authorizes DART to make up to 21% of the sales tax collected within eligible municipalities for the period FY 2017 through FY 2025 available to be used for TRIP Policy reimbursement, and authorizes additional funds for reimbursement if provided by other sources; and

WHEREAS, in April 2017 the Regional Transportation Council ("RTC") approved a fixed amount of funding be made available to DART for the period FY17 through FY25, equivalent to approximately an additional 21% of the expected sales tax toto be paid to DART from sales taxes collected within TRIP eligible cities, in order to permit DART to increase the amount of TRIP funding available for these cities these; and

WHEREAS, TOWN has identified certain proposed eligible transit related improvement projects listed in Exhibit A attached hereto and incorporated herein (the "Projects") and submitted them to DART for reimbursement in accord with the TRIP Policy; and

WHEREAS, DART has verified that the Projects meet the TRIP Policy criteria as more specifically described below; and

WHEREAS, TOWN will prepare and submit to DART final plans and specifications ("Engineering Documents") upon request and has provided probable estimated costs ("Project Budget") for each of the Projects listed in "Exhibit A" attached hereto and incorporated herein for all purposes; and

WHEREAS, the Texas Government Code and the Texas Transportation Code authorize local governments to contract with each other for the performance of governmental functions and services, including joint funding of transit related improvement projects; and

WHEREAS, it is the desire of the Parties to enter into an agreement for reimbursement by DART of certain of the costs of the Projects in accordance with the TRIP Policy; and

WHEREAS, the Town Council approved a similar Interlocal Agreement with DART on July 5, 2017, which is repealed and replaced with this Agreement; and

NOW, THEREFORE, in consideration of the premises and of the mutual covenants and agreements of the Parties hereto, the receipt and sufficiency of which is hereby acknowledged, it is agreed as follows:

1. CONTRACT PERIOD

The TRIP Policy authorizes project cost reimbursement by DART to TOWN for the period FY17 through FY25. This Agreement provides for reimbursement for Projects for the period FY17 through FY25 (Oct. 1, 2017 through September 30, 2025) and terminates upon DART's final reimbursement for the Projects listed on Exhibit A. This Agreement shall be effective on the date last signed by the Parties.

2. MAXIMUM FUNDING

The amount of annual TRIP Policy funding for Project reimbursement by DART to TOWN under this Agreement is made up of two components as follows:

A. Reimbursement by DART to TOWN under this Agreement. shall not exceed 21% of the actual fiscal year sales tax received by DART from TOWN, and accordingly involves a true-up procedure at the end of each fiscal year and described below in Table 1, Column 1.

B. The TRIP Policy also authorizes DART to reimburse TOWN an additional estimated 21% of TOWN sales tax if funds to do so are provided to DART from the RTC, as shown in Table 1 Column 2 below. TOWN acknowledges that this portion of the reimbursement to TOWN is contingent in amount and availability to TOWNTOWN upon DART's receipt of funds, pursuant to a separate agreement between DART and North Central Texas Council of Governments. The funding provided to DART from the RTC will be no greater than the fixed amount as reflected below in Table 1 Column 2 below. Accordingly, when combined with the RTC funding provided to DART, the funding provided to TOWN for the TRIP Policy reimbursement is estimated at approximately 42% of the sales tax collected within TOWN each year. The table below describes amounts for the dual means of funding.

Table 1

Fiscal Year	DART 21 % Column 1	RTC 21 % Column 2	Total Estimated Reimbursement Column 3
FY17	$ 778,700	$ 778,700	$ 1,557,400
FY18	$ 802,061	$ 802,061	$ 1,604,122
FY19	$ 826,123	$ 826,123	$ 1,652,246
FY20	$ 850,907	$ 850,907	$ 1,701,814
FY21	$ 876,434	$ 876,434	$ 1,752,868
FY22	$ 902,727	$ 902,727	$ 1,805,454
FY23	$ 929,809	$ 929,809	$ 1,859,618
FY24	$ 957,703	$ 957,703	$ 1,915,406
FY25	$ 986,434	$ 986,434	$ 1,972,868
Total	$ 7,910,898	$ 7,910,898	$ 15,821,796

Actual DART sales tax collections may vary in any given year from the estimates shown above in Table 1 Column 1. Accordingly, at the end of each fiscal year covered by this Agreement, DART's Finance Department shall prepare a year-end calculation (a "true-up") of sales tax collected within the TOWN in order to accurately reflect the maximum funding allowable under the TRIP Policy for the fiscal year as described in subsection A above. If the estimate in Column 1 of Table 1 exceeds or understates the actual maximum reimbursement allowable under the Policy (21%), DART will adjust the reimbursement amount for the next fiscal year based on the difference. Based on the true-up: (a) any funds that could have been available to TOWN in a given year that were not used for reimbursement to TOWN may be used for and by TOWN in a subsequent year, and (b) any funds provided to TOWN that were in excess of the amounts that should have been provided to TOWN in a given year will be deducted from availability to TOWN in the subsequent year. The final one or more requests for reimbursement and payment of reimbursement for FY25 shall be made following the month the actual sales taxes collected within TOWN can be determined and shall be based on the actual sales tax collected for FY25 and adjusted for any applicable prior underpayment or overpayment.

The funding set out in Table 1 Column 2 above is a fixed amount for each year and will not change from year to year (but is subject to funding by the RTC), and therefore requires no subsequent true-up. In the event the RTC funds less than the fixed amount programmed or anticipated for all participating municipalities under the TRIP Policy, reimbursement funding will be proportionally reduced among the participating cities (including TOWN).

3. ELIGIBLE PROJECTS

To be eligible for reimbursement under the TRIP Policy, a Project must be authorized under and consistent with the provisions of Chapter 452 of the Texas Transportation Code. Projects may include planning, environmental impact studies, engineering, final design, right of way acquisition, construction, testing, inspection, surveying, operations and maintenance of a

transit capital or transit supportive capital project including traffic control systems and public safety communication systems, senior citizen transportation services, transit voucher programs or other transit services not otherwise available from DART.

Eligible Projects (Exhibit A) under this Agreement may include projects commenced during the period FY17 through FY25 TOWN may request reallocation of the reimbursement funds to other eligible Projects included in Exhibit A by a proposed amendment to this Agreement, which must be approved by the Parties (but without DART Board action). DART Board approval is required to add any additional project to Exhibit A as an eligible Project under this Agreement.

4. ENGINEERING RESPONSIBILITIES

a. TOWN shall prepare and provide to DART (to the extent requested) the Engineering Documents, Project Budgets and all other documents, specifications, and engineering necessary for procurement and award of the contracts as necessary to complete the Projects and in accordance with the TOWN Code and Texas statutes.

b. DART shall review the Engineering Documents and Project Budgets (the "Approved Plans") to verify compliance with the TRIP Policy. In the event changes to the Approved Plans are subsequently necessary for any reason, TOWN shall, at its own cost, make such corrections necessary to the Approved Plans. TOWN acknowledges DART has no responsibility for accuracy, completeness or constructability of the Approved Plans or for means or methods of procurement or construction and does not provide any warranty as to the Project itself or for suitability of the Project for any particular purpose.

5. CONSTRUCTION

a. TOWN or TOWN's contractor will perform the construction or implementation of the Projects in accordance with the Approved Plans and in accordance with all applicable local, state and federal law, building codes, DART specifications, if applicable, and other applicable law or regulations. TOWN or TOWN's contractor will pursue construction of the Projects continuously through completion. Any work required or performed beyond the Approved Plans, including by example and not limitation, for utility relocation, purchasing real or other property, field changes, supplemental agreements, change orders, cost overruns or damages for owner delay that may become necessary for or to the Projects shall be the financial responsibility of the TOWN whether or not such work is reimbursable under the limitations of the TRIP Policy or this Agreement. TOWN will supervise and inspect all work performed for the Project and will provide such engineering, inspection and testing services as may be required to ensure that the construction and Project installation is accomplished in accordance with the Approved Plans. TOWN acknowledges DART has no inspection obligations, though DART representatives will be allowed reasonable access to the Project during design, construction, and implementation through final completion, and subsequently reasonable access for a period three years thereafter to all books and records relating to the Project.

b. Upon completion of the Project (which must include functional use of the Project) TOWN shall provide to DART a "Certificate of Acceptance and Final Completion", acknowledging that the Project(s) has been completed in accordance with the Approved Plans. Additionally, within 30 days after receiving final reimbursement for the Project from DART, TOWN shall deliver to DART a final set of "as-built" plans for the Project. DART shall be allowed reasonable access to view or inspect the completed Project prior to providing the final reimbursement funds.

6. MAINTENANCE AND WARRANTY REQUIREMENTS

Upon completion of the Project, TOWN shall commence and continue to fully maintain the Project over the useful life of the Project. TOWN shall require and obtain a written warranty for all work related to the Project against defects in materials and workmanship for a minimum period of one (1) year from completion of the Project.

7. FUNDING AND REIMBURSEMENT PROCEDURES

a. At the commencement of each fiscal year, TOWN shall provide to DART an updated schedule of total Project costs, timetable for completion, and projected percentage of project costs to be reimbursed by DART. No more than once per calendar month DART will reimburse TOWN for Project costs for completed work based upon paid invoices, supported by written evidence of expenses and payments for eligible Project costs. Each invoice must include a written certification from an engineer specifying the work has been completed up to the point for which payment has been made in accordance with the Approved Plans and shall further specify any reasons for materials delays or deviation from the timetable provided. DART will not prepay any expenses or prepay for work before it is done.

b. Any Project costs in excess of the maximum annual reimbursement allowable in this Agreement shall be paid by TOWN. TOWN acknowledges that this Agreement places limitations on reimbursement to TOWN and accordingly may not fully fund the cost of any particular Project.

c. DART shall remit reimbursement funds by electronic transfer or by a check or warrant made payable to TOWN and not to any other party. DART, at DART's discretion, may withhold ten percent (10%) of each reimbursement request and/or the entire final reimbursement request for any or all Projects until the requirements of paragraph 5(b) hereof are met.

d. DART may cancel the TRIP Policy at any time, however, DART may not cancel the obligation to fund the Projects hereunder to the extent covered by this Agreement, other than (i) in the event of a default in the performance by TOWN of any obligation hereunder and TOWN's failure to cure such default within ten days of receiving notice thereof from DART, or (ii) as set forth below.

e. As provided in paragraph 5(a) hereof, upon reasonable written notice to TOWN, DART may access TOWN's books and records relating to any Project to allow for review by DART's financial, auditing and/or engineering staff.

8. EFFECT OF TOWN'STOWN'S WITHDRAWAL ELECTION

a. If TOWNTOWN orders an election to withdraw from DART pursuant to Section 452.651(a) of the Texas Transportation Code, no new applications for reimbursement from TOWN will be considered, payments under this Agreement and any other existing agreements for TRIP Policy reimbursement for TOWN will be immediately stopped, and no new allocations of funds or payments under the TRIP Policy shall be made to TOWN. This Agreement and all other existing agreements with TOWN for TRIP Policy reimbursement shall be deemed mutually cancelled and no further funding or reimbursement shall be provided by DART for TOWN. Funds previously paid to TOWN for any TRIP project by DART, whether hereunder or otherwise, shall be included as part of TOWN's total financial obligation to DART.

b. If TOWN orders an election to withdraw from DART pursuant to Section 452.652 of the Texas Transportation Code (based on a withdrawal petition by citizens of TOWN) no new applications for reimbursement will be considered, payments under this Agreement and any other existing agreements for TRIP Policy reimbursement for TOWN will be immediately suspended and no new or pending applications will be recommended for reimbursement, pending outcome of the election. If the withdrawal election fails, reimbursements to TOWN under this Agreement will resume. If the withdrawal election is successful and the TOWN withdraws from DART, no further applications will be addressed or received from TOWN and no new allocations of funds under the TRIP Policy shall be made to TOWN. This Agreement and all other existing agreements with TOWN for TRIP Policy reimbursement shall be deemed mutually cancelled and no further funding or reimbursement shall be provided by DART. Funds previously paid to TOWN for any TRIP project by DART, whether hereunder or otherwise, shall be included as part of the TOWN's total financial obligation to DART.

9. MISCELLANEOUS

A. Third Party Beneficiaries. There are no third-party beneficiaries of this Agreement.

B. Entire Agreement. The recitals and exhibits to this Agreement are incorporated herein for all purposes. This Agreement constitutes the entire agreement of DART and TOWN with respect to the subject matter hereof.

C. Amendment. This Agreement may not be amended except by a writing signed by the Party against whom enforcement of such amendment is sought.

D. Termination. If either Party breaches or is in default of this Agreement, the non-defaulting Party may terminate this Agreement after twenty (20) days written notice to the other Party, allowing for cure of the default within this time period.

E. Governing Law and Construction. This Agreement shall be governed and construed as to interpretation, enforcement, validity, construction, effect and in all other respects by the laws, statutes and decisions of the State of Texas. This Agreement shall be construed fairly and in accordance with its plain meaning, without regard to the Party who may have drafted parts or all of this Agreement.

F. Headings. The descriptive headings of the paragraphs of this Agreement are inserted for convenience only and do not constitute a part of this Agreement.

G. Terminology. "Hereunder," "hereof," and similar or related terminology refers to this entire Agreement. Where appropriate, all references to the singular shall include the plural and vice versa and all references to any gender shall include any and every other gender.

H. Execution of Multiple Originals. This Agreement may be executed in any number of counterparts, each deemed to be an original.

I. Authority to Execute. The individual signatories below represent they have authority to sign for and bind the respective Party.

J. Notices. All notices pursuant to this Agreement shall be sent by certified mail return receipt requested or hand delivered with signed delivery evidence to the following persons:

TOWN: Steve Alexander, Financial Director
TOWN of HIGHLAND PARK
4700 Drexel Ave.
HIGHLAND PARK, TX 75205

DART: Todd Plesko, VP Service Planning and Scheduling
Dallas Area Rapid Transit
1401 Pacific Ave.
Dallas, TX 75202

EXECUTED this the _____ day of _____, 2017.

DALLAS AREA RAPID TRANSIT:

By: _____
Name: Gary C. Thomas
President/Executive Director

Date: _____

TOWN OF HIGHLAND PARK:

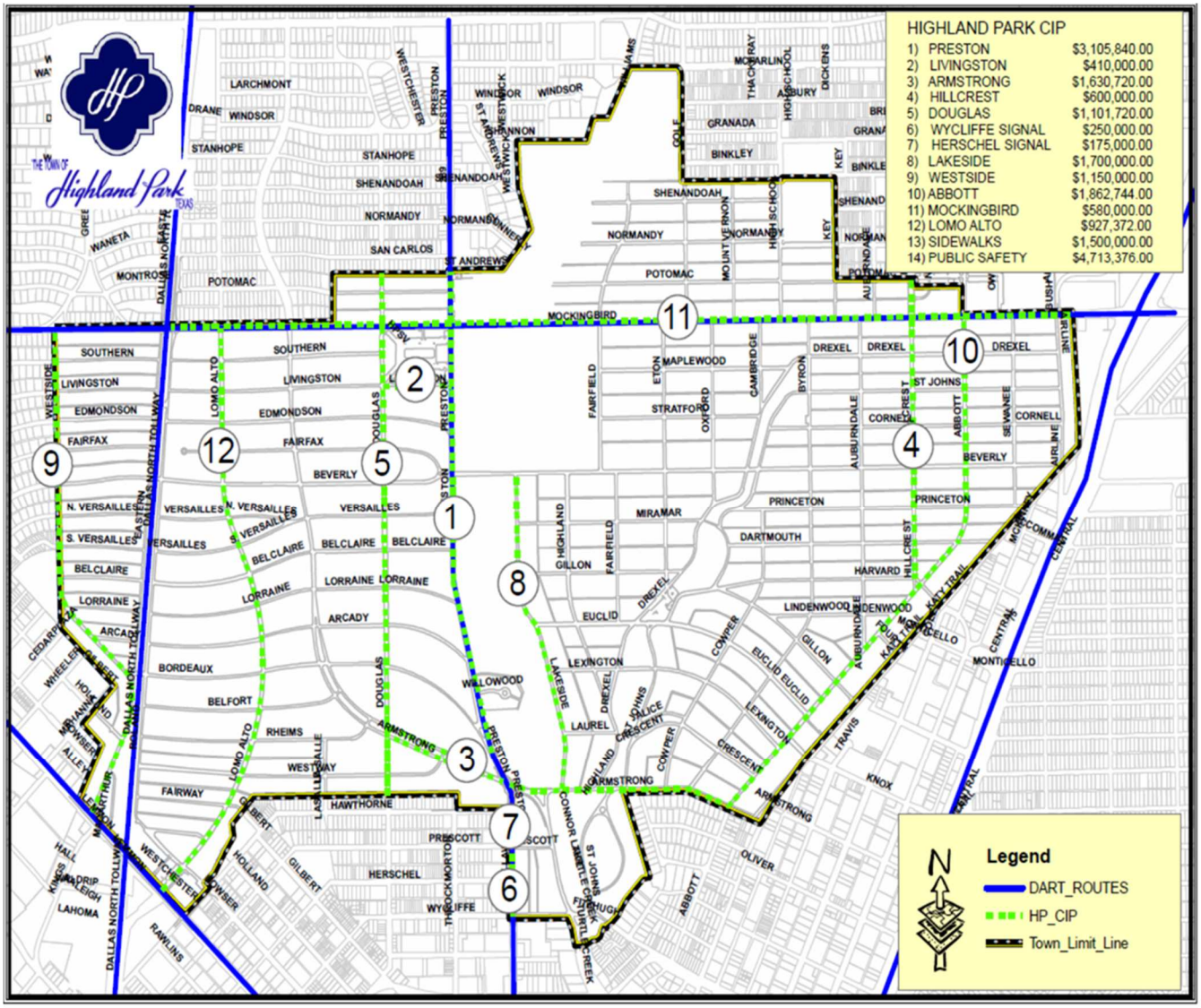
By: _____
Name: Bill Lindley
Town Administrator

Date: _____

Exhibit "A"

Description of Eligible Highland Park Projects	DART Bus Route Relevance	Total Project Cost Estimate
Preston Road FY 2015-16 Carryover Phase 1	36 & On Call	$ 1,312,320
Preston Road Phase 2	36 & On Call	$ 1,793,520
Streets, Sidewalks & Miscellaneous Concrete Phase 1 within 1/2 mile of fixed route bus routes	31,36,521 & On Call	$ 5,040,739
Street Lighting Phase 1	31,36,521 & On Call	$ 125,500
Livingston Avenue Rehabilitation including Preston Intersection	36 & On Call	$ 410,000
Armstrong Parkway Reconstr./Rehab. Including Preston Intersection	36 & On Call	$ 1,630,720
Hillcrest Avenue Rehabilitation	521 & On Call	$ 600,000
Douglas Avenue Rehabilitation including intersection at Lemon	31 & On Call	$ 500,280
Wycliffe/Oak Lawn & Herschel/Oak Lawn traffic circle construction or signalization	36 & On Call	$ 1,600,000
Lakeside Drive Reconstruction including Preston Intersection	36 & On Call	$ 1,700,000
Project 25 Public Safety Radio System FY 2016-17 Carryover Phase 1	31, 36, 521 & On Call	$ 200,000
Project 25 Public Safety Radio System Phase 2	31, 36, 521 & On Call	$ 1,934,304
Turtle Creek Bridge At Wyclifff	36 & On Call	$ 9,000,000
Streets, Sidewalks & Miscellaneous Concrete Phase 2 within 1/2 mile of fixed route bus routes	31,36,521 & On Call	$ 4,644,951
Street Lighting Phase 2	31,36,521 & On Call	$ 100,000
Douglas Avenue Rehabilitation including Lemon Intersection	31 & On Call	$ 601,440
Westside Drive Reconstruction including Lemon Intersection	32 & On Call	$ 1,150,000
Abbott Avenue Rehab./Reconstr. Including Intersection with Mockingbird	521 & On Call	$ 1,862,744
Mockingbird Lane Resurfacing including intersections at Hillcrest and Preston	521 & On Call	$ 580,000
Lomo Alto Drive Rehabilitation including Lemon Intersection	31 & On Call	$ 927,372
Project 25 Public Safety Radio System Phase 3	31,36, 521 & On Call	$ 2,579,072
DART Reimbursement Cap Estimate FY17 through FY25		**$15,821,796**
Total Cost Estimate of Eligible Projects from Highland Park Capital Program		**$ 38,292,962**
Town Acknowledged that Difference is not reimbursable by DART above Cap		($22,471,166)
Overall and annual DART Reimbursement CAP are shown in table 1		
Highland Park Project Limit Map is attached		

Highland Park Project Limit Map



TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Building Inspection Director: Ronnie Brown

TITLE

Review and discuss modifying the regulations for artificial turf on private property within the Town.

BACKGROUND

Ordinance No. 1893, adopted in 2012, codified as Section 3.01.002 of the Town's Code of Ordinances, prohibits the placement of artificial turf in the front yard of a lot in the Town, or in a yard where any portion of artificial turf is visible from the Town's streets, sidewalks, and/or alleys. Following a Town Council discussion on June 20, 2017, regarding an appeal from a resident for the placement of synthetic turf in the front yard, staff was instructed to evaluate possible modifications to the Town's artificial turf regulations.

Staff was unsuccessful in finding references to other municipalities that regulate artificial turf in front yards. Through conversations with turf installation companies, staff found that Home Owners' Associations ("HOAs") typically provide design guidelines with respect to color palettes, pile heights, textures, and simulated turf species. Staff found that the State of California appears to be the most common, if not the only government agency that regulates artificial turf.

Staff studied the two properties referenced in the study session discussion on June 20, 2017. The property on Overhill Drive has artificial turf covering 20% of the required front yard adjacent to St. John's Drive. The maximum width of the turf, which is not visible from the public rights-of-way, is twenty-five (25) feet. The property on Crescent Avenue has artificial turf covering 16% of the required front yard adjacent to Crescent Avenue. The maximum width of the turf, which is visible from the public rights-of-way, is ten (10) feet.

Two possible options for an ordinance allowing artificial turf in the front yard, that would not require modifications to the two properties, are as follows:

1. Allow a maximum of 20% of the required front yard to be covered with artificial turf.
2. A maximum width of the artificial turf area in the required front yard shall not exceed ten (10) feet when visible from the public rights-of-way, or twenty-five (25) feet when not visible from same;

Some additional industry standards recommended for discussion include:

1. The artificial turf shall be made in the USA.
2. The artificial turf shall be of a green color consistent with native natural grasses in adjoining properties.
3. The artificial turf shall be filled with only natural earth materials (e.g., silica sand variety), and not

rubber infill.

4. The turf shall be maintained and free of fading, wrinkles, and/or tears.
5. The installer shall obtain a permit from the Town's Building Inspection Department.
6. The installer shall be certified by an industry-recognized program such as the Association of Synthetic Grass Installers.
7. The property owner is responsible for the maintenance and repair (caused by Town work) of artificial turf placed in the parkway.

Additionally, while not recommended, the Town may consider an appeals process for which an individual may apply, involving an unusually shaped yard, or a yard that differs from other properties on the block where these standards cannot be effectively implemented.

Based on the direction of the Town Council, staff can prepare an ordinance to amend the Town's artificial turf regulations for consideration early this fall.

RECOMMENDATION

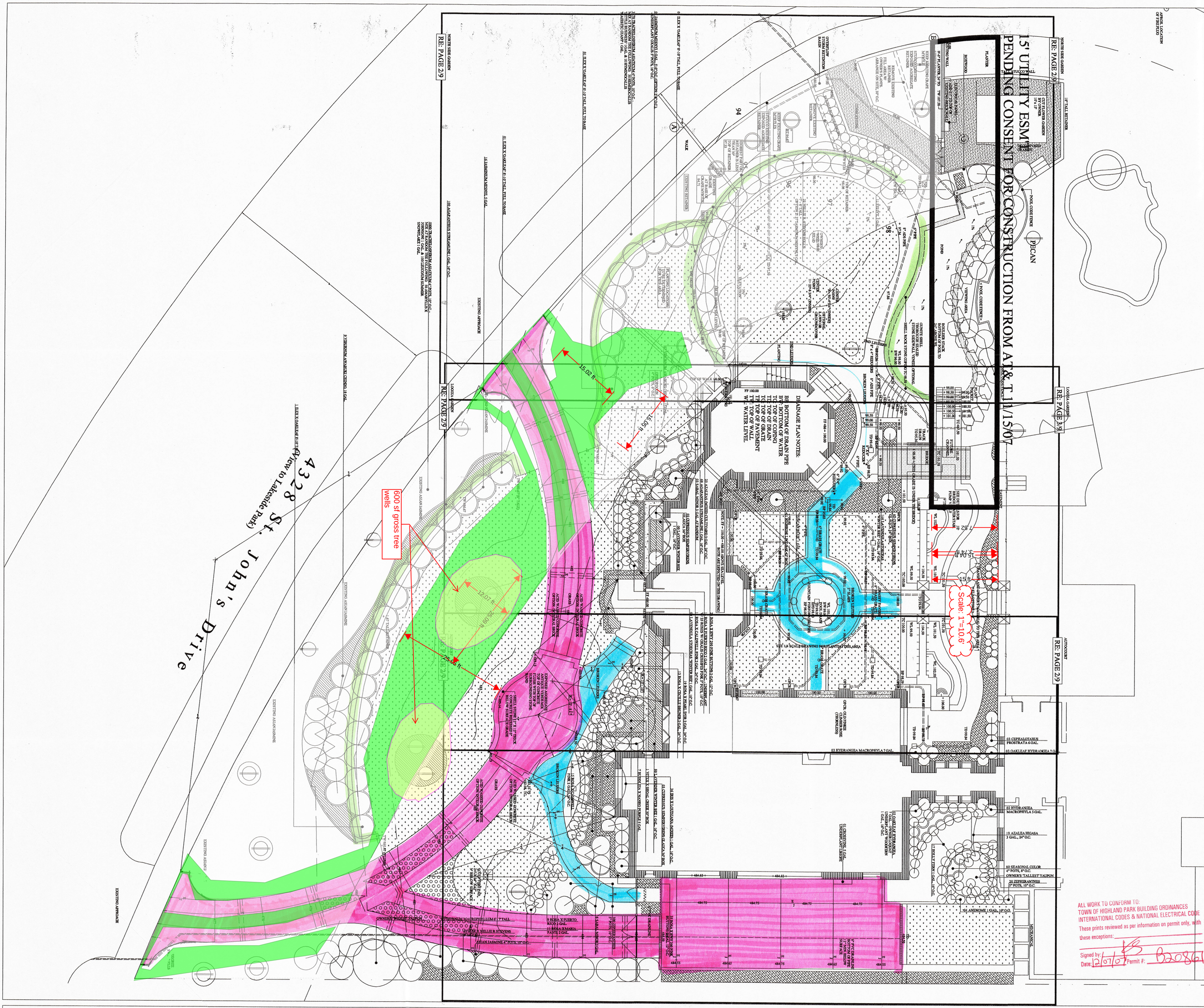
Staff seeks the Town Council's policy direction on this topic.

FINANCIAL IMPACT

None.

ATTACHMENTS:

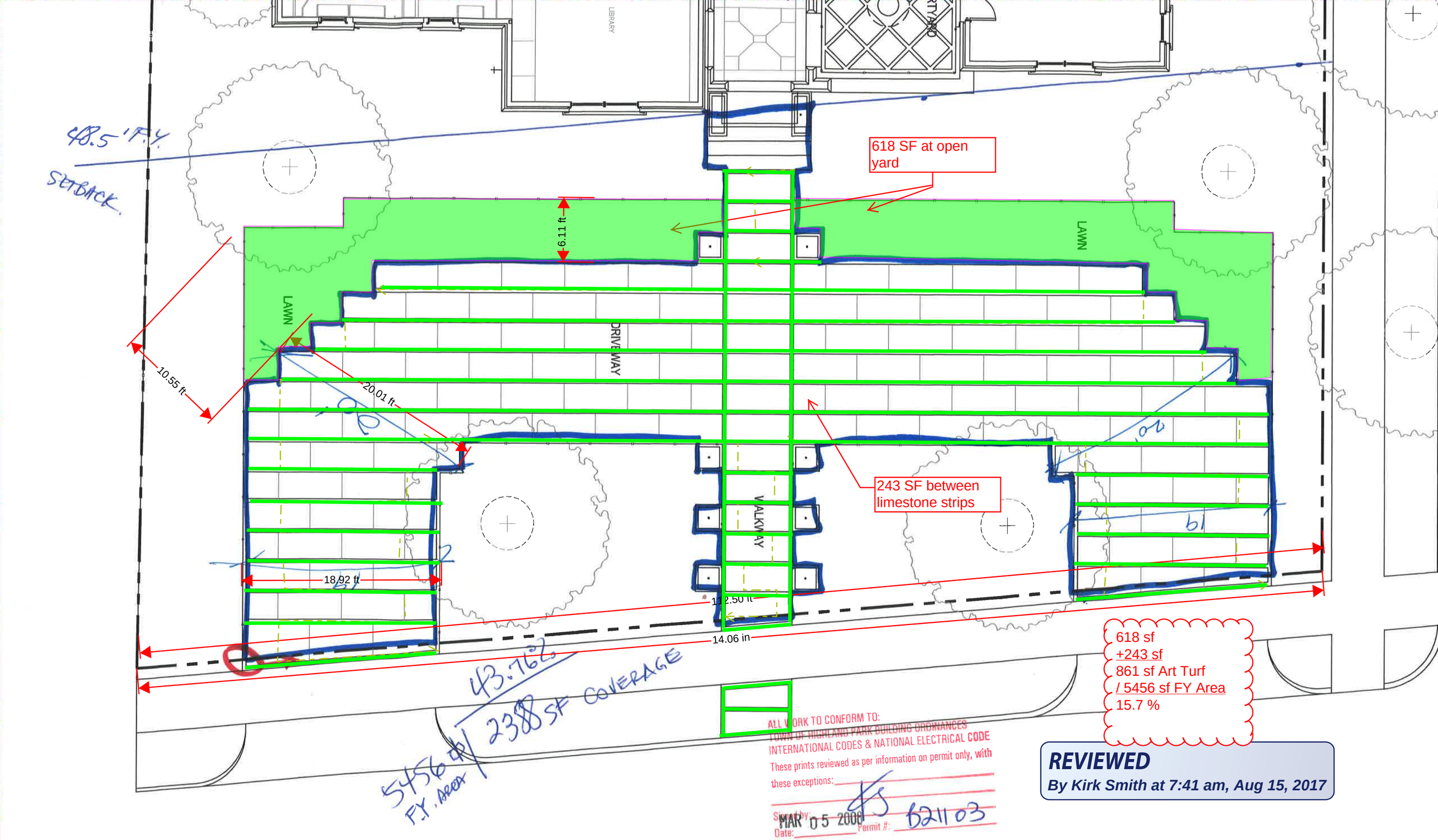
File Name	Description
4321_oVERHILL_-_FY_COVG_W-ART-TURF_Image_20170816.pdf	Site Plan - Overhill Drive
3515_CRESCENT_-_FY_Coverage_w-Art_Turf.pdf	Site Plan - Crescent Avenue
Ord._No._1893-regulating_the_installation_of_artificial_turf_on_building_sites_within_the_town.pdf	Existing Ordinance



CARREKER RESIDENCE LANDSCAPE SITE PLAN

4321 OVERHILL DRIVE HIGHLAND PARK, TEXAS

barryb
5207 MC KI
SU
DALLAS,
214 5
214 5



OT TIME:
2 AM

NOT FOR CONSTRUCTION WITHOUT WRITTEN PERMISSION OF THE HAROLD LEIDNER COMPANY

A RESIDENTIAL GARDEN DESIGN FOR:

HEADINGTON RESIDENCE

HAROLD LEIDNER COMPA
Landscape Architects

ORDINANCE NO. 1893

AN ORDINANCE OF THE TOWN OF HIGHLAND PARK, TEXAS ("TOWN"), PROVIDING FOR THE INSTALLATION OF ARTIFICIAL TURF ON PRIVATE PROPERTY WITHIN THE TOWN, MAKING IT UNLAWFUL FOR ANY PERSON TO CONSTRUCT OR INSTALL ARTIFICIAL TURF IN OR ON THE FRONT YARD OF A LOT WITHIN THE TOWN; REGULATING THE INSTALLATION OF ARTIFICIAL TURF IN THE REAR AND SIDE YARDS OF LOTS WITHIN THE TOWN; MAKING IT UNLAWFUL FOR ANY PERSON OR PERSONS TO INSTALL ARTIFICIAL TURF IN ANY EASEMENT USED OR RESERVED BY THE TOWN OF HIGHLAND PARK FOR UTILITY OR GARBAGE COLLECTION PURPOSES; REQUIRING THE FILING OF WRITTEN APPLICATION FOR BUILDING PERMIT TO CONSTRUCT OR INSTALL ARTIFICIAL TURF; PROVIDING A VALIDITY CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR INCORPORATION INTO THE CODE OF ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, there has been an increased concern from the public in the matter of water conservation, in conjunction with concern in the matter of storm water runoff from properties within the Town; and

WHEREAS, the installation of artificial turf may help reduce a property owner's consumption of landscape irrigation water; and

WHEREAS, the installation of artificial turf can cause additional storm water runoff due to lack of absorption in the ground because of the compacted base material on which the artificial turf is installed;

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HIGHLAND PARK, TEXAS:

SECTION 1. Definitions. Words in this ordinance shall have the same definition and/or meaning as that set forth in **Chapter 14, Zoning, Section 22. General Definitions, of the Code of Ordinances of the Town of Highland Park, Texas,** and for the purposes of this ordinance only, "Artificial Turf" shall mean a surface of synthetic fibers made to look like natural grass.

SECTION 2. It shall be unlawful for any person to construct or to install artificial turf in or on the front yard of a lot within the Town.

SECTION 3. It shall be unlawful for any person to construct or to install artificial turf in a yard such that any portion of said turf is visible from the Town's streets, sidewalks, parkways, and/or alleys.

SECTION 4. It shall be unlawful for any person to construct or to install artificial turf in any easement within the Town.

SECTION 5. Any person, or persons, desiring to construct or install artificial turf within the Town, shall first procure from the Building Inspector a building permit. The application for such permit shall be in writing on a blank form to be furnished for that purpose and shall be accompanied by a lot plan drawn to scale showing the outline of the dwelling, and other structures on the lot, the location of the proposed artificial turf, and a description of any specifications or installation instruction for such artificial turf.

SECTION 6. Validity. That, all ordinances of the Town of Highland Park in conflict with the provisions of this ordinance be, and the same are hereby superseded and all other provisions of the ordinances of the Town of Highland Park not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 7. Severability. That, should any paragraph, sentence, clause, phrase, or word of this ordinance be declared unconstitutional or invalid for any reason, the remainder of this ordinance shall not be affected.

SECTION 8. Incorporation. That, this ordinance shall be deemed to be incorporated into the Code of Ordinances of the Town of Highland Park, Texas.

SECTION 9. Effective Date. That, this ordinance shall take effect immediately following its passage, approval, and publication as provided by law, and it is accordingly so ordained.

PASSED AND APPROVED on this 13th day of August 2012.

APPROVED AS TO FORM:

Albert D. Hammack
Town Attorney

APPROVED:

Joel T. Williams, III
Mayor

ATTEST:

Gayle Kirby
Town Secretary

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Fiscal and Human Resources Director: Steven J. Alexander

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TITLE

Review and discuss the Financial Report for the period ending June 30, 2017.

BACKGROUND

The report presented is for the period ending June 30, 2017. June marks the completion of the ninth month of the 2016-17 fiscal year. Therefore, the Year-to-Date percentage for budgetary comparison purposes is 75%.

General and Utility Fund combined revenues amount to $26,989,652, which is 81.4% of the annual projection.

Year-to-date General and Utility Fund combined expenditures and encumbrances amount to $22,254,914 or 68.8% of the Fiscal Year 2016-17 Combined Budget. Discussion about specific revenue and expenditure categories is included in the accompanying reports.

The June 2017 Investment Report is also provided for your review. The total market value of the Town's cash and investment portfolio is $26,933,905 and is yielding an average weighted return of 1.108%, with an average maturity of 68 days.

This report was provided to the Finance & Audit Advisory Committee on September 1, 2017.

RECOMMENDATION

None.

FINANCIAL IMPACT

None.

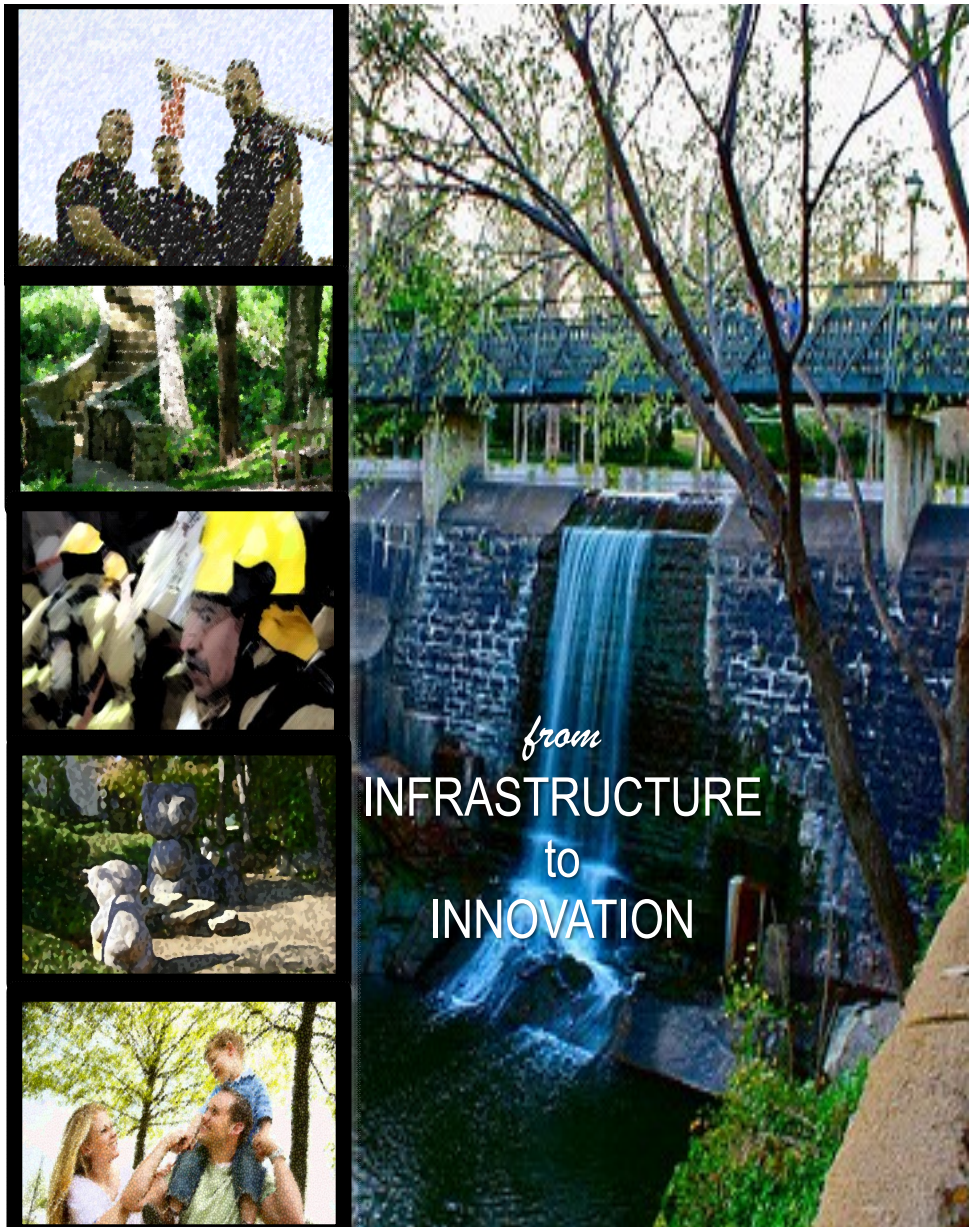
ATTACHMENTS:

File Name	Description
Combined_Monthly_Financial_Report-_June_2017.pdf	Combined Monthly Financial Report Ending June 30, 2017

MONTHLY FINANCIAL REPORT FOR PERIOD ENDING JUNE 30, 2017

THE TOWN OF Highland Park TEXAS

An American Community Making a Difference



OVERVIEW

As of June 30, 2017, General and Utility Fund combined revenues are $26,989,652. This is 81.4% of the annual projected amounts.

Combined expenses and encumbrances of $22,254,914 are 68.8% of the annual budget. June 30th marks the ninth month of the FY 2017 Budget Year. Therefore, the year-to-date budget percentage for budgetary comparison is 75%.

YEAR-TO-DATE (YTD) ACTIVITY

- ***Property Taxes*** are 100.3% of the YTD projection
- ***Sales Taxes*** are 95.8% of the YTD projection
- ***Building Permits*** are 107.4% of the YTD projection
- ***Water Sales*** are 103.8% of the YTD projection

COMPARISON TO LAST YEAR

- ***Property Taxes*** are 109.0% of prior year
- ***Sales Taxes*** are 99.3% of prior year
- ***Building Permits*** are 112.3% of prior year
- ***Water Sales*** are 102.9% of prior year

GENERAL FUND REVENUES

Revenue Signal Key
> 100% of Projected
95-100% of Projected
< 95% of Projected

	June 2017				Year-To Date				Annual			Prior Year		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Projected	%	Actual	Projected	%
Property Taxes		$ 61,988	$ 46,083	134.5%		$ 12,528,492	$ 12,494,314	100.3%	$ 12,528,492	$ 12,592,311	99.5%	$ 11,491,837	$ 11,639,262	98.7%
Sales Taxes		264,415	310,369	85.2%		2,757,048	2,877,282	95.8%	2,757,048	3,779,265	73.0%	2,776,103	3,693,000	75.2%
Other Taxes	-	-	-	-		152,805	142,012	107.6%	152,805	192,000	79.6%	138,717	189,100	73.4%
Franchise Fees	-	53	-	-		849,496	851,810	99.7%	849,496	1,040,000	81.7%	836,973	1,085,470	77.1%
Licenses and Permits		186,708	161,194	115.8%		905,559	860,853	105.2%	905,559	1,106,705	81.8%	814,043	1,283,910	63.4%
Charges for Services		162,039	153,296	105.7%		1,094,338	1,064,299	102.8%	1,094,338	1,403,620	78.0%	943,172	1,211,022	77.9%
Fines and Forfeitures		34,129	43,682	78.1%		349,443	396,889	88.0%	349,443	539,900	64.7%	342,937	584,758	58.6%
Earnings on Investments		7,593	5,167	147.0%		51,745	34,611	149.5%	51,745	48,225	107.3%	32,079	33,200	96.6%
Miscellaneous		27,653	27,463	100.7%		304,001	249,145	122.0%	304,001	335,045	90.7%	265,902	357,798	74.3%
Transfers	-	-	287,225	-		553,450	861,675	64.2%	553,450	1,148,900	48.2%	819,520	1,131,100	72.5%
Total Revenues		$ 744,578	$ 1,034,479	72.0%		$ 19,546,377	$ 19,832,890	98.6%	$ 19,546,377	$ 22,185,971	88.1%	$ 18,461,283	$ 21,208,620	87.0%

YEAR-TO-DATE OVERVIEW

Through June 30th, General Fund non-property tax revenues of $7,017,885 are ($320,691) less than originally projected. Total revenues (including Property Taxes) are ($286,513) less than projected and are up 5.9% over the same period in the prior fiscal year.

PROPERTY TAXES

Tax collections of $12,528,492 year-to-date have been received. As of June 30th, 99.5% of the annual budget had been collected.

SALES TAXES

Total revenues of $2,757,048 are ($120,234) less than projected year-to-date. Current year revenue is ($19,055) less than this time last year.

OTHER TAXES

Mixed Beverage Tax receipts of $152,805 are $10,793 more than projected for this time of the year and $14,088 more than this time last year. Mixed Beverage Taxes are received quarterly.

FRANCHISE FEES

Year-to-date Franchise Fees total $849,496, which is ($2,314) less than projected and is up $12,523 when compared to the amount received during the same period in the prior fiscal year. Franchise Fees are received quarterly with the exception of the Natural Gas franchise fee, which is one-time payment received each year.

SANITATION COLLECTION CHARGES

Sanitation collection and recycling charges are being accounted for in a separate enterprise fund beginning in FY 2017.

LICENSES AND PERMITS

Revenues of $905,559 are $44,706 more than projected year-to-date, and are $91,516 more than the amount received prior year-to-date.

CHARGES FOR SERVICES

Revenues of $1,094,338 are $30,039 more than projected at the end of June and are more than the previous fiscal year by $151,166. Revenues are up compared to the prior fiscal year due to revenues associated with municipal court fees.

FINES AND FORFEITURES

Total revenues of $349,443 are ($47,446) or 12% less than projected through the end of June and $6,506 more than the same period in the prior fiscal year.

EARNINGS ON INVESTMENTS

Interest earnings of $51,745 for the year are $17,134 more than projected.

MISCELLANEOUS REVENUES

Total revenues of $304,001 are up $54,856 from the amount projected through June. Miscellaneous revenues include penalties on delinquent property taxes, tower lease rental charges, donations, contributions, and other non-major revenues.

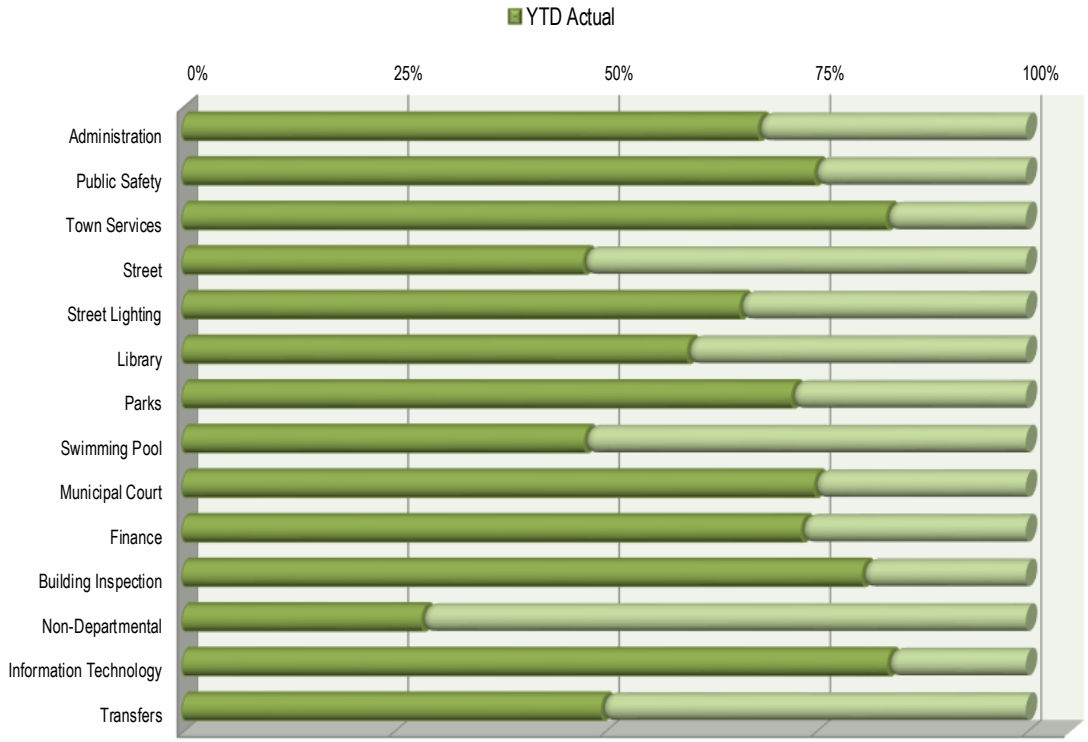
TRANSFERS

Quarterly transfers consist of a reimbursement from the Utility Fund for the fund's share of G&A expenses and a transfer from the Court Security Fund to reimburse the General Fund for payroll related costs associated with the court bailiff.

GENERAL FUND EXPENDITURES

	June 2017			Prior Year		
	YTD Actual	Annual Budget	% of Budget	YTD Actual	Annual Budget	% of Budget
Administration	$ 514,500	$ 753,194	68.3%	$ 504,888	$ 748,561	67.4%
Public Safety	8,348,133	11,131,434	75.0%	8,036,884	10,677,018	75.3%
Town Services	437,977	524,540	83.5%	420,828	487,546	86.3%
Street	192,354	404,138	47.6%	263,559	374,238	70.4%
Street Lighting	122,765	185,661	66.1%	121,356	172,427	70.4%
Library	462,312	771,626	59.9%	555,214	740,960	74.9%
Parks	1,081,818	1,496,923	72.3%	1,090,075	1,393,738	78.2%
Swimming Pool	90,563	189,712	47.7%	86,492	184,259	46.9%
Municipal Court	285,011	380,175	75.0%	276,659	367,751	75.2%
Finance	605,837	824,983	73.4%	552,390	796,427	69.4%
Building Inspection	487,101	603,990	80.6%	389,690	592,804	65.7%
Non-Departmental	118,574	416,690	28.5%	135,014	374,570	36.0%
Information Technology	462,992	553,412	83.7%	429,339	523,551	82.0%
Transfers	1,976,125	3,970,982	49.8%	2,887,261	3,903,520	74.0%
Total Expenditures	$ 15,186,062	$ 22,207,460	68.4%	$ 15,749,649	$ 21,337,370	73.8%

YTD Expenditures & Encumbrances Compared to Annual Budget



YEAR-TO-DATE OVERVIEW

June 30, 2017, marks the ninth month of the FY 2017 budget year. The year-to-date budget percentage for budgetary comparison is therefore 75%. Total General Fund expenditures and encumbrances of $15,186,062 are 68.4% of the annual budget.

ADMINISTRATION

Administration has expended and encumbered year-to-date 68.3% of the departmental budget or $514,500. An encumbrance for the Town Attorney's contract is included in this amount.

PUBLIC SAFETY

Public Safety expended and encumbered year-to-date represent 75.0% of the departmental budget or $8,348,133.

TOWN SERVICES

The Town Services Department has expended and encumbered $437,977 or 83.5% of the departmental budget. An encumbrance for the Director's contract is included in this amount.

MUNICIPAL COURTS

Municipal Courts has expended and encumbered year-to-date $285,011 or 75.0% of the departmental budget and includes encumbrances for the Court Prosecutor's contract.

BUILDING INSPECTION

The total expended and encumbered year-to-date relating to Building Inspection is $487,101 or 80.6% of the department budget. Included in this amount are encumbrances for contract services related to commercial plan review.

INFORMATION TECHNOLOGY

Information Technology expenditures and encumbrances year-to-date represent 83.7% of the departmental budget or $462,992. Annual contracts for support and maintenance are included in this amount.

TRANSFERS

Quarterly transfers include a transfer to the CIP Fund for infrastructure maintenance and rehabilitation. Additional transfers include a transfer to the Utility Fund for sanitation billing and collection services, transfers to the equipment and technology replacement funds to accumulate resources for future equipment and technology purchases and upgrades, and a transfer to the Building Maintenance Fund to fund the operational and maintenance budgets of the Town's Service Center and Town Hall building.

UTILITY FUND REVENUES

Revenue Signal Key
> 100% of Projected
95-100% of Projected
< 95% of Projected

	June 2017				Year-To-Date				Annual			Prior Year		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Projected	%	Actual	Projected	%
Water Sales		$ 599,827	$ 544,214	110.2%		$ 4,553,981	$ 4,388,609	103.8%	$ 4,553,981	$ 6,985,822	65.2%	$ 4,427,303	$ 6,139,164	72.1%
Sanitary Sewer Charges		241,376	248,116	97.3%		2,044,349	2,115,855	96.6%	2,044,349	2,999,275	68.2%	2,018,023	2,654,168	76.0%
Other Charges for Service		4,180	638	655.2%		25,725	5,738	448.3%	25,725	7,650	336.3%	43,220	47,000	92.0%
Licenses and Permits		5,510	4,833	114.0%		37,985	43,500	87.3%	37,985	58,000	65.5%	44,530	64,000	69.6%
Fines and Forfeitures		4,435	5,543	80.0%		50,309	49,238	102.2%	50,309	72,400	69.5%	53,347	60,000	88.9%
Earnings on Investments		3,856	1,247	309.2%		24,723	10,118	244.3%	24,723	14,400	171.7%	10,118	9,750	103.8%
Miscellaneous		352,042	352,229	99.9%		491,872	354,063	138.9%	491,872	354,750	138.7%	458,231	900,000	50.9%
Transfers	-	-	117,325	-		214,331	351,975	60.9%	214,331	469,300	45.7%	343,964	480,100	71.6%
Total Revenues		$ 1,211,226	$ 1,274,145	95.1%		$ 7,443,275	$ 7,319,096	101.7%	$ 7,443,275	$ 10,961,597	67.9%	$ 7,398,736	$ 10,354,182	71.5%

YEAR-TO-DATE OVERVIEW

Total Utility Fund operational revenue (excluding transfers) of $7,228,944 are $261,823 more than projected through June and are up about 2.5% when compared to the amount received through the same period in the prior year.

WATER SALES

Revenues totaling $4,553,981 are $165,372 more than projected through June. Water sales are up about 2.9% when compared to the amount of revenue generated during the same period last year.

For the month of June the Town billed out 86,676,000 gallons, which is about 24.8% more than the same month in the prior fiscal year. Year-to-date, consumption is 23,908,000 gallons or 3.9% more compared to the previous fiscal year.

SEWER CHARGES

Revenues of $2,044,349 are ($71,506) less than projected through the end of June. Revenues for sanitary sewer are up 1.3% or $26,326 when compared to this same period for the previous fiscal year. Sanitary sewer billings are driven by water consumption.

OTHER CHARGES FOR SERVICES

Year-to-date revenues of $25,725 are $19,987 more than projected through June. This revenue source is primarily driven by charges for meter installations.

LICENSES AND PERMITS

Licenses and permits revenue (i.e. Plumbing Permits) of $37,985 are 12.7% less than projected, and 14.7% or ($6,545) less than the amount received through June of the prior fiscal Year.

FINES AND FORFEITURES

Revenues (penalties assessed on past due utility bills) of $50,309 are 2.2% above projection through June. Late payment penalty revenue is driven by payment timing and the size of the past due balance.

EARNINGS ON INVESTMENTS

Interest earnings through June are $24,723 and $14,605 above projection.

MISCELLANEOUS REVENUE

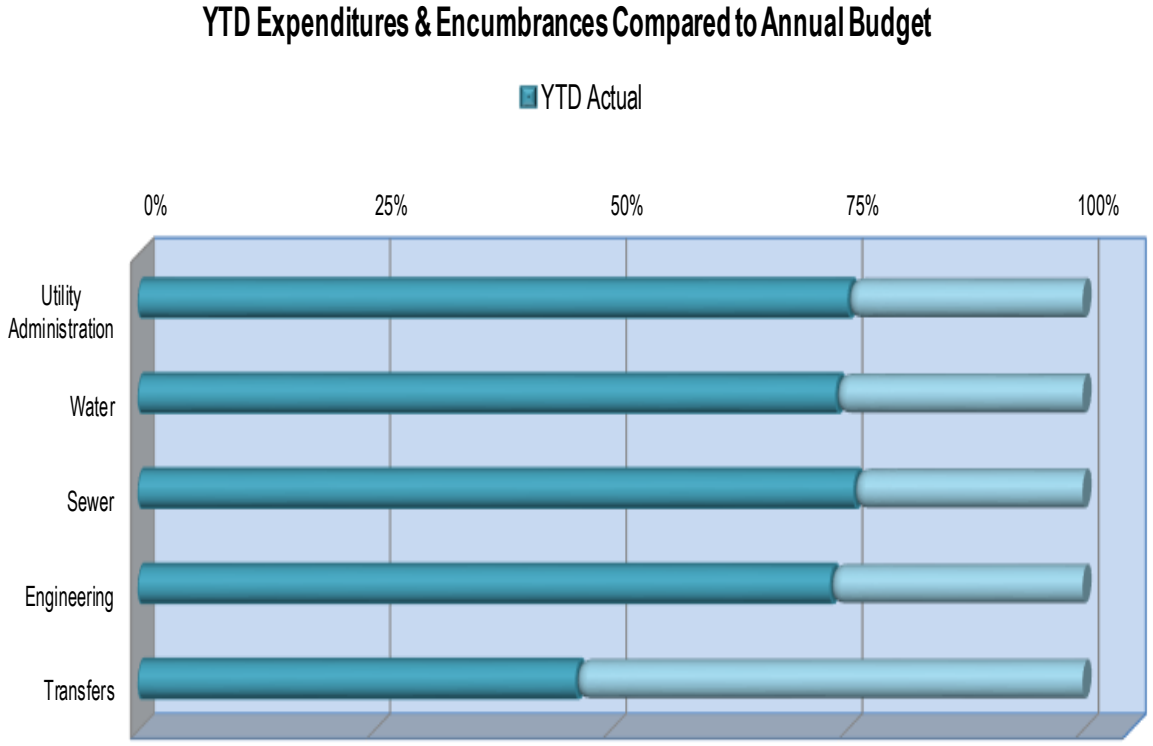
Miscellaneous Revenue accounts for contributions, cost sharing related to repairs, maintenance, and capital projects from outside organizations.

TRANSFERS

Quarterly transfers consist of a transfer from the General Fund for reimbursement of the General Fund's share of Utility Fund admin costs. Additionally, transfers from the Capital Project and Storm Water Drainage Funds offset related Engineering services.

UTILITY FUND EXPENDITURES

	June 2017			Prior Year		
	YTD Actual	Annual Budget	% of Budget	YTD Actual	Annual Budget	% of Budget
Utility Administration	$ 235,814	$ 313,622	75.2%	$ 233,114	$ 312,729	74.5%
Water	3,663,467	4,956,001	73.9%	2,803,046	3,949,402	71.0%
Sewer	1,777,123	2,344,009	75.8%	892,729	2,857,579	31.2%
Engineering	583,088	795,315	73.3%	570,496	855,373	66.7%
Transfers	809,360	1,744,933	46.4%	1,198,764	1,659,480	72.2%
Total Expenses	$ 7,068,852	$ 10,153,880	69.6%	$ 5,698,149	$ 9,634,563	59.1%



OVERVIEW

June 30, 2017, marks the ninth month of FY 2017 budget year. The year-to-date budget percentage for budgetary comparison is therefore 75%. Year-to-date expenditures, plus encumbrances and less non-cash expenditures of depreciation and bad debts, total $7,068,852 or 69.6% of annual budget.

UTILITY ADMINISTRATION

The Utility Administration budget expended and encumbered through June of the current fiscal year is $235,814 which represents 75.2% of the departmental operating budget. Annual contracts were encumbered for software and the printing and mailing of utility bills.

WATER

At $3,663,467, the Water Department has expended and encumbered 73.9% of the annual budget amount and includes $1,458,823 in expenses and encumbrances for capital improvements.

SEWER

At $1,777,123, the Sewer Department has expended and encumbered 75.8% of the annual budget amount. $813,576 in capital improvements have been expended and encumbered through June.

ENGINEERING

The Engineering budget expended and encumbered through June of this fiscal year is $583,088 which represents 73.3% of the departmental operating budget and reflects the payout on an employee retirement in April.

TRANSFERS

Quarterly transfers to other funds include a transfer to the General Fund for the Utility Fund's share of General Fund G&A expenses, a transfer to the CIP Fund based on 5% of water and sanitary sewer revenues, a transfer to the Building Maintenance Fund for the Utility Fund's share of building maintenance expenditures, and transfers to the equipment and technology replacement funds to fund future equipment and technology purchases.

WORKING CAPITAL SUMMARY

Fund	Working Capital (1)	Dedicated Funds (2)	Available Working Capital (3)	Outstanding Encumbrances
General Fund	$ 8,563,650	$ 3,320,367	$ 5,243,283	$ 613,921
Utility Fund	4,729,532	1,772,156	2,957,376	1,085,727
Solid Waste Fund	60,392	60,392	-	9,697
Capital Projects Fund	6,780,306	6,780,306	-	1,023,742
Equipment Replacement Fund	3,005,964	3,005,964	-	403,152
Technology Replacement Fund	1,582,800	1,582,800	-	54,607
Storm Water Drainage Utility Fund	1,092,725	1,092,725	-	62,865
Building Maintenance Fund	492,025	492,025	-	29,505
Municipal Court Technology Fund	80,829	80,829	-	238
Municipal Court Security Fund	12,085	12,085	-	-
DPS Technology Fund	239,046	239,046	-	-
Other Funds	270,601	270,601	-	45,701
	$ 26,909,955	$ 18,709,296	$ 8,200,659	$ 3,329,155

(1) Working Capital is defined as current assets less current liabilities. The Working Capital totals have not been reduced by outstanding encumbrances because expenditures are recognized in the period the liability is incurred. As of June 30, 2017, the Town had a total of $3,329,155 in outstanding encumbrances.

(2) Dedicated funds represent the amount of Working Capital that has been reserved to comply with financial management policies, special purpose, or lawful requirements.

(3) Available Working Capital is the amount of Working Capital in excess of dedicated funds.

CASH AND INVESTMENTS

The market value of the Town's investment portfolio at June 30, 2017 was $26,933,905. This amount is 100.00% of the recorded book value of $26,933,905. The Town's investment practice is to invest funds for specific maturity or call dates (passive investment management), rather than buy and sell based upon market conditions (active investment management). The total portfolio yield is 1.108%.

Steven J. Alexander
Chief Financial Officer

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
01 -GENERAL FUND						
REVENUE SUMMARY						
31-TAXES	16,563,576	326,403	15,438,345	93.21	-	1,125,231
32-FRANCHISE FEES	1,040,000	53	849,496	81.68	-	190,504
33-LICENSES & PERMITS	1,106,705	186,708	905,559	81.82	-	201,146
34-CHARGES FOR SERVICE	1,403,620	162,039	1,094,338	77.97	-	309,282
35-FINES & FORFEITS	539,900	34,129	349,443	64.72	-	190,457
36-EARNINGS ON INVESTMENT	48,225	7,593	51,745	107.30	-	(3,520)
37-SALE OF ASSETS	1,500	-	-	-	-	1,500
38-MISCELLANEOUS	333,545	27,653	304,001	91.14	-	29,544
39-TRANSFERS	1,148,900	-	553,450	48.17	-	595,450
***** TOTAL REVENUES *****	**22,185,971**	**744,578**	**19,546,377**	**88.10**	**-**	**2,639,594**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	753,194	47,819	461,446	68.31	53,054	238,694
02-PUBLIC SAFETY	11,131,434	902,342	8,361,567	75.00	(13,434)	2,783,301
04-TOWN SERVICES	524,540	41,417	381,583	83.50	56,394	86,563
05-STREET	404,138	15,494	193,215	47.60	(861)	211,784
06-STREET LIGHTING	185,661	13,098	122,692	66.12	73	62,896
07-LIBRARY	771,626	47,513	441,946	59.91	20,366	309,314
08-PARKS & RECREATION	1,496,923	108,380	1,011,451	72.27	70,367	415,105
09-SWIMMING POOL	189,712	36,547	75,136	47.74	15,427	99,149
10-MUNICIPAL COURT	380,175	27,919	285,011	74.97	-	95,164
11-FINANCE	824,983	63,671	609,382	73.44	(3,545)	219,146
12-BUILDING INSPECTION	603,990	49,422	413,524	80.65	73,577	116,889
15-NON-DEPARTMENTAL	416,690	4,246	178,783	28.46	(60,209)	298,116
17-INFORMATION TECHNOLOG	553,412	36,058	423,917	83.66	39,075	90,420
50-INTERFUND TRANSFERS	3,970,982	-	1,976,125	49.76	-	1,994,857
***** TOTAL EXPENDITURES *****	**22,207,460**	**1,393,926**	**14,935,778**	**68.38**	**250,284**	**7,021,398**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

		ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
01 -GENERAL FUND - DETAIL							
REVENUES							
31-TAXES							
3110	PROPERTY TAXES-CURRENT YEAR	12,557,311	60,773	12,504,591	99.58	-	52,720
3111	PROPERTY TAXES-PRIOR YEARS	35,000	1,215	23,901	68.29	-	11,099
3113	SALES TAX REVENUE	3,779,265	264,415	2,757,048	72.95	-	1,022,217
3114	MIXED BEVERAGE	192,000	-	152,805	79.59	-	39,195
***** REVENUE CATEGORY TOTALS *****		**16,563,576**	**326,403**	**15,438,345**	**93.21**	**-**	**1,125,231**
32-FRANCHISE FEES							
3261	FRANCHISE FEE - ONCOR ELECTRIC	530,000	-	407,706	76.93	-	122,294
3262	FRANCHISE FEE - ATMOS ENERGY	190,000	-	174,235	91.70	-	15,765
3263	FRANCHISE FEE - TELECOM	90,000	53	59,159	65.73	-	30,841
3264	FRANCHISE FEE - CABLE TV	195,000	-	156,062	80.03	-	38,938
3265	SOLID WASTE CONTAINER FEES	15,000	-	24,390	162.60	-	(9,390)
3270	FRANCHISE FEE - CARRIAGES	20,000	-	27,944	139.72	-	(7,944)
***** REVENUE CATEGORY TOTALS *****		**1,040,000**	**53**	**849,496**	**81.68**	**-**	**190,504**
33-LICENSES & PERMITS							
3301	BEVERAGE LICENSES	11,990	2,270	5,410	45.12	-	6,580
3302	HEALTH PERMITS	4,525	210	5,735	126.74	-	(1,210)
3303	ALARM PERMITS	66,610	7,880	40,575	60.91	-	26,035
3306	ELECTRICAL LICENSES	18,750	1,875	14,625	78.00	-	4,125
3310	BUILDING PERMITS	960,000	170,650	804,794	83.83	-	155,206
3312	ELECTRICAL PERMITS	33,900	3,537	24,004	70.81	-	9,896
3313	EXCAVATION PERMITS	510	-	165	32.35	-	345
3350	CARRIAGE SERVICES	4,500	175	4,750	105.56	-	(250)
3370	ANIMAL LICENSES	5,920	111	5,501	92.92	-	419
***** REVENUE CATEGORY TOTALS *****		**1,106,705**	**186,708**	**905,559**	**81.82**	**-**	**201,146**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

		ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
34-CHARGES FOR SERVICE							
3407	E911 MONTHLY FEES	138,100	11,538	94,522	68.44	-	43,578
3408	ALARM MONITORING FEES	281,350	21,736	199,112	70.77	-	82,238
3425	EMERGENCY MEDICAL FEES	182,500	18,522	154,916	84.89	-	27,584
3470	BOARD/COMMISSION/REPLAT FEES	3,260	200	1,400	42.94	-	1,860
3471	SWIMMING POOL DAILY FEES	17,800	7,310	8,682	48.78	-	9,118
3472	SWIMMING POOL SEASON FEES	82,700	24,220	72,640	87.84	-	10,060
3473	TENNIS COURT FEES	12,000	880	10,363	86.36	-	1,637
3474	ANIMAL POUND FEES	1,000	270	990	99.00	-	10
3476	LIBRARY FEES	4,200	202	3,207	76.36	-	993
3477	COURT ADMINISTRATION FEES	30,360	2,550	25,636	84.44	-	4,724
3478	COURT WARRANT FEES	65,700	4,288	45,105	68.65	-	20,595
3479	COURT FEES	174,300	13,798	138,738	79.60	-	35,562
3480	BUILDING REGISTRATION FEES	44,500	3,375	31,625	71.07	-	12,875
3481	PLAN REVIEW FEES	5,850	600	4,400	75.21	-	1,450
3485	SPECIAL EXPENSE FEE	360,000	52,550	303,002	84.17	-	56,998
***** REVENUE CATEGORY TOTALS *****		**1,403,620**	**162,039**	**1,094,338**	**77.97**	**-**	**309,282**
35-FINES & FORFEITS							
3511	MUNICIPAL COURT FINES	530,000	33,123	334,957	63.20	-	195,043
3513	LIBRARY FINES	4,000	397	2,791	69.78	-	1,209
3515	LOST BOOK CHARGES	900	109	495	55.00	-	405
3516	INVALID ALARM FINE	5,000	500	11,200	224.00	-	(6,200)
***** REVENUE CATEGORY TOTALS *****		**539,900**	**34,129**	**349,443**	**64.72**	**-**	**190,457**
36-EARNINGS ON INVESTMENTS							
3610	INTEREST EARNED	48,000	7,593	51,552	107.40	-	(3,552)
3650	INTEREST EARNED-DALLAS COUNTY	225	-	193	85.78	-	32
***** REVENUE CATEGORY TOTALS *****		**48,225**	**7,593**	**51,745**	**107.30**	**-**	**(3,520)**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

		ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
37-SALE OF ASSETS							
3746	SALE OF CAPITAL ASSETS	1,500	-	-	-	-	1,500
3747	SALE OF IMPOUNDED PROPERTY	-	-	-	-	-	-
***** REVENUE CATEGORY TOTALS *****		**1,500**	**-**	**-**	**-**	**-**	**1,500**
38-MISCELLANEOUS							
3810	PENALTY & INTEREST, PROP TAXES	50,120	7,941	45,086	89.96	-	5,034
3820	RENTAL OF TOWN PROPERTY	225,025	13,578	215,331	95.69	-	9,694
3850	DONATIONS TO LIBRARY	2,300	118	1,929	83.87	-	371
3860	CONTRIBUTIONS	6,000	-	12,275	204.58	-	(6,275)
3870	INTERGOVERNMENTAL REVENUE	4,000	-	-	-	-	4,000
3880	DAMAGE TO TOWN PROPERTY	6,000	-	2,871	47.85	-	3,129
3890	MISCELLANEOUS	40,100	6,016	26,509	66.11	-	13,591
***** REVENUE CATEGORY TOTALS *****		**333,545**	**27,653**	**304,001**	**91.14**	**-**	**29,544**
39-TRANSFERS							
3920	INTER FUND TRANSFER -UF	1,125,000	-	541,500	48.13	-	583,500
3933	INTER-FUND TRANSFER -CSF	23,900	-	11,950	50.00	-	11,950
***** REVENUE CATEGORY TOTALS *****		**1,148,900**	**-**	**553,450**	**48.17**	**-**	**595,450**
***** TOTAL REVENUES *****		**22,185,971**	**744,578**	**19,546,377**	**88.10**	**-**	**2,639,594**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
10 -CAPITAL PROJECTS FUND						
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	17,600	6,739	36,270	206.08	-	(18,670)
38-MISCELLANEOUS	659,760	-	402,065	60.94	-	257,695
39-TRANSFERS	3,236,845	-	1,581,163	48.85	-	1,655,682
***** TOTAL REVENUES *****	**3,914,205**	**6,739**	**2,019,498**	**51.59**	**-**	**1,894,707**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	1,050,000	-	31,630	35.99	346,248	672,122
05-STREET	3,300,678	29,898	287,621	13.14	146,169	2,866,888
50-INTERFUND TRANSFERS	1,666,100	-	316,000	18.97	-	1,350,100
***** TOTAL EXPENDITURES *****	**6,016,778**	**29,898**	**635,251**	**18.74**	**492,417**	**4,889,110**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
19 -SOLID WASTE PROJECTS FUND						
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	1,234,320	103,200	927,305	75.13	-	307,015
36-EARNINGS ON INVESTMENT	-	102	551	-	-	(551)
38-MISCELLANEOUS	-	-	6	-	-	(6)
***** TOTAL REVENUES *****	**1,234,320**	**103,302**	**927,862**	**75.17**	**-**	**306,458**
EXPENDITURE SUMMARY						
16-SANITATION	1,133,792	85,584	816,138	72.84	9,697	307,957
50-INTERFUND TRANSFERS	96,400	-	51,332	53.25	-	45,068
***** TOTAL EXPENDITURES *****	**1,230,192**	**85,584**	**867,470**	**71.30**	**9,697**	**353,025**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
20 -UTILITY FUND						
REVENUE SUMMARY						
33-LICENSES & PERMITS	58,000	5,510	37,985	65.49	-	20,015
34-CHARGES FOR SERVICE	9,992,747	845,383	6,624,055	66.29	-	3,368,692
35-FINES & FORFEITS	72,400	4,435	50,309	69.49	-	22,091
36-EARNINGS ON INVESTMENT	14,400	3,856	24,723	171.69	-	(10,323)
37-SALE OF ASSETS	-	-	-	-	-	-
38-MISCELLANEOUS	354,750	352,042	491,872	138.65	-	(137,122)
39-TRANSFERS	469,300	-	214,331	45.67	-	254,969
***** TOTAL REVENUES *****	**10,961,597**	**1,211,226**	**7,443,275**	**67.90**	**-**	**3,518,322**
EXPENDITURE SUMMARY						
21-ADMINISTRATION	313,622	22,418	224,962	75.19	10,852	77,808
22-WATER	4,956,001	365,247	3,950,123	73.92	(286,656)	1,292,534
23-SEWER	2,344,009	221,846	2,133,990	75.82	(356,867)	566,886
25-ENGINEERING	795,315	53,796	585,974	73.32	(2,886)	212,227
50-INTERFUND TRANSFERS	1,744,933	-	809,360	46.38	-	935,573
***** TOTAL EXPENDITURES *****	**10,153,880**	**663,307**	**7,704,409**	**69.62**	**(635,557)**	**3,085,028**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
20 -UTILITY FUND - DETAIL						
REVENUES						
33-LICENSES & PERMITS						
3315 PLUMBING PERMITS	58,000	5,510	37,985	65.49	-	20,015
***** REVENUE CATEGORY TOTALS *****	**58,000**	**5,510**	**37,985**	**65.49**	**-**	**20,015**
34-CHARGES FOR SERVICE						
3401 WATER SALES	6,900,266	585,083	4,478,444	64.90	-	2,421,822
3402 WATER SALES - TOWN	85,556	14,744	75,537	88.29	-	10,019
3403 SANITARY SEWER CHARGES	2,999,275	241,376	2,044,349	68.16	-	954,926
3460 METER INSTALLATION	4,450	4,150	22,450	504.49	-	(18,000)
3465 OTHER UTILITY CHARGES	3,200	30	3,275	102.34	-	(75)
***** REVENUE CATEGORY TOTALS *****	**9,992,747**	**845,383**	**6,624,055**	**66.29**	**-**	**3,368,692**
35-FINES & FORFEITS						
3520 PENALTY CHARGES FOR LATE PMT	72,400	4,435	50,309	69.49	-	22,091
***** REVENUE CATEGORY TOTALS *****	**72,400**	**4,435**	**50,309**	**69.49**	**-**	**22,091**
36-EARNINGS ON INVESTMENTS						
3610 INTEREST EARNED	14,400	3,856	24,723	171.69	-	(10,323)
***** REVENUE CATEGORY TOTALS *****	**14,400**	**3,856**	**24,723**	**171.69**	**-**	**(10,323)**
37-SALE OF ASSETS						
3746 SALE OF CAPITAL ASSETS	-	-	-	-	-	-
***** REVENUE CATEGORY TOTALS *****	**-**	**-**	**-**	**-**	**-**	**-**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

		ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
38-MISCELLANEOUS							
3866	CONTRIBUTIONS- OTHER GOV'T	-	-	-	-	-	-
3867	CONTRIBS - OTHER ENTITIES	352,000	352,000	485,105	137.81	-	(133,105)
3880	DAMAGE TO TOWN PROPERTY	-	-	70	-	-	(70)
3890	MISCELLANEOUS	2,750	42	6,697	243.53	-	(3,947)
***** REVENUE CATEGORY TOTALS *****		**354,750**	**352,042**	**491,872**	**138.65**	**-**	**(137,122)**
39-TRANSFERS							
3901	INTER FUND TRANSFER -GENERAL	34,700	-	-	-	-	34,700
3910	INTER-FUND TRANSFER CPF	316,100	-	141,000	44.61	-	175,100
3919	INTER-FUND TRANSFER SOLID WASTE	-	-	20,431	-	-	(20,431)
3923	TRANSFER FROM SWDUF	118,500	-	52,900	44.64	-	65,600
***** REVENUE CATEGORY TOTALS *****		**469,300**	**-**	**214,331**	**45.67**	**-**	**254,969**
***** TOTAL REVENUES *****		**10,961,597**	**1,211,226**	**7,443,275**	**67.90**	**-**	**3,518,322**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
21 -EQUIPMENT REPLACEMENT FND						
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	13,100	(1,923)	22,768	173.80	-	(9,668)
37-SALE OF ASSETS	30,000	-	-	-	-	30,000
38-MISCELLANEOUS	-	-	-	-	-	-
39-TRANSFERS	396,052	-	198,024	50.00	-	198,028
***** TOTAL REVENUES *****	**439,152**	**(1,923)**	**220,792**	**50.28**	**-**	**218,360**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	1,393,352	154,930	797,721	77.42	281,079	314,552
***** TOTAL EXPENDITURES *****	**1,393,352**	**154,930**	**797,721**	**77.42**	**281,079**	**314,552**
22 -TECHNOLOGY REPL. FUND						
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	6,800	1,118	11,485	168.90	-	(4,685)
37-SALE OF ASSETS	5,000	-	-	-	-	5,000
39-TRANSFERS	477,818	-	238,908	50.00	-	238,910
***** TOTAL REVENUES *****	**489,618**	**1,118**	**250,393**	**51.14**	**-**	**239,225**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	432,703	5,625	441,653	100.71	(5,885)	(3,065)
***** TOTAL EXPENDITURES *****	**432,703**	**5,625**	**441,653**	**100.71**	**(5,885)**	**(3,065)**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
23 -STORMWATER DRAINAGE FUND						
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	390,450	32,533	292,676	74.96	-	97,774
36-EARNINGS ON INVESTMENT	3,820	1,083	7,612	199.27	-	(3,792)
39-TRANSFERS	1,350,000	-	175,000	12.96	-	1,175,000
***** TOTAL REVENUES *****	**1,744,270**	**33,616**	**475,288**	**27.25**	**-**	**1,268,982**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	1,630,680	49,148	521,155	18.13	(225,492)	1,335,017
50-INTERFUND TRANSFERS	118,500	-	52,900	44.64	-	65,600
***** TOTAL EXPENDITURES *****	**1,749,180**	**49,148**	**574,055**	**19.93**	**(225,492)**	**1,400,617**
24 -BUILDING MAINTENANCE FUND						
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	1,600	383	3,523	220.19	-	(1,923)
38-MISCELLANEOUS	16,000	1,333	12,441	77.76	-	3,559
39-TRANSFERS	541,900	-	256,791	47.39	-	285,109
***** TOTAL REVENUES *****	**559,500**	**1,716**	**272,755**	**48.75**	**-**	**286,745**
EXPENDITURE SUMMARY						
13-SERVICE CENTER	55,353	5,036	38,413	69.40	-	16,940
14-MUNICIPAL BUILDING	401,595	19,343	276,659	72.43	14,202	110,734
***** TOTAL EXPENDITURES *****	**456,948**	**24,379**	**315,072**	**72.06**	**14,202**	**127,674**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
30 -EMPLOYEE'S CHRISTMAS FUND						
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	-	7	40	-	-	(40)
38-MISCELLANEOUS	-	-	3,520	-	-	(3,520)
***** TOTAL REVENUES *****	**-**	**7**	**3,560**	**-**	**-**	**(3,560)**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	-	-	-	-	-	-
***** TOTAL EXPENDITURES *****	**-**	**-**	**-**	**-**	**-**	**-**
31 -FORFEITED PROPERTY FUND						
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	42	7	41	97.62	-	1
37-SALE OF ASSETS	3,000	(2,440)	(440)	(14.67)	-	3,440
***** TOTAL REVENUES *****	**3,042**	**(2,433)**	**(399)**	**(13.12)**	**-**	**3,441**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	2,500	-	983	39.32	-	1,517
***** TOTAL EXPENDITURES *****	**2,500**	**-**	**983**	**39.32**	**-**	**1,517**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
32 -COURT TECHNOLOGY FUND						
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	34,860	2,743	26,093	74.85	-	8,767
36-EARNINGS ON INVESTMENT	220	48	503	228.64	-	(283)
***** TOTAL REVENUES *****	**35,080**	**2,791**	**26,596**	**75.82**	**-**	**8,484**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	22,950	521	16,808	55.76	(4,010)	10,152
***** TOTAL EXPENDITURES *****	**22,950**	**521**	**16,808**	**55.76**	**(4,010)**	**10,152**
33 -COURT SECURITY FUND						
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	27,890	2,057	19,570	70.17	-	8,320
36-EARNINGS ON INVESTMENT	25	7	38	152.00	-	(13)
***** TOTAL REVENUES *****	**27,915**	**2,064**	**19,608**	**70.24**	**-**	**8,307**
EXPENDITURE SUMMARY						
01-ADMINISTRATION	23,900	-	11,950	50.00	-	11,950
***** TOTAL EXPENDITURES *****	**23,900**	**-**	**11,950**	**50.00**	**-**	**11,950**

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: June 30, 2017 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
35 -LIBRARY FUND						
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	1,120	162	1,718	153.39	-	(598)
38-MISCELLANEOUS	12,000	172	8,658	72.15	-	3,342
***** TOTAL REVENUES *****	**13,120**	**334**	**10,376**	**79.09**	**-**	**2,744**
EXPENDITURE SUMMARY						
01-ADMINISTRATIVE	42,645	2,125	3,021	114.25	45,701	(6,077)
***** TOTAL EXPENDITURES *****	**42,645**	**2,125**	**3,021**	**114.25**	**45,701**	**(6,077)**
36 -DPS TECHNOLOGY FUND						
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	230,000	15,104	138,392	60.17	-	91,608
36-EARNINGS ON INVESTMENT	615	162	1,511	245.69	-	(896)
38-TPI LEASE RECEIPTS	76,300	6,711	60,233	78.94	-	16,067
***** TOTAL REVENUES *****	**306,915**	**21,977**	**200,136**	**65.21**	**-**	**106,779**
EXPENDITURE SUMMARY						
01-ADMINISTRATIVE	230,000	15,897	144,427	62.79	-	85,573
***** TOTAL EXPENDITURES *****	**230,000**	**15,897**	**144,427**	**62.79**	**-**	**85,573**

Town of Highland Park, Texas
Summary of Cash and Investment Activity
For the Month Ending: June 30, 2017

	Par Value	Book Value	Market Value	Ratio Market-to-Book Value
Beginning Balances				
Cash	$ 11,802,781	$ 11,802,781	$ 11,802,781	100.000%
Investments	$ 15,545,071	$ 15,545,071	$ 15,545,071	100.000%
Total	$ 27,347,852	$ 27,347,852	$ 27,347,852	100.000%
Activity				
Cash	$ (460,829)	$ (460,829)	$ (460,829)	
Investments				
Net Accretion and Amortization		$ -		
Purchases	$ 46,883	$ 46,883	$ 46,883	
Maturities/Calls	$ -	$ -	$ -	
Changes to Market Value			$ -	
Net Monthly Activity	$ (413,947)	$ (413,947)	$ (413,947)	
Ending Balances				
Cash	$ 11,341,952	$ 11,341,952	$ 11,341,952	100.000%
Investments	$ 15,591,953	$ 15,591,953	$ 15,591,953	100.000%
Total	$ 26,933,905	$ 26,933,905	$ 26,933,905	100.000%

Town of Highland Park, Texas

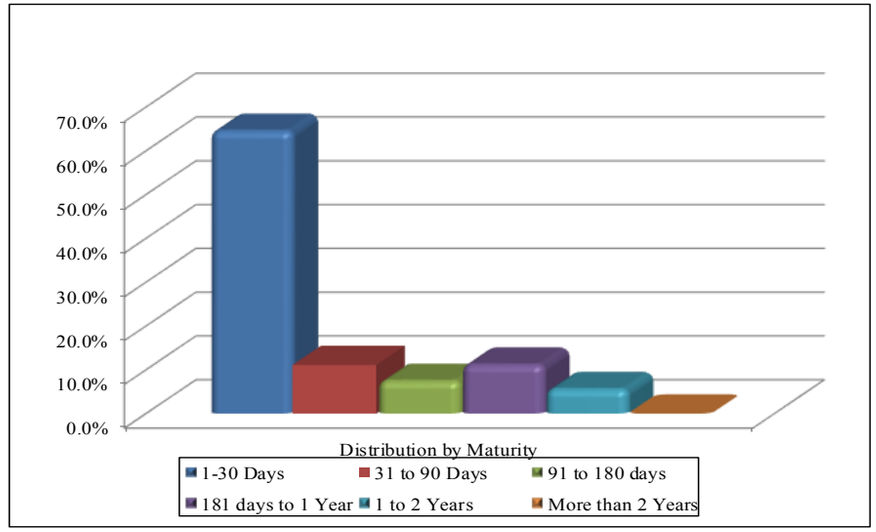
Summary of Cash and Investment Activity For the Month Ending: June 30, 2017

Transaction Information				Beginning			Ending		
Dates		CUSIP	Security	Par	Book	Market	Par	Book	Market
Purchase	Maturity	Number	Type	Value	Value	Value	Value	Value	Value
		LOGIC	INVESTMENT POOL	$ 14,134	$ 14,134	$ 14,134	$ 14,148	$ 14,148	$ 14,148
		SSB	MONEY MARKET ACCOUNT	521,796	521,796	521,796	522,229	522,229	522,229
		NexBank	MONEY MARKET ACCOUNT	5,001,327	5,001,327	5,001,327	5,006,848	5,006,848	5,006,848
11-Jan-16	11-Jul-17	9400947	PLAINS CAPITAL CCD	502,595	502,595	502,595	506,757	506,757	506,757
02-Nov-16	01-Aug-17	8184927300	PLAINS CAPITAL CD	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
09-Dec-16	01-Sep-17	8816989800	PLAINS CAPITAL CD	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
17-May-16	17-Oct-17	9400984	PLAINS CAPITAL CCD	1,503,554	1,503,554	1,503,554	1,514,150	1,514,150	1,514,150
20-Jul-16	20-Oct-17	60050001113	LEGACY TEXAS CCD	500,764	500,764	500,764	504,145	504,145	504,145
19-Dec-16	01-Mar-18	8513758800	PLAINS CAPITAL CCD	1,000,000	1,000,000	1,000,000	1,006,493	1,006,493	1,006,493
02-Mar-17	02-Apr-18	200028899	LUBBOCK NATIONAL BANK CCD	1,000,000	1,000,000	1,000,000	1,003,951	1,003,951	1,003,951
02-Mar-17	01-May-18	200028902	LUBBOCK NATIONAL BANK CCD	500,000	500,000	500,000	502,008	502,008	502,008
02-Mar-17	01-Jun-18	200028910	LUBBOCK NATIONAL BANK CCD	500,000	500,000	500,000	502,058	502,058	502,058
02-Mar-17	02-Jul-18	200028929	LUBBOCK NATIONAL BANK CCD	500,000	500,000	500,000	502,108	502,108	502,108
20-Jul-16	20-Jul-18	60050001115	LEGACY TEXAS CCD	500,901	500,901	500,901	504,885	504,885	504,885
02-Mar-17	01-Aug-18	200028937	LUBBOCK NATIONAL BANK CCD	500,000	500,000	500,000	502,173	502,173	502,173
Total of Investments				$ 15,545,071	$ 15,545,071	$ 15,545,071	$ 15,591,953	$ 15,591,953	$ 15,591,953
Cash					$ 11,802,781	$ 11,802,781		$ 11,341,952	$ 11,341,952
Total Investments & Cash					$ 27,347,852	$ 27,347,852		$ 26,933,905	$ 26,933,905

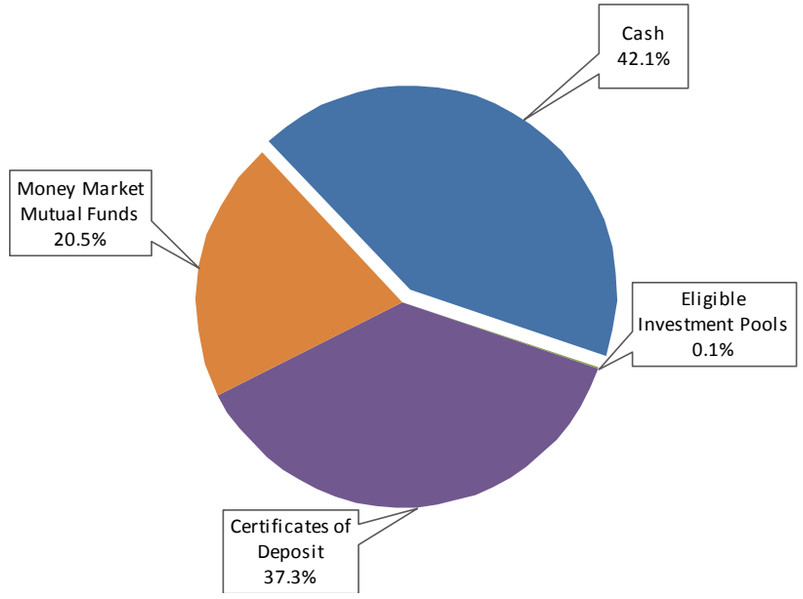
Town of Highland Park, Texas

Summary of Cash and Investment Activity For the Month Ending: June 30, 2017

Distribution by Maturity		Par Value	Percent
1-30 Days	$	17,391,934	64.6%
31 to 90 Days	$	3,000,000	11.1%
91 to 180 days	$	2,018,295	7.5%
181 days to 1 Year	$	3,014,510	11.2%
1 to 2 Years	$	1,509,166	5.6%
More than 2 Years	$	-	0.0%
	$	26,933,905	100.0%



Distribution by Investment Type		Book Value	Percent	Maximum Percentages
Cash	$	11,341,952	42.1%	N/A
U. S. Agencies & Instrumentalities	$	-	0.0%	80%
Eligible Investment Pools	$	14,148	0.1%	75%
Certificates of Deposit	$	10,048,728	37.3%	50%
U. S. Treasury Bills / Notes / Bonds	$	-	0.0%	100%
Money Market Mutual Funds	$	5,529,077	20.5%	25%
Repurchase Agreements	$	-	0.0%	0%
	$	26,933,905	100.0%	
Pledged Collateral on Deposits	$	39,119,194		



Town of Highland Park, Texas

Summary of Cash and Investment Activity For the Month Ending: June 30, 2017

Purchase Date	Maturity Date	CUSIP Number	Security Type	Par Value	Coupon	Purchase Price	Purchase Yield	Purchase Principal	Book Value	Market Value	Gain / (loss)	Days to Maturity
NA	NA	NA	Cash in Bank	$ 11,341,952		$ 100.000	1.000%	$ 11,341,952	$ 11,341,952	$ 11,341,952	$ -	1
NA	NA	NA	LOGIC	$ 14,148		$ 100.000	1.133%	$ 14,148	$ 14,148	$ 14,148	-	1
NA	NA	NA	SOUTHSIDE BANK	$ 522,229		$ 100.000	1.020%	$ 522,229	$ 522,229	$ 522,229	-	1
NA	NA	NA	NEXBANK	$ 5,006,848		$ 100.000	1.360%	$ 5,006,848	$ 5,006,848	$ 5,006,848	-	1
11-Jan-16	11-Jul-17	9400947	PLAINS CAPITAL CCD	$ 506,757		$ 100.000	1.100%	$ 506,757	$ 506,757	$ 506,757	-	11
02-Nov-16	01-Aug-17	8184927300	PLAINS CAPITAL CD	$ 1,000,000		$ 100.000	0.830%	$ 1,000,000	$ 1,000,000	$ 1,000,000	-	32
09-Dec-16	01-Sep-17	8816989800	PLAINS CAPITAL CD	$ 2,000,000		$ 100.000	1.130%	$ 2,000,000	$ 2,000,000	$ 2,000,000	-	63
17-May-16	17-Oct-17	9400984	PLAINS CAPITAL CCD	$ 1,514,150		$ 100.000	0.940%	$ 1,514,150	$ 1,514,150	$ 1,514,150	-	109
20-Jul-16	20-Oct-17	60050001113	LEGACY TEXAS CCD	$ 504,145		$ 100.000	0.900%	$ 504,145	$ 504,145	$ 504,145	-	112
19-Dec-16	01-Mar-18	8513758800	PLAINS CAPITAL CCD	$ 1,006,493		$ 100.000	1.300%	$ 1,006,493	$ 1,006,493	$ 1,006,493	-	244
02-Mar-17	02-Apr-18	200028899	LUBBOCK NATIONAL BANK CCD	$ 1,003,951		$ 100.000	1.210%	$ 1,003,951	$ 1,003,951	$ 1,003,951	-	276
02-Mar-17	01-May-18	200028902	LUBBOCK NATIONAL BANK CCD	$ 502,008		$ 100.000	1.230%	$ 502,008	$ 502,008	$ 502,008	-	305
02-Mar-17	01-Jun-18	200028910	LUBBOCK NATIONAL BANK CCD	$ 502,058		$ 100.000	1.260%	$ 502,058	$ 502,058	$ 502,058	-	336
02-Mar-17	02-Jul-18	200028929	LUBBOCK NATIONAL BANK CCD	$ 502,108		$ 100.000	1.290%	$ 502,108	$ 502,108	$ 502,108	-	367
20-Jul-16	20-Jul-18	60050001115	LEGACY TEXAS CCD	$ 504,885		$ 100.000	1.060%	$ 504,885	$ 504,885	$ 504,885	-	385
02-Mar-17	01-Aug-18	200028937	LUBBOCK NATIONAL BANK CCD	$ 502,173		$ 100.000	1.330%	$ 502,173	$ 502,173	$ 502,173	-	397
Totals/Weighted Average				$ 26,933,905			1.108%	$ 26,933,905	$ 26,933,905	$ 26,933,905	$ -	68
Benchmark - TEXPOOL							0.882%					

Town of Highland Park, Texas

Cash and Investment Distribution By Fund For the Month Ending: June 30, 2017

Transaction Information				General	CPF	Solid Waste	Utility	Equip. Repl.	Tech. Repl.	SWDF	BM&I	Empl. C/F	Forf. Prop.	M/C Tech	M/C Security	Library	DPS Tech.
Dates		CUSIP	Security														
Purchase	Maturity	Number	Type	01	10	19	20	21	22	23	24	30	31	32	33	35	36
		LOGIC	INVESTMENT POOL	$ 1,749	$ 8,611	$ -	$ 675	$ 1,951	$ -	$ 509	$ 339	$ 3	$ 2	$ 68	$ 14	$ 227	$ -
		SSB	MONEY MARKET ACCOUNT	1,110	1,960	-	367,910	-	-	-	151,249	-	-	-	-	-	-
		NexBank	MONEY MARKET ACCOUNT	1,502,054	2,503,424	-	500,685	-	500,685	-	-	-	-	-	-	-	-
11-Jan-16	11-Jul-17	9400947	PLAINS CAPITAL CCD	506,757	-	-	-	-	-	-	-	-	-	-	-	-	-
02-Nov-16	01-Aug-17	8184927300	PLAINS CAPITAL CD	-	500,000	-	-	500,000	-	-	-	-	-	-	-	-	-
09-Dec-16	01-Sep-17	8816989800	PLAINS CAPITAL CD	-	-	-	-	1,000,000	500,000	-	250,000	-	-	50,000	-	100,000	100,000
17-May-16	17-Oct-17	9400984	PLAINS CAPITAL CCD	151,415	-	-	-	757,075	504,717	-	-	-	-	-	-	100,943	-
20-Jul-16	20-Oct-17	60050001113	LEGACY TEXAS CCD	415,920	-	-	25,207	-	-	37,811	-	-	-	-	-	-	25,207
19-Dec-16	01-Mar-18	8513758800	PLAINS CAPITAL CCD	1,006,493	-	-	-	-	-	-	-	-	-	-	-	-	-
02-Mar-17	02-Apr-18	200028899	LUBBOCK NATIONAL BANK CCD	-	1,003,951	-	-	-	-	-	-	-	-	-	-	-	-
02-Mar-17	01-May-18	200028902	LUBBOCK NATIONAL BANK CCD	-	-	-	251,004	251,004	-	-	-	-	-	-	-	-	-
02-Mar-17	01-Jun-18	200028910	LUBBOCK NATIONAL BANK CCD	-	-	-	251,029	-	-	251,029	-	-	-	-	-	-	-
02-Mar-17	02-Jul-18	200028929	LUBBOCK NATIONAL BANK CCD	-	-	-	251,054	-	-	251,054	-	-	-	-	-	-	-
20-Jul-16	20-Jul-18	60050001115	LEGACY TEXAS CCD	416,531	-	-	25,244	-	-	37,866	-	-	-	-	-	-	25,244
02-Mar-17	01-Aug-18	200028937	LUBBOCK NATIONAL BANK CCD	502,173	-	-	-	-	-	-	-	-	-	-	-	-	-
Total of Investments				4,504,202	4,017,946	0	1,672,808	2,510,030	1,505,402	578,269	401,588	3	2	50,068	14	201,170	150,451
Cash				4,389,177	2,763,570	145,442	2,453,580	640,958	79,309	537,034	117,408	8,786	7,173	30,890	12,050	52,725	103,850
Total Investments & Cash				8,893,379	6,781,516	145,442	4,126,388	3,150,988	1,584,711	1,115,303	518,996	8,789	7,175	80,958	12,064	253,895	254,301

Town of Highland Park, Texas

Summary of Cash and Investment Activity For the Month Ending: June 30, 2017

Investment Purchase Transaction Information

Dates		CUSIP	Security	Par	Book	General	Capital Projects	Solid Waste	Utility	Equipment Replacement
Purchase	Maturity	Number	Type	Value	Value	01	10	19	20	21
LOGIC	NA	NA	POOL	$ 13.17	$ 13.17	$ 1.63	$ 8.02	$ -	$ 0.63	$ 1.82
SSB	NA	NA	MONEY MARKET ACCOUNT	433.32	433.32	0.92	1.63	-	305.27	-
NexBank	NA	NA	MONEY MARKET ACCOUNT	5,522.01	5,522.01	1,656.60	2,761.01	-	552.20	-
Accrued Compound Int Paid		9400947	PLAINS CAPITAL CCD	4,162.00	4,162.00	4,162.00	-	-	-	-
Accrued Compound Int Paid		9400984	PLAINS CAPITAL CCD	10,596.00	10,596.00	1,060.00	-	-	-	5,298.00
Accrued Compound Int Paid		60050001113	LEGACY TEXAS CCD	3,381.00	3,381.00	2,789.00	-	-	169.00	-
Accrued Compound Int Paid		8513758800	PLAINS CAPITAL CCD	6,493.00	6,493.00	6,493.00	-	-	-	-
Accrued Compound Int Paid		200028899	LUBBOCK NATIONAL BANK CCD	3,951.00	3,951.00	-	3,951.00	-	-	-
Accrued Compound Int Paid		200028902	LUBBOCK NATIONAL BANK CCD	2,008.00	2,008.00	-	-	-	1,004.00	1,004.00
Accrued Compound Int Paid		200028910	LUBBOCK NATIONAL BANK CCD	2,058.00	2,058.00	-	-	-	1,029.00	-
Accrued Compound Int Paid		200028929	LUBBOCK NATIONAL BANK CCD	2,108.00	2,108.00	-	-	-	1,054.00	-
Accrued Compound Int Paid		60050001115	LEGACY TEXAS CCD	3,984.00	3,984.00	3,288.00	-	-	199.00	-
Accrued Compound Int Paid		200028937	LUBBOCK NATIONAL BANK CCD	2,173.00	2,173.00	2,173.00	-	-	-	-
Total				$ 46,882.50	$ 46,882.50	$ 21,624.15	$ 6,721.66		$ 4,313.10	$ 6,303.82

Investment Maturity/Call/Liquidation Transaction Information

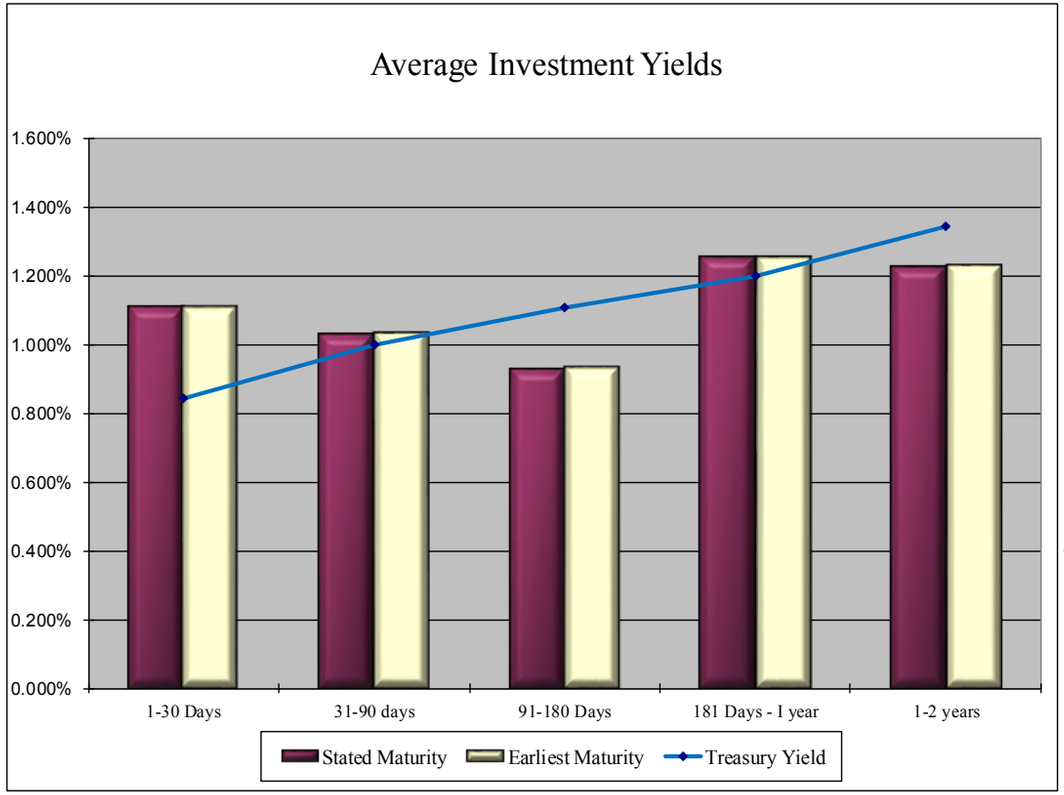
Dates		CUSIP	Security	Par	Book	General	Capital Projects	Solid Waste	Utility	Equipment Replacement
Call/Sell	Maturity	Number	Type	Value	Value	01	10	19	20	21
							-	-	-	-
Total				$ -	$ -	$ -	$ -	$ -	$ -	$ -

Town of Highland Park, Texas

Summary of Cash and Investment Activity For the Month Ending: June 30, 2017

Summary of Investment Earnings

Security Type	General 01	Capital Projects 10	Solid Waste 19	Utility 20	Equipment Replacement 21	Technology Replacement 22	Stormwater Drainage 23	Bldg Maint & Inv Fund 24	Employee C/Fund 30	Forfeited Property 31	M/C Technology 32	M/C Security 33	Library 35	DPS Tech Fund 36
Bank Interest	$ 4,119.25	$ 2,566.65	$ 102.01	$ 1,814.54	$ 299.22	$ 72.00	$ 499.94	$ 123.84	$ 6.76	$ 6.62	$ 21.32	$ 6.91	$ 39.83	$ 73.05
LOGIC	1.63	8.02	-	0.63	1.82	-	0.47	0.32	-	-	0.06	0.01	0.21	-
TexPool	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treasuries/Agencies/Other	4,583.33	4,115.15	-	1,693.34	2,145.42	1,430.13	597.55	364.88	-	-	47.88	-	175.59	137.39
Total	$ 8,704.21	$ 6,689.82	$ 102.01	$ 3,508.51	$ 2,446.46	$ 1,502.13	$ 1,097.96	$ 489.04	$ 6.76	$ 6.62	$ 69.26	$ 6.92	$ 215.63	$ 210.44



This monthly report is in full compliance with the investment strategies as established in the Town's Investment Policies and the Public Funds Investment Act, Chapter 2256, Texas Government Code.

Steven J. Alexander
Dir. of Admin. Services & CFO

TOWN OF HIGHLAND PARK

Agenda Briefing

Council Meeting: September 5, 2017

Department: Fiscal and Human Resources Director: Steven J. Alexander

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TITLE

Review and discuss the Quarterly Investment Report for the quarter ending June 30, 2017.

BACKGROUND

The report presented is for the quarter ending June 30, 2017 and marks the third quarter of FY 2016-17. As of June 30, 2017, the book value of the Town's investments is $26,933,905 with a market value of $26,933,905.

Current quarter average yield for the portfolio is 1.11% with a fiscal year-to-date average yield of 0.89%.

Quarterly interest income was approximately $70,934 with year-to-date interest income being $163,150.

This report was provided to the Finance & Audit Advisory Committee on September 1, 2017.

RECOMMENDATION

None.

FINANCIAL IMPACT

None.

ATTACHMENTS:

File Name	Description
2017_06_HP.pdf	Quarterly Investment Report

Town of Highland Park

QUARTERLY INVESTMENT REPORT

For the Quarter Ended

June 30, 2017

Prepared by

Valley View Consulting, L.L.C.

The investment portfolio of the Town of Highland Park is in compliance with the Public Funds Investment Act and the Investment Policy and Strategies.

Director of Administrative Services & CFO

Controller

Disclaimer: These reports were compiled using information provided by the Town. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields, and do not account for investment advisor fees.

Strategy Summary

Quarter End Results by Investment Category:

		June 30, 2017		March 31, 2017	
Asset Type	**Ave. Yield**	**Book Value**	**Market Value**	**Book Value**	**Market Value**
DDA/Pools	1.00%	$ 11,356,099	$ 11,356,099	$ 14,667,898	$ 14,667,898
MMA/NOW	1.33%	5,529,077	5,529,077	3,017,880	3,017,880
CDs	1.11%	10,048,729	10,048,729	11,528,687	11,528,687
Totals		**$ 26,933,905**	**$ 26,933,905**	**$ 29,214,465**	**$ 29,214,465**

Current Quarter Average Yield (1)	
Total Portfolio	1.11%
Rolling Three Mo. Treas. Yield	0.91%
Rolling Six Mo. Treas. Yield	0.88%

Fiscal Year-to-Date Average Yield (2)	
Total Portfolio	0.89%
Rolling Three Mo. Treas. Yield	0.65%
Rolling Six Mo. Treas. Yield	0.68%
Quarterly TexPool Yield	0.65%

Quarterly Interest Income	$ 70,934	Approximate
Year-to-date Interest Income	$ 163,150	Approximate

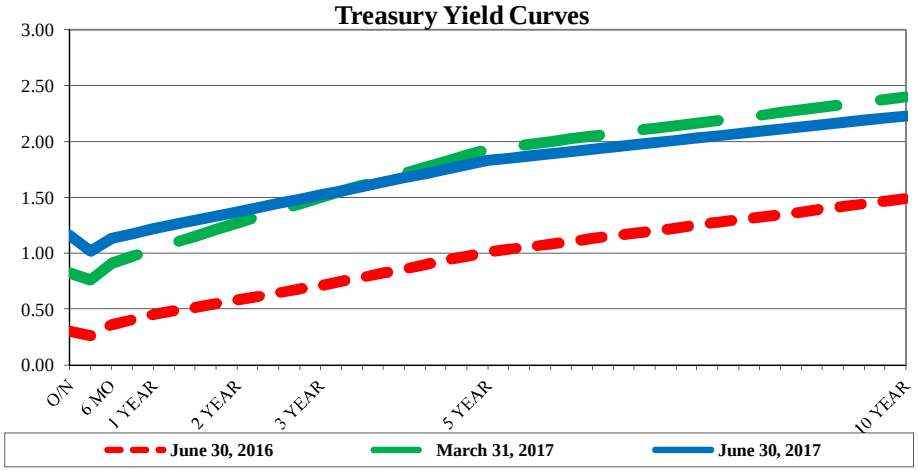
(1) Average Yield calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

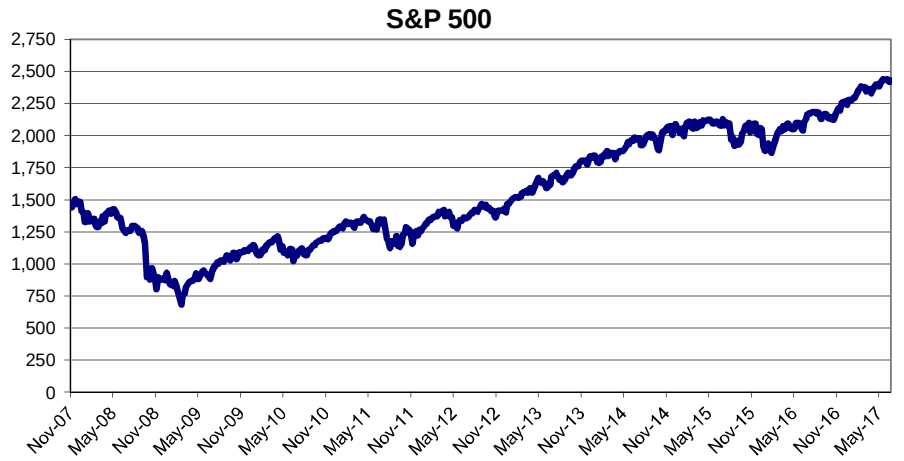
(2) Fiscal Year-to-Date Average Yields calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

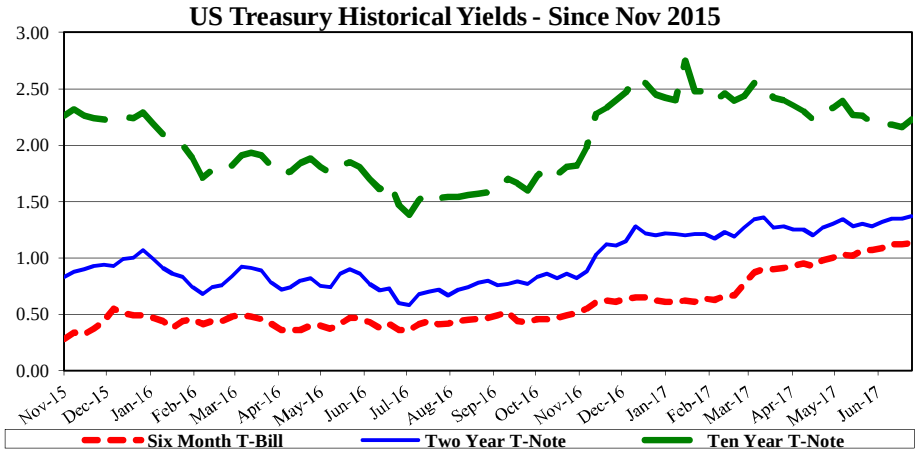
Economic Overview

6/30/2017

The Federal Open Market Committee (FOMC) raised the Fed Funds target range to 1.00% - 1.25% (Effective Fed Funds are trading +/-1.16%) at the June FOMC meeting. The market is not confident additional increases will occur during 2017. The Fed anticipates gradually reducing its government bond holdings. Third revision 1st Quarter 2017 GDP was a increased to 1.4%. June Non-Farm Payroll increased 222k, with +47k adjustment to Apr/May. Other US data remained volatile with some negative numbers. The Stock Markets remain high. Monitoring estimated balances and needs will determine laddering opportunities.







Investment Holdings

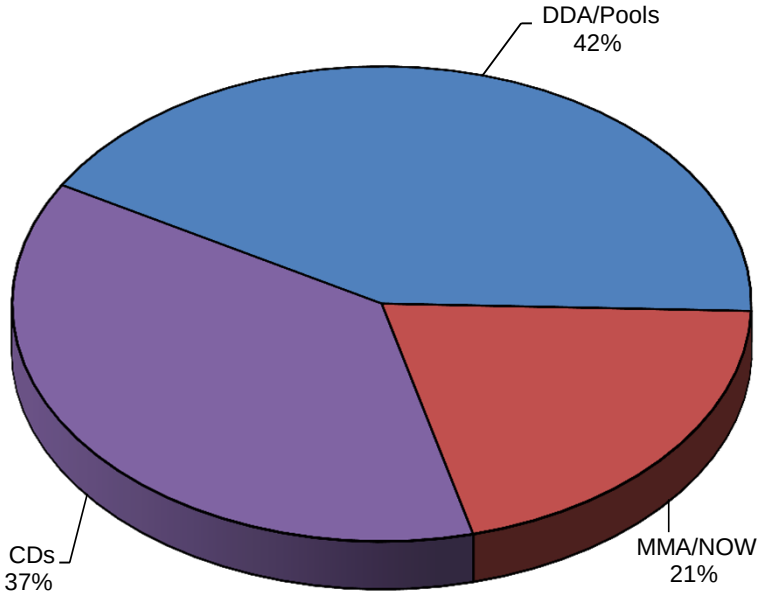
June 30, 2017

Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (days)	Yield
PlainsCapitalBank - Cash		1.00%	07/01/17	06/30/17	$ 11,341,951	$ 11,341,951	1.00	$ 11,341,951	1	1.00%
LOGIC	AAAm	1.13%	07/01/17	06/30/17	14,148	14,148	1.00	14,148	1	1.13%
Southside Bank MMA		1.02%	07/01/17	06/30/17	522,229	522,229	1.00	522,229	1	1.02%
NexBank MMA		1.36%	07/01/17	06/30/17	5,006,848	5,006,848	1.00	5,006,848	1	1.36%
PlainsCapital Bank CD		1.10%	07/11/17	01/11/16	506,757	506,757	100.00	506,757	11	1.10%
PlainsCapital Bank CD		0.83%	08/01/17	11/01/16	1,000,000	1,000,000	100.00	1,000,000	32	0.83%
PlainsCapital Bank CD		1.13%	09/01/17	12/09/16	2,000,000	2,000,000	100.00	2,000,000	63	1.13%
PlainsCapital Bank CD		0.94%	10/17/17	05/17/16	1,514,150	1,514,150	100.00	1,514,150	109	0.94%
LegacyTexas Bank CD		0.90%	10/20/17	07/20/16	504,146	504,146	100.00	504,146	112	0.90%
PlainsCapital Bank CD		1.30%	03/01/18	12/20/16	1,006,493	1,006,493	100.00	1,006,493	244	1.30%
Lubbock National Bank CD		1.20%	04/02/18	02/27/17	1,003,951	1,003,951	100.00	1,003,951	276	1.20%
Lubbock National Bank CD		1.22%	05/01/18	02/27/17	502,008	502,008	100.00	502,008	305	1.22%
Lubbock National Bank CD		1.25%	06/01/18	02/27/17	502,058	502,058	100.00	502,058	336	1.25%
Lubbock National Bank CD		1.28%	07/02/18	02/27/17	502,107	502,107	100.00	502,107	367	1.28%
LegacyTexas Bank CD		1.06%	07/20/18	07/20/16	504,886	504,886	100.00	504,886	385	1.06%
Lubbock National Bank CD		1.32%	08/01/18	02/27/17	502,173	502,173	100.00	502,173	397	1.32%
					$ 26,933,905	**$ 26,933,905**		**$ 26,933,905**	**68**	**1.11%**
									(1)	**(2)**

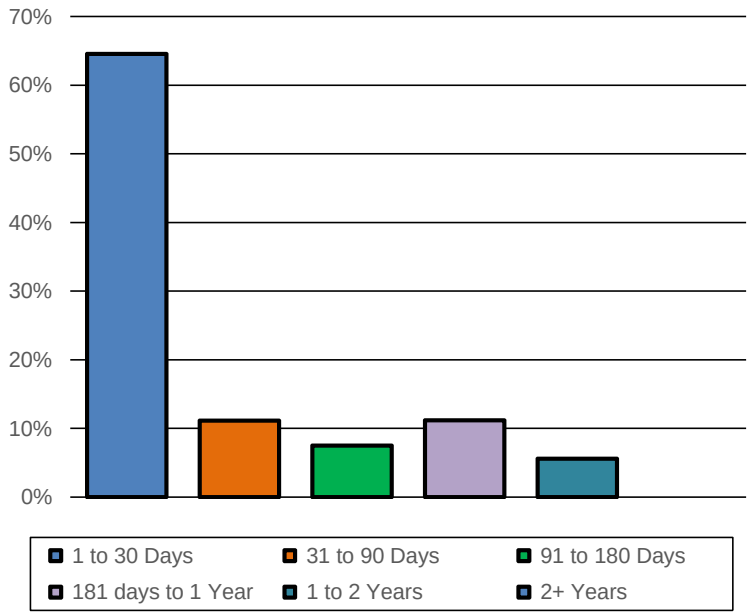
(1) Weighted average life - For purposes of calculating weighted average life, bank accounts, pools and money market funds are assumed to have an one day maturity.

(2) Weighted average yield to maturity - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank accounts, pools and money market funds.

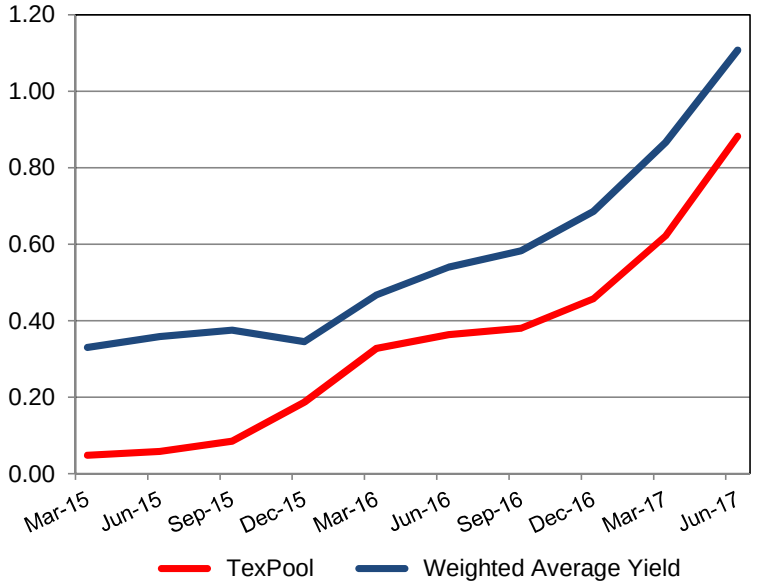
Portfolio Composition



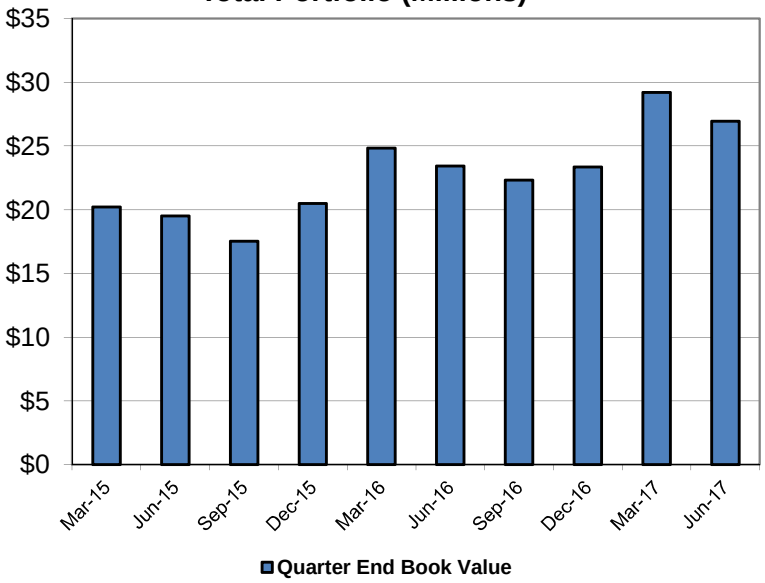
Distribution by Maturity



Total Portfolio Performance



Total Portfolio (Millions)



Book Value Comparison

Description	Coupon/ Discount	Maturity Date	March 31, 2017 Par Value	March 31, 2017 Book Value	Purchases/ Adjustments	Sales/Adjust/ Call/Maturity	June 30, 2017 Par Value	June 30, 2017 Book Value
PlainsCapitalBank - Cash	1.00%	07/01/17	$ 14,653,789	$ 14,653,789	$ –	$ (3,311,838)	$ 11,341,951	$ 11,341,951
LOGIC	1.13%	07/01/17	14,109	14,109	39		14,148	14,148
Southside Bank MMA	1.02%	07/01/17	3,017,880	3,017,880		(2,495,651)	522,229	522,229
NexBank MMA	1.36%	07/01/17	–	–	5,006,848		5,006,848	5,006,848
PlainsCapital Bank CD	0.81%	04/25/17	1,500,000	1,500,000		(1,500,000)	–	–
PlainsCapital Bank CD	1.10%	07/11/17	505,386	505,386	1,371		506,757	506,757
PlainsCapital Bank CD	0.83%	08/01/17	1,000,000	1,000,000			1,000,000	1,000,000
PlainsCapital Bank CD	1.13%	09/01/17	2,000,000	2,000,000			2,000,000	2,000,000
PlainsCapital Bank CD	0.94%	10/17/17	1,510,687	1,510,687	3,463		1,514,150	1,514,150
LegacyTexas Bank CD	0.90%	10/20/17	503,004	503,004	1,142		504,146	504,146
PlainsCapital Bank CD	1.30%	03/01/18	1,003,205	1,003,205	3,287		1,006,493	1,006,493
Lubbock National Bank CD	1.20%	04/02/18	1,000,921	1,000,921	3,031		1,003,951	1,003,951
Lubbock National Bank CD	1.22%	05/01/18	500,468	500,468	1,541		502,008	502,008
Lubbock National Bank CD	1.25%	06/01/18	500,479	500,479	1,579		502,058	502,058
Lubbock National Bank CD	1.28%	07/02/18	500,491	500,491	1,616		502,107	502,107
LegacyTexas Bank CD	1.06%	07/20/18	503,539	503,539	1,347		504,886	504,886
Lubbock National Bank CD	1.32%	08/01/18	500,506	500,506	1,667		502,173	502,173
TOTAL			**$ 29,214,465**	**$ 29,214,465**	**$ 5,026,929**	**$ (7,307,488)**	**$ 26,933,905**	**$ 26,933,905**

Market Value Comparison

Description	Coupon/ Discount	Maturity Date	March 31, 2017 Par Value	March 31, 2017 Market Value	Qtr to Qtr Change	June 30, 2017 Par Value	June 30, 2017 Market Value
PlainsCapitalBank - Cash	1.00%	07/01/17	$ 14,653,789	$ 14,653,789	$ (3,311,838)	$ 11,341,951	$ 11,341,951
LOGIC	1.13%	07/01/17	14,109	14,109	39	14,148	14,148
Southside Bank MMA	1.02%	07/01/17	3,017,880	3,017,880	(2,495,651)	522,229	522,229
NexBank MMA	1.36%	07/01/17	–	–	5,006,848	5,006,848	5,006,848
PlainsCapital Bank CD	0.81%	04/25/17	1,500,000	1,500,000	(1,500,000)	–	–
PlainsCapital Bank CD	1.10%	07/11/17	505,386	505,386	1,371	506,757	506,757
PlainsCapital Bank CD	0.83%	08/01/17	1,000,000	1,000,000		1,000,000	1,000,000
PlainsCapital Bank CD	1.13%	09/01/17	2,000,000	2,000,000		2,000,000	2,000,000
PlainsCapital Bank CD	0.94%	10/17/17	1,510,687	1,510,687	3,463	1,514,150	1,514,150
LegacyTexas Bank CD	0.90%	10/20/17	503,004	503,004	1,142	504,146	504,146
PlainsCapital Bank CD	1.30%	03/01/18	1,003,205	1,003,205	3,287	1,006,493	1,006,493
Lubbock National Bank CD	1.20%	04/02/18	1,000,921	1,000,921	3,031	1,003,951	1,003,951
Lubbock National Bank CD	1.22%	05/01/18	500,468	500,468	1,541	502,008	502,008
Lubbock National Bank CD	1.25%	06/01/18	500,479	500,479	1,579	502,058	502,058
Lubbock National Bank CD	1.28%	07/02/18	500,491	500,491	1,616	502,107	502,107
LegacyTexas Bank CD	1.06%	07/20/18	503,539	503,539	1,347	504,886	504,886
Lubbock National Bank CD	1.32%	08/01/18	500,506	500,506	1,667	502,173	502,173
TOTAL			**$ 29,214,465**	**$ 29,214,465**	**$ (2,280,560)**	**$ 26,933,905**	**$ 26,933,905**

Allocation
June 30, 2017

Book & Market Value

	Total	General	Capital Projects	Solid Waste	Utility	Equipment Replacement	Technology Replacement	Stormwater Drainage
PlainsCapitalBank - Cash	$ 11,341,951	$ 4,389,177	$ 2,763,570	$ 145,442	$ 2,453,580	$ 640,958	$ 79,309	$ 537,034
LOGIC	14,148	1,749	8,611		675	1,951		509
Southside Bank MMA	522,229	1,110	1,960		367,910			
NexBank MMA	5,006,848	1,502,054	2,503,424		500,685		500,685	
07/11/17–PlainsCapital Bank CD	506,757	506,757						
08/01/17–PlainsCapital Bank CD	1,000,000		500,000			500,000		
09/01/17–PlainsCapital Bank CD	2,000,000					1,000,000	500,000	
10/17/17–PlainsCapital Bank CD	1,514,150	151,415				757,075	504,717	
10/20/17–LegacyTexas Bank CD	504,146	415,920			25,207			37,811
03/01/18–PlainsCapital Bank CD	1,006,493	1,006,493						
04/02/18–Lubbock National Bank CD	1,003,951		1,003,951					
05/01/18–Lubbock National Bank CD	502,008				251,004	251,004		
06/01/18–Lubbock National Bank CD	502,058				251,029			251,029
07/02/18–Lubbock National Bank CD	502,107				251,054			251,054
07/20/18–LegacyTexas Bank CD	504,886	416,531			25,244			37,866
08/01/18–Lubbock National Bank CD	502,173	502,173						
Total	**$ 26,933,905**	**$ 8,893,379**	**$ 6,781,516**	**$ 145,442**	**$ 4,126,388**	**$ 3,150,988**	**$ 1,584,710**	**$ 1,115,303**

Allocation (Continued)
June 30, 2017

Book & Market Value

	Building Maintenance	Employee C/F	Forfeited Property	Court Technology	Court Security	Library	DPS Tech
PlainsCapitalBank - Cash	$ 117,408	$ 8,786	$ 7,173	$ 30,890	$ 12,050	$ 52,725	$ 103,850
LOGIC	339	3	2	68	14	227	
Southside Bank MMA	151,249						
NexBank MMA							
07/11/17–PlainsCapital Bank CD							
08/01/17–PlainsCapital Bank CD							
09/01/17–PlainsCapital Bank CD	250,000			50,000		100,000	100,000
10/17/17–PlainsCapital Bank CD						100,943	
10/20/17–LegacyTexas Bank CD							25,207
03/01/18–PlainsCapital Bank CD							
04/02/18–Lubbock National Bank CD							
05/01/18–Lubbock National Bank CD							
06/01/18–Lubbock National Bank CD							
07/02/18–Lubbock National Bank CD							
07/20/18–LegacyTexas Bank CD							25,244
08/01/18–Lubbock National Bank CD							
Total	**$ 518,997**	**$ 8,789**	**$ 7,175**	**$ 80,958**	**$ 12,065**	**$ 253,895**	**$ 254,301**

Allocation
March 31, 2017

Book & Market Value

	Total	General	Capital Projects	Solid Waste	Utility	Equipment Replacement	Technology Replacement	Stormwater Drainage
PlainsCapitalBank - Cash	$ 14,653,789	$ 6,514,931	$ 3,808,698	$ 121,477	$ 2,843,514	$ 171,250	$ 133,609	$ 691,560
LOGIC	14,109	1,744	8,588		673	1,946		508
Southside Bank MMA	3,017,880	855,032	1,509,054		502,866			
04/25/17–PlainsCapital Bank CD	1,500,000	500,000				500,000	500,000	
07/11/17–PlainsCapital Bank CD	505,386	505,386						
08/01/17–PlainsCapital Bank CD	1,000,000		500,000			500,000		
09/01/17–PlainsCapital Bank CD	2,000,000					1,000,000	500,000	
10/17/17–PlainsCapital Bank CD	1,510,687	151,069				755,344	503,562	
10/20/17–LegacyTexas Bank CD	503,004	414,978			25,150			37,725
03/01/18–PlainsCapital Bank CD	1,003,205	1,003,205						
04/02/18–Lubbock National Bank CD	1,000,921		1,000,921					
05/01/18–Lubbock National Bank CD	500,468				250,234	250,234		
06/01/18–Lubbock National Bank CD	500,479				250,240			250,240
07/02/18–Lubbock National Bank CD	500,491				250,245			250,245
07/20/18–LegacyTexas Bank CD	503,539	415,420			25,177			37,765
08/01/18–Lubbock National Bank CD	500,506	500,506						
Total	**$ 29,214,465**	**$10,862,272**	**$ 6,827,260**	**$ 121,477**	**$ 4,148,100**	**$ 3,178,773**	**$ 1,637,172**	**$ 1,268,043**

Allocation (Continued)
March 31, 2017

Book & Market Value

	Building Maintenance	Employee C/F	Forfeited Property	Court Technology	Court Security	Library	DPS Tech
PlainsCapitalBank - Cash	$ 199,979	$ 8,767	$ 7,595	$ 25,484	$ 6,282	$ 50,672	$ 69,970
LOGIC	338	3	2	68	14	226	
Southside Bank MMA	150,928						
04/25/17–PlainsCapital Bank CD							
07/11/17–PlainsCapital Bank CD							
08/01/17–PlainsCapital Bank CD							
09/01/17–PlainsCapital Bank CD	250,000			50,000		100,000	100,000
10/17/17–PlainsCapital Bank CD						100,712	
10/20/17–LegacyTexas Bank CD							25,150
03/01/18–PlainsCapital Bank CD							
04/02/18–Lubbock National Bank CD							
05/01/18–Lubbock National Bank CD							
06/01/18–Lubbock National Bank CD							
07/02/18–Lubbock National Bank CD							
07/20/18–LegacyTexas Bank CD							25,177
08/01/18–Lubbock National Bank CD							
Total	**$ 601,246**	**$ 8,770**	**$ 7,597**	**$ 75,551**	**$ 6,296**	**$ 251,610**	**$ 220,297**