

**CITY OF THE COLONY, TEXAS
HOME RULE, COUNCIL-MANAGER FORM OF GOVERNMENT
ANNUAL OPERATING BUDGET
2010-2011 FISCAL YEAR**

CITY COUNCIL

JOE MCCOURRY
Mayor

ALLEN HARRIS
Place 1

RICHARD BOYER
Deputy Mayor Pro-Tem, Place 2

JEFF CONNELLY
Mayor Pro-Tem, Place 3

KIRK MIKULEC
Place 4

PERRY SCHRAG
Place 5

JOEL MARKS
Place 6

CITY STAFF

TROY POWELL
City Manager

ANTONIO JOHNSTON
Assistant City Manager

REBECCA LAI
Finance Director

**CITY OF THE COLONY
PRINCIPAL OFFICIALS
OCTOBER 1, 2010**

ELECTED OFFICIALS

Mayor	Joe McCourry
Place 1	Allen Harris
Deputy Mayor Pro-Tem	Richard Boyer
Place 2	Jeff Connelly
Mayor Pro-Tem, Place 3	Kirk Mikulec
Place 4	Perry Schrag
Place 5	Joel Marks
Place 6	

APPOINTED OFFICIALS

City Manager	Troy Powell
Assistant City Manager	Antonio Johnston
City Secretary	Christie Wilson
Finance Director	Rebecca Lai
Human Resources Director	Margaret Burkett
Community Services Director	Pam Nelson
Library Director	Joan Sveinsson
Fire Chief	Scott Thompson
Police Chief	Joseph T. Clark
Court Administrator	Patti Ristagno
Director of Engineering	Gordon Scruggs
Development Services Director	Mike Joyce
Economic Development Director	Keri Samford
Communications Director/ Assistant to City Manager	Diane Baxter
Public Works/Utilities Director	Tod Maurina
Director of Managed Competition	Tim Miller
Construction Communication Facilitator/Legal Coordinator	Brant Shallenburger



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of The Colony
Texas**

For the Fiscal Year Beginning

October 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a "Distinguished Budget Presentation Award" to the City of The Colony, Texas for its annual budget for the fiscal year beginning October 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



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October 1, 2010

Honorable Mayor
Honorable City Council
City of The Colony
The Colony, Texas 75056

In accordance with the Civil Statutes of Texas and the Charter of the City of The Colony, the annual budget and work program for the fiscal year beginning October 1, 2010 and ending September 30, 2011, are presented for your consideration. The Budget is our most important policy document because it presents in financial terms, the overall plan to accomplish the City's program of services and priorities during the upcoming fiscal year.

The **Budget Overview** section has been prepared to explain in some detail all of the major changes and assumptions of the approved budget. The remainder of this transmittal letter highlights some key objectives and features of the new budget.

Highlights and Issues of the 2010-2011 budget

The adopted budget, a financial and policy plan, strives to meet the City's missions and goals. Economic incentives are budgeted in the Economic Development (Type A) Fund to promote new enterprises and residential development and to retain existing business. To better serve the citizens, three new positions are created in the fiscal year 2010-11 budget in the Police Department. Fourteen positions were eliminated in the summer of 2010 in anticipation of revenue shortfalls and also due to improvement of efficiencies in service deliveries. To assure a quality community, full funding of the cultural and leisure activities is provided for. More streets are reconstructed and repaired with city and outside funding.

The total adopted budget is \$46,561,866, excluding transfers out, a 6.34% decrease over the 2009-2010 revised budget. Ad Valorem Taxes are the City's major revenue source. Total current Ad Valorem Taxes are \$14,583,750, which are \$407,667 less than last year. This is attributable to a net decrease in the City's tax base and a .25 cent reduction in the tax rate from 68.8 cents to 68.55 cents. One percent is budgeted for uncollectable Ad Valorem Taxes. We have budgeted an increase of \$51,104 in sales tax revenues from the fiscal year 2009-10 revised budget in the General Fund, and no change in sales tax revenues in each of the Type A and Type B Funds.

Economic incentives in the form of sales tax rebates and property tax abatements were granted to a few businesses. In that regards, \$430,500 is budgeted as sales tax rebates for various entities in the Type A Fund and \$37,000 transfer from the Type A Fund to the General Fund as a reimbursement for tax revenues lost to the property tax abatements. Some rebates are budgeted appropriately as an expenditure in the General Fund.

Increases in some revenue sources are anticipated due to new development in Wynnwood Peninsula, Austin Ranch and along Highway 121, and due to restructuring in existing fees. The following are some highlights and priorities for the new budget year:

Tax Rate

It has been the City's desire to gradually reduce the Ad Valorem Tax Rate. The tax rate has been decreasing with a peak of 80 cents in 1993 to 68.8 cents per \$100 valuations for the fiscal year 2009-2010. For fiscal year 2010-2011, the tax rate is further reduced to 68.55 cents per \$100 valuation with the same service deliveries. The reduction in tax rate is accomplished through a reduction in personnel due to efficiencies and restructuring of fees and slight increase in sales tax. New developments account for \$53,873,400 with a devaluation of existing properties at \$105,763,267.

Economic Development

The Colony continues to set aside resources to attract business developments to the City. The City collects a one cent sales tax divided equally between The Colony Economic Development Corporation (Type A) and The Colony Community Development Corporation (Type B). The Type A budget includes approximately a \$2.5 million dollar appropriation to fund economic development incentives. The fund also includes transfers of \$602,562 to Debt Service Funds to help pay for debt service payments related to qualified economic development initiatives. The type A sales tax revenues can also fund approved streets and water utility capital projects. With new commercial growth, the City reaps the benefits of higher property values and taxes, increases in sales taxes, and concentration of employment centers. The economic benefits can be huge.

New mixed use centers include *The Cascades at The Colony* – a 100-acre master-planned community along the S.H. 121 corridor. The Cascades consists of 280 residences; approximately 200,000 square feet of flex office space, a Marriott Residence Inn; and a Marriott Fairfield Inn. Plans call for approximately 200,000 square feet of office space and 100,000 square feet of retail space in future phases. In addition to **Lakeland Marketing** and **Write Now! Office Products**, new tenants include **Tuffronts**, a manufacturer of pre-cut vending machine panels and supplies, **Schneider Optical Machines**, the U.S. distributor of all Schneider lens processing technology, **Sigma Solutions**, an offsite data storage provider, and **JumboShots**, a photography and fund raising enterprise. The City benefits from the additional tax revenues and increased daytime population.

Construction has been completed on a new retail center located at 4171 Main Street which will provide an additional 19,000 square feet of retail and restaurant space along the Main Street corridor. Almost all of the space in this center is now occupied.

During the past year, non-residential development was highlighted by public and quasi-public building projects. Peter's Colony Elementary School, with a construction estimate of \$15.9 million, was completed before the start of the school year. Other major new construction included the addition to the City's Police complex (\$7.0 million) and the Legacy Day School (\$1.1 million).

Recreation improvements are also continuing at the City's Hidden Cove Park and Marina on Lake Lewisville. These improvements, built by the City's park operator, Marine Quest,

are a continuation of covered boat slips and the on-lake construction of the Ship Store. These improvements value at \$6.6 million. Additionally, The Tribute has recently opened a second 18-hole course called the Old American Golf Course. During FY 2010-2011, a new clubhouse/golf cart storage facility will be built.

With the impending rebuilding of FM 423 (Main Street), redevelopment activity has and will continue to accelerate along this vital corridor. Many businesses are improving the appearance of their existing businesses in anticipation of the completion of this project. Many new and existing businesses are either opening or relocating their businesses in this corridor. The City has seen many vacant shopping center spaces undergoing new tenant improvements. Last year, the City saw over 40 tenant finish/remodel building permits issued with an improvement value of \$4,687,362. Included in this figure was a \$1.5 million remodel to The Colony's Wal-Mart.

Residential building permits continue to be issued in The Colony, even with the downturn in the development activity throughout the country. During FY2009-2010 a total of 37 single family dwelling units with a total valuation of \$13.03 million were built. Many of these single family homes were executive homes and golf villas homes built in The Tribute. One builder in the City, Grand Homes, has indicated that they have acquired 87 lots in The Tribute this year with the intention to build at least 25-30 homes a year. The cost of these homes has been estimated between \$275,000 to \$1,000,000.

The Colony has contracted with Texas Department of Transportation (TxDOT) for \$12.1 million in transportation improvements for the City and \$9 million in utility construction associated with the widening of Main Street through the SH 121 Regional Toll Revenue (RTR). The Colony has also contracted with Denton County for \$5.5 million and staff is working out the final details on an agreement with Denton County to fund another \$7 million towards these and other transportation improvements through the TRIP-04 and TRIP-08 bond programs as approved by voters. The reconstruction of North Colony Boulevard from Curry Drive to Paige Road as a 4-lane divided street with auxiliary turn lanes began in October 2010. Projects under design include the widening of Plano Parkway from SH 121 to the south city limits from 4 to 6-lanes, the addition of traffic signals at three intersections on Memorial Drive, construction of the Archer Drive-Freeman Drive Loop, landscape, irrigation and other enhancements on Main Street, and construction of alleys adjacent to Main Street from Chapman Street to Larner Street. The design of the widening of Memorial Drive to 6-lanes from Standridge Drive to Paige Road is anticipated to begin in the fall of 2011.

The completion of the widening of the Sam Rayburn Tollway (SH 121) from 4 to 12-lanes has transformed the once congested highway. The widening from 4 to 6-lanes of Main Street (FM 423) from SH 121 to SH 380 will be the most significant roadway improvement for the area. Construction is anticipated to begin in late 2011 and be completed in 2014. These roadway projects are anticipated to provide a significant economic boost to the area.

Quality of Life

The City values quality of life for all its residents, The City continues to fund the Library and the Parks and Recreation Departments operating budgets to assure a quality community. The City has opened facilities providing residents with high valued and low cost entertainment venues, which include the Five Star Community Complex, the Spray

Park, and the Skate Park. Beautification and landscaping improvements are included in the budget to enhance the City's image.

Employee Recognitions

To continue to retain high caliber employees, which in turn provide excellent customer services to our citizens, step plans for Public Safety employees are included in the budget to ensure the City is competitive to the surrounding area. Longevity pay is being maintained at \$10 per month of service. Employees are encouraged and rewarded for a healthy living style by implementing SELF (Successful Employees Living Fit). The program can reduce job downtime, worker's compensation injuries, and health insurance claims. Reduction in those areas has the potential to reduce the city's costs which will benefit the organization as a whole. A 1% one-time Incentive Pay is approved for all full-time and regular part-time employees instead of merit and cost-of-living adjustments. A \$500 Health Reimbursement Account (HRA) is provided to each employee to help defray their out-of-pocket medical expenses.

Capital Improvements and Debt Services

Various enhancements including construction of municipal buildings, alleys, sidewalks, light poles, fiber optics, vehicles, replacements of computer equipment, improvements and extensions of the City's waterworks and sewer system are provided for in the budget. All these capital improvements are financed by operating and capital funds and the issuance of Certificates of Obligation. The budget includes funding for all debt service payments for current year. The City's Revenue Bond ratings are rated A1 by Moody's rating agency and AA- by Standard and Poor's and the general obligation bonds are rated Aa3 by Moody's and AA- by Standard and Poor's. These rates are a reflection of the City's diverse economic base, new growth, economic stability, expert management team and proactive City Council.

Future Challenges and Initiatives

One of the main concerns facing the City is the national and regional economy. In the past, the City has experienced rapid growth. However, new construction slowed substantially in 2004, 2005 and 2006. For the next few years' continuous development at the Wynnwood Peninsula, Austin Ranch and the Cascades will propel the economic engine for the city.

We have budgeted \$132,000 for lease payments from the Hawaiian Falls Adventure Park. This is based on annual sales of \$2.5 million. On the expenditure side, we are transferring \$400,000 to debt service to offset the cost of the infrastructure improvements. Commercial development along State Highway 121 is expected to pick up. However, it is too early to tell what type of impact new commercial development will have on our sales tax revenues.

As the City develops, the City is continuing to expand infrastructure to provide streets, water and wastewater services and storm water management to a growing population. The City teamed with developers and constructed a new lift station, force main and trunk sewer line to serve the central and western portions of the Austin Ranch area and Lonzar tract. The total cost of the project was \$2.9 million and it was completed 5 months ahead of schedule last year.

The City has initiated a citywide street improvement program to address badly needed repairs. A citizen advisory committee along with city staff has outlined the individual streets to be repaired with set priority levels. Construction of new streets to provide easy access to strategic areas has to be considered. The City has issued approximately \$4.5 million dollars of Certificates of Obligation for street projects in the summer of 2007. Current plans are to have engineering plans for rebuilding some of our residential streets which will require the issuance of future debt for street repairs.

There is a 2.5% reduction in the water and sewer rates for the current year. However, future increases might be necessary to accommodate expected escalations in expenses, debt service transfers, sewer capital projects and/or increases in water purchases from the city of Dallas.

Providing adequate coverage for police and fire to the outlying and newly developed areas is also very challenging. Two new fire stations will be needed to serve Austin Ranch and the Wynnwood Peninsula areas if we are to continue to provide quick responses to emergencies.

The fire department is focused on maintaining current services while planning for population growth and increased call volume. Staffing and fleet replacement are among the top immediate priorities; while planning for a fire headquarter, two new fire stations and one additional medic company to meet anticipated growth are long-term priorities.

The construction cost for each new fire station is approximately \$3.5 million; the cost of a new one hundred foot Quint is \$800,000, which will replace an existing Quint, \$550,000 for a new pumper, and approximately \$270,000 for an ambulance. To staff one new fire station, the hiring of twelve firefighter / paramedics is necessary, and to staff one new ambulance, nine firefighter/paramedics will need to be hired. The current staffing plan involves in the next couple of years the hiring of two firefighter/paramedics to fill the Battalion Chiefs position and then three more for the purpose of increasing staffing on one Quint; allowing one Quint to operate as a truck company. For planning purposes, \$77,000 is the all inclusive number used to hire one firefighter.

Additional police officers will continue to be needed to patrol newly developed areas in the Tribute and Austin Ranch, along with replacing a detective and traffic officer positions. These positions were lost due to transfers to patrol to provide 24 hour coverage in the Tribute. As the City nears built-out in the next fifteen to twenty years, the City will need to add approximately fifteen Patrol Officers, four Investigators, and three Sergeants at an estimated total cost of 1.8 million a year. The upfront cost of equipping the additional police officers will be approximately \$500,000. Other civilian positions will have to be added as well to keep up with growth, particularly in Communications and Animal Control.

The City of The Colony has always placed a high priority on the surrounding lakes, creeks and streams within the City limits. Federal and State Mandates, as well as, localized flooding and erosion problems have increased the demand for Storm Water Improvements and Management, thereby requiring a significant increase in the amount of funding devoted to Storm Water Management Programs. A Storm Water Management Plan was developed and approved for a General Permit by TCEQ on November 11, 2008 with interim goals for compliance with state and federal laws by 2012. The Storm Water Utility was implemented to provide a source of funding for this program. The city had an independent consultant conduct an evaluation of city owned facilities and

operations to assess the need for storm water pollution prevention programs and needed improvements. This year a consultant has been hired to evaluate and develop a plan for Best Management Practices (BMPs) to bring these areas into compliance. These improvements will need to be implemented or operations ceased by the 2012 compliance deadline.

The City completed construction of the third phase of erosion mitigation improvements in the Ridgepointe subdivision adjacent to Office Creek. Staff is preparing an updated Storm Water Capital Improvements report for presentation to City Council this winter.

As the City grows, so does the need for City facilities. City Hall and the Library are both "space" challenged. Library patronage and demand for library services have increased significantly. The current City Hall provides no real accommodations for any staffing increases and storage spaces. The City's fleet has increased through the years and has outgrown the current fleet maintenance shop, which was designed 20 years ago. Accordingly, debts were issued in the summer of 2010 and plans are in the works for the construction of the public service building which will replace the current building that houses the fleet maintenance shop, the public works department and utility operations.

The Council approved the building of Phase 1 and 1A additions to the police facility that began during the 2009-2010 budget year along with some remodeling of the existing structure. The expansion is currently under construction with anticipated completion date in June 2011. When completed, the jail, property room, evidence and lab processing, sally port, and firing range, will be of sufficient size to support the City upon built-out. The followings are remaining major capital expenses needed in the 2011-2012 fiscal year budget:

1. Replace all car VHS video camera systems. The systems are no longer supported and must be replaced at an anticipated cost of \$190,000.
2. Upgrade the current radio system or move to a new system. Depending on which decision is approved, the cost will range from approximately \$275,000 to \$500,000.
3. Expand the Animal Shelter to add approximately 1,570 sq. feet estimated at \$300,000.
4. Complete Phase 2 & 3 of the police-court facility estimated at \$4,100,000. If Phase 2 is not approved, the City will need to budget for at least the expansion and remodeling of the current communications center. The center is not of sufficient size to house all needed personnel as the City grows.

The City continually encourages its citizens and visitors to enjoy our lakeside amenities and participate in more active lifestyles. Two major initiatives are being undertaken to reach this goal. The first is the development of an extensive trail system that will link neighborhoods, business corridors, nature areas and the lake throughout The Colony, and provide trail connections to neighboring communities. Construction of those trails began last year with 6 miles being completed, including the popular 3.5 mile Shoreline Trail. Several additional trail miles are currently being considered in conjunction with major roadway redevelopment projects throughout the City. In addition to the new trails, the City is focusing on redevelopment of two of its Corps of Engineers Parks on Lewisville Lake. Stewart Creek Park is undergoing several major upgrades, and a newly

constructed marina at Hidden Cove Park is being expanded through a partnership with MarineQuest.

Employee healthcare costs are plaguing all employers in the Country. Our rate increased by 4.56% for 2010-2011. According to State law, we are required to offer health insurance for retirees because of our population size. The retirees pay the premiums themselves with no subsidies from the City. In view of all these, increasing funding will have to be made to anticipate the spiraling costs of providing employee health insurance.

The Texas Municipal Retirement System (TMRS) where City holds its pension fund has revised member cities' actuarial contribution rates and its investment strategies. The contribution rate for the calendar year 2011 has increased by 1.85 percentage points, by adopting an ordinance amending Consumer Price Index increase to retirees from 70% to 30%. By amending these benefits, the City's full contribution rate for 2011 is 14.97%. The city has the option of making additional contributions to TMRS to reduce the city's unfunded pension liabilities. The TMRS actuary reviews the change in actuarial cost method and amortization schedule and determines the contribution rate every year. The TMRS Advisory Committee, at its meeting on July 7th, 2010, unanimously approved a recommendation that the Board pursue restructuring the accounts within the TMRS Pension Trust Fund to be presented to the Texas Legislature. If restructuring legislation is enacted, estimates prepared by TMRS' consulting actuary show that the absolute reduction in the City's full contribution rate for retirement benefits will most likely be in the range of 0.75% to 1.50%. Hopefully with the restructuring of the accounts, the City can conserve its resources and reallocate the available funds to other public purposes.

Strategic Plans

To better guide the City into the future, Departments are requested to develop strategic and capital improvement plans for the next five years. Major issues facing the City are identified. Extension of current services to meet growth and new programs to enhance the quality of life are presented to the Council for developing and prioritizing goals.

Planning is a continuous process. The preparation of the budget starts in early spring with the final document adopted in mid to late September. As a combined effort, the City Manager's Office, the Finance Director and all departments monitor the revenues and expenditures throughout the year. Appropriate actions are taken to control expenditures when revenues fall short of expectations. The Capital Improvement Plan (CIP) projects five years' personnel and capital needs. The CIP becomes the basic foundation on which annual budgets are built on. A twelve year projection of the growth in Ad Valorem taxes and debt service payments and a five year projection of general fund and utility revenues and expenditures are in place to help guide the development of the operating budgets. Expanded or new services are identified and financial plans are put into action.

This planning process provides a road map for short-term and long-term needs and aids in the allocation of resources in budget formulations. Development of the Capital Improvement Programs helps to gauge future funding priorities.

To meet all these challenges, the City has to exercise due diligence in forming its spending plans for the future. With limited resources, the future budgets will have to be crafted to prioritize needs and effective service deliveries.

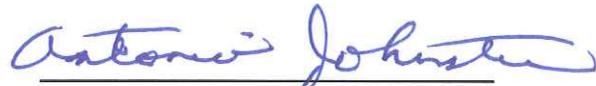
Conclusions

The 2010-2011 budget has been prepared with the assistance of several devoted and dedicated employees who stand ready to accomplish the goals outlined and adopted by the City Council. Under the prudent leadership of the City Council, we commit our best efforts to ensure that the needs of our citizens are met and exceeded!

Respectfully submitted,



Troy Powell
City Manager



Antonio Johnston
Assistant City Manager



Rebecca Lai
Finance Director

**2010-2011
BUDGET OVERVIEW
CITY OF THE COLONY, TEXAS**

CITY MISSIONS AND GOALS

The City of The Colony is committed to providing the best possible services for its citizens and business community. The city's goals are to:

- Promote economic development
- Excel in customer service
- Enhance the image of the City
- Assure a quality community
- Insure prudent stewardship of public funds
- Maintain the City's infrastructure
- Build a diversified tax base
- Retain a skilled workforce

BUDGET GOALS

The City is striving to apply sound planning and fiscal management principles to guide future growth and development needs to assure a solid economic future and a quality community. The overall goal of the City's fiscal policy is to establish and maintain effective management of the City's financial resources. Significant policies are:

1. Establishing minimum fund balance requirements for General Fund and Utility Fund at 60 days.
2. Ensuring the most efficient use of resources throughout the City, such as implementing performance measurement and strategic planning efforts.
3. Defining departmental responsibilities to better insure sound financial management practices.

It is the desire of the City Council of The Colony to produce a balanced budget with no tax increase. Due to a relatively stable local economy the fiscal year 2010-2011 Approved Budget contains a reduced Ad Valorem tax rate from 68.8 to 68.55 cents with no reduction in core services.

FINANCIAL POLICIES

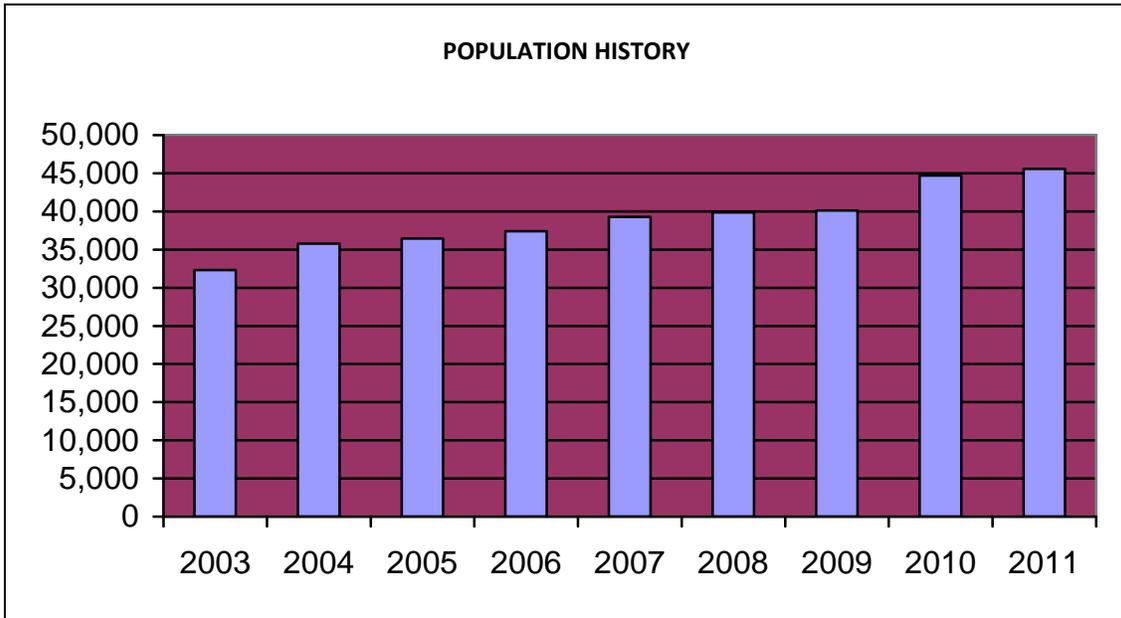
The goal of the financial policies is to enable the city to achieve a long-term stable and positive financial condition. The policies set the structure for the fiscal management of the City. The city has developed the Financial Management Policies (attached in the Appendix) which provides guidelines for the financial management staff in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and the Council. City management understands that decisions made today have a profound impact on tomorrow's resources. The policies assist in measuring the current activities and recommend future programs.

The City projects five years' revenues and expenditures when formulating the budget goals for the following year. The projections are based on probable events and best estimates due to economic conditions, growth, demographics, development, inflationary pressure, demands, and new or enhanced services for the citizens. The City is considering incorporating the long-term financial planning process with the strategic plans and budget goals to provide for future needs.

GROWTH

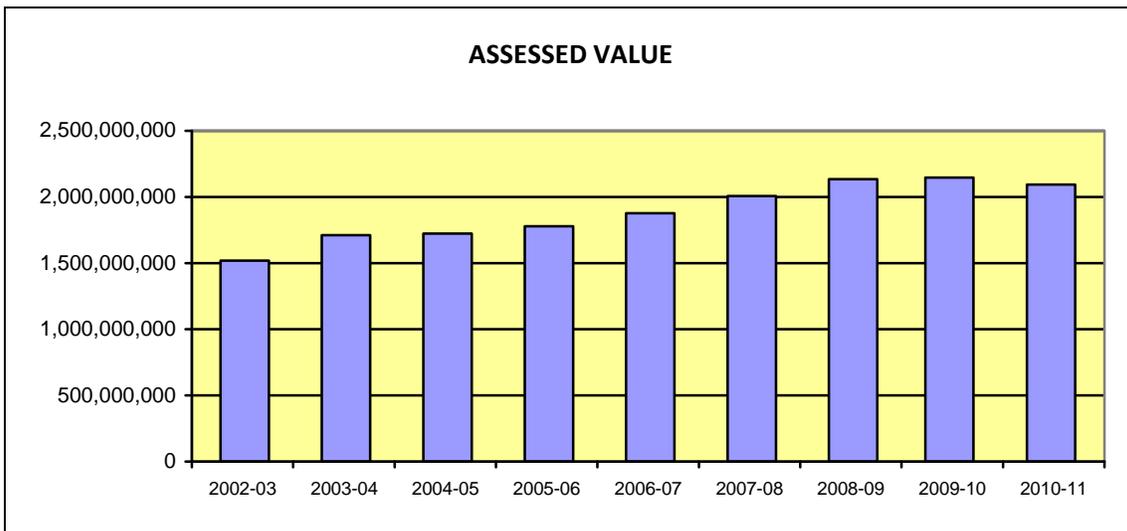
POPULATION

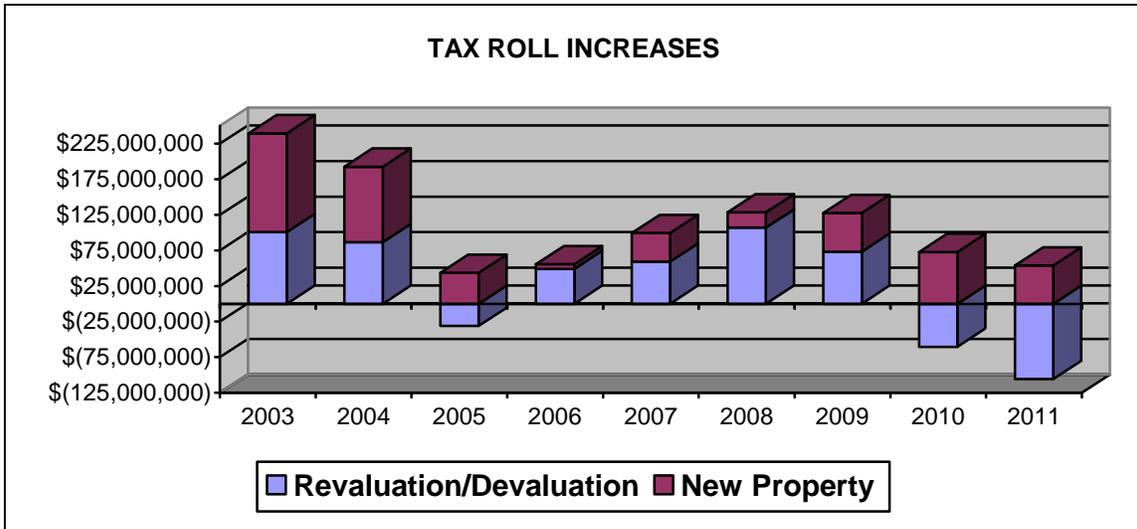
The City's estimated population is projected at 45,600 for 2010. This represents a 2% increase over the current year. The Colony's population continues to increase annually with even more growth expected because of development at Wynnwood Peninsula, the Cascades, and Austin Ranch.



TAX BASE

The City's fiscal year 2010-2011 Ad Valorem tax base is \$2,094,386,584. This is a decrease of \$51,889,867 or 2.42% from the 2009-2010 roll. New growth makes up \$53,873,400. This means that \$105,763,267 is the devaluation of existing properties.





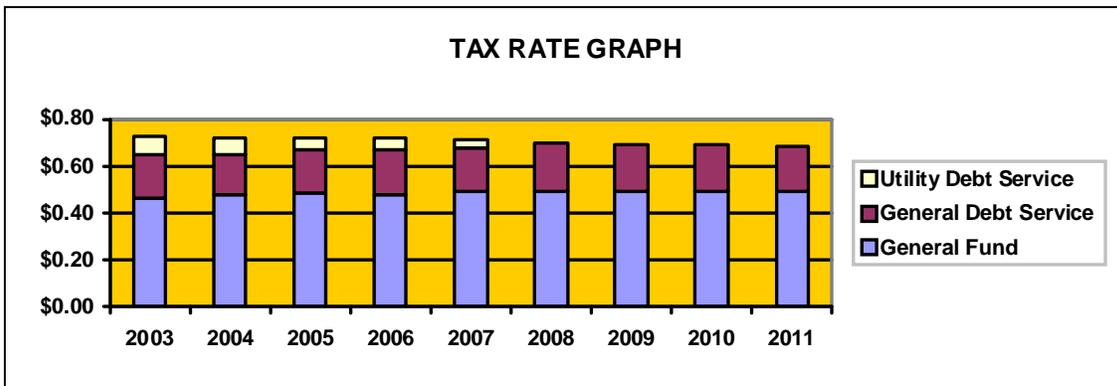
SUMMARY

The City of The Colony's 2010-2011 budget for operations and debt service excluding transfers out totals \$46,561,866. This is a .85% decrease over the 2009-2010 original budget. However, tight control on expenditures make reduction of tax rate possible.

The tax rate has been reduced from \$.80 per \$100 property valuation in 1994-1995 budget years to \$.6855 per \$100 valuation in 2010-2011.

The adopted tax rate of \$.6855 is lower than the effective rate of \$.722650 and the rollback rate of \$.751480. The tax rate is less than a 1% reduction from 2009-2010.

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Fund	.46008	.47564	.47953	.47858	.49401	.48750	.48928	.491582	.491658
Gen Debt Serv	.18544	.17105	.18997	.18976	.18121	.21000	.20072	.196418	.193842
Util Debt Serv	.07948	.07331	.05050	.05166	.03978	0	0	0	0
	.72500	.72000	.72000	.72000	.71500	.69750	.69000	.688000	.685500



There is a 2.5% decrease in the water and wastewater rates for fiscal year 2010-2011. All other fees, including Planning Fees and Permit Fees are reviewed and increased, if needed, for fiscal year 2010-2011.

MUNICIPAL FUND STRUCTURE

The accounting for municipal activities occurs within four major groupings, Operating Funds, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. All fund structures and accounting standards for the city of The Colony are in compliance with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB) and other recognized professional standards. While we conduct a united municipal operation, the annual budget is a combination and summarization of the planned activities of various separate and distinct funds.

The accounts of the City are organized based on funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. The City maintains the following fund types presented in this budget:

Governmental Fund Types

Governmental Fund Types are those through which most governmental functions of the City are financed. Three fund types are used to account for the operating budget of governmental-type activities for The Colony. These are the General Fund, Special Revenue funds, and Debt Service Funds.

- **General Fund:** The General Fund is the general operating fund of the City. It is used to account for all financial resources not accounted for and reported in another fund.
- **Special Revenue Funds:** The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. For budget purposes, the City has the following Special Revenue Fund:
 - **Engineering Inspections Fund** - To account for inspections on new streets, drainages, and water and sewer main construction projects.
 - **Economic Development Corporation – Type A Fund** - Organized exclusively for the public purposes of the promotion and development of new and expanded business enterprises.
 - **Community Development Corporation – Type B Fund** - Organized for the purpose of the promotion of economic development by developing, implementing, providing and financing projects under the Development Corporation Act of 1979.
 - **Court Security Fund** – To account for fees collected from traffic offenders dedicated to improve security for the Court.
 - **Court Technology Fund** – To account for fees collected from traffic offenders dedicated to improve technologies for the Court.
 - **Environmental Fund** - To account for recycling fees from residents as well as donated proceeds and state grants for the use of recycling.
 - **Hotel/Motel Tax Fund** - To account for the receipts and allocations of the City's Hotel/Motel Occupancy Tax.

- Lake Parks - To account for revenues generated by fees and permits to enter and utilize the park area and facilities located on eastern shore of Lake Lewisville.
 - Hidden Cove Park - To account for revenues and expenditures of the park area and facilities located on Lake Lewisville, northwest of The Colony.
 - Storm Water Utility Fund - To account for storm drainage management to improve water quality in streams and lakes by controlling pollutants from construction sites and developed properties. Storm water utility fees are collected from residents and business enterprises based on their impervious areas.
 - Special Events Fund - To account for various special events of the City including Christmas celebrations, 4th of July fireworks, the Pirate Days, Veteran's Day festivities and other events.
 - Community Center Fund - To account for revenues and expenditures related to the operation of the Community Center and senior activities.
 - Capital Projects Administration Fund – To account for engineering services in monitoring compliance and progress of capital projects.
 - Child Safety Fund – To account for fees collected for programs designated to enhance child safety, health, or nutrition.
 - Citizen Donation Fund – To account for the contributions from The Colony residents for public purpose expenditures.
- Debt Service Funds: The Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. For budget purposes, the City has three Debt Service Funds:
- General Debt Service Fund - To account for the accumulation of resources and the payment of general long-term debt principal and interests. General Obligation Bonds and Certificates of Obligation are issued to finance major improvements for the construction of streets, parks, libraries, recreation centers, fire stations, police stations, and other general governmental improvements. Property taxes are the principal source of revenue.
 - Tax Supported Debt Services Funds - To account for The Colony Municipal Utility District (which was merged with the City on October 1, 1986) debt payments. Tax and revenue bonds are the primary source for financing utility infrastructure for the District. Tax and revenue bond indentures contain legal requirements that both tax and operational revenues must be pledged for the repayment of debt incurred by the former District. The debt was paid off in August, 2007. This fund is now used to account for Certificates of Obligation debt payments for constructing water and sewer infrastructure financed by Utilities operating fund.
 - Revenue Debt Service - To account for the payment of water utility revenue supported debts. Fees are currently collected on the City's utility bills for this fund. Transfers from impact fees and Utility operating fund are used to retire debt service.

- **Proprietary Fund Types:** Two fund types are used to account for a government's business type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and the internal service funds.
 - **Enterprise Fund** - Operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The City has one Enterprise Fund:
 - **Utility Fund** – To account for the operations of the Water and Sewer facilities and other services.
 - **Internal Service Funds** - The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis. The City has one Internal Service Fund, the Fleet Services Fund, which is responsible for the preventative maintenance and repairs of all City owned vehicles and equipment. For budget purposes, Fleet Services is maintained as a special revenue fund and an internal service fund for financial reporting purposes.

2009-2010 BUDGET RETROSPECTIVE REVIEW

This budget was once again developed as a "maintenance" budget, designed to respond to a few operational staffing and equipment needs.

The City of The Colony's 2009-2010 revised budget totaled \$43,785,878 excluding transfers out, an increase of approximately \$514,825 or 1.19% more than expended in 2008-2009.

Economic development continued to expand in 2009-2010. The tax base increased by .59%. Due to cost control, the tax rate was lowered to \$.688.

The value of the tax roll for 2009-2010 was \$2,146,276,451, an increase of \$12,524,107 from the previous year. The City had a 100% tax collection rate for the 2009-2010 year. The relatively stable local economy and a vigorous pursuit of taxes were responsible for this outstanding record.

Sales tax revenues were originally forecasted with a slight increase to \$3,000,000 in the City's General Fund original budget. Due to the slowing of the economy, there was a slight reduction of \$51,104 in the sales tax revenue projections.

Franchise taxes were originally forecasted to increase 4.92% to \$2,123,700 in the City's original budget. The total forecasted fees were adjusted at mid-year to \$2,043,545 due to the slowing down of the economy and mild weather.

Investment income was reduced to \$50,000 in mid-year due to the historical low interest rate.

License and permits revenue was readjusted at mid-year from \$869,355 to \$585,400 due to the contracting economy with little new developments.

Fines and Forfeitures were lowered in mid-year from \$1,336,800 to \$1,034,595. The reduction in fine collections was due to the lowering of number of traffic citations issued.

Hidden Cove Park became a part of the City in May of 1995. The Land Fund transferred \$100,000 to initiate the park's repairs and initial operations. The fund has suffered losses in the past few years. The operations of the Park were privatized as of January 1, 2005.

With tight cost control in the General Fund, the City was able to maintain all its promised services and programs as outlined in the budget documentation. Public safety positions were filled. The GIS system has provided needed information for planning purposes. Streets were repaired. In the Utility Fund, the water meter replacement program enhances the accuracies of water utility billings.

The ending fund balances were also exceeding expectations, with the General Fund ending fund balance estimated at 100 days, and the Utility Fund ending fund balance estimated at 106 days. The City's goal is at 60 days. Great things are happening in the City upon continued development at the Wynwood Peninsula, Austin Ranch and State Highway 121 and the future is very promising.

2010-2011 BUDGET REVIEW

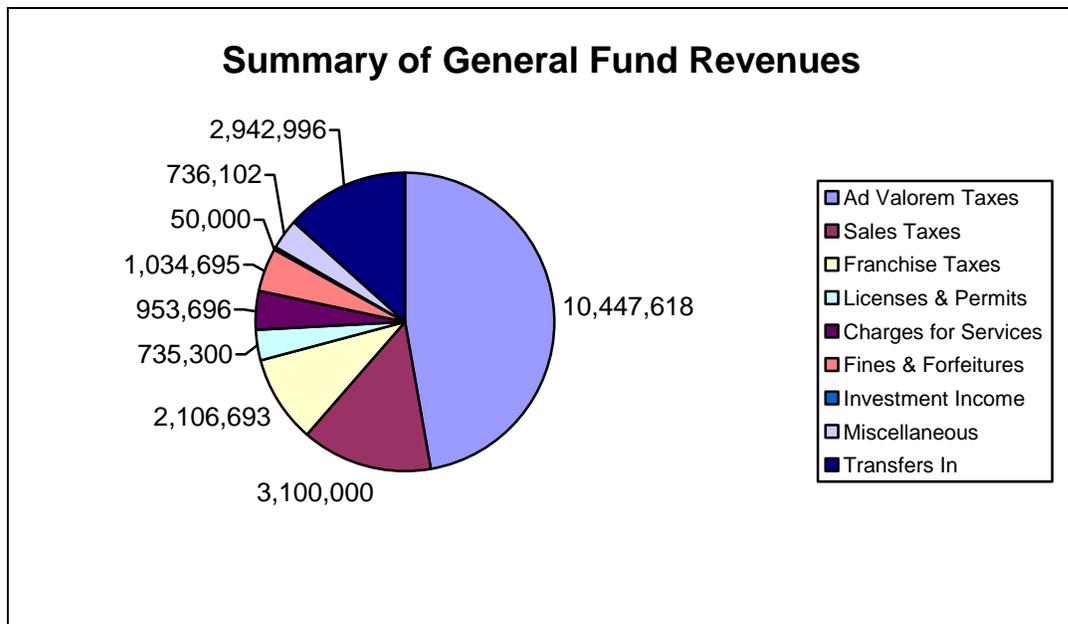
GENERAL FUND

The General Fund is the largest operating fund of the City. This fund provides most basic governmental and administrative services of the City.

REVENUES

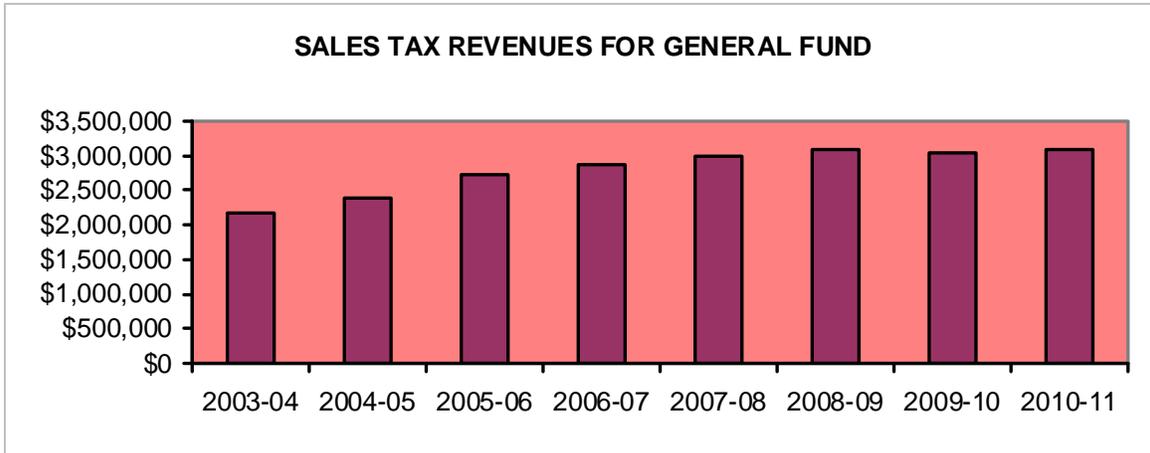
General Fund revenue and transfers in are budgeted at \$22,107,100. This includes \$19,164,104 of current revenue receipts, and \$2,942,996 of transfers in. The total revenue budget is .70% less than the 2009-2010 revised budget.

For the fiscal year 2010-2011, 71.73% of every Ad Valorem tax dollar goes to the General Fund operations. The remaining 28.27% goes to the payment of Debt Service obligations and related interests.



The certified tax roll for 2010-2011 is \$2,094,386,584. This is a decrease of 2.42% from the 2009-2010 roll. This slight decrease reflects the relatively stable local economy in comparison to the regional and national economy. The tax rate is reduced to \$0.6855 per \$100 valuation. Service delivery has not been impacted. In fact, three full-time positions are added in fiscal year 2010-2011. There were fourteen positions being eliminated and two full-time positions being added in the summer of 2010.

Sales taxes represent approximately 16.18% of the City's total income (excluding transfers in) in General Fund. The sales tax rate is 8.25% of taxable sales. The City receives 1% for its General Fund, .5% for the Economic Development– Type A Fund and .5% for the Community Development– Type B Fund. The State keeps 6.25% and remits the City's share of sales tax to the City monthly.



<u>YEAR</u>	<u>AMOUNT</u>	<u>% INCREASE</u>
2003-2004	\$2,181,326	4.59%
2004-2005	\$2,399,776	10.01%
2005-2006	\$2,731,402	13.82%
2006-2007	\$2,880,582	5.46%
2007-2008	\$2,996,000	4.01%
2008-2009	\$3,096,000	3.34%
2009-2010	\$3,048,896	-1.52%
2010-2011	\$3,100,000	1.68%

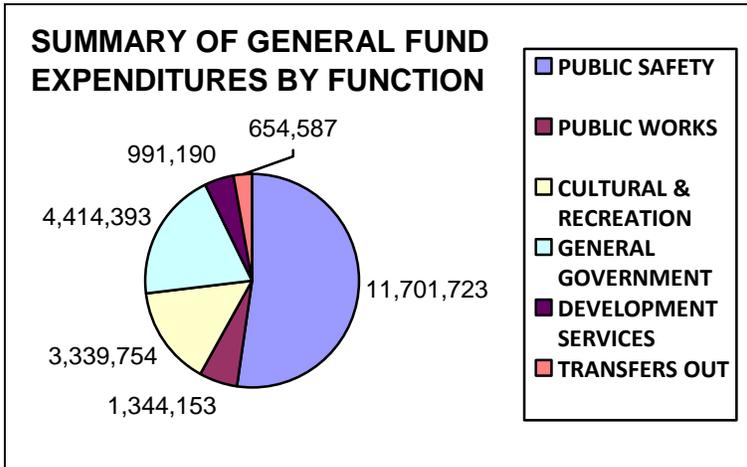
The expanding local economy and the relocation of Edward Don and Company's regional distributing center have fueled the increase in sales tax revenues in the past. Due to the uncertainty of consumer spending and the recession, sales tax including mixed beverage tax is projected to increase modestly by \$51,104 in the General Fund and none in sales tax revenue in each of the Type A and Type B Funds.

Franchise taxes are projected to increase by 3.09% from the 2009-2010 revised budget. The electrical franchises and all other franchise revenues have increased slightly due to the expanding population and commercial base. New home building permit revenues are projected to increase from a revised \$381,000 in fiscal year 2009-2010 to \$545,000. The development at Wynnwood Peninsula (The Tribute) and other area of the city has fueled the increase of the permit fees. Revenues in Fines and Forfeitures are projected with no change from a revised 2009-2010 budget of \$1,034,595. The original budget for fiscal year 2009-2010 was at \$1,336,800. Investment income in all funds is lowered because of the historical low interest rates held by the Federal Reserve Bank to stimulate the national and global economy.

There is a \$300,000 contribution by the Wynnwood Peninsula developer for a reimbursement for monies the City has expended in the construction of the lift station and force main serving the Peninsula. The contribution is included in the General Fund as miscellaneous revenues.

NEW AND SHORT-TERM INITIATIVES AND EXPENDITURES FOR THE BUDGET YEAR

Expenditures for 2010-2011 are budgeted at \$22,445,800 or .5% less than the 2009-2010 revised budget. The overall emphases in the budget are:



- 1) Adjust for healthcare cost increase.
- 2) Add three full-time positions to man the new jail.
- 3) Fully fund employee pension obligation.
- 4) Maintain funding in street repair and technology hardware and software.

NON-DEPARTMENTAL

Non-departmental is a special cost center which is being utilized in the 2010-2011 budget in an effort to pool several costs belonging to all departments. The expenditures included legal fees, utility services, worker’s compensation insurance, unemployment compensation, general liability insurance, debt service payments and economic incentives to developers and businesses.

CITY COUNCIL

The City Council makes policies and gives direction to the City Manager to serve the citizens. This department includes City Council expenditures and \$8,700 contract for services for organizations that serve The Colony residents.

GENERAL ADMINISTRATION

The City Manager oversees the operation of the city. This office provides leadership to ensure that mission, goals and objectives are met.

DEVELOPMENT SERVICES

The Development Services Department oversees the duties of Planning, Building Inspections, Health Inspections, and Code Enforcement.

CITY SECRETARY

The City Secretary is appointed by the Council and works closely with the Mayor and the Council.

HUMAN RESOURCES

The Human Resources Department continues to emphasize citywide training for all levels of staff and personnel.

FINANCE

The Finance Department handles all financial function for the City, including accounting, investment, debt management, purchasing, budgeting and coordinating annual audits.

INFORMATION TECHNOLOGY

The Information Technology Department assists in the broadcasting of Council and Zoning and Planning Commission meetings over the Internet and cable TV channels. The Department has stabilized the IT architecture in the City. The department is implementing a fiber optic loop to link-up all city campuses in various locations.

MUNICIPAL COURT

The Municipal Court is fully staffed and administers all function of the Court.

PARKS & RECREATION

Full year funding and staffing needs are provided for the operation of the city parks and recreation center.

AQUATIC PARK

The Aquatic Park offers a number of activities for its customers. The Spray Park is a favorite destination for children. Continuous funding is provided for the efficient operation of the park.

ENGINEERING

The Engineering Department supervises City Engineers, Engineering Inspections, Storm Water Utility and Capital Projects Administration. All of the director's salary is funded in other operating funds.

FIRE

The Fire budget maintains full funding of all authorized positions to staff the three fire stations.

POLICE

Architectural and engineering designs for the expansion of the jail and the Police/Municipal Court Building are in the process. The Council approved the expansion in the 2007-2008 budget year. The expansion is funded with the 2010 debt issuance in the spring of 2010.

LIBRARY

The Library budget is fully funded to provide residents with great services.

PUBLIC WORKS

Continuing street and drainage repairs are emphasized in the 2010-2011 budget. Funding for street maintenance is provided for in the budget.

RESERVES

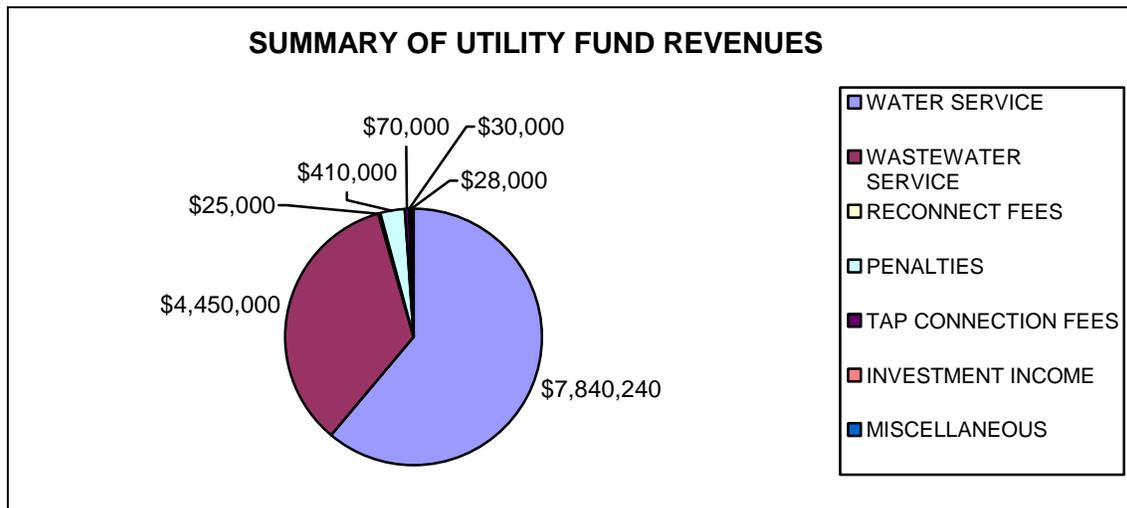
The unreserved and undesignated Fund Balance for the General Fund is budgeted to be \$5,811,661. The balance represents 95 days of Fund Balance or approximately 25.89% of the total annual expenditures. The City has set its goal at sixty (60) days per the City's financial management policies.

UTILITY FUND

The Utility Fund is a proprietary fund, more specifically an enterprise fund. This fund is established to separately account for water and wastewater services.

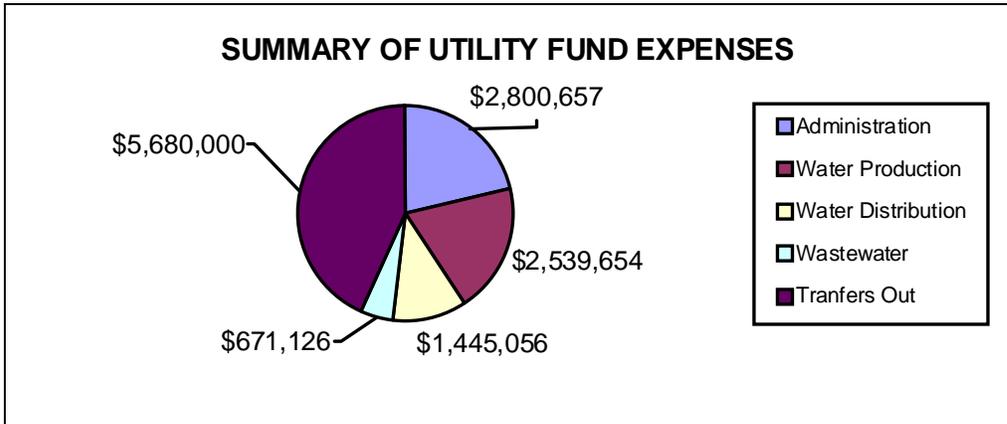
REVENUES

The Utility Fund revenues are budgeted at \$12,853,240 or a 0.25% decrease from the revised 2009-2010 budget. There was a mid-year downward projection of water revenues for fiscal year 2009-2010. The revenue projection for 2010-2011 include a rate decrease of 2.5%. Water sales account for 61%, wastewater services account for 34.62%, and interest and others account for 4.38% of all Utility Fund revenues. The residential wastewater charges are typically based on a three-month winter average of water usage. The drawdown of fund balance is to fund residential waterline replacement program of \$250,000.



NEW AND SHORT-TERM INITIATIVES AND EXPENSES FOR THE BUDGET YEAR

Expenses for the Utility Fund are proposed at \$7,456,493 and \$5,680,000 of transfers out. This total cost of \$13,136,493 is a 0.13% decrease in expenses from 2009-2010 revised budget. This is attributed to the funding of the residential waterline replacement program from the utility operating fund balance. The transfer to General Fund was increased by \$150,000 from fiscal year 2009-2010 original budget because of increased allocation of administrative costs.



NON-DEPARTMENTAL

Identical to the General Fund, this cost center is set up to pool various costs associated throughout the Fund. This cost center includes, electricity, workman's compensation insurance, unemployment compensation, and general liability insurance.

WATER PRODUCTION

Dallas Water Utilities, where the city purchases its treated water, has decreased its volume rate by 2.7% and increased the demand charge by 4%. We made a slight increase in the budget for water purchases from Dallas Water Utilities in anticipation of Well #4 getting on-line. An operator position was eliminated during the 2010 mid-year reduction in force.

WATER DISTRIBUTION

A progressive water meter and box replacement program continues in fiscal year 2010-2011. \$130,000 is budgeted from Utility Capital Projects Fund. The City, in partner with the City of Carrollton, has completed installing a water main saving millions in construction cost and right-of-way/easement cost. This additional access to water will take care of the City's water needs through final build-out. Due to increased efficiencies a meter reading position is eliminated in the summer of 2010.

WASTEWATER

This department has an ongoing sludge disposal operation. Construction is completed to expand the capacity of treating wastewater and upgrading the plant to meet the Texas Commission of Environmental Quality regulations. These improvements add more efficiency to this cost center resulting in the elimination of an operator position in the summer of 2010.

UTILITY ADMINISTRATION

This department continues to handle all billing and collection services for the Utility Fund. A customer service representative position was eliminated in the summer of 2010 due to improved efficiencies.

PAYROLL ADMINISTRATION

This department processes employee payroll and have minimal budget impact in fiscal year 2010-2011.

PUBLIC WORKS ADMINISTRATION

This cost center was newly created in the 1995-1996 budget year to better segregate the administrative cost for Public Works area. Half of the Director of Engineering Services is paid out of this fund to better allocate Engineering's involvement in the Utility projects. The Public Works Director's position was combined with the Utilities Director's position whose salary is being paid out of the Water Distribution Department.

FACILITIES MAINTENANCE

Created in the year 1995-1996, this cost center centralizes the City's entire facilities maintenance cost in the Utility Fund. Three full-time positions are included. The building maintenance and improvement expenditure is decreased by \$45,000 from 2009-2010 original budget. 50% of the Environmental/Facilities Manager's salaries and benefits are charged to this fund.

RESERVES

The Utility Fund is projected to end the fiscal year at \$3,534,109. This amount reflects the desired 98 days of operating funds for emergency and cash needs. All Debt Service reserve requirements are being met and bond coverage rates are exceeded. The City has set its goal at sixty (60) days per the City's financial management policies.

DEBT SERVICE FUNDS

The City budgets for debt services in three funds: General Debt Service Fund, Utility Tax Supported Debt Service Fund, and Revenue Bond Debt Service Fund. While some of these funds are consolidated for financial reporting purposes, they are isolated and budgeted separately.

All taxable property within the City is subject to the assessment of levy and collection by the City, sufficient to provide for the payment of principal and interests on all Ad Valorem tax debt within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum Ad Valorem tax rate to \$2.50 per \$100 assessed valuation for all City purposes. The City operates under a Home Rule Charter, which adopts the constitutional provisions.

The adopted tax rate is \$.6855 per \$100 assessed valuation of which \$.193842 is set-aside for debt obligation. Although the State allows the rate to go higher, the State Attorney General's Office will not allow the rate to go higher than \$1.50, unless under appropriate extreme circumstances.

GENERAL DEBT SERVICE

General Debt Service expenditures are budgeted at \$6,073,706 compared to \$5,293,082 in the prior year revised budget. Revenues will be derived from 28.28% of the \$.6855 tax rate. This rate generates \$4,017,432 of tax revenue. \$550,798 is reserved for payment of the Type B Corporation. Management decides to use surplus fund balance to pay for part of the debt services.

UTILITY TAX SUPPORTED DEBT SERVICE

Utility Tax Supported Debt Service expenditures are budgeted at \$2,547,722 compared to \$2,299,989 in the prior year. Revenues will be principally derived from a transfer of \$1,900,000 from the Utility Fund and \$307,680 from the Economic Development Corporation. It is management's decision to drawdown fund balances.

REVENUE BOND DEBT SERVICE FUND

The City has refunded the outstanding State Revolving Fund loans made in 1991 and subsequent years because of the favorable interest rate. The total cash outlay savings for 2007-2008 till maturity is \$284,710.75. Revenues are generated to pay this debt by direct fees charged to the residents of the City.

In August of 2004, the City issued \$19,315,000 Water and Sewer System Revenue Bonds to pay for the additions, improvements, and extensions of the City's waterworks and sewer system including the expansion of the sewer treatment plant, ground storage tank, water lines and bond reserve fund of \$1,382,287.03.

Debt service payments of the \$19,315,000 Water and Sewer System Revenue Bonds are structured in such a way that only interests were paid from fiscal year 2004-2005 to 2006-2007 since the MUD debt will be paid off on August 1, 2007. This freed up \$2.625 million to pay for the principal and interest of the 2004 Revenue Bonds. The budgeted revenues for 2010-2011 are at \$2,039,000 with transfers in from impact fees of \$622,000 and from Utility Operating fund of \$1,025,000. Collection of State Revolving Fund fees and investment income makes up the remaining revenues. Fund balance is used to pay debt services to avoid additional transfers from Utility operating fund.

OTHER FUNDS

FLEET SERVICES FUND

This cost center was established in 1998 as its own fund identified as an Internal Service Fund. Vehicle maintenance and repairs are included in this cost center. All departments utilizing this service are allocated a vehicle maintenance charge. The budget includes full year funding of the emergency vehicle technician authorized in 2007-2008 to primarily work on emergency response vehicles and free up time of other mechanics to work on other vehicles/equipment. A new fleet maintenance facility is being built with the proceeds from Certificates of Obligation Series 2010A in the amount of \$2.5 million.

PARK FUNDS

The budgeted expenditures for Lake Parks Fund are \$216,071 for 2010-2011 and the projected fund balance is \$14,997. It is management's decision to continue to draw down the fund balance. More aggressive marketing efforts will be employed to increase attendance. There is a budgeted transfer of \$35,000 to General Fund for maintenance and administrative services provided by personnel in the General Fund. Hidden Cove Park, although establishing a surplus Fund balance in 1994-1995, has gone into a deficit since the 1996 budget year. The City has attempted to curtail this deficit by transferring supplemental funds of \$110,000 from the General Fund in 2002-2003, 130,000 for the 2003-2004 budget years and \$27,500 for the 2004-2005 budget year. The General Fund has designated \$165,000 in its fund balance to fund the deficit. Operations of the Hidden Cove Park were outsourced as of January 1, 2005. Marine Quest, the company that operates the park, is providing \$50,000 a year to the city as annual rentals. The \$50,000 is recorded as revenues in the Hidden Cove Park Fund and transferred to the General Fund to repay the advances for subsidizing the park operations in the past years.

ECONOMIC/COMMUNITY DEVELOPMENT TYPE A AND TYPE B FUNDS

On January 17, 1998, the voters of the City of The Colony approved two half-cent sales taxes to promote economic development. Two funds, The Colony Economic Development Type A Fund and The Colony Community Development Type B Fund were established to account for the two

half-cent sales taxes. Both funds have budgeted revenues of \$1,450,000 sales tax receipts for fiscal year 2010-2011.

The Colony Economic Development Corporation Type A Fund has set aside \$2,500,000 in fiscal year 2010-2011 for economic development incentives to lure development to the City. An economic director and an economic development specialist are paid out of this fund. The fund is also paying a debt service of \$294,882 to the General Debt Service Fund for \$2,850,000 incentives to the Cascades development. \$307,680 is budgeted to be transferred to the Utility Tax Supported Debt Fund for debt service payments for water and sewerage infrastructure improvement approved by the EDC board.

The fund balance is projected to decrease by \$2,586,652 at September 30, 2011 from projected 2010 fund balance. This is caused by appropriating \$2,500,000 incentives for economic development.

The Colony Community Development is paying for the Five Star Community Complex debt services and other projects approved by its Board. The assistant parks and recreation director is paid out of this fund. The total budget is \$1,470,770 for fiscal year 2010-2011. The fund includes, \$150,000 to General Fund for operating costs of Five Star Sports Complex, \$63,672 and \$98,345 to the General Debt Service Fund for debt service payments of the original construction of the Hawaiian Falls parking lot and Hike and Bike Trails, \$325,000 for various park improvements and \$550,798 for the Five Star Sports Complex debt service payments.

STORM WATER UTILITY FUND

The Storm Water Utility Fund was established in fiscal year 2003-2004 to account for storm drainage management pursuant to the Texas Commission on Environmental Quality. The Council approved a loan of \$143,995 from General Fund in fiscal year 2003-2004 to fund cost of service study by outside consultants. In fiscal year 2005-2006, an additional loan of \$115,183 was advanced from the General Fund for engineering services. The fund also borrowed \$250,000 from the General Fund in 2007-2008 to repair drainage on Creek Hollow Way. The expenditure for the repair was made in 2008-2009. An additional \$185,000 was transferred from General Fund for erosion control at Ridgepoint in 2009-2010. The loans are supposed to be repaid by revenues collected from a monthly fee charged to residential (\$2.50 per month) and commercial units (based on impervious area). The Fund is paying 50% of a senior engineer, a street sweeper, and one maintenance worker. The Storm Water Utility Fund is transferring \$80,000 to the General Fund to repay all the loans. \$25,000 is transferred to the Environmental Fund for the household hazardous waste disposal program. The ending fund balance on September 30, 2011 is estimated to be \$161,858 which is \$67,099 more than 2009-2010 because of various expenditure decreases.

OTHER SPECIAL FUNDS

An Environmental Fund has been established to handle the City's recycling program, which has been very successful. 50% of the Environmental/Facilities Manager's position is funded from this program along with various expenses dealing with recycling education. Revenues applied to this fund are from recycling charges and any grant revenues awarded to the City. There is a budgeted transfer of \$44,000 from the General Fund for reimbursing the Environmental/Facilities Manager's service for the solid waste disposal program and \$25,000 from the Storm Water Utility Fund for the household hazardous waste disposal program. Revenues exceed expenditures in 2010-2011 and is building up fund balance.

The Hotel/Motel Tax Fund was established in fiscal year 1998-1999. The City collects 7% hotel/motel occupancy tax. Two new hotels at the Cascades, Residence Inn and Fairfield Inn, started operation in the summer of 2009. \$121,109 is transferred to Special Events Fund for attracting tourists for July 4th, Christmas, Veteran's Day and Pirate Days celebrations. \$15,000 is transferred to the Community Center Fund for operation needs. \$60,996 is transferred to General Fund for overtime and part of the staff's time incurred in promoting tourism during the July 4th and

Veteran's Day events. The fund is paying a Convention and Visitor Bureau Coordinator's salaries and fringe benefits. It is management's decision to drawdown fund balance.

The Engineering Inspections Fund was created to account for inspection fee revenues and expenditures. The Fund has four inspector positions authorized, but only two inspectors and 25% of Engineering Director's wages are budgeted in this fund for fiscal year 2010-2011 with one inspector being paid out of the Capital Projects Administration Fund. When development starts to pick up, the position may be filled to handle the additional workload. Funding is from inspection fees of \$240,000. The ending fund balance as of September 30, 2010 is estimated to be \$88,083 which is lower than 2009-2010 projected fund balance due to the slower economy and increase in outsourcing engineering services.

The Capital Projects Administration Fund was created in fiscal year 2003-2004 to simplify the accounting of engineering personnel. Revenues are transferred from the Bond Funds to fund the director of engineering services (25%), an inspector (100%), lead inspector (100%), customer service representative (100%), engineer (100%), senior engineer (50%), an administrative assistant (100%), the Finance capital project accountant (20%) and the Construction Communicator/Facilitator (100%). The total budgeted expenditures are \$300,969 for fiscal year 2010-2011. It is also management's decision to build up reserve.

Special Events Fund provides residents with activities to celebrate July 4th, Veteran's Day, Pirate Days, Christmas and other events. Funding is from donations, transfers from General Fund of \$120,587 and Hotel/Motel Tax Funds of \$121,109. Total budgeted expenditures for fiscal year 2010-2011 are \$294,395. A special events coordinator is funded by this fund. The ending fund balance is estimated to be \$50,967 for fiscal year 2010-2011. Reduction of funding the Christmas Light Show contributes to surplus in 2010-2011. More special events and celebrations are planned and is putting prior year surplus to better serve the citizens.

The Community Center Fund was created for fiscal year 2005-2006 to account for the revenues and expenditures of operating a Community Center. The fund employs one full-time staff and three part-time personnel. The activities at the Community Center are subsidized by the General Fund and the Hotel/Motel Tax Fund. Actual expenditures were below budget in previous years. For 2009-2010 and 2010-2011, expenditures are budgeted to exceed revenues and it is anticipated that past practices of operating below budget will prevail.

The Court Security and the Court Technology Funds are included in the 2010-2011 adopted budget. These funds derived revenues from fees collected from traffic offenders and are dedicated to improve security and technology for the Court. The Court Technology Fund sustains a surplus of \$12,200 and the Court Security Fund sustains a surplus of \$25,000 because budgeted revenues exceed budgeted expenditures. The projected fund balance at September 30, 2011 for Court Security Fund is \$185,254 and for Court Technology Fund is \$47,900.

The Citizen Donation Fund was established in fiscal year 2008-2009 to account for donations made by residents. There are two programs that residents can contribute to the City for approved projects for public purposes. City Council has not identified qualified expenditures yet. The goal is for the fund to accumulate until the Council decides on the ways of using the contributions.

Child Safety Fund is to account for collection of Child Safety Fees from traffic tickets for child safety programs. The revenues were recognized in General Fund as a liability in the past. A new fund was set up in the current year to properly account for revenues and expenditures. Management has decided to utilize the funds for state mandated school crossing guard program for last and current fiscal year causing expenditures to exceed revenues reducing fund balance.

ACTIVITY ENHANCEMENTS

The schedules on page 392 include the approved capital projects and enhancements (public service building expansion, vehicles and other equipment), totaling \$17.144 million to be financed by available fund balances in capital projects funds, the utility operating fund and proceeds from a September 2010 debt sales.

Three new full-time positions are added to the operating budgets of the General Fund to man the new jail.

STRATEGIC AND LONG-RANGE PLANNING

The City has entered into a higher phase of planning for the near future and beyond, starting in early part of 1998 and continuing into the present. All departments provide five-year forecasts of projected goals, enhancements, and capital needs. The purpose is to start strategically planning for growth in the City's operational and capital budgets.

The strategic planning includes long-range mission statements as well as major future goals and anticipated programs. These include extra personnel needs, extra operational expenses, and tie to a long-range capital improvement program, which includes future capital projects.

This phase of planning allows the City to start focusing further into the future than one year at a time during the budget process. This process also formalizes the City's long-term policies and goals.

The strategic plan outlines the personnel and capital needs and is presented to the management team before presentation of the operating budget. Based on the strategic plan, priorities are set in establishing the service level to the needs of the citizens. The operating budget incorporates the new or enhanced programs in financial terms with added personnel and capital outlays developed in the strategic plan.

The schedules on pages 40-46 outline each department's request for capital improvements and personnel positions. This outline is for the current and the next five years and will be updated annually for modifications and changes. Information from this planning device will be used for budget purposes and future bond issues.

The first schedule, pages 40-42, summarizes the City of the Colony Personnel Requests Summary by fund and by department for each year. A total breakdown of positions and dollars are accumulated at the end of the schedule by fund and by year.

The second schedule, on pages 43-46, summarizes the City of the Colony Improvements Program Requests Summary by fund and by department for each year. A total breakdown of dollars is accumulated at the end of the schedule by fund and by year.

In fiscal year 2002-2003, the City implemented performance measurements to better gauge management effectiveness and public accountability. Performance measurements help the City to allocate resources in support of organization goals, objectives, and service level.

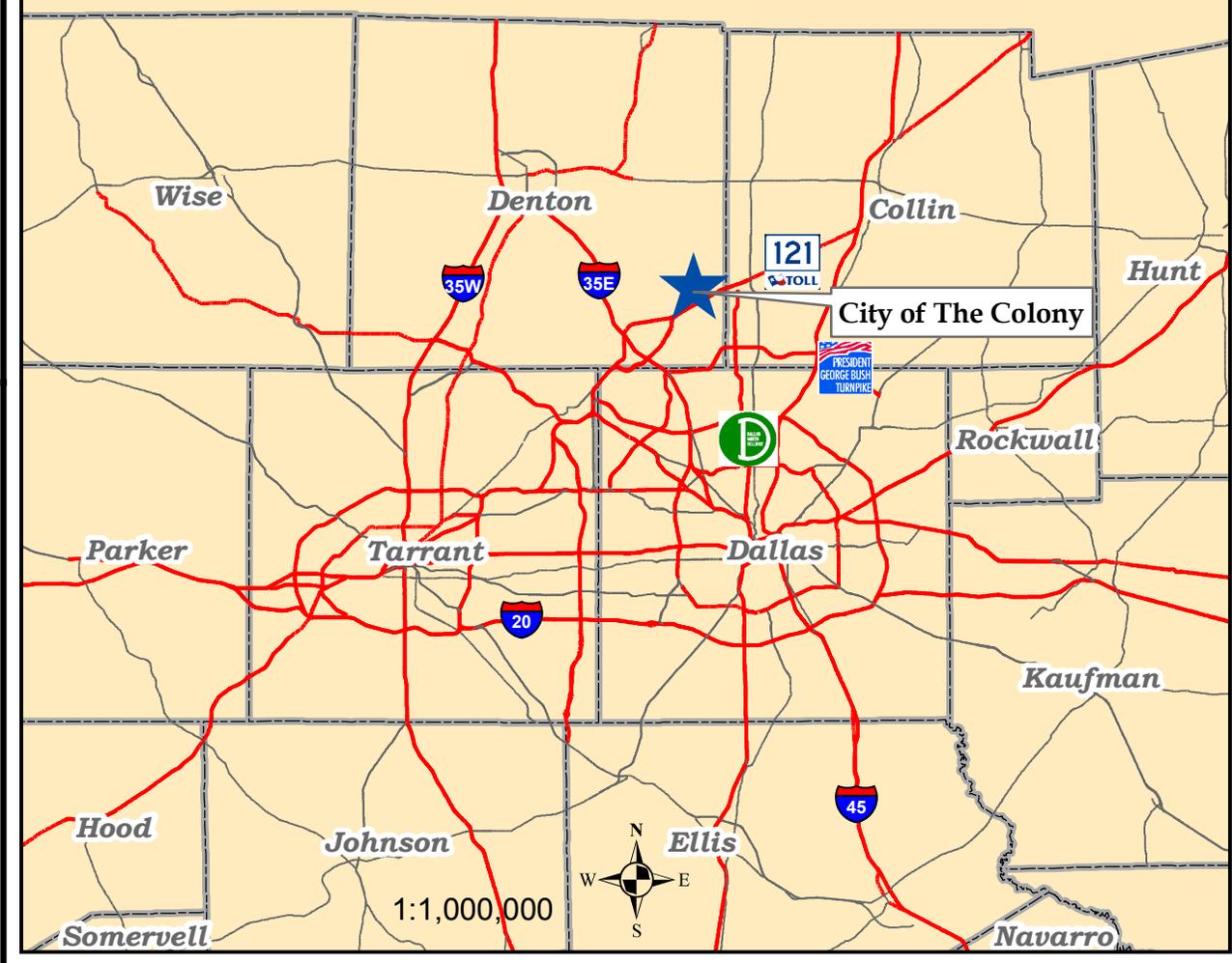
Periodic reports are produced to compare actual results to performance goals. Significant deviations from performance goals are researched and explained. Management believes that aligning performance measurements with the budget process will assist in decision-making and improve service deliveries.

Highlights of Strategic Plan with FY 2011 Budget to Meet Short-Term Goals

Strategic Performance Area Long-Range Policies	Related Items in the FY 2011 Budget Short-Term Goals
Growth management.	The City is expecting doubling its population in the next ten to fifteen years. To accommodate the growth and to relieve congestion of thoroughfares, the City is partnering with the County, the State, and the Council of Governments to widen a number of streets and Farm-to-Market 423.
Review of revenue strategies and alignment of City revenues to strategic goals and services.	Management has reviewed the water and sewer rates to determine if rate increases are necessary to continue providing safe drinking water and treatment of wastewater. It is determined that a 2.5% rate reduction for water and sewer for fiscal year 2010-2011 can be achieved and still be able to maintain the same high level of customer service. In addition, the tax rate is reduced from 68.8 cents to 68.55 cents per \$100 valuation in response to citizens' desire for a lower tax rate and to stimulate economic growth. Other fees are revised to approximate costs and with surrounding cities.
Enhancements of City image.	The budget provides funding for replacement of light poles, playground equipment and other improvements at public parks, construction of Hike and Bike Trails, special events celebration, parks upkeep and maintain the same library hours and book collections.
Providing and maintaining adequate infrastructure.	Adequate funding for street maintenance, expansion of Police and Court Building, construction of Public Services Building, replacement of water and sewer lines, and drilling of well #4 are included in the operating budget and from the issuance of debts in fiscal year 2010.
Excel in customer service.	Spending on technology is maintained in fiscal year 2011 to redesign the delivery of government services through innovative technology. A fiber-optic loop to connect city facilities and for future expansion is in the plan. Various technology upgrades in hardware and software are planned. Continue funding of the Convention and Visitors Bureau position to promote and draw tourists to visit the City.
Public Safety enhancement.	Three new positions are approved in the Police Department in fiscal year 2011 budget. The addition of personnel will continue to provide residents with a safe living environment and a quality community.
Retained a skilled workforce.	In this recessionary environment, the City is still able to set aside funding to reward employees with a one-time 1% Incentive Pay, step plans for public safety personnel, and longevity pay to all employees based on tenure. The City also provides \$500 of Health Reimbursement Account to each employee to help defray out-of-pocket medical expenses. Pension and health insurance funding are provided to all eligible employees despite of declining revenues.

Dallas/Fort Worth Metro Area, Texas

Location of The City of The Colony





BACKGROUND INFORMATION

THE COLONY, TEXAS

COMMUNITY:

The City of The Colony is located in north central Texas, approximately 15 miles north of downtown Dallas on the eastern shore of Lake Lewisville in Denton County. The City is included in the Dallas-Fort Worth Metroplex, identified as one of the fastest growing metropolitan areas in the United States. At 15.86 square miles, The Colony is home to middle and upper class families, most of which commute and work in the north Dallas corridor and the Dallas-Fort Worth Airport area.

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

Year	Estimated Population ^a	Personal Income	Per Capita Personal Income ^b	Median Age ^b	Median Household Income ^b	School Enrollment ^c	Unemployment Rate ^d
2001	28,841	660,545,423	22,903	28	58,418	6,658	3.6%
2002	31,000	709,993,000	22,903	31	64,341	6,674	5.0%
2003	32,314	740,087,542	22,903	31	66,956	6,727	5.3%
2004	35,796	819,835,788	22,903	31	71,621	6,730	3.9%
2005	36,450	834,814,350	22,903	32	74,852	6,670	4.7%
2006	37,386	856,251,558	22,903	32	79,071	6,609	3.8%
2007	39,300	1,155,144,900	29,393	32	80,827	6,703	4.0%
2008	39,850	1,469,428,900	36,874	33	88,804	6,584	4.8%
2009	40,100	1,460,843,000	36,430	33	90,162	6,536	7.7%
2010	44,704	1,594,189,344	35,661	33	92,104	6,476	7.1%

Sources:

^a Estimated Population – City of The Colony

^b Per Capital Income, Median Age and Median Household Income – ESRI Business Analyst Online

^c School Enrollment – Texas Education Agency

^d Unemployment – Texas Workforce Commission

Note:

Personal Income is calculated by multiplying estimated population by per capita personal income.

GOVERNMENT:

The City was incorporated in 1977 and is operating under a Home Rule Charter adopted by voters in 1979 with a Council-Manager form of government. The Home Rule Charter was last amended in January 2002. The City Council is comprised of a Mayor and six Council members who enact local legislation, determine policies, and adopt the City's annual budget. The Mayor and Council members serve staggered three-year terms.

The City Manager is appointed by the City Council and is responsible to them for the management and proper administration of the affairs of the City.

SERVICES:

A full range of municipal services provided by the City include general administrative services, public safety (police, fire, and emergency medical services), municipal court, public works, culture and recreation, planning and zoning, public improvements, code enforcement, storm water management and water and wastewater utilities. Sanitation collection services are provided through a private contractor with sanitation fees added to municipal utility bills. Elementary and secondary education services within the City are provided by the Lewisville Independent School District.

BUSINESS AND INDUSTRY:

The prospects for the future of The Colony are promising and very optimistic. City officials and the business community strongly believe that the North Central Texas economy will continue to outperform the rest of the country.

Commercial development adjacent to the new Sam Rayburn Tollway is planned for future years. The Colony and the Dallas-Fort Worth Metroplex have a highly diversified business environment. A planned and continued emphasis on commercial development is a committed goal for future years. Several major corporations have selected and relocated their national headquarters to the north Dallas area. J.C. Penney, Electronic Data Systems, Frito Lay, a distribution center for Edward Don & Co. and Pizza Inn, are only a few of the major companies who are now located close to or in The Colony.

FUTURE:

The City of The Colony has demonstrated a strong commitment to excellence in service delivery, and in assuring a quality community for citizens of today and tomorrow. A balanced approach of planning, quality maintenance of the community assets, prudent stewardship of public funds and strong customer service efforts are the goals of the City of The Colony. Through the policy leadership of the City Council, and the involvement of numerous citizens in advisory committees, the City is committed to be responsive to the desires of the citizenry.

CITY OF THE COLONY

TEN LARGEST TAXPAYERS

Name of Taxpayer	Nature of Property	2010/11 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Residences of Austin Ranch Ph IV LTD	Investor (Real Estate)	\$ 38,000,000	1.82%
Residences of Austin Ranch PH V	Investor (Real Estate)	37,855,303	1.81%
Residences of Austin Ranch Ph I	Investor (Real Estate)	33,001,993	1.58%
Residences of Austin Ranch Ph II	Investor (Real Estate)	33,000,000	1.58%
Residences of Austin Ranch Ph I-IV LTD	Investor (Real Estate)	29,000,000	1.39%
Bristol Oaks Apartments P/S II LP	Apartment Complex	15,706,680	0.75%
Wal-Mart	Investor (Real Estate)	14,915,000	0.71%
Wynnwood Peninsula Venture	Investor (Real Estate)	12,734,415	0.61%
Oncor Electric Delivery	Utility Provider	12,097,520	0.58%
Jackson-Shaw/Cascades Fall Water LP	Investor (Real Estate)	11,370,821	0.54%
		<u>\$ 237,681,732</u>	<u>11.37%</u>

TEN LARGEST WATER CUSTOMERS

Customer	Type of Business	Consumption (000s of Gallons)	% of Total Usage
City of Frisco (Stonebriar)*	Golf Course	78,416	5.29%
Austin Ranch Phase I-V	Apartment Complex	77,276	5.22%
Lewisville ISD	School District	40,755	2.75%
City of The Colony	Municipality	36,773	2.48%
The Legends Texas HOA, Inc	Home Owners Association	19,971	1.35%
Bristol Oaks Apartments	Apartment Complex	18,917	1.28%
Sonoma Grande at the Legends	Apartment Complex	16,730	1.13%
Estancia at Morningstar	Apartment Complex	16,198	1.09%
Budget Suites	Apartment Complex	16,087	1.09%
Hawaiian Falls	Water Park	14,218	0.96%

* Effluent water

CITY OF THE COLONY

MAJOR BUSINESSES

<u>Name of Business</u>	<u>Type of Business</u>	<u>Number of Employees</u>
Lewisville ISD	Education	722
City of The Colony	Municipality	415
Wal-Mart	Discount Store	356
Hawaiian Falls Water Park	Water Park	250
Home Depot	Hardware Store	115
Texas Roadhouse	Restaurant	110
Edward Don & Company	Distribution Center	105
Tribute	Hotel/Golf	90
Kroger	Grocery Store	88
Austin Ranch	Apartments	47
Pizza Inn	Corporate Office	46
IHOP	Restaurant	45
Angelina's	Restaurant	40
CVS Pharmacies	Drug Store	40
Golden Corral	Restaurant	35
Stan's Lakeside	Restaurant	35
Ross Dress for Less	Retail	22

UTILITY CONNECTIONS

<u>Fiscal Year Ended 9/30</u>	<u>Number of Water Connections</u>	<u>Number of Sewer Connections</u>
2010	11,723	11,404

CITY OF THE COLONY POPULATION GROWTH

FISCAL YEAR	ESTIMATED POPULATION
1992	23,600
1993	24,081
1994	24,442
1995	24,809
1996	24,947
1997	25,450
1998	26,300
1999	27,400
2000	28,500
2001	28,841
2002	31,000
2003	32,314
2004	35,796
2005	36,450
2006	37,386
2007	39,300
2008	39,850
2009	40,100
2010	44,704
2011	45,600

DENTON COUNTY EMPLOYMENT STATISTICS

	September 2010	September 2009	September 2008	September 2007
Civilian Labor Force	355,034	351,425	337,284	331,422
Total Employed	329,675	324,538	321,151	318,328
Unemployed	25,359	26,887	16,133	13,094
% Unemployed	7.1%	7.7%	4.8%	4.0%

**2010 - 2011 ANNUAL BUDGET
AD VALOREM TAX ASSESSMENT
SUMMARY**

CLASSIFICATION	05 - 06 TOTAL		06 - 07 TOTAL		07 - 08 TOTAL	
Residential						
Land - Homesite	291,355,092		303,281,139		318,867,344	
Improvements - Homesite	1,117,472,094		1,135,928,111		1,186,127,984	
Gross Residential	1,408,827,186		1,439,209,250		1,504,995,328	
Over Age Exemption	(5,761,425)		(6,630,000)		(7,355,753)	
Disabled Persons Exemption	(910,000)		(1,020,000)		(1,147,513)	
Disabled Veterans Exemption	(1,200,500)		(1,283,500)		(1,281,000)	
House Bill 366	(30,544)		(3,798)		(3,474)	
Pollution	(21,049)		(21,049)		(20,024)	
Prorated Exempt Property	(24,529)		-		-	
Charitable Organization	-		-		-	
Homestead Cap Adjustment	(938,667)		(1,785,816)		(2,792,993)	
Net Residential	1,399,940,472	79%	1,428,465,087	76%	1,492,394,571	74%
Commercial						
Land - Non Homesite	145,044,417		190,188,350		236,663,985	
Improvements - Non Homesite	209,199,952		251,108,360		271,427,831	
Personal Property	77,954,909		66,733,924		93,318,790	
Minerals	-		25,201,650		-	
Gross Commercial	432,199,278		533,232,284		601,410,606	
Abatement	(3,794,528)		(8,371,675)		(3,488,045)	
Freeport	(1,316,490)		(5,931,303)		(7,064,259)	
Exempt Property	(51,634,185)		(69,801,485)		(77,255,808)	
Net Commercial	375,454,075	21%	449,127,821	24%	513,602,494	26%
Farm Land						
Land - AG Market	119,849,545		144,934,528		124,507,965	
Land - Exempt AG/Timber Mkt	2,862,990		-		-	
Agricultural Exemption	(119,568,514)		(144,653,590)		(124,257,500)	
Net Farm Land	3,144,021	0%	280,938	0%	250,465	0%
Net Assessment	1,778,538,568	100%	1,877,873,846	100%	2,006,247,530	100%

**2010 - 2011 ANNUAL BUDGET
AD VALOREM TAX ASSESSMENT
SUMMARY (CON'T)**

CLASSIFICATION	08 - 09 TOTAL		09 - 10 TOTAL		10 - 11 TOTAL	
Residential						
Land - Homesite	326,167,816		369,149,358		380,618,440	
Improvements - Homesite	1,207,897,394		1,191,076,912		1,188,989,143	
Gross Residential	1,534,065,210		1,560,226,270		1,569,607,583	
Over Age Exemption	(8,000,000)		(8,240,000)		(8,950,000)	
Disabled Persons Exemption	(1,319,464)		(1,180,000)		(1,310,000)	
Disabled Veterans Exemption	(1,301,500)		(2,658,353)		(3,862,092)	
House Bill 366	(7,388)		(7,511)		(6,850)	
Pollution	(20,024)		(20,024)		(1,465)	
Prorated Exempt Property	-		-		-	
Charitable Organization	-		-		(1,522,986)	
Homestead Cap Adjustment	(1,274,304)		(1,049,860)		(1,025,104)	
Net Residential	1,522,142,530	71%	1,547,070,522	72%	1,552,929,086	74%
Commercial						
Land - Non Homesite	297,409,342		270,891,422		260,294,314	
Improvements - Non Homesite	307,389,835		325,024,600		283,679,271	
Personal Property	97,394,194		91,725,828		88,722,440	
Minerals	-		-		-	
Gross Commercial	702,193,371		687,641,850		632,696,025	
Abatement	(3,770,193)		(3,244,248)		(2,960,064)	
Freeport	(8,970,128)		(6,395,327)		(6,674,908)	
Exempt Property	(78,053,258)		(79,052,394)		(81,817,941)	
Net Commercial	611,399,792	29%	598,949,881	28%	541,243,112	26%
Farm Land						
Land - AG Market	162,071,245		159,840,111		150,073,277	
Land - Exempt AG/Timber Mkt	-		-		-	
Agricultural Exemption	(161,861,273)		(159,584,063)		(149,858,891)	
Net Farm Land	209,972	0%	256,048	0%	214,386	0%
Net Assessment	2,133,752,294	100%	2,146,276,451	100%	2,094,386,584	100%

CITY OF THE COLONY

Tax Rate for Fiscal Year 2010-2011

Tax Roll	2,094,386,584
Tax Rate	<u>.6855/100 valuation</u>
Gross Taxes	14,357,020
Less: 1% uncollectable	<u>143,570</u>
Net Taxes	<u><u>14,213,450</u></u>

	<u>General Fund</u>	<u>Total Debt Service</u>	<u>General Debt Service</u>	<u>Utility Debt Service</u>
Rate Distrib.	0.491658	0.193842	0.193842	
% of Tax Rat	71.723	28.277	28.277	-
		% of Total Debt	100.00	-
Gross Taxes	10,299,008	4,058,012	4,058,012	-
1% uncollect	<u>102,990</u>	<u>40,580</u>	<u>40,580</u>	-
Net Taxes	<u><u>10,196,018</u></u>	<u><u>4,017,432</u></u>	<u><u>4,017,432</u></u>	-

Tax Rate for Fiscal Year 2009-2010

Tax Roll	2,146,276,451
Tax Rate	<u>.6880/100 valuation</u>
Gross Taxes	14,766,382
Less: 1% uncollectable	<u>147,664</u>
Net Taxes	<u><u>14,618,718</u></u>

	<u>General Fund</u>	<u>Total Debt Service</u>	<u>General Debt Service</u>	<u>Utility Debt Service</u>
Rate Distrib.	0.49158	0.19642	0.19642	
% of Tax Rat	71.451	28.549	28.549	-
		% of Total Debt	100.00	-
Gross Taxes	10,550,727	4,215,654	4,215,654	-
1% uncollect	<u>105,507</u>	<u>42,157</u>	<u>42,157</u>	-
Net Taxes	<u><u>10,445,220</u></u>	<u><u>4,173,497</u></u>	<u><u>4,173,497</u></u>	-

CITY OF THE COLONY

Tax Rate for Fiscal Year 2008-2009

Tax Roll	2,133,752,344
Tax Rate	<u>.6900/100 valuation</u>
Gross Taxes	14,722,891
Less: 1% uncollectable	<u>147,229</u>
Net Taxes	<u><u>14,575,662</u></u>

	<u>General Fund</u>	<u>Total Debt Service</u>	<u>General Debt Service</u>	<u>Utility Debt Service</u>
Rate Distrib.	0.48928	0.20072	0.20072	
% of Tax Rat	70.910	29.090	29.090	-
		% of Total Debt	100.00	-
Gross Taxes	10,440,002	4,282,889	4,282,889	-
1% uncollect	<u>104,400</u>	<u>42,829</u>	<u>42,829</u>	-
Net Taxes	<u><u>10,335,602</u></u>	<u><u>4,240,060</u></u>	<u><u>4,240,060</u></u>	<u><u>-</u></u>

Tax Rate for Fiscal Year 2007-2008

Tax Roll	2,006,247,530
Tax Rate	<u>.6975/100 valuation</u>
Gross Taxes	13,993,577
Less: 1% uncollectable	<u>139,936</u>
Net Taxes	<u><u>13,853,641</u></u>

	<u>General Fund</u>	<u>Total Debt Service</u>	<u>General Debt Service</u>	<u>Utility Debt Service</u>
Rate Distrib.	0.48750	0.21000	0.21000	
% of Tax Rat	69.892	30.108	30.108	-
		% of Total Debt	100.00	-
Gross Taxes	9,780,457	4,213,120	4,213,120	-
1% uncollect	<u>97,805</u>	<u>42,131</u>	<u>42,131</u>	-
Net Taxes	<u><u>9,682,652</u></u>	<u><u>4,170,989</u></u>	<u><u>4,170,989</u></u>	<u><u>-</u></u>



Five Year Capital Improvement Programs

The City requires departments to provide management a five year capital Improvement plan for capital projects and personnel needs. This is an integral part of the City's strategic planning process. Future needs are identified to aid the development of operating and capital budgets. Operating budgets are funded by current revenues, while the capital budgets are funded as one-time uses of surplus fund balance or from debt proceeds. Debt service payments for the retirement of debts are built into the operating budgets by allocating property taxes and transfers from other sources. The following pages outlined the projected needs for the departments.

CITY OF THE COLONY PERSONNEL - SUMMARY

GENERAL FUND	Fiscal Year 2010-2011		Fiscal Year 2011-2012		Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Fiscal Year 2015-2016	
	Positions	Cost	Positions	Cost	Positions	Cost	Positions	Cost	Positions	Cost	Positions	Cost
General Administration												
Upgrade CVB Coordinator to Full Time	1	25,032										
General Admin Total	1	25,032	0	0	0	0	0	0	0	0	0	0
City Secretary												
Administrative Assistant	1	44,064										
Records Coordinator/Technician					1	44,064						
City Secretary Total	1	44,064	0	0	1	44,064	0	0	0	0	0	0
Information Technology												
Webmaster/Media Specialist	1	69,800										
GIS Technician - Part Time	1	30,430										
Helpdesk Technician			1	51,650								
GIS Technician			1	63,700								
Information Technology Total	2	100,230	2	115,350	0	0	0	0	0	0	0	0
Parks & Recreation Administration												
Building Attendant	1	49,487										
Programs Leader			1	11,247								
Five Star Community Center Supervisor					1	57,350						
Five Star Community Center Assistant Supervisor					1	52,470						
Programs Coordinators					2	96,180						
Recreation Leaders					12	129,845						
Athletics Leader							1	11,247				
Programs Leader									1	11,247		
Parks & Recreation Administration Total	1	49,487	1	11,247	16	335,845	1	11,247	1	11,247	0	0
Parks & Recreation Maintenance												
Maintenance Worker Parks and Trails crew	1	41,253										
Seasonal Maintenance Workers Five Star			2	28,237								
Chemical Applicator					1	74,147						
Maintenance Worker - Mowing crew							1	41,253				
Seasonal maintenance Worker - Sports field									1	14,118		
Parks & Recreation Maintenance Total	1	41,253	2	28,237	1	74,147	1	41,253	1	14,118	0	0
Fire												
Battalion Chiefs	3	213,472										
Fire Inspector/Emergency Mgmt Assistant	1	101,160										
Increase minimum staffing			3	208,894								
1/2 staffing for Fire Station #4						462,000						
1/2 staffing for Fire Station #4								462,000				
Fire Department Total	4	314,632	3	208,894	0	462,000	0	462,000	0	0	0	0
Police												
Patrol Officer	2	130,555										
Jailers	2	88,011										
Jailer/Supervisor	1	52,658										
Communication Officer	1	49,393										
Animal Control Officer	1	45,630										
Police Detective w/upgrade to Sergeant	1	86,920										
Police Detective - Professional Standards	1	65,877										
Patrol Officer			4	312,162								
Crime Scene Tech/Property Room			2	135,452								
Bicycle Patrol Officer (Trails)			1	78,040								
Patrol Officer					4	312,162						
Police Detective/K-9 Officer					1	78,040						
Bicycle Patrol Officer (Trails)							1	78,040				
Community Resource Officer/PIO							1	78,040				
Animal Control Officer							1	45,630				
Communication Officer									2	98,796		
Patrol Officer									4	312,162		
Assistant Chief of Police											1	136,814
Police Detective											1	85,325
Police Department Total	9	519,044	7	525,654	5	390,202	3	201,710	6	410,958	2	222,139
Library												
Youth Services Library Assistant	1	44,064										
Adult & Outreach Services Library Assistant			1	45,364								
Page (Regular Part-time)			1	10,066								
Technical Services Library Assistant					1	45,364						
Circulation Clerk							1	14,490				
Youth Services Librarian							1	58,525				
Staffing for New Library											TBD	TBD
Library Total	1	44,064	2	55,430	1	45,364	2	73,015	0	0	0	0
Public Works												
Maintenance Workers Asphalt Patch Crew	2	74,953										
Traffic Signal Technician			1	35,000								
Public Works Total	2	74,953	1	35,000	0	0	0	0	0	0	0	0
GENERAL FUND TOTAL	22	1,212,759	18	979,812	24	1,351,622	7	789,225	8	436,323	2	222,139

CITY OF THE COLONY PERSONNEL - SUMMARY

<i>UTILITY FUND</i>	<i>Fiscal Year 2010-2011</i>		<i>Fiscal Year 2011-2012</i>		<i>Fiscal Year 2012-2013</i>		<i>Fiscal Year 2013-2014</i>		<i>Fiscal Year 2014-2015</i>		<i>Fiscal Year 2015-2016</i>	
	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>
Water Distribution												
Distribution Operator			1	42,966								
Distribution Operator					1	42,966						
Distribution Operator							1	42,966				
Distribution Operator									1	42,966		
Distribution Operator											1	42,966
Water Distribution Total	0	0	1	42,966	1	42,966	1	42,966	1	42,966	1	42,966
Wastewater												
Wastewater Operator					2	85,932						
Wastewater Operator							1	42,966				
Wastewater Operator									1	42,966		
Wastewater Operator												
Wastewater Total	0	0	0	0	2	85,932	1	42,966	1	42,966	0	0
Water Production												
New position B shift Operator			1	43,979								
Water Production Total	0	0	1	43,979	0	0	0	0	0	0	0	0
Public Works Administration												
Management Intern	1	36,500										
Public Works Administration Total	1	36,500	0	0	0	0	0	0	0	0	0	0
Facility Maintenance												
Facility Maintenance Worker	1	48,456										
Facility Maintenance Total	1	48,456	0	0	0	0	0	0	0	0	0	0
UTILITY FUND TOTAL	2	84,956	2	86,945	3	128,898	2	85,932	2	85,932	1	42,966

CITY OF THE COLONY PERSONNEL - SUMMARY

<i>SPECIAL FUND</i>	<i>Fiscal Year 2010-2011</i>		<i>Fiscal Year 2011-2012</i>		<i>Fiscal Year 2012-2013</i>		<i>Fiscal Year 2013-2014</i>		<i>Fiscal Year 2014-2015</i>		<i>Fiscal Year 2015-2016</i>	
	<i>Positions</i>	<i>Cost</i>										
Community Center												
Community Center Programs Leader (upgrade)	1	12,280										
<i>Community Center Total</i>	1	12,280	0	0	0	0	0	0	0	0	0	0
SPECIAL FUNDS TOTAL	1	12,280	0	0	0	0	0	0	0	0	0	0
GENERAL FUND TOTAL	22	1,212,759	18	979,812	24	1,351,622	7	789,225	8	436,323	2	222,139
UTILITY FUND TOTAL	2	84,956	2	86,945	3	128,898	2	85,932	2	85,932	1	42,966
SPECIAL FUNDS TOTAL	1	12,280	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	25	1,309,995	20	1,066,757	27	1,480,520	9	875,157	10	522,255	3	265,105

CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY						
<i>GENERAL FUND</i>	<i>Fiscal Year 2010-2011</i>	<i>Fiscal Year 2011-2012</i>	<i>Fiscal Year 2012-2013</i>	<i>Fiscal Year 2013-2014</i>	<i>Fiscal Year 2014-2015</i>	<i>Fiscal Year 2015-2016</i>
City Secretary						
Automated Agenda Preparation Software		10,000				
<i>City Secretary Total</i>	0	10,000	0	0	0	0
Information Technology						
Replacement of 1/3 of City's Workstations	20,000					
Storage Drives for EMC	30,000					
Network Switches and Switch Modules	55,000					
Video Security	250,000					
Fiber Optics PD to Morningstar	150,000					
Fiber Optic Conduit along Plano Parkway to Windhaven	100,000					
Fiber Optic Conduit along Memorial From Main St to Paige	100,000					
GPS Equipment	20,000					
Automated Dialer	15,000					
Video Camera Equipment	12,000					
File Server/Application Server		8,000				
Replacement of 1/3 of City's Workstations		20,000				
Network Switches and/or Switch Modules		20,000				
Fiber Optics from North Colony to Memorial along Morningstar		250,000				
Fiber Optics from Morningstar to Main along Memorial		175,000				
Web Filtering System		15,000				
Replacement of 1/3 of City's Workstations		20,000				
Data Storage			30,000			
Fiber Optics from Memorial to Windhaven along Plano Parkway			175,000			
Austin Ranch Fire Station			50,000			
Replace UPS Batteries City Hall, Fire Station				20,000		
File Server/Application Server				20,000		
Wynnwood Fire Station				50,000		
ArcServer/SDE Replication Server (disaster recovery)				15,000		
New Data Storage System						200,000
Wireless Hotspots around the City						45,000
<i>Information Technology Total</i>	752,000	508,000	255,000	105,000	0	245,000
Parks & Recreation						
Fitness Center Expansion	180,000					
Lightning Detection System	60,000					
Five Star Community Center			12,760,000			
Gym Floor replacement				50,000		
<i>Parks & Recreation Total</i>	240,000	0	12,760,000	50,000	0	0
Parks & Recreation Maintenance						
Pave existing gravel parking lot - Lions Club Park	80,000					
Pond Improvements & Aeration - Lions Club Park	200,000					
Replace wooden light poles - old sports fields	59,100					
Replace Unit 551 3/4 Ton pickup	26,044					
Medium Duty Dump Truck	68,500					
Skid Steer front Loader	43,400					
Pave gravel parking lot - Turner Soccer Fields		288,000				
Pond Improvements & Aeration - BB Owen Park		150,000				
Pave Parking Lot - BB Owen and N Colony			392,065			
Pave Parking Lot - Bridges and Miller				448,800		
<i>Parks & Recreation Maintenance Total</i>	477,044	438,000	392,065	448,800	0	0
Aquatic Park						
Rubber Safety Play Surface at Splash Zone	35,000					
Ultraviolet Sanitation for Pool Water	94,000					
Repaint Splash Zone Play Equipment	22,000					
Deck Heater for Winter Swim Classes		32,800				
Replace Overhead Roller Doors		14,175				
Salt Water Sanitizing System for Indoor Pool		13,750				
Rental Pavilion					29,150	
Large Tipping Bucket					132,000	
<i>Aquatic Park Total</i>	151,000	60,725	0	0	161,150	0

CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY

<i>GENERAL FUND</i>	<i>Fiscal Year 2010-2011</i>	<i>Fiscal Year 2011-2012</i>	<i>Fiscal Year 2012-2013</i>	<i>Fiscal Year 2013-2014</i>	<i>Fiscal Year 2014-2015</i>	<i>Fiscal Year 2015-2016</i>
Fire						
Hydraulic Rescue Tool	30,000					
Battalion Chief Vehicle	67,000					
Ambulance	262,000					
Fire Headquarters/Fleet Maintenance facility	2,500,000					
Engine	558,500					
Hardware for EMS Electronic Billing	27,500					
5 Defibrators/EKG Monitors	156,000					
Outdoor Warning Siren	25,000					
Wastewater Best Management Practices	44,850					
EVT Tools and Equipment	30,000					
Quint		800,000				
Ambulance		265,000				
Fire Station #4 Austin Ranch			3,500,000			
Engine				565,000		
Fire Station #5 Wynnwood						3,500,000
Fire Department Total	3,700,850	1,065,000	3,500,000	565,000	0	3,500,000
Police						
Replacement Vehicles (Patrol Cars - 6)	153,156					
Police Vehicle w/new equipment - patrol	35,526					
Police Vehicle w/new equipment - unmarked	24,448					
Police Vehicle w/new equipment - unmarked	24,448					
Patrol Car Camera replacement - 25	190,000					
Telescopic Surveillance Camera and Lighting - Command Trailer	35,000					
Medical Dispatch and Animal Control Software	67,000					
AFIX and Livescan Fingerprint System	90,000					
Animal Shelter expansion and remodel 1,570 sq feet	300,000					
Officer weapons and equipment	63,300					
Digital Radio upgrade		275,000				
Crime Scene search unit and equipment		75,000				
Police Vehicles - 6		153,264				
Police Vehicles associated with new positions - 3			88,000			
Police Vehicles w/radios and equipment - 5			180,000			
K9 cage insert			7,500			
Police Vehicles - 6			153,264			
Panasonic Toughbooks - 12				48,000		
Police Vehicles - 6				153,264		
Patrol Vehicles w/radios and equipment - 2				72,000		
Police Vehicles - 6				153,264		
Police Vehicles - 2					51,088	
Police Vehicles - 6					153,264	
Police Vehicles - 6						153,264
Police Vehicles - 2						51,088
Police Department Total	982,878	503,264	428,764	426,528	204,352	204,352
Library						
Microform Reader/Printer (pc-based)	9,300					
Convert to RFID Materials Security & Inventory Control System	112,750					
17 Public Access Network Computers		17,000				
RFID Automated Book Returns (3)			44,200			
Consulting Services Five Star Library			50,000			
17 Public Access Network Computers			17,000			
Five Star Library construction (39,696 sq feet)					10,717,920	
Library Total	122,050	17,000	111,200	0	10,717,920	0
Public Works						
Continue Contracted Alley Maintenance	250,000					
Continue Contracted Sidewalk Maintenance	70,000					
Asphalt Patch truck and crew	219,953					
Stump Grinder	6,500					
Opticom		40,000				
Public Works Total	546,453	40,000	0	0	0	0
GENERAL FUND TOTAL	6,972,275	2,641,989	17,447,029	1,595,328	11,083,422	3,949,352
Note: Capital projects for bond programs are not included here. They are to be submitted by Engineering.						

CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY						
UTILITY FUND	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016
Water Production						
Starter for PS #2 well motor	40,000					
Replace fencing and lighting for PS #3	100,000					
PS #3 Replace electrical & control wiring and conduits for HS pumps	40,000					
PS #2 & #3 Install AC units in control rooms	30,000					
PS #2 replace valves and piping in high service vaults	20,000					
Replace Unit 6121 with Mini Van	25,300					
Replace PLC and cabinet	50,000					
OCPS - Rebuild front parking lot approach and add parking	30,000					
OCPS - Fence in OCPS building for security		13,000				
EST #1, 2, & 3 - Install circulating pumps in tanks		140,000				
EST #1, 2, & 3 - Install circulating pumps in tanks		140,000				
OCPS - Paint buildings and repair exterior brick		14,000				
Replace Unit 6104		27,000				
EST #1 - Repaint, Install ladder and fall protection		250,000				
PS #1 - Replace control building, rewire, new controls			150,000			
OCPS - Inspect and rebuild HS pump #4, motor, couplings			40,000			
PS #1 & #2 - Replace French drain controls and electrical			8,000			
PS #1, 2, and 3 - Replace chlorine header piping, valves and gauges			9,000			
OCPS - demolish sewer lift station			15,000			
OCPS - cement rear parking area, road to Dallas Meter Vault			80,000			
PS #1 - Trinity Well Pump - Inspection and reconditioning			180,000			
OCPS - Replace controls for HS #1 & 2				100,000		
EST #2 - Paint interior and exterior, replace fall protection & ladders				230,000		
PS #2 & 3 - Liners for GSR's, Refurbish Ground Storage tanks				500,000		
Treat and Clean Wynnwood PS GST with Floran				13,000		
PS #3 Replace fill and conduits in Cooling Tower				30,000		
Replace Unit 6111				26,000		
PS #1-3 and Wynn GSR's - Install circulating pumps in tanks				280,000		
OCPS - Paint Exterior of GST, clean and seal brick						25,000
EST #3, OCPS #2 - treat and clean tanks with Floran						25,600
OCPS - upgrade operating software and computers						10,000
EST #2 & 3 - PS 1-3, Install sewer lines, chemical analyzers						25,000
PS #1 - Replace Fill and conduits in cooling tower						30,000
PS #2 - Replace Fill on west side of cooling tower, conduits						18,000
PS #2 - Replace electrical, wiring, conduits to GSR controls and vaults						15,000
All Pump Stations & EST's - upgrade SCADA to Fiber Optics						500,000
Water Production Total	335,300	584,000	482,000	1,179,000	0	648,600
Water Distribution						
John Deere 310 Backhoe	93,000					
Meter and Meter Box replacement	130,000					
Ditch Wich FX 360 Vacuum Excavator	121,000					
Residential Water Line Replacement	250,000					
1 Ton Utility Truck		30,000				
Residential Water Line Replacement		205,000				
Vactor 2100 Plus Sewer Cleaner			200,000			
Residential Water Line Replacement			200,000			
Water Distribution Total	594,000	235,000	400,000	0	0	0
Wastewater						
Install Rotary Drum Thickener	516,900					
Install new VFD's at ML2	260,000					
Ras Pumping Improvements	230,000					
WWTP Expansion to 7.0 MGD			6,500,000			
Austin Ranch 20" Force Main			2,000,000			
Increase ML1 capacity to 15mg				1,800,000		
Wastewater Total	1,006,900	0	8,500,000	1,800,000	0	0
Utility Administration						
Document Management - Tyler Output Processor	9,463					
Utility Administration Total	9,463	0	0	0	0	0
Facilities Maintenance						
City Hall/Library AC & Heater Upgrade	45,000					
emergency Generator for City Hall	250,000					
Employee Entrance Air Lock	10,000					
Parking Lot Maintenance for City Lots	25,000					
Animal Control Remodel/Addition	150,000					
Parks & Rec Ceiling and Lighting Upgrade	50,000					
Aquatic Center upgrades (A)	15,000					
Aquatic Center upgrades (B)	35,000					
City Hall/Library AC & Heater Upgrade		45,000				
City Hall/Library AC & Heater Upgrade			47,000			
City Hall/Library AC & Heater Upgrade				48,000		
City Hall/Library AC & Heater Upgrade					49,000	
Facilities Maintenance Total	580,000	45,000	47,000	48,000	49,000	0
UTILITY FUND TOTAL	2,525,663	864,000	9,429,000	3,027,000	49,000	648,600

CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY						
<i>SPECIAL FUNDS</i>	<i>Fiscal Year 2010-2011</i>	<i>Fiscal Year 2011-2012</i>	<i>Fiscal Year 2012-2013</i>	<i>Fiscal Year 2013-2014</i>	<i>Fiscal Year 2014-2015</i>	<i>Fiscal Year 2015-2016</i>
Engineering Inspections						
Replace Unit 203 1/2 ton pickup	30,000					
Replace Unit 202 1/2 ton pickup		30,000				
Engineering Inspections Total	30,000	30,000	0	0	0	0
Lake Parks						
Road Improvements	200,000					
Electrical upgrades - phase I	65,500					
Permanent Storage facility	33,500					
RV Site upgrades	22,200					
Electrical upgrades - phase II	65,500					
Camping/picnic table sites		25,000				
Swim Area and Beach Expansion		40,000				
Playground Equipment		50,000				
Gazebo			45,000			
Fishing Pier			50,000			
Basketball Court				40,000		
Lake Parks Total	386,700	115,000	95,000	40,000	0	0
Special Events						
Inflatable Movie Screen	14,000					
Concession Equipment	8,500					
Replacement Christmas Tree		30,000				
Fireworks Barge			71,000			
Special Events Total	22,500	30,000	71,000	0	0	0
Fleet Services						
Portable items for new building	13,776					
5,000 gallon Diesel Fuel Dispensing System		100,000				
Suspension Aligning Equipment		30,000				
Texas State Vehicle Inspection Equipment			12,800			
10,000 gallon Unleaded Fuel Dispensing System			135,000			
Air Compressor				10,000		
Parts Washing Machine					5,000	
Fleet Services Total	13,776	130,000	147,800	10,000	5,000	0
Community Development						
Image Enhancement Projects	50,000					
Friendship Park & Playground Renovation	105,000					
Dave Cowen Park & Playground Renovation	105,000					
Carr Chapman Park & Playground Renovation	105,000					
Image Enhancement Projects		50,000				
Dog Park Development		215,000				
Historical Parks Development Phase I		200,000				
Image Enhancement Projects			50,000			
Park Loop Trail			205,000			
Ridgepoint Park Improvements			150,000			
Image Enhancement Projects				50,000		
Kids Colony Sprayground Addition				150,000		
Bill Allen Memorial Park Bathroom Facilities				105,000		
Trailhead Bathroom Facilities - Stewart Creek Park				105,000		
Image Enhancement Projects					50,000	
Turner Soccer Complex Renovations					500,000	
Image Enhancement Projects						50,000
Little League Fields/Softball Renovation						3,000,000
Community Development Total	365,000	465,000	405,000	410,000	550,000	3,050,000
SPECIAL FUNDS TOTAL	817,976	770,000	718,800	460,000	555,000	3,050,000
GENERAL FUND TOTAL	6,972,275	2,641,989	17,447,029	1,595,328	11,083,422	3,949,352
UTILITY FUND TOTAL	2,525,663	864,000	9,429,000	3,027,000	49,000	648,600
SPECIAL FUNDS TOTAL	817,976	770,000	718,800	460,000	555,000	3,050,000
TOTAL	10,315,914	4,275,989	27,594,829	5,082,328	11,687,422	7,647,952

THE BUDGET PROCESS

The Home Rule Charter of the City of The Colony provides for the preparation and submission of the budget covering the next fiscal year by the City Manager. The preliminary budget shall be submitted to the City Secretary prior to the thirty-first day of July each year. The fiscal year begins on the first day of October of each calendar year and ends on the thirtieth day of September of the following year. The fiscal year is also the accounting and budget year.

The proposed budget is submitted to the City Council. The City Council is required to select a date and place for a public hearing. A notice of the public hearing must be published not less than ten days prior to the hearing. At this formal public hearing, the City Council gives all interested citizens an opportunity to express their opinions concerning the proposed budget.

The City Charter mandates the City Council to adopt the budget submitted, making such changes as in their judgment, the law warrants, and the best interests of the taxpayers demand. The City Council usually adopts the budget ordinance and approves the Ad Valorem Tax Rate during the same City Council meeting.

The budget preparation process begins early in each calendar year. Comprehensive budget forms are distributed to all department heads to assist in expenditure recommendations. The first six months' actual expenditure and revenue totals for the current fiscal year are provided to department heads for consideration in determining budget projections.

The current year budget revenue totals are revised, if necessary, for accurate budget projections. Revenue totals are analyzed, calculated and set for the budget year with projections on long-range extraordinary revenues. The Finance Director presents all revenue estimates for the next fiscal year to the City Manager for final approval and inclusion in the preliminary budget.

In June of each year the City Manager holds meetings with all department heads to review, analyze and justify all line item expenditure account balances for the budgeted year, as well as long-range extraordinary expenditures. The City Manager and Finance Director finalize the next year's expenditure totals for inclusion in the preliminary budget. Prior to July 31 each year, the City Manager files the preliminary budget with the City Secretary.

During the months of August and September of each year, the Mayor designates dates for budget work sessions for the City Council's review and modifications of the preliminary budget. On September 21st, 2010, the City Council adopted the 2010-11 Annual Operating Budget and approved the Ad Valorem Tax Rate.

**CITY OF THE COLONY
BUDGET PREPARATION CALENDAR
2010– 2011**

March 12 th	Budget workbooks are distributed.	All Departments
March 12 th	February expenditure reports are distributed.	All Departments
March 29 th	Optional budget meeting.	All Departments
April 15 th	All Budgets are due in Finance. Every line item detail with dollars should be included along with all original forms properly filled out.	All Departments
April 15 th	New Personnel Requests and/or upgrade forms are due in Finance (if new and not included in CIP).	All Departments
March - April	Fleet Services will contact each Department to review their vehicle and mobile equipment lists. Any additional needs and/or requests will be made at this time. This information will then be reviewed and finalized with the Finance Director, Public Works Director and Assistant City Manager.	All Departments/ Fleet Services Department
	The Information Technology Manager will contact each Department to review their computer hardware/software lists. Any additional needs and/or requests will be made at this time. This information will then be reviewed and finalized with the Finance Director and the Assistant City Manager.	Information Technology Department/ All Departments
May 14 th	Preliminary Budget to City Manager for review	
June	City Manager, Assistant City Manager, and Finance Director review the City's overall budget with departments.	All Departments
June - July	City Manager prepares 2010-11 budget message.	City Manager
July 25 th	Certified Tax Roll turned in by the Denton Central Appraisal District.	Finance Department
July 31 st	The 2010-11 Annual Operating Preliminary Budget is presented to the City Secretary, Mayor, and Council.	City Manager, Assistant City Manager and Finance Director
August	Mayor schedules budget work sessions and public hearing.	Mayor
August	Various budget work sessions.	City Council and All Departments
September	Public Hearing	City Council
September 21 st	Adopt the 2010-2011 budget	City Council

BUDGET AMENDMENTS

The budget can be amended after adoption with City Council's approval. According to Section 10.06 of the City Charter, the City Council may transfer any unencumbered appropriation from one department to another at any time. The City Manager has the authority to transfer appropriated balances from one expenditure account to another within the same department. Section 10.07 of the City Charter, allows the City Council to make emergency appropriations at any time during the fiscal year, to meet a pressing need to protect the public's health, safety or welfare.

BASIS OF BUDGETING

The budgets of general government type funds: General Fund, General Debt Service Fund, Utility Tax Supported Debt Service Fund, Revenue Bond Debt Service Fund, Lake Parks, Hidden Cove Park, Environmental Fund, Economic Development Type A & Type B, Court Security, Court Technology, Hotel/Motel Tax Fund, Special Events Fund, Engineering Inspections, Fleet Services, Child Safety Fund, Citizens Donation Fund, Capital Projects Administration Fund, Community Center Fund and Storm Water Utility Fund are prepared on a modified accrual basis. Expenditures in the General Fund are budgeted in the year the applicable purchase orders are expected to be issued. Unencumbered appropriations for budgeted funds lapse at the fiscal year end.

The enterprise funds: Utility Fund is budgeted on a full accrual basis. Expenditures are recognized when incurred and revenues are recognized when earned.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances based on "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the City prepares its budget.

There are three exceptions:

- (1) The treatment of depreciation expense is not shown in the budget. The full purchase price of equipment and capital improvements are shown as expenditures. Purchase of capital improvements are depreciated in the CAFR on the entity-wide financial statements.
- (2) Compensated absences (accrued but unused sick leave) are treated differently in the budget than they are in the CAFR.
- (3) Proceeds from debt issuance are recognized as revenues and principal debt service payments are treated as expenditures for budget purposes, but are recorded as increases and reductions of liabilities on the entity-wide financial statements.

For the year ended September 30, 2003, the City implemented GASB 34 for financial reporting purposes. Entity-wide financial statements were presented first time in the Comprehensive Annual Financial Reports (CAFR). The CAFR shows major operating fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.



MAJOR REVENUES 2010-2011 BUDGET

Ad Valorem Tax:

The City must base its property tax rate on the certified roll provided by the Denton Central Appraisal District. The only variables to be set are the tax rate and the collection percentage. The current tax rate is \$.6855 per \$100 of valuation. The collection percentage is set at 99% based on historically high collection rates. Delinquent tax collections are unstable and difficult to predict. The City takes a conservative approach and budgets no more than what was received in the prior year with a minimal increase. Total Ad Valorem tax revenues are budgeted to decrease by \$407,667 based on reduction in tax rate from \$.688 to \$.6855 and reduction of property values of \$105,763,267 with new construction at \$53,873,400 causing a total decrease in certified value of \$51,889,867.

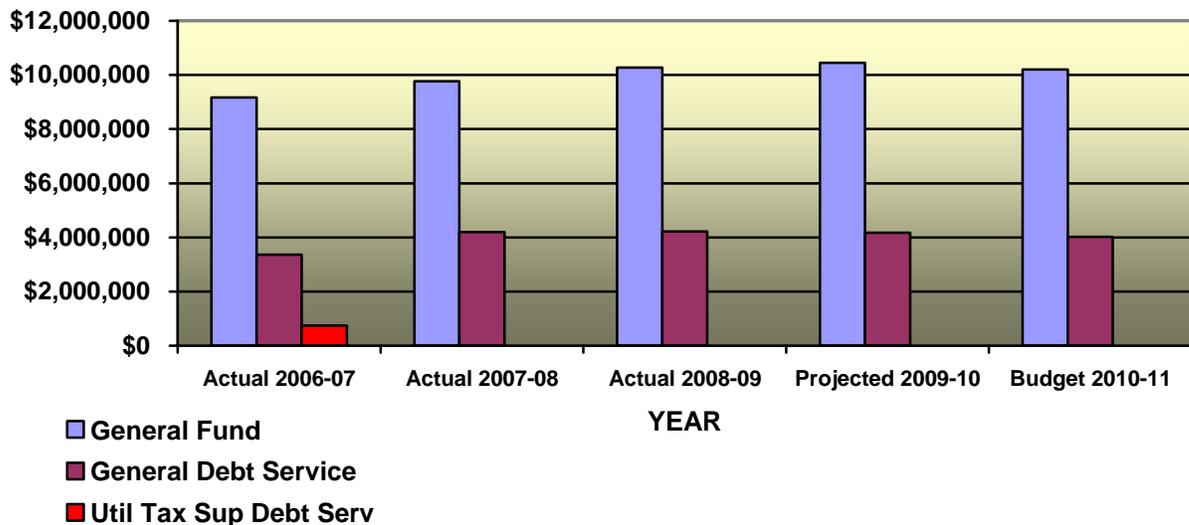
Assumption: 99% collection rate on adopted tax rate of Certified Roll.

Trend Data:

Ad Valorem Tax

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10	Budget 2010-11
General Fund	\$ 9,168,931	\$ 9,764,597	\$ 10,277,536	\$ 10,445,220	\$ 10,196,018
General Debt Service	3,363,302	4,193,509	4,216,238	4,173,497	4,017,432
Util Tax Sup Debt Serv	737,757	959	798	0	0
	\$13,269,990	\$ 13,959,065	\$ 14,494,572	\$ 14,618,717	\$ 14,213,450

AD VALOREM TAX



Franchise Tax:

These taxes are based on a percentage of the utilities’ gross receipts or formula set by State. Projections are based on population increases and projected utility use. However, use is usually related to weather conditions and therefore difficult to project.

The City has a high electric use because of the lack of gas lines in various parts of the City. The electric franchise provides over half the franchise revenue for the City and is a critical driver in formulating the anticipated future collections. If the summer and winter are more severe than the previous year, the City will reap the surplus.

In August of 1995, the City entered into a new agreement with SBC on franchise taxes. The new contract allowed the City to be paid a set minimum of \$180,000 with growth factors thereafter. Beginning in fiscal year 2005-06, TXU Electric started paying the franchise fees on a quarterly basis thus inflating the franchise tax revenues from electricity for that year.

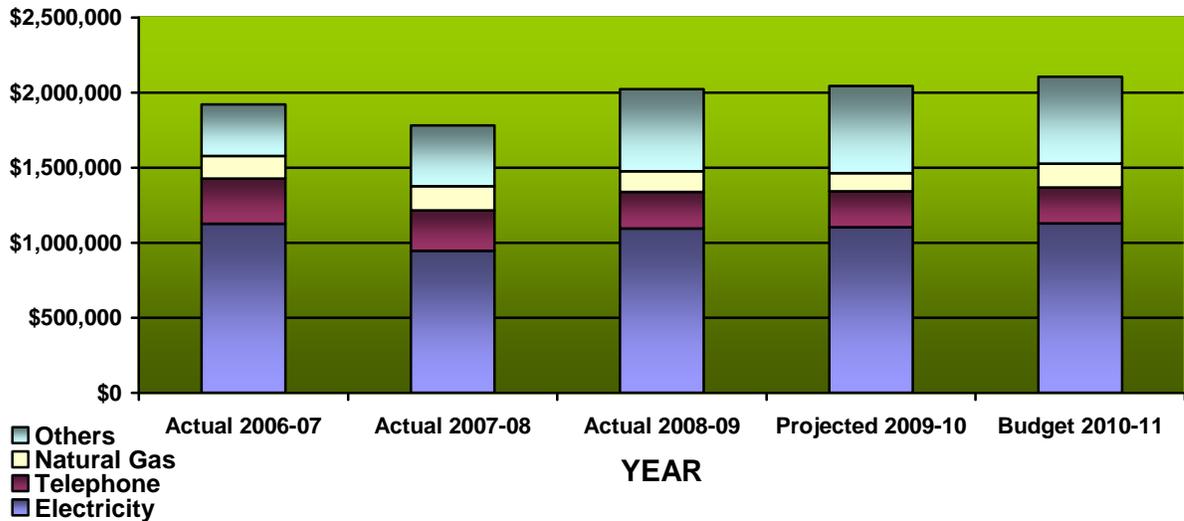
Assumption: Based on current year projected revenue.

Trend Data:

Franchise Tax – General Fund

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10	Budget 2010-11
Electricity	\$ 1,127,066	\$ 946,995	\$ 1,095,005	\$ 1,103,545	\$ 1,128,545
Telephone	301,495	268,329	243,792	240,000	240,000
Natural Gas	149,365	160,763	138,038	120,000	158,148
Others	342,740	406,733	547,263	580,000	580,000
	\$ 1,920,666	\$ 1,782,820	\$ 2,024,098	\$ 2,043,545	\$ 2,106,693

FRANCHISE TAX – GENERAL FUND



Sales Tax:

The sales tax projection includes both sales taxes and mixed beverage tax. Aggregate historical data is used to project future sales tax revenues. A conservative approach is taken toward sales tax because of their dependability on economic conditions. Sales tax projections increase by \$51,104 more than fiscal year 2009-2010 revised budget. In the event the economy recovers and with added business coming into the City, the City stands to reap the surplus.

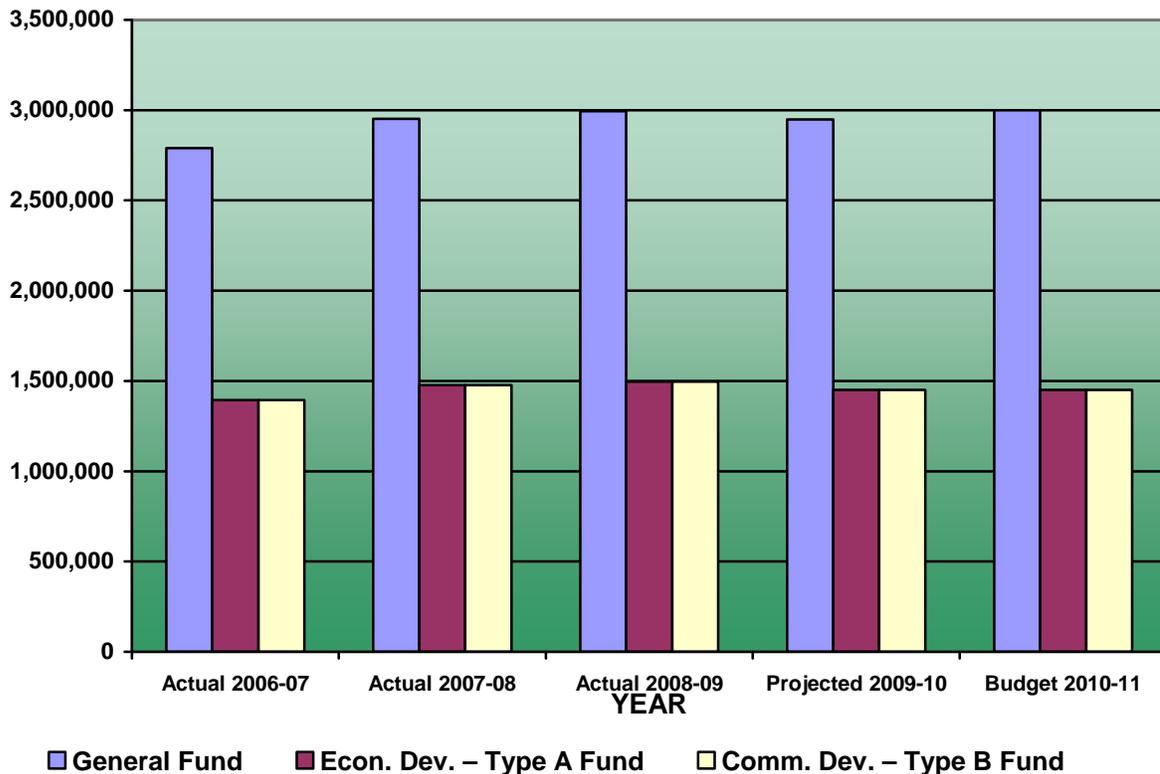
Assumption: Based on current year projected revenue.

Trend Data:

Sales Tax

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10	Budget 2010-11
General Fund	\$ 2,788,944	\$ 2,952,191	\$ 2,993,367	\$ 2,948,896	\$ 3,000,000
Econ. Dev. – 4A Fund	1,394,327	1,476,096	1,496,624	1,450,000	1,450,000
Comm. Dev. – 4B Fund	1,394,327	1,476,096	1,496,653	1,450,000	1,450,000
Total	\$ 5,577,598	\$ 5,904,383	\$ 5,986,644	\$ 5,848,896	\$ 5,900,000

SALES TAX



Water & Wastewater Fees:

There is a reduction in the water and wastewater rates of 2.5% for the fiscal year 2010-2011. Total revenues are projected to decrease by approximately \$31,760 from the revised 2009-2010 projections due to growth in population offsetted by the rates reduction. The City stands to reap extra revenue if drought conditions occur. If unusual wet conditions appear, the revenue projections will be adjusted at mid-year and the expenses will be realigned accordingly. Fiscal year 2009-2010 has seen a relatively mild summer and revenues were less than original budget. New tap connection fees are initiated for fiscal year 2007-08.

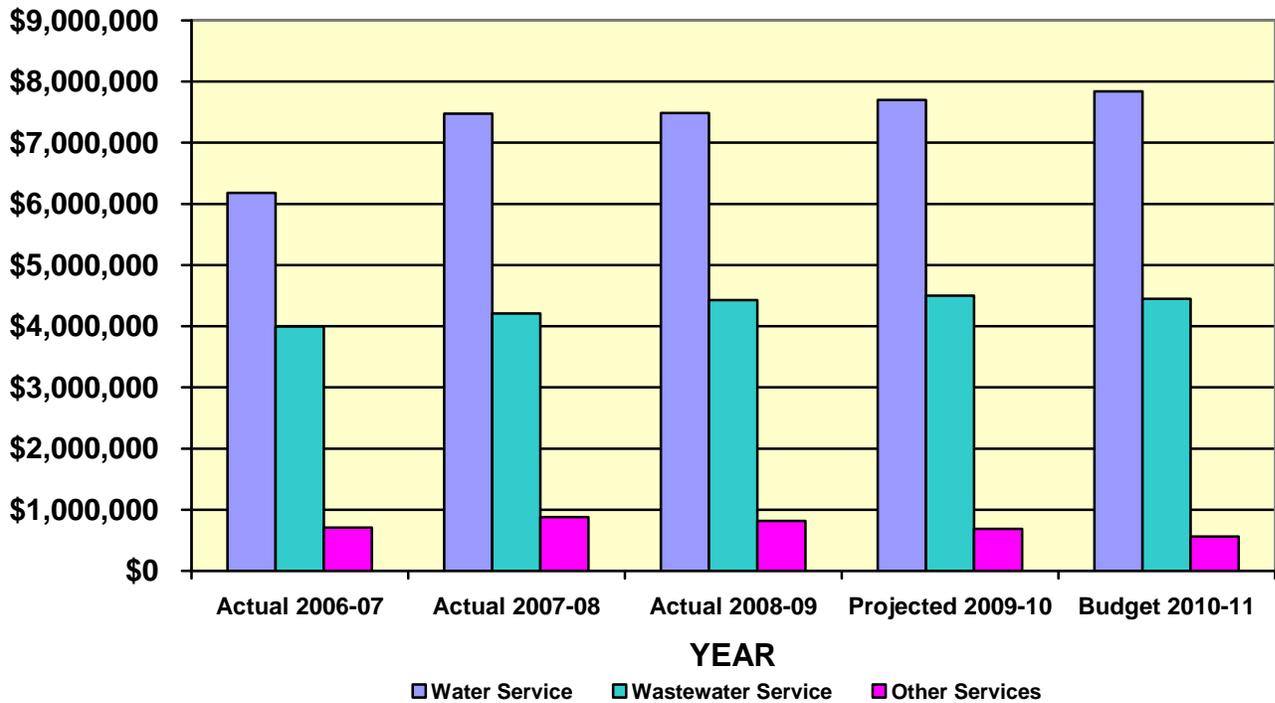
Assumption: Based on current year projected revenue.

Trend Data:

Water & Wastewater Fees – Utility Fund

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10	Budget 2010-11
Water Service	\$ 6,181,970	\$ 7,477,099	\$ 7,486,966	\$ 7,700,000	\$ 7,840,240
Wastewater Service	3,997,214	4,207,012	4,428,120	4,500,000	4,450,000
Other Services	707,761	878,540	816,999	685,000	563,000
Total	\$10,886,945	\$12,562,651	\$12,732,085	\$ 12,885,000	\$ 12,853,240

WATER AND WASTEWATER FEES - UTILITY FUND



Charges for Services:

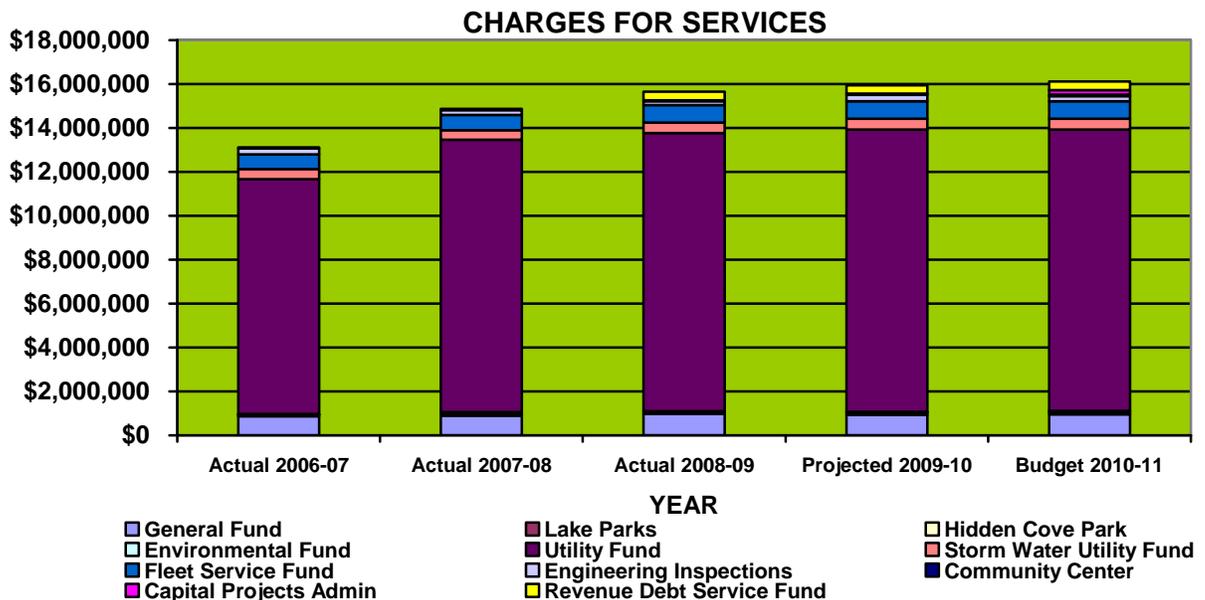
Charges for services are revenues the City generates by charging fees to use City parks, ambulance calls, county library funds in the General Fund, the Hidden Cove Park Fund and the Lake Parks Fund. Charges to customers for usage of recycling services, water and sewer, community center and engineering inspections are included in various funds. A storm water utility fee was incorporated as of October 1, 2004 to manage surface runoff. The fee is charged to individual households (\$2.50 per month) and commercial establishments based on impervious service area. Charges to other departments from the City garage, an Internal Service Fund, for maintaining the City fleet, are part of this revenue source. The total revenues are increasing over the years due to rate changes, population growth and new commercial development in The Colony.

Assumption: Based on customer usage for services.

Trend Data:

Charges for Services

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10	Budget 2010-11
General Fund	\$ 872,720	\$ 903,402	\$ 965,063	\$ 924,367	\$ 953,696
Lake Parks	74,118	118,737	117,461	123,625	121,875
Hidden Cove Park	5,684	7,006	0	6,000	4,000
Environmental Fund	18,898	24,764	25,085	25,000	30,000
Utility Fund	10,692,636	12,410,065	12,664,639	12,855,000	12,823,240
Storm Water Utility Fund	465,650	432,256	475,466	485,000	485,000
Fleet Service Fund	661,835	696,835	797,120	796,120	796,120
Engineering Inspections	284,684	212,021	172,068	291,710	241,000
Community Center	40,267	60,106	50,386	51,604	66,604
Capital Projects Admin	0	0	0	0	199,260
Revenue Debt Service Fund	0	0	387,576	386,000	390,000
Total	\$13,116,492	\$14,865,192	\$15,654,864	\$15,944,426	\$16,110,795



Investment Income:

The City invests its cash in three pools, the TexPool/TexPool Prime (Texas Local Government Investment Pools), the Local Government Investment Cooperative (LOGIC) and TexasTERM/TexasDAILY Local Government Investment Pools. The pools are local government investment pools created for local government entities. To diversify its portfolio, the City invests some of its idle cash in US Agencies notes. The City's investment objectives are preservation and safety of principal, liquidity and yield consistent with the Texas Public Funds Investment Act. The three pools offer a convenient and effective choice for the investment of the City's cash. TexPool is rated as AAAM, LOGIC is rated as AAA/MR1+ and TexasTERM/TexasDAILY is rated as AAAf and AAAM. Because of the financial crisis and the deterioration of the economy, the Central Bank is cutting interest rate to historically low level which lowers the interest earning projection for 2010-11. The following trend data represents all investments earned for the City which includes budgeted funds only.

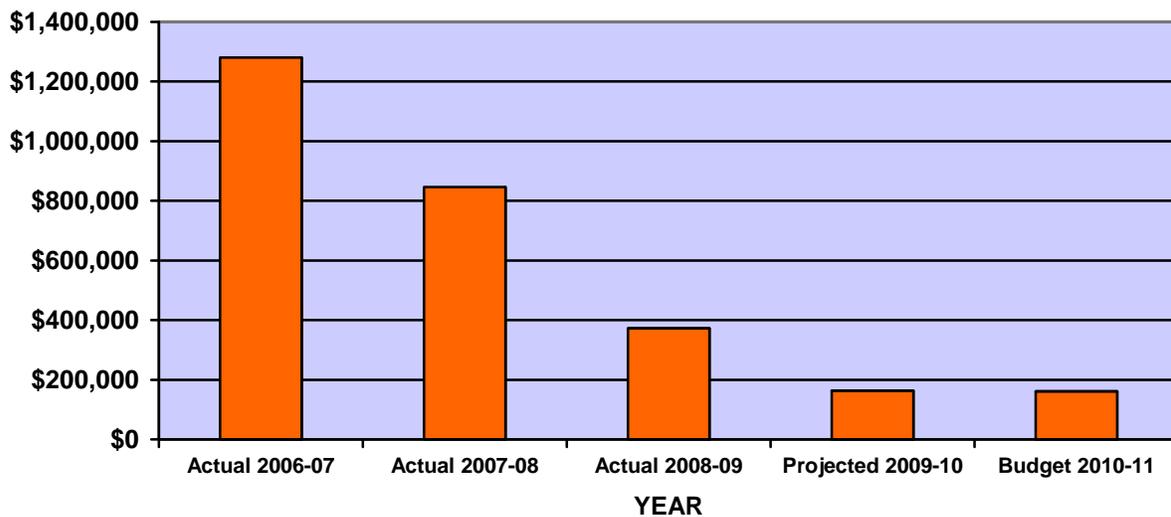
Assumption: Based on available cash and projected interest rates.

Trend Data:

Investment Income

Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10	Budget 2010-11
\$ 1,280,564	\$ 846,109	\$ 372,925	\$ 163,510	\$ 161,500

INVESTMENT INCOME



Transfers to General Fund:

The City allocates a General Fund reimbursement amount from the Utility Fund every year. The calculation takes into consideration three factors: payment in lieu of taxes, a franchise percentage of revenues, and an indirect cost factor. This year the transfer is increased to \$2,405,000.

To cover administrative costs, transfers from Lake Parks (\$35,000), is budgeted for fiscal year 2010-2011. To recuperate loans to the Storm Water Utility Fund, \$80,000 is budgeted to be transferred to the General Fund. \$60,996 is budgeted to be transferred from the Hotel/Motel Tax Fund to the General Fund to cover overtime expenses for the July 4th festivities, and the Veterans Day celebration, and other staff who are contributing time and efforts to draw tourism to the City.

Transfer of \$50,000 from the Hidden Cove Park is to reimburse expenditures advanced to the Hidden Cove Park from the General Fund. The Community Development Type B Fund is to transfer \$150,000 for repaying operations of Five Star Sports Complex. The Economic Development Type A Fund transfer of \$37,000 is to pay for the Edward Don Company's property tax abatement. The exact amount has yet to be determined when more data becomes available. Transfers of \$50,000 from Engineering Inspections Fund is to cover administrative overhead. Transfer of \$75,000 from Child Safety Fund is to cover School Crossing Guard salaries and related expenses.

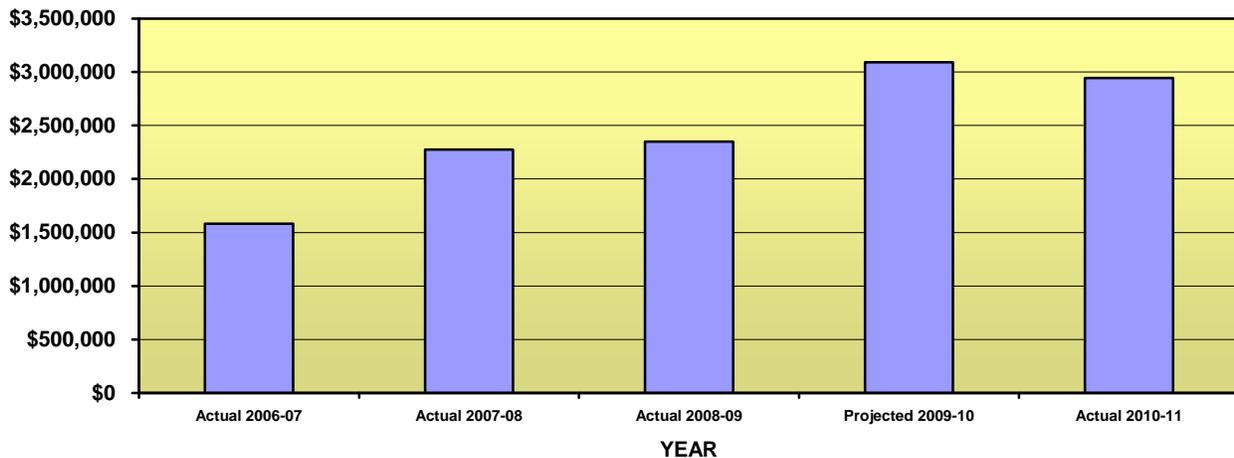
Assumption: Based on calculation of payments in lieu of taxes, franchise fees, indirect costs, administrative overhead, and repayment of loans.

Trend Data:

Transfers to General Fund

<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Projected 2009-10</u>	<u>Budget 2010-11</u>
\$ 1,583,200	\$ 2,275,648	\$ 2,348,419	\$ 3,091,931	\$ 2,942,996

TRANSFERS IN - GENERAL FUND





CITY OF THE COLONY

Breakdown of Transfer from Utility Fund to General Fund 2010-2011

A. Payment in lieu of Taxes:				
2009 Financial Statement				
Fixed Assets	\$ 104,750,304	\$.6855/100val.		\$ 718,063
B. Franchise Taxes:				
2009 Financial Statement				
Water/Sewer Revenues		13,224,283	4%	528,971
C. Administrative Fee:				
2009 Financial Statement:				
General Governmental		3,298,021	50%	1,649,011
Utility Administration		2,236,040	21.9604%	(491,045)
				<u>\$2,405,000</u>

Breakdown of Transfer from Utility Fund to General Fund 2008-2009 (Revised)

A. Payment in lieu of Taxes:				
2008 Financial Statement				
Fixed Assets	\$ 97,521,927	\$.688/100val.		\$ 670,951
B. Franchise Taxes:				
2008 Financial Statement				
Water/Sewer Revenues		13,008,503	4%	520,340
C. Administrative Fee:				
2008 Financial Statement:				
General Governmental		3,135,654	50%	1,567,827
Utility Administration		1,966,750	25.632%	(504,118)
				<u>\$2,255,000</u>

**CITY OF THE COLONY
AUTHORIZED FUNDED POSITIONS
FISCAL YEAR 2010 - 2011**

GENERAL FUND	2008-2009		2009-2010		2010-2011	
	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME
Development Services	16	0	15	0	13	0
General Administration	3	0	3	1	6	0
City Secretary	2	0	2	0	2	0
Human Resources	3	0	3	0	3	0
Finance	6	0	6	0	6	0
Information Technology	5	0	4	1	4	0
Municipal Court	5	0	5	0	5	0
Parks & Recreation	19	7	20	7	20	7
Aquatic Park	2	9	2	9	2	9
Fire Department	50	0	51	0	51	0
Police Department	78	15	78	15	81	15
Library	11	6	11	7	10	7
Engineering	5	1	5	1	4	1
Public Works	20	0	20	0	16	0
FUND TOTAL	225	38	225	41	223	39

UTILITY FUND	2008-2009		2009-2010		2010-2011	
	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME
Water Production	8	0	8	0	7	0
Water Distribution	18	0	17	0	16	0
Wastewater	6	0	5	0	5	0
Utility Administration	7	0	7	0	6	0
Payroll Administration	1	0	1	0	1	0
Public Works Administration	3	0	3	0	3	0
Facilities Maintenance	3	0	3	0	3	0
FUND TOTAL	46	0	44	0	41	0

SPECIAL FUNDS	2008-2009		2009-2010		2010-2011	
	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME
Environmental Fund	1	0	1	0	1	0
Fleet Services Fund	6	0	6	0	6	0
Economic Development - 4A	2	0	2	0	2	0
Community Development - 4B	1	0	1	0	1	0
Engineering Inspections	4	0	4	0	3	0
Storm Water Utility Fund	3	0	3	0	2	0
Capital Projects Administration*	0	0	0	0	0	0
Community Center	1	1	1	1	1	1
Special Events**	1	0	1	0	1	0
SPECIAL FUNDS TOTAL	19	1	19	1	17	1
TOTAL EMPLOYEES	290	39	288	42	281	40

*All personnel are included in other Departments and costs are expensed in this fund.

** 10% of the personnel cost is funded by Hotel/Motel Tax Fund.

**CONSOLIDATED FUND SUMMARY
2010-11**

Fund Name	Operating Revenues	Operating Expenditures	Excess/ (Deficiency)	Other Revenues or Expenditures	Beginning Balance	Other Adjustments/ Reserved	Ending Balance
General Fund	19,164,104	21,791,213	(2,627,109)	2,288,409	6,315,361	(165,000)	5,811,661
Utility Fund	12,853,240	7,456,493	5,396,747	(5,680,000)	3,817,662	-	3,534,409
General Debt	4,127,432	6,073,706	(1,946,274)	1,424,828	1,622,147	(550,798)	549,903
Utility Tax Debt	19,700	2,547,722	(2,528,022)	2,207,680	491,017	-	170,675
Revenue Bond Debt	392,000	2,067,593	(1,675,593)	1,647,000	1,961,651	(1,850,378)	82,680
Lake Parks	174,095	181,071	(6,976)	(35,000)	156,973	-	114,997
Hidden Cove Park	56,000	1,000	55,000	(50,000)	(158,510)	-	(153,510)
Environmental	66,500	113,616	(47,116)	69,000	58,440	-	80,324
Fleet Services Fund	818,520	842,108	(23,588)	-	240,063	-	216,475
Economic Development - 4A	1,490,000	3,437,090	(1,947,090)	(639,562)	4,766,393	(256,421)	1,923,320
Community Development - 4B	1,462,000	282,955	1,179,045	(1,187,815)	1,205,882	-	1,197,112
Hotel/Motel Tax Fund	291,800	138,254	153,546	(197,105)	68,756	-	25,197
Storm Water Utility	487,000	314,901	172,099	(105,000)	94,759	-	161,858
Capital Projects Administration	204,260	561,087	(356,827)	450,000	133,634	-	226,807
Engineering Inspections	242,000	233,838	8,162	(67,131)	147,052	-	88,083
Special Events Fund	38,966	294,395	(255,429)	241,696	64,700	-	50,967
Court Security	25,000	-	25,000	-	160,254	-	185,254
Court Technology	31,200	19,000	12,200	-	35,700	-	47,900
Citizen Donation	1,000	-	1,000	-	1,142	-	2,142
Child Safety	52,000	16,308	35,692	(75,000)	160,275	-	120,967
Community Center	66,804	189,516	(122,712)	105,000	31,761	-	14,049
GRAND TOTALS	42,063,621	46,561,866	(4,498,245)	397,000	21,375,112	(2,822,597)	14,451,270

COMBINED FUNDS
Summary of Revenues and Expenditures/Expenses
For Fiscal Years ending September 30

	06-07 Actual	07-08 Actual	08-09 Actual	09-10 Budget	09-10 Revised	10-11 Budget
REVENUES:						
General Fund	17,835,553	19,338,579	19,720,482	19,966,878	19,171,240	19,164,104
Utility Fund	10,886,945	12,562,651	12,732,085	13,352,000	12,885,000	12,853,240
General Debt Service	3,551,115	4,350,357	4,350,679	4,268,497	4,288,497	4,127,432
Utility Tax Debt	810,708	41,462	12,699	5,700	19,700	19,700
Revenue Debt	500,307	434,718	402,997	406,000	388,000	392,000
Lake Parks	144,734	230,558	204,219	173,445	175,845	174,095
Hidden Cove Park (1)	75,684	304,006	50,000	56,000	56,000	56,000
Environmental Fund	108,668	55,488	62,221	61,200	61,500	66,500
Fleet Services Fund	681,823	753,880	821,567	818,520	818,520	818,520
Economic Development - 4A	1,682,835	1,659,883	1,581,627	1,558,000	1,490,000	1,490,000
Community Development - 4B	1,444,566	1,537,021	1,518,254	1,525,000	1,462,000	1,462,000
Hotel/Motel Tax Fund	161,420	137,828	134,001	363,000	271,000	291,800
Storm Water Utility Fund	474,160	436,241	477,508	489,000	489,000	487,000
Capital Projects Administration Fund	25,336	19,264	7,395	10,000	5,000	204,260
Engineering Inspections	300,340	223,580	174,009	145,000	292,710	242,000
Special Events Fund	21,812	39,857	49,062	30,350	37,300	38,966
Court Security	39,302	35,421	26,587	27,300	25,000	25,000
Court Technology	43,562	40,983	33,099	32,500	31,200	31,200
Citizen Donation	-	-	142	-	1,000	1,000
Child Safety	56,877	51,337	51,122	-	52,000	52,000
Community Center	40,765	60,758	50,685	49,086	51,814	66,804
TOTAL REVENUES	38,886,512	42,313,872	42,460,440	43,337,476	42,072,326	42,063,621
TRANSFERS IN:						
General Fund	1,583,200	2,275,648	2,348,419	2,787,996	3,091,931	2,942,996
Utility Fund	-	-	-	-	-	-
General Debt Service	889,867	924,973	1,054,681	1,325,485	1,325,485	1,424,828
Utility Tax Debt	2,246,185	1,601,050	1,764,420	2,200,000	2,307,870	2,207,680
Revenue Debt	722,000	1,972,000	1,972,000	1,647,000	1,647,000	1,647,000
Hidden Cove Park (1)	-	-	-	-	-	-
Environmental Fund	64,000	64,000	64,000	69,000	69,000	69,000
Fleet Services	-	-	-	-	-	-
Economic Development - 4A	-	-	-	-	-	-
Community Development - 4B	375,000	-	-	-	-	-
Hotel/Motel Tax Fund	-	51,636	-	-	-	-
Storm Water Utility Fund	-	250,000	185,000	-	-	-
Capital Projects Administration	400,000	400,000	400,000	400,000	-	450,000
Engineering Inspections	-	-	-	-	-	-
Special Events Fund	135,626	113,000	267,803	253,748	185,403	241,696
Citizen Donation	-	-	-	-	-	-
Child Safety	-	-	-	-	-	-
Community Center	101,000	109,000	108,000	95,000	105,000	105,000
TOTAL TRANSFERS IN	6,516,878	7,761,307	8,164,323	8,778,229	8,731,689	9,088,200
TOTAL REVENUES & TRANSFERS IN	45,403,390	50,075,179	50,624,763	52,115,705	50,804,015	51,151,821
EXPENDITURES/EXPENSES:						
General Fund	18,150,695	20,255,785	20,859,782	22,188,375	21,960,211	21,791,213
Utility Fund	6,398,013	7,472,274	7,662,511	7,859,559	7,774,058	7,456,493
General Debt Service	4,459,072	5,117,404	5,228,037	5,293,084	5,293,082	6,073,706
Utility Tax Debt	3,015,670	1,624,312	1,614,065	2,300,289	2,299,989	2,547,722
Revenue Debt	1,365,802	2,480,875	2,349,491	2,050,495	2,050,295	2,067,593
Lake Parks	89,033	147,501	107,271	201,319	201,769	181,071
Hidden Cove Park (1)	20,000	2,007	23,918	1,000	1,000	1,000
Environmental Fund	159,456	123,785	121,586	158,098	144,036	113,616
Fleet Services Fund	569,943	715,938	732,732	815,960	821,108	842,108
Economic Development - 4A	2,784,308	579,133	2,281,632	3,241,416	1,232,161	3,437,090
Community Development - 4B	175,899	167,193	214,248	264,041	252,859	282,955
Hotel/Motel Tax Fund	13,031	58,085	158,248	91,839	95,066	138,254
Storm Water Utility Fund	323,788	411,473	722,474	397,006	364,392	314,901
Capital Projects Administration Fund	358,905	381,084	437,775	463,547	449,786	561,087
Engineering Inspections	261,250	257,418	207,300	251,029	214,244	233,838
Special Events Fund	84,173	190,018	276,534	263,998	286,446	294,395
Court Security	14,834	4,030	1,125	130,000	130,000	-
Court Technology	11,531	22,442	122,467	19,000	19,000	19,000
Citizen Donation	-	-	-	-	-	-
Child Safety	45,837	-	-	-	10,000	16,308
Community Center	126,111	156,983	149,857	168,775	176,376	189,516
TOTAL EXPENDITURES/EXPENSES	38,427,351	40,167,740	43,271,053	46,158,830	43,775,878	46,561,866

COMBINED FUNDS
Summary of Revenues and Expenditures/Expenses
For Fiscal Years ending September 30

	06-07 Actual	07-08 Actual	08-09 Actual	09-10 Budget	09-10 Revised	10-11 Budget
TRANSFERS OUT:						
General Fund	804,068	836,384	991,000	593,294	598,294	654,587
Utility Fund	4,028,280	4,633,350	4,969,000	5,580,000	5,380,000	5,680,000
Lake Parks	35,000	35,000	35,000	35,000	35,000	35,000
Hidden Cove Park (1)	50,000	50,000	50,000	50,000	50,000	50,000
Economic Development - 4A	179,398	206,496	461,919	619,733	639,733	639,562
Community Development - 4B	1,068,595	1,687,527	1,459,428	1,238,491	1,218,499	1,187,815
Hotel/Motel Taxes	133,700	146,396	297,503	260,450	197,105	197,105
Storm Water Utility Fund	203,627	114,000	103,609	105,000	105,000	105,000
Engineering Inspections	-	17,020	17,094	17,131	67,131	67,131
Child Safety	-	-	-	-	75,000	75,000
Special Events Fund	-	-	-	-	-	-
TOTAL TRANSFERS OUT	6,502,668	7,726,173	8,384,553	8,499,099	8,365,762	8,691,200
TOTAL EXPENDITURES & TRANSFERS OUT	44,930,019	47,893,913	51,655,606	54,657,929	52,141,640	55,253,066
EXCESS (DEFICIENCY)	473,371	2,181,266	(1,030,843)	(2,542,224)	(1,337,625)	(4,101,245)
BEGINNING FUND BALANCE:						
General Fund	5,406,528	5,870,518	6,392,576	6,610,695	6,610,695	6,315,361
Utility Fund	3,068,467	3,529,119	3,986,146	4,086,720	4,086,720	3,817,662
General Debt Service	984,088	965,998	1,123,924	1,301,247	1,301,247	1,622,147
Utility Tax Debt	240,959	282,182	300,382	463,436	463,436	491,017
Revenue Debt	2,169,092	2,025,597	1,951,440	1,976,946	1,976,946	1,961,651
Lake Parks	87,191	107,892	155,949	217,897	217,897	156,973
Hidden Cove Park (1)	(397,275)	(391,591)	(139,592)	(163,510)	(163,510)	(158,510)
Environmental Fund	58,426	71,638	67,341	71,976	71,976	58,440
Fleet Services Fund	3,994	115,874	153,816	242,651	242,651	240,063
Economic Development - 4A	6,716,828	5,435,957	6,310,211	5,148,287	5,148,287	4,766,393
Community Development - 4B	1,113,289	1,688,361	1,370,662	1,215,240	1,215,240	1,205,882
Hotel/Motel Tax Fund	412,005	426,694	411,677	89,927	89,927	68,756
Storm Water Utility Fund	131,213	77,958	238,726	75,151	75,151	94,759
Capital Projects Administration Fund	504,189	570,620	608,800	578,420	578,420	133,634
Engineering Inspections	197,870	236,960	186,102	135,717	135,717	147,052
Special Events Fund	52,008	125,273	88,112	128,443	128,443	64,700
Court Security	183,933	208,401	239,792	265,254	265,254	160,254
Court Technology	62,296	94,327	112,868	23,500	23,500	35,700
Citizen Donation	-	-	-	142	142	1,142
Child Safety	79,776	90,816	142,153	193,275	193,275	160,275
Community Center	14,066	29,720	42,495	51,323	51,323	31,761
TOTAL BEGINNING BALANCE	21,088,943	21,562,314	23,743,580	22,712,737	22,712,737	21,375,112
ENDING FUND BALANCE: (before adjustments and reserves)						
General Fund	5,870,518	6,392,576	6,610,695	6,583,900	6,315,361	5,976,661
Utility Fund	3,529,119	3,986,146	4,086,720	3,999,161	3,817,662	3,534,409
General Debt Service	965,998	1,123,924	1,301,247	1,602,145	1,622,147	1,100,701
Utility Tax Debt	282,182	300,382	463,436	368,847	491,017	170,675
Revenue Debt	2,025,597	1,951,440	1,976,946	1,979,451	1,961,651	1,933,058
Lake Parks	107,892	155,949	217,897	155,023	156,973	114,997
Hidden Cove Park (1)	(391,591)	(139,592)	(163,510)	(158,510)	(158,510)	(153,510)
Environmental Fund	71,638	67,341	71,976	44,078	58,440	80,324
Fleet Services Fund	115,874	153,816	242,651	245,211	240,063	216,475
Economic Development - 4A	5,435,957	6,310,211	5,148,287	2,845,138	4,766,393	2,179,741
Community Development - 4B	1,688,361	1,370,662	1,215,240	1,237,708	1,205,882	1,197,112
Hotel/Motel Tax Fund	426,694	411,677	89,927	100,638	68,756	25,197
Storm Water Utility Fund	77,958	238,726	75,151	62,145	94,759	161,858
Capital Projects Administration Fund	570,620	608,800	578,420	524,873	133,634	226,807
Engineering Inspections	236,960	186,102	135,717	12,557	147,052	88,083
Special Events Fund	125,273	88,112	128,443	148,543	64,700	50,967
Court Security	208,401	239,792	265,254	162,554	160,254	185,254
Court Technology	94,327	112,868	23,500	37,000	35,700	47,900
Citizen Donation	-	-	142	142	1,142	2,142
Child Safety	90,816	142,153	193,275	193,275	160,275	120,967
Community Center	29,720	42,495	51,323	26,634	31,761	14,049
TOTAL ENDING BALANCE	21,562,314	23,743,580	22,712,737	20,170,513	21,375,112	17,273,867

(1) Hidden Cove Park operation was privatized on January 1, 2005.

COMBINED FUNDS
Revenue & Expenditure Projections by Category
For the 2010-2011 Budget Year
With Comparative totals for the Year Ended September 30, 2010 and 2009

	Special Revenue Funds										
	General Fund	Lake Parks Fund	Hidden Cove Park	Environmental Fund	Economic Development Corporation	Community Development Corporation	Hotel/Motel Tax Fund	Capital Projects Administration	Engineering Inspections Fund	Community Center	Court Security
Revenues											
Ad Valorem Taxes	\$10,447,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Sales Taxes	3,100,000	-	-	-	1,450,000	1,450,000	-	-	-	-	-
Franchise Taxes	2,106,693	-	-	-	-	-	-	-	-	-	-
Hotel/Motel Taxes	-	-	-	-	-	-	289,800	-	-	-	-
Licenses & Permits	735,300	-	-	-	-	-	-	-	-	-	-
Charges for Services	953,696	121,875	4,000	30,000	-	-	-	199,260	241,000	66,604	-
Fines & Forfeitures	1,034,695	-	-	-	-	-	-	-	-	-	-
Investment Income	50,000	2,500	-	500	40,000	12,000	2,000	5,000	1,000	200	1,000
Grant Revenues	34,752	-	-	-	-	-	-	-	-	-	-
Court Security Revenue	-	-	-	-	-	-	-	-	-	-	24,000
Court Technology Revenue	-	-	-	-	-	-	-	-	-	-	-
Citizen Donation Revenue	-	-	-	-	-	-	-	-	-	-	-
Child Safety Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	701,350	49,720	52,000	36,000	-	-	-	-	-	-	-
Proceeds from Debt Issuance	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	19,164,104	174,095	56,000	66,500	1,490,000	1,462,000	291,800	204,260	242,000	66,804	25,000
Expenditures											
Personnel Services	16,960,789	216	-	48,921	298,437	223,885	69,764	547,087	179,048	96,914	-
Contractual Services	2,483,800	84,360	1,000	39,350	199,453	29,620	63,540	7,500	45,240	82,157	-
Supplies	711,315	5,445	-	23,025	8,200	4,200	4,950	5,500	7,900	6,645	-
Maintenance	1,266,580	31,050	-	2,320	500	15,250	-	1,000	1,650	3,800	-
Contingencies	-	-	-	-	-	10,000	-	-	-	-	-
Others	\$356,831	-	-	-	-	-	-	-	-	-	-
Capital Outlay	\$11,898	60,000	-	-	-	-	-	-	-	-	-
Economic Incentives	-	-	-	-	2,930,500	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-	-	-	-	-
Reserved for Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	21,791,213	181,071	1,000	113,616	3,437,090	282,955	138,254	561,087	233,838	189,516	-
Other Sources and Uses of Funds											
Transfers In	2,942,996	-	-	69,000	-	-	-	450,000	-	105,000	-
Transfers Out	(654,587)	(35,000)	(50,000)	-	(639,562)	(1,187,815)	(197,105)	-	(67,131)	-	-
Total Other Sources and Uses	2,288,409	(35,000)	(50,000)	69,000	(639,562)	(1,187,815)	(197,105)	450,000	(67,131)	105,000	-
Excess (Deficiency)	(338,700)	(41,976)	5,000	21,884	(2,586,652)	(8,770)	(43,559)	93,173	(58,969)	(17,712)	25,000
Beginning Fund Balance	6,315,361	156,973	(158,510)	58,440	4,766,393	1,205,882	68,756	133,634	147,052	31,761	160,254
Ending Fund Balance	5,976,661	114,997	(153,510)	80,324	2,179,741	1,197,112	25,197	226,807	88,083	14,049	185,254
Surplus Used	-	-	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	(256,421)	-	-	-	-	-	-
Designated for Hidden Cove Park	(165,000)	-	-	-	-	-	-	-	-	-	-
Unreserved and undesignated Ending Fund Balance	\$5,811,661	\$114,997	(\$153,510)	\$80,324	\$1,923,320	\$1,197,112	\$25,197	\$226,807	\$88,083	\$14,049	\$185,254

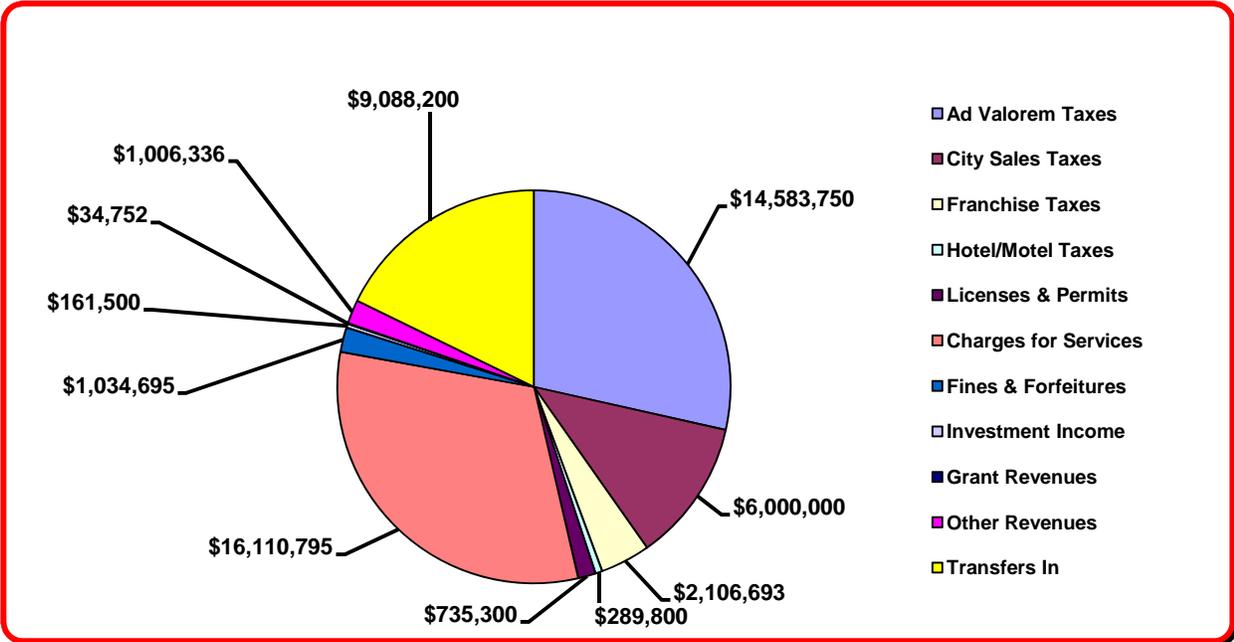
Court Technology	Citizen Donation	Child Safety	Special Events Fund	Storm Water Utility Fund	Fleet Service Fund	Debt Service Funds			Proprietary Fund	Combined Totals		
						General Debt Service Fund	Utility Tax Supported Debt Service Fund	Revenue Debt Service Fund	Utility Fund	Original Budget 2011	Revised Budget 2010	Actual 2009
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,117,432	\$ 18,700	\$ -	\$ -	\$14,583,750	\$14,991,417	\$14,917,121
-	-	-	-	-	-	-	-	-	-	6,000,000	5,948,896	6,090,045
-	-	-	-	-	-	-	-	-	-	2,106,693	2,043,545	2,024,098
-	-	-	-	-	-	-	-	-	-	289,800	269,000	129,445
-	-	-	-	-	-	-	-	-	-	735,300	585,400	1,091,502
-	-	-	-	485,000	796,120	-	-	390,000	12,823,240	16,110,795	15,944,426	15,654,864
-	-	-	-	-	-	-	-	-	-	1,034,695	1,034,595	1,012,315
200	-	-	1,000	2,000	1,100	10,000	1,000	2,000	30,000	161,500	163,510	372,925
-	-	-	-	-	-	-	-	-	-	34,752	56,907	63,900
-	-	-	-	-	-	-	-	-	-	24,000	24,000	24,108
31,000	-	-	-	-	-	-	-	-	-	31,000	31,000	32,144
-	1,000	-	-	-	-	-	-	-	-	1,000	1,000	142
-	-	52,000	-	-	-	-	-	-	-	52,000	52,000	51,122
-	-	-	37,966	-	21,300	-	-	-	-	898,336	926,630	996,709
-	-	-	-	-	-	-	-	-	-	-	-	-
31,200	1,000	52,000	38,966	487,000	818,520	4,127,432	19,700	392,000	12,853,240	42,063,621	42,072,326	42,460,440
-	-	-	66,245	180,401	476,998	-	-	-	2,922,238	22,070,943	21,835,350	20,892,916
1,200	-	-	228,150	88,300	11,870	-	-	-	1,596,392	4,961,932	5,514,008	5,409,120
5,500	-	-	-	2,700	120,240	-	-	-	2,122,217	3,027,837	2,958,771	2,777,570
12,300	-	-	-	43,500	233,000	-	-	-	815,646	2,426,596	2,456,710	2,103,725
-	-	-	-	-	-	-	-	-	-	10,000	-	-
-	-	16,308	-	-	-	-	-	-	-	373,139	395,174	337,803
-	-	-	-	-	-	-	-	-	-	71,898	282,499	842,060
-	-	-	-	-	-	-	-	-	-	2,930,500	700,000	1,890,708
-	-	-	-	-	-	6,073,706	2,547,722	2,067,593	-	10,689,021	9,643,366	9,191,593
-	-	-	-	-	-	-	-	-	-	-	-	(174,442)
19,000	-	16,308	294,395	314,901	842,108	6,073,706	2,547,722	2,067,593	7,456,493	46,561,866	43,785,878	43,271,053
-	-	-	241,696	-	-	1,424,828	2,207,680	1,647,000	-	9,088,200	8,731,689	8,164,323
-	-	(75,000)	-	(105,000)	-	-	-	-	(5,680,000)	(8,691,200)	(8,355,762)	(8,384,553)
-	-	(75,000)	241,696	(105,000)	-	1,424,828	2,207,680	1,647,000	(5,680,000)	397,000	375,927	(220,230)
12,200	1,000	(39,308)	(13,733)	67,099	(23,588)	(521,446)	(320,342)	(28,593)	(283,253)	(4,101,245)	(1,337,625)	(1,030,843)
35,700	1,142	160,275	64,700	94,759	240,063	1,622,147	491,017	1,961,651	3,817,662	21,375,112	22,712,737	23,743,580
47,900	2,142	120,967	50,967	161,858	216,475	1,100,701	170,675	1,933,058	3,534,409	17,273,867	21,375,112	22,712,737
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(550,798)	-	(1,850,378)	-	(2,657,597)	(2,656,790)	-
-	-	-	-	-	-	-	-	-	-	(165,000)	(165,000)	(165,000)
\$47,900	\$2,142	\$120,967	\$50,967	\$161,858	\$216,475	\$549,903	\$170,675	\$82,680	\$3,534,409	\$14,451,270	\$18,553,322	\$22,547,737

MAJOR OPERATING FUNDS
Expenditure Chart by Department
For the Fiscal Year 2010-2011

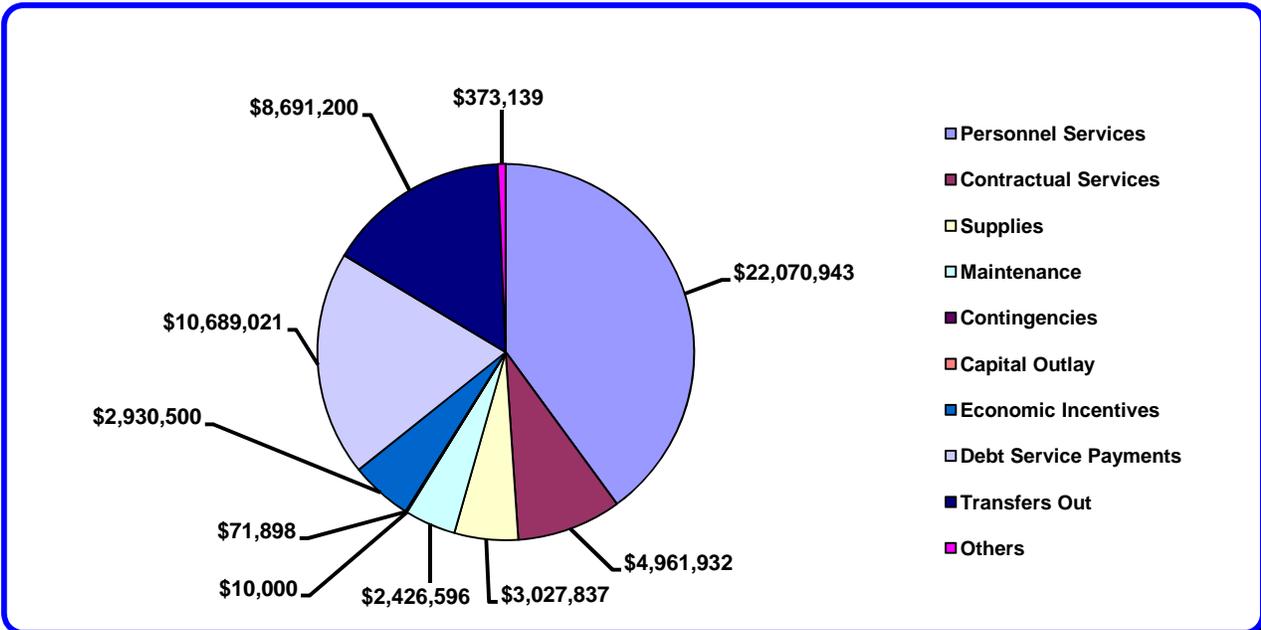
	General Fund	Utility Fund
Nondepartmental	\$ 2,940,487	\$ 6,688,386
General Administration	348,862	-
City Council	24,944	-
Development Services	991,190	-
City Secretary	249,780	-
Human Resources	300,803	-
Finance	545,295	-
Information Technology	658,809	-
Municipal Court	360,529	-
Parks & Recreation	2,014,483	-
Aquatic Parks	365,161	-
Fire	4,763,190	-
Police	6,578,004	-
Library	960,110	-
Engineering	148,053	-
Public Works Administration	1,196,100	262,048
Water Production	-	2,539,654
Water Distribution	-	1,445,056
Wastewater	-	671,126
Utility Administration	-	985,961
Payroll Administration	-	106,444
Facilities Maintenance	-	437,818
Total Expenditures	22,445,800	13,136,493

**COMBINED FUNDS
2010-2011 BUDGET**

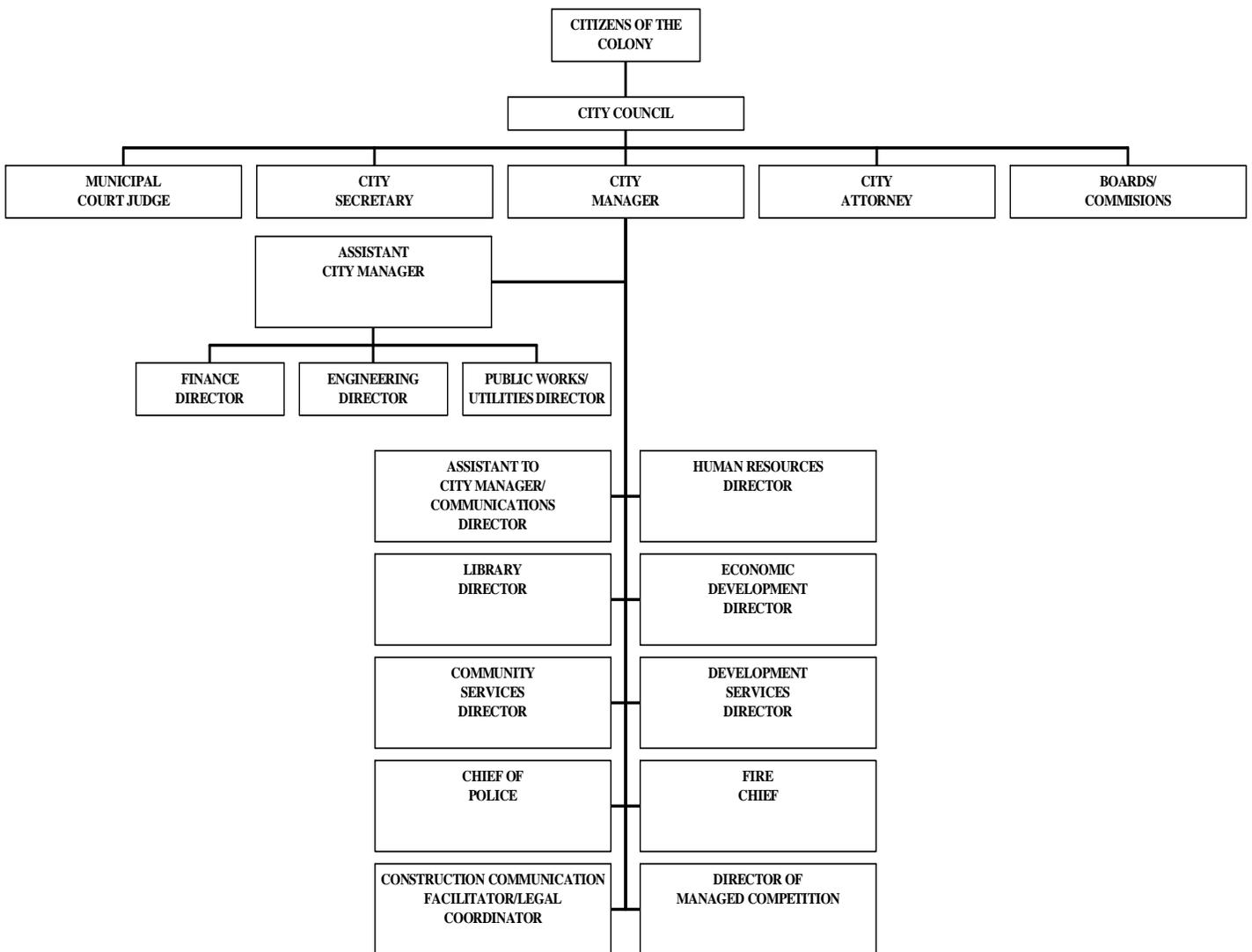
REVENUES & TRANSFERS IN



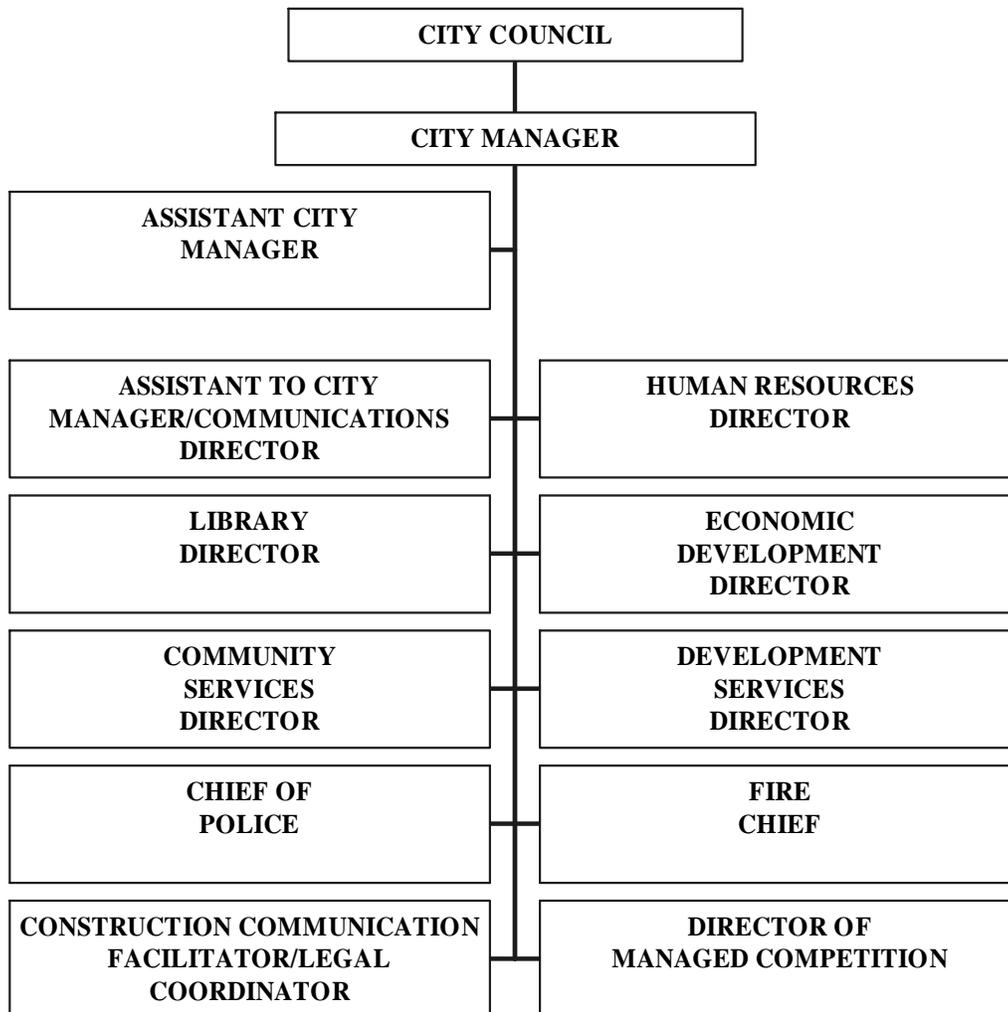
EXPENDITURES & TRANSFERS OUT



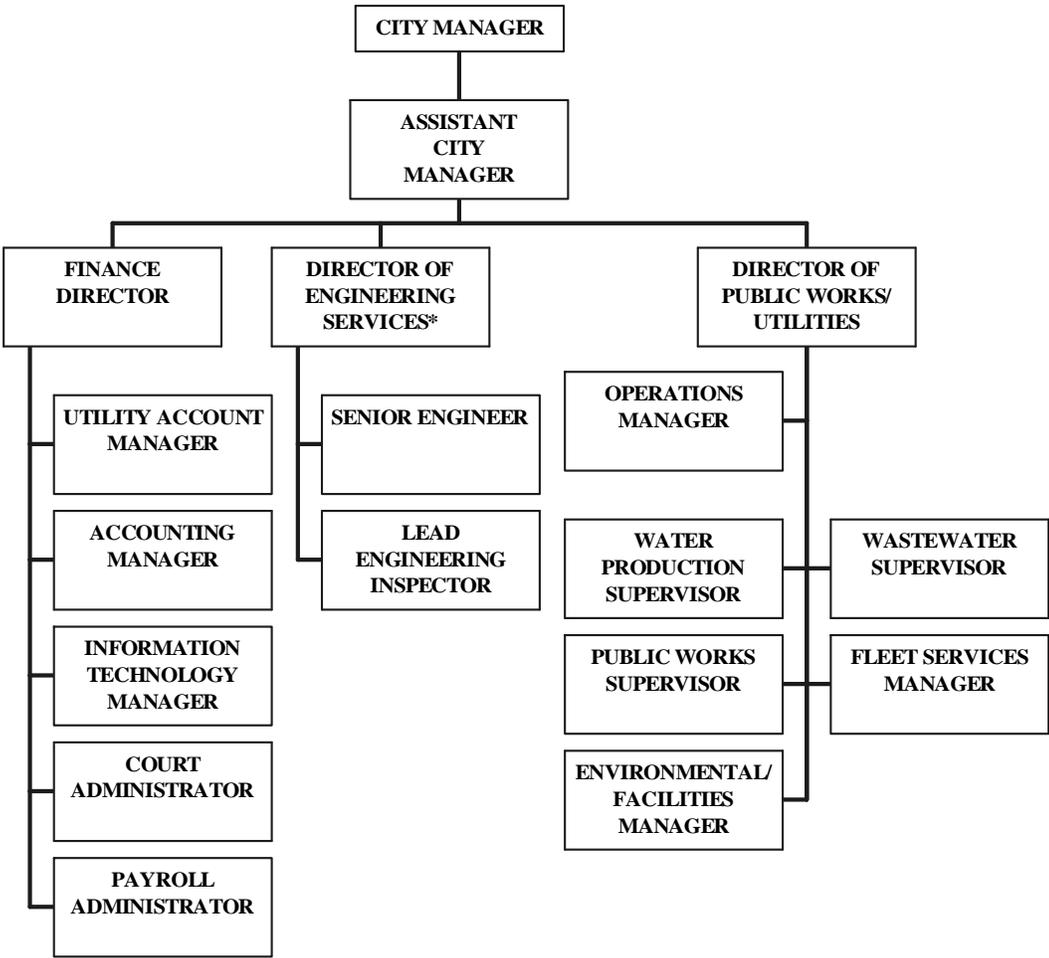
CITY OF THE COLONY ORGANIZATIONAL CHART 2010-2011 BUDGET



CITY MANAGER ORGANIZATIONAL CHART 2010-2011 BUDGET



ASSISTANT CITY MANAGER ORGANIZATIONAL CHART 2010-2011 BUDGET



*Other personnel, who report to the Director of Engineering Services, are paid in other funds.

GENERAL FUND

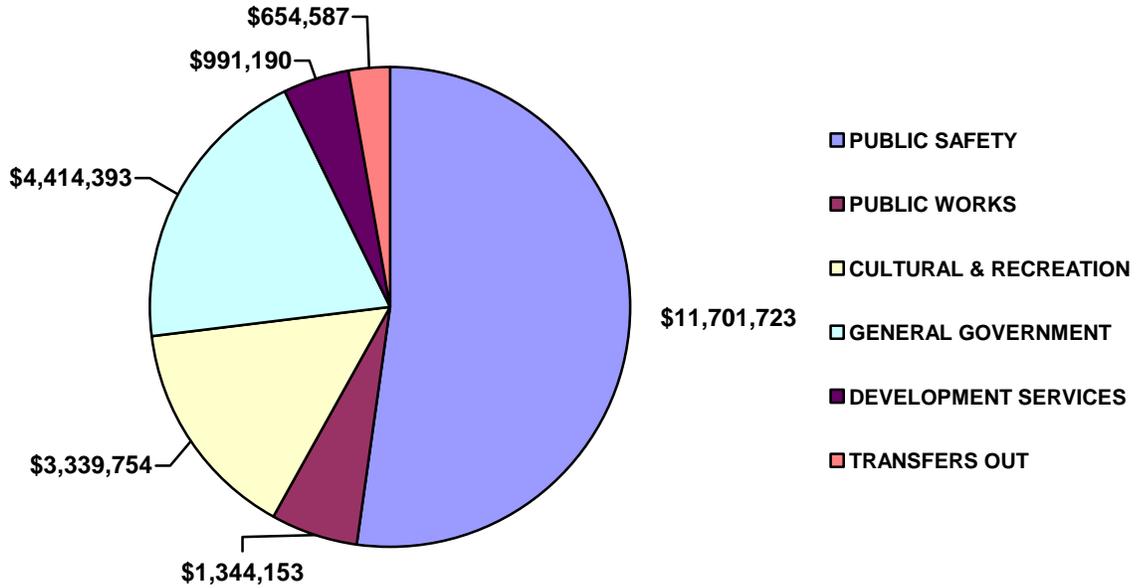
The General Fund is the operating fund of the City. The General Fund receives and accounts for all general tax revenues and other receipts that are not restricted by law or contractual agreement to some other designated fund. The General Fund includes a greater variety and amount of revenues, and finances a wider range of governmental activities than any other fund. The primary revenue sources for the General Fund are Ad Valorem taxes, general sales taxes, utility franchise fees, license and permit fees, parks and recreation fees, service charges, fines, intergovernmental funds, and miscellaneous general revenues. The tax rate allocation for the maintenance and operation of the General Fund is \$10,196,018, which is 71.73% of the 2010 Tax Rate (\$.6855).

The General Fund accounts for general purpose expenditures for most major government functions. Operations in the General Fund provide basic services such as Administration, Human Resources, Finance, Municipal Court, Parks and Recreation, Aquatic Park, Building Inspections, Fire, Police, Library and Public Works. Included for each operational area is an organizational chart, program description, goals and objectives, position classification schedule, expenditure summary, performance indicators and measurements, and detailed line item appropriated expenditure accounts.

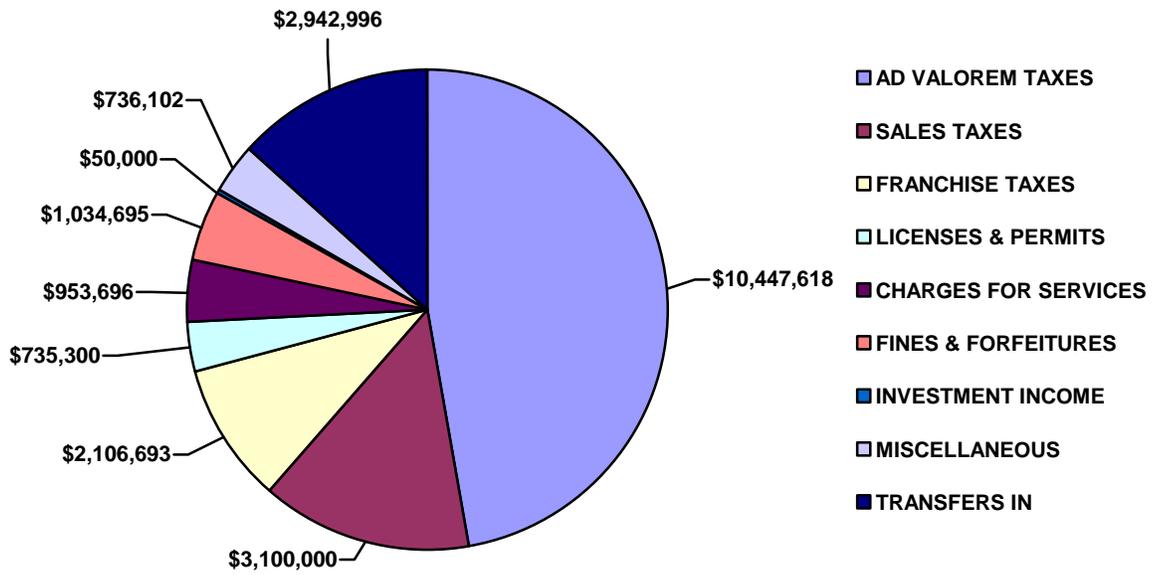
GENERAL FUND
Revenue & Expenditure Projections
For Fiscal Years Ending September 30
(High Level Summary)

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
TAXES:						
Ad Valorem Taxes	9,345,066	10,080,360	10,579,310	10,683,720	10,694,220	10,447,618
City Sales Taxes	2,880,852	3,055,468	3,096,768	3,100,000	3,048,896	3,100,000
Franchise Taxes:	1,920,666	1,782,820	2,024,098	2,123,700	2,043,545	2,106,693
Total Taxes	14,146,584	14,918,648	15,700,176	15,907,420	15,786,661	15,654,311
LICENSES & PERMITS:	805,226	1,634,796	1,091,502	869,355	585,400	735,300
CHARGES FOR SERVICES:						
Parks & Recreation	338,636	360,753	372,967	386,346	371,500	389,550
Aquatic Park	157,101	171,095	178,135	185,500	190,800	190,800
Fire & Ambulance	319,824	314,454	357,361	325,000	311,967	325,000
Library	57,159	57,100	56,600	50,100	50,100	48,346
Total Charges for Services	872,720	903,402	965,063	946,946	924,367	953,696
FINES & FORFEITURES:	1,160,854	1,171,036	1,012,315	1,336,800	1,034,595	1,034,695
OTHER REVENUES:						
Investment Income	359,275	248,220	133,276	200,000	50,000	50,000
Grant Revenues	181,579	45,973	63,900	41,807	56,907	34,752
Other Revenues	309,315	416,504	754,250	664,550	733,310	701,350
Total Other Revenues	850,169	710,697	951,426	906,357	840,217	786,102
TOTAL REVENUES	17,835,553	19,338,579	19,720,482	19,966,878	19,171,240	19,164,104
TRANSFERS IN:	1,583,200	2,275,648	2,348,419	2,787,996	3,091,931	2,942,996
Reserved for Encumbrances	-	-	-	-	-	-
TOTAL REVENUES/ TRANSFERS IN	19,418,753	21,614,227	22,068,901	22,754,874	22,263,171	22,107,100
EXPENDITURES:						
General Government & Transfers Out	5,568,603	6,035,567	6,363,394	6,211,808	6,135,616	6,060,170
Public Safety	9,120,491	10,160,640	11,056,848	11,653,218	11,508,907	11,701,723
Cultural & Recreation	2,901,408	3,083,349	3,145,628	3,323,561	3,298,656	3,339,754
Public Works	1,427,684	1,661,030	1,459,354	1,593,082	1,615,326	1,344,153
Change in Encumbrance	(63,423)	151,583	(174,442)	-	-	-
TOTAL EXPENDITURES	18,954,763	21,092,169	21,850,782	22,781,669	22,558,505	22,445,800
EXCESS (DEFICIENCY)	463,990	522,058	218,119	(26,795)	(295,334)	(338,700)
BEGINNING FUND BALANCE	5,406,528	5,870,518	6,392,576	6,610,695	6,610,695	6,315,361
Surplus Used	-	-	-	-	-	-
Designated for Hidden Cove Park	(392,000)	(140,000)	(165,000)	(165,000)	(165,000)	(165,000)
ENDING FUND BALANCE	5,478,518	6,252,576	6,445,695	6,418,900	6,150,361	5,811,661
Working Days in Fund Balance	105	108	108	103	100	95

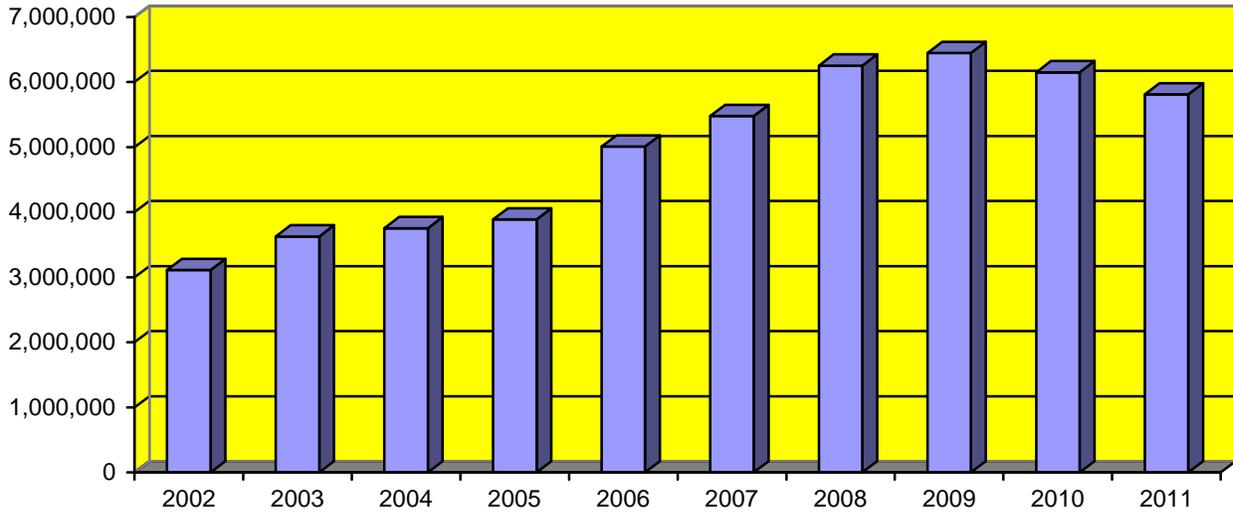
SUMMARY OF GENERAL FUND EXPENDITURES BY FUNCTION 2010-2011 BUDGET



SUMMARY OF GENERAL FUND REVENUES 2010-2011 BUDGET



General Fund - Fund Balance



Fiscal Year	General Fund	Working Days in Fund Balance	Value of Each Day
2002	3,109,553	90	34,551
2003	3,627,216	95	38,181
2004	3,754,622	88	42,666
2005	3,887,621	88	44,102
2006	5,008,528	105	47,635
2007	5,478,518	105	51,931
2008	6,252,576	108	57,787
2009	6,445,695	108	59,865
2010	6,150,361	100	61,804
2011	5,811,661	95	61,495

The City adopted the Financial Management Policies in 2002 which set the working days in fund balance of the major operating funds at 60 days. The City conscientiously meets the requirement by conservatively budgeting revenues and putting strong controls on expenditures. It is management's decision to draw down fund balance to avoid tax rate increases. In fact, ad valorem tax rate has steadily declined over the past few years.

GENERAL FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
TAXES						
Ad Valorem Taxes:						
Current Property Taxes	9,168,931	9,764,597	10,277,536	10,445,220	10,445,220	10,196,018
Rendition Penalty Revenue	2,236	2,862	2,910	3,500	2,000	2,000
Ag. Roll Back Taxes	2,291	70,916	130,085	10,000	62,000	62,000
Delinquent Property Tax.	83,149	130,189	80,682	140,000	100,000	100,000
Penalties & Interest	88,459	111,796	88,097	85,000	85,000	87,600
Total	9,345,066	10,080,360	10,579,310	10,683,720	10,694,220	10,447,618
City Sales Taxes:						
Sales Taxes	2,788,944	2,952,191	2,993,367	3,000,000	2,948,896	3,000,000
Mixed Beverage Tax	91,908	103,277	103,401	100,000	100,000	100,000
Total	2,880,852	3,055,468	3,096,768	3,100,000	3,048,896	3,100,000
Franchise Taxes:						
TXU Electric	805,594	567,244	752,963	778,100	763,545	788,545
CoServ Electric and Oncor	321,472	379,751	342,042	400,000	340,000	340,000
Natural Gas	149,365	160,763	138,038	142,800	120,000	158,148
Telephone	301,495	268,329	243,792	295,800	240,000	240,000
Cable Television	157,774	192,396	205,689	195,000	224,000	224,000
Video Service	-	18,674	125,308	90,000	150,000	150,000
Sanitation-Residential	117,672	132,094	134,255	133,000	136,000	136,000
Sanitation-Commercial	67,294	63,569	82,011	89,000	70,000	70,000
Total	1,920,666	1,782,820	2,024,098	2,123,700	2,043,545	2,106,693
TOTAL TAXES	14,146,584	14,918,648	15,700,176	15,907,420	15,786,661	15,654,311
LICENSES & PERMITS:						
Building Permits-New Homes	240,880	437,889	366,652	157,500	85,000	150,000
Building Permits-Other	55	357,093	338,448	225,000	271,000	225,000
Commercial Permits	278,277	532,862	161,261	270,000	25,000	170,000
Certificates Of Occupancy	2,697	4,845	5,295	2,500	5,000	3,500
Zoning Fees	11,185	14,191	9,482	8,500	5,600	6,000
Fire Fees	58,626	73,446	30,873	30,000	10,000	10,000
Solicitors Permits	180	290	1,625	1,000	1,400	1,400
Health Permits	57,965	79,667	77,754	75,000	80,000	80,000
Platting Fees	38,322	27,026	5,258	5,000	3,000	3,000
Alcohol Permits	5,687	7,848	9,403	7,355	12,000	4,000
Rental Registration	46,571	51,965	54,096	46,000	47,000	42,000
Code Enforcement Fees	64,781	45,174	30,980	40,000	40,000	40,000
Floodplain Development Permits	-	800	300	500	-	-
Grading Permit	-	1,700	75	1,000	400	400
TOTAL LICENSES /PER.	805,226	1,634,796	1,091,502	869,355	585,400	735,300
CHARGES FOR SERVICES:						
Parks & Recreation:						
Recreation Program Revenue	173,225	178,655	173,079	189,424	175,000	183,500
Athletic Program Revenue	71,823	78,139	85,190	95,942	85,000	91,250
Tournament Revenue	-	4,760	-	-	-	-
Pass & Facility Revenue	93,588	99,199	114,698	100,980	111,500	114,800
Total	338,636	360,753	372,967	386,346	371,500	389,550
Aquatic Park:						
Swimming Lessons	65,814	70,333	75,507	75,500	79,300	79,300
Season Passes	7,830	7,031	7,616	7,000	8,000	8,000
Swimming Team	3,064	15,357	10,755	9,000	9,000	9,000
Entrance Fees	43,783	37,296	40,816	55,000	50,000	50,000
Concession Sales	1,190	2,723	3,251	2,500	4,000	4,000
Private Party Fees	23,193	24,215	25,253	25,000	26,500	26,500
Aerobic Classes	12,227	14,140	14,937	11,500	14,000	14,000
Total	157,101	171,095	178,135	185,500	190,800	190,800

GENERAL FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
Fire & Ambulance:						
Ambulance Calls	269,526	259,571	295,501	265,000	265,000	265,000
Liens On Services	18,331	18,914	26,236	25,000	25,000	25,000
County Ambulance Funds	21,967	25,579	25,624	25,000	11,967	25,000
County Fire Funds	10,000	10,390	10,000	10,000	10,000	10,000
Total	319,824	314,454	357,361	325,000	311,967	325,000
Library:						
County Library Funds	57,159	57,100	56,600	50,100	50,100	48,346
Total	57,159	57,100	56,600	50,100	50,100	48,346
TOTAL CHARGES-SERV.	872,720	903,402	965,063	946,946	924,367	953,696
FINES & FORFEITURES:						
Municipal Court Fines	1,121,147	1,129,495	976,820	1,300,000	1,000,000	1,000,000
Library Fees	6,200	5,566	6,220	6,500	6,600	6,700
Animal Control Fees	33,507	35,975	29,275	30,300	27,995	27,995
TOTAL FINES & FORF.	1,160,854	1,171,036	1,012,315	1,336,800	1,034,595	1,034,695
INVESTMENT INCOME:						
Interest Income	359,275	248,220	133,276	200,000	50,000	50,000
TOTAL INVESTMENT	359,275	248,220	133,276	200,000	50,000	50,000
GRANT REVENUES:						
Fire Grants	150,052	2,000	-	-	-	-
Federal Police Grant	3,676	8,495	1,993	-	14,935	-
State Grants	737	4,722	30,121	4,722	4,887	-
LISD Grant	27,114	30,756	31,786	37,085	37,085	34,752
TOTAL GRANT REV.	181,579	45,973	63,900	41,807	56,907	34,752
OTHER REVENUES:						
Auction Proceeds	-	27,008	40,928	1,000	1,000	1,000
Tower Rental Fees	104,237	186,353	167,010	209,550	202,350	220,350
Miscellaneous	39,602	31,973	9,213	10,000	10,000	10,000
Police Reports	4,479	5,282	4,300	4,500	5,500	5,500
Alarm Fees	39,720	42,580	41,290	41,500	32,460	32,500
Horizon - Rentals	121,277	123,308	141,509	132,000	132,000	132,000
Matthews Southwest - The Tribute	-	-	350,000	266,000	350,000	300,000
Prior Year Surplus	-	-	-	-	-	-
TOTAL OTHER REV.	309,315	416,504	754,250	664,550	733,310	701,350
TOTAL REVENUES	17,835,553	19,338,579	19,720,482	19,966,878	19,171,240	19,164,104
TRANSFERS IN:						
Transfer - CDC	20,000	180,648	213,148	290,000	263,148	150,000
Transfer - EDC	-	-	27,962	17,000	37,000	37,000
Transfer - Storm Water Util F	94,000	94,000	83,609	80,000	80,000	80,000
Transfer - Hotel/Motel Tax	9,200	11,000	19,700	60,996	60,996	60,996
Transfer - Utility Fund	1,375,000	1,555,000	1,919,000	2,255,000	2,255,000	2,405,000
Transfer - Engineering Inspections	-	-	-	-	50,000	50,000
Transfer - Lake Parks	35,000	35,000	35,000	35,000	35,000	35,000
Transfer - Child Safety Fund	-	-	-	-	75,000	75,000
Transfer - SIB Loan	-	350,000	-	-	-	-
Transfer - Capital Projects	-	-	-	-	185,787	-
Transfer - HCP	50,000	50,000	50,000	50,000	50,000	50,000
Total Transfers	1,583,200	2,275,648	2,348,419	2,787,996	3,091,931	2,942,996
Reserved for Encumbrances	-	-	-	-	-	-
TOTAL REVENUES/TRANSF.	19,418,753	21,614,227	22,068,901	22,754,874	22,263,171	22,107,100

GENERAL FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
EXPENDITURES:						
Non-Departmental	1,818,183	2,063,546	2,074,373	2,244,745	2,184,310	2,285,900
General Administration	344,337	359,988	555,104	440,653	566,381	348,862
City Council	21,296	14,593	22,350	20,880	23,552	24,944
Development Services	945,599	1,006,274	1,010,867	1,087,120	988,742	991,190
City Secretary	212,312	220,519	238,308	244,337	230,008	249,780
Human Resources	294,587	333,409	299,258	323,441	309,727	300,803
Finance	544,619	530,071	550,480	537,275	550,360	545,295
Information Technology	583,602	670,783	621,654	720,063	684,242	658,809
Municipal Court	304,180	336,615	340,821	360,989	360,217	360,529
Parks & Recreation	1,773,676	1,882,398	1,885,411	2,009,171	1,998,708	2,014,483
Aquatic Park	358,102	357,905	363,376	364,645	369,149	365,161
Fire 3,598,960		4,218,123	4,472,681	4,749,401	4,663,119	4,763,190
Police	5,217,351	5,605,902	6,243,346	6,542,828	6,485,571	6,578,004
Library	769,630	843,046	896,841	949,745	930,799	960,110
Engineering	206,560	201,640	129,426	149,121	162,846	148,053
Public Works	1,221,124	1,459,390	1,329,928	1,443,961	1,452,480	1,196,100
Reserved - Changes in encumbrances	(63,423)	151,583	(174,442)	-	-	-
TOTAL EXPENDITURES	18,150,695	20,255,785	20,859,782	22,188,375	21,960,211	21,791,213
TRANSFER OUT:						
Transfer - Storm Water Util Fund	-	250,000	185,000	-	-	-
Transfer - Environmental Fund	44,000	44,000	44,000	44,000	44,000	44,000
Transfer - Special Events Fund	23,000	13,000	13,000	64,294	64,294	120,587
Transfer - General Debt Service	100,000	100,000	264,000	400,000	400,000	400,000
Transfer - Community Center	86,000	86,000	-	85,000	90,000	90,000
Transfer - General Fund 2007 Cert of Oblig	176,068	-	-	-	-	-
Transfer - Capital Project Fund	-	330,674	400,000	-	-	-
Transfer - HOT Fund (Mobile Stage)	-	12,710	-	-	-	-
Transfer - Community Development Fund	375,000	-	85,000	-	-	-
TOTAL TRANSFER OUT	804,068	836,384	991,000	593,294	598,294	654,587
TOTAL EXPEND. & TRANSF.	18,954,763	21,092,169	21,850,782	22,781,669	22,558,505	22,445,800
EXCESS (DEFICIENCY)	463,990	522,058	218,119	(26,795)	(295,334)	(338,700)
BEGINNING FUND BALANCE	5,406,528	5,870,518	6,392,576	6,610,695	6,610,695	6,315,361
Surplus Used	-	-	-	-	-	-
Designated for Hidden Cove Park	(392,000)	(140,000)	(165,000)	(165,000)	(165,000)	(165,000)
ENDING FUND BALANCE	5,478,518	6,252,576	6,445,695	6,418,900	6,150,361	5,811,661
Working Days in Fund Bal.	105	108	108	103	100	95



**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

**NON-DEPARTMENTAL
GENERAL FUND**

TROY POWELL
City Manager

COST CENTER: 35 - Non-Departmental

Fund: 100 - General

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel	\$ 38,510	\$ 37,111	\$ 365,963
Contractual Services	1,684,453	1,773,924	1,563,574
Supplies	13,853	15,437	12,437
Maintenance	4,116	7,886	7,926
Capital Outlay	20,155	-	-
Sundry charges	1,304,286	948,246	990,587
DEPARTMENT TOTAL	\$ 3,065,373	\$ 2,782,604	\$ 2,940,487

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 55,000
6103	Incentive Pay	-	-	141,000
6104	New Personnel	-	-	141,000
6113	Unemployment	13,520	13,300	5,000
6127	Education and Training	1,200	-	-
6127	Dues and Memberships	23,791	23,811	23,963
6210	Professional Services	-	11,908	-
6211	Legal Services	192,222	248,000	109,619
6213	Contractual Services	14,814	15,584	15,584
6214	Janitorial Services	87,037	110,000	110,400
6236	Printing Services	-	8,400	8,400
6236	Advertising and Notices	8,400	-	-
6241	Electricity	604,958	680,000	690,000
6243	Natural Gas Service	30,776	46,200	35,191

COST CENTER: 35 - Non-Departmental

Fund: 100 - General

EXPENDITURE SUMMARY		2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6244	Telephone Service	69,879	71,256	36,000
6246	Water Service	340,251	284,276	284,280
6250	Liability Insurance	52,080	70,000	70,000
6251	Property Insurance	35,553	35,300	35,300
6252	Worker's Compensation	210,231	170,000	150,000
6275	Equipment Rental	36,244	22,500	18,300
6290	Interest Expense	2,006	500	500
6310	Office Supplies	31	300	300
6311	Copier Supplies	3,097	2,000	2,000
6312	Computer Supplies	31	237	237
6320	Postage	256	-	-
6336	Employee Recognition	3,032	2,500	2,500
6340	Fuel & Lubricants	146	100	100
6389	Miscellaneous Building Supplies	5,451	4,800	4,800
6390	Miscellaneous Supplies	1,810	5,500	2,500
6410	Building Maintenance	-	3,750	3,750
6430	Office Equipment Maintenance	2,340	2,360	2,400
6441	Fleet Services	1,776	1,776	1,776
6640	Capital Outlay - Buildings	20,155	-	-
6807	Transfer Out - Storm Water Utility	185,000	-	-
6820	Property Damage Claims	5,751	20,000	5,000
6821	Bodily Injury Claims	11,023	1,000	1,000
6822	Civil Claims	10,000	35,000	10,000
6825	Transfer Out - Community Center	85,000	90,000	90,000

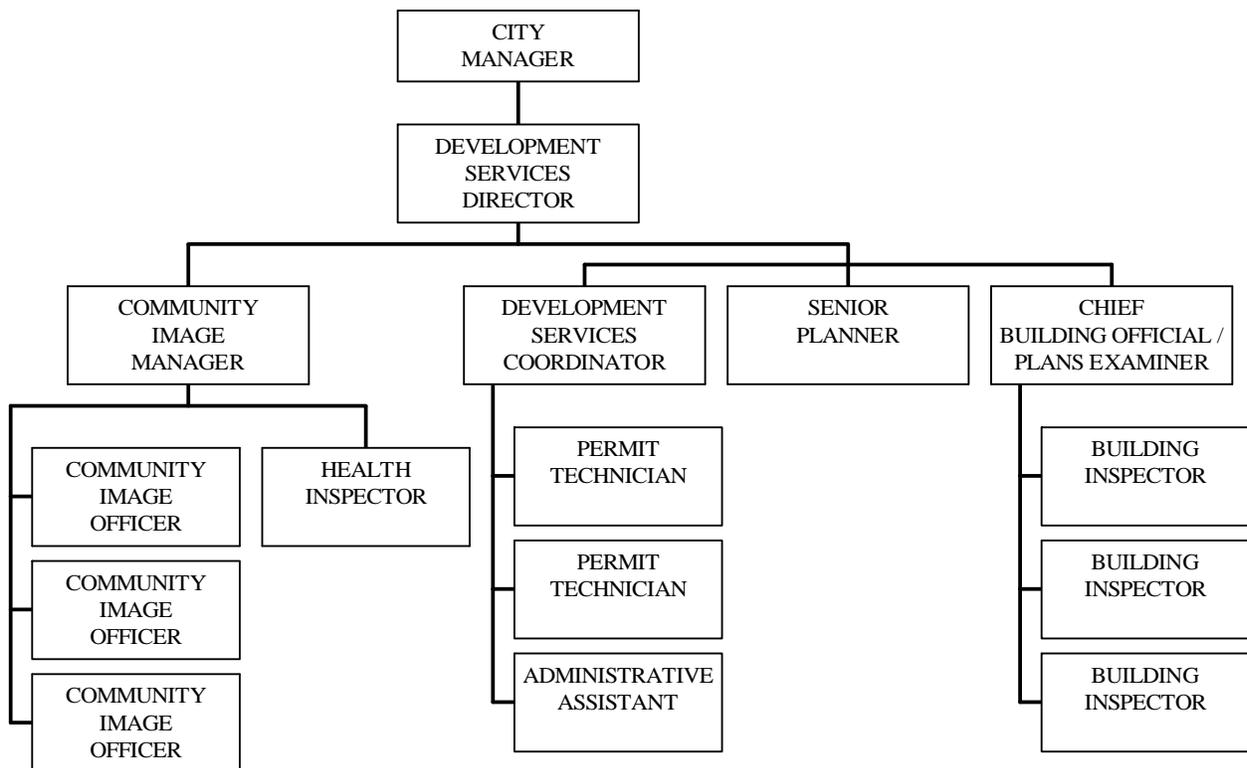
EXPENDITURE SUMMARY		2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6841	Tax Rebate - The Tribute	286,512	293,952	320,000
6861	Transfer Out - Special Events	13,000	64,294	120,587
6882	Transfer Out - Gen Fund Spc Proj	400,000	-	-
6890	Transfer Out - Recycling	44,000	44,000	44,000
6897	Transfer Out - General Debt Service	264,000	400,000	400,000
DEPARTMENT TOTAL		\$ 3,065,373	\$ 2,782,604	\$ 2,940,487

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

DEVELOPMENT SERVICES

MIKE JOYCE
Development Services Director

DEVELOPMENT SERVICES ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The Development Services Department contains the Planning and Development, Building Inspections, Health Inspections and Community Image Divisions, which relate to land development in the City of The Colony. The Department provides services to the community on a daily basis. Its primary mission is to apply city codes fairly and consistently in the provision of development review, permitting, inspection and code enforcement services.</p> <p>The Department serves as a one-stop development center to better serve our customers and facilitate the development process. The Development Services Department combines into one agency those functions necessary to review, approve, and monitor development applications from their inception, and continuing after approval. Through the application of appropriate procedures and codes, the Department promotes the safety, health, livability, community standards, and economic vitality of the City of The Colony.</p> <p>Planning and Development is primarily responsible for assisting property owners through the development process by ensuring compliance with the Zoning and Subdivision Codes, as well as managing the City's future growth.</p> <p>Building Inspections provide a wide range of services including building plan review, inspections, rental property inspections, and support to builders/contractors and the general public.</p> <p>Health Inspections provides a safe and healthy environment for residents and visitors by raising awareness about environmental health issues through routine inspections of various dining and other establishments, complaint investigations, education, testing and enforcement activities.</p> <p>Community Image works to assist residents with improving their neighborhoods. The staff responds to and investigates complaints of various violations with the primary goal of obtaining voluntary compliance or, if required through legal means to gain compliance.</p> <p>The Development Services Department is here to provide you with professional, friendly and timely service. We have a duty to enforce city codes to ensure a safe and healthy environment; but we also balance that duty with a common sense approach to development with a problem solving, facilitative customer service attitude. We are in the business of solving problems today, while planning for tomorrow.</p>

GOALS AND OBJECTIVES
<p>Development Services</p> <p>Goal: Continue to foster the climate of "Exceptional Customer Service" to both our external and internal clients.</p> <p>Objective: Continue monthly luncheon meetings to provide information about our Department's duties, processes and services to the public, contractors and other interested customers for them to understand our purpose, and to get to know who we are and who to contact when they have a question, concern or suggestion.</p> <p>Objective: Continue to find new ways (Facebook, blogs, videos of our luncheon meetings) to promote our customer service message to the general public.</p> <p>Objective: Continue the creation and/or review of Departmental brochures regarding our various processes and make available on the website.</p>

GOALS AND OBJECTIVES

Goal: Continue to determine the most effective way to provide our services to the public.

Objective: Review the cost of providing our services to the public and find ways to provide these services in the most effective, customer service friendly way possible.

Objective: Find new ways to use our permitting software to provide more economically and time saving ways of providing our services.

Planning and Development

Goal: Review and revise the Planning and Development application process in an effort to receive more complete information to possibly reduce timeline for review of submitted applications.

Objective: Include the use of the "Pre-Application Conference" as the first step of the application process to provide more information to the property owner so the property owner can provide more complete informative application to the Planning and Development personnel.

Objective: Review all timelines through the development process to ensure complete timely reviews which meet, Development Review Committee (DRC), Open meetings and notification requirements.

Goal: Review and complete an update/rewrite of the City's Zoning Ordinance and Subdivision Regulations since the last comprehensive review was completed in 1986.

Objective: Encourage quality development and redevelopment with better and more up-to-date building and site design standards.

Objective: Ensure compatibility with neighboring areas, visual harmony with surroundings, and sensitivity to environmental issues such as water, air, noise, stormwater, and wastewater.

Objective: Conserve and strengthen natural features within The Colony, which makes our community a great place to live, work, and play.

Goal: Promote development and revitalization along the City's gateway entrances on SH 121 and FM 423 (Main Street).

Objective: Continue to implement/review/update/clarify the Gateway Overlay District requirements.

Objective: Continue to work with property and business owners, TxDOT, and other outside agencies, to minimize the impacts prior, during and after the widening of FM 423 (Main Street)

Objective: Continue to provide information and encourage the upgrading and conversion of vacant or underutilized buildings throughout the City's gateway areas.

Objective: Work with the Parks and Recreation Department to encourage public and private participation and finding funding sources for the Gateway Streetscape Concept Plan.

Building Inspections

Goal: Continue to enforce minimum building standards.

Objective: Continue to study and pursue the adoption of the 2009 International Building Codes.

Objective: Continue to identify issues, concerns and processes, which ultimately result in adoption by City Council of improvements in the building plan review process.

Goal: Identify 100% of rental properties within the city.

Objective: Complete registration of all residential rental properties.

Objective: Complete Inspections of no less than 50% of registered properties.

Objective: Continue to infuse customer service into the rental inspection program by providing convenient times for renters and owners.

GOALS AND OBJECTIVES	
Goal:	Increase the number of building permits obtained.
Objective:	Continue public education on the importance of obtaining building permits.
Objective:	Increase the convenience and customer service of obtaining building permits.
Objective:	Identify and reduce the amount of illegal work occurring in the city.
<u>Health Inspections</u>	
Goal:	Provide a safe and healthy environment for residents and visitors.
Objective:	Continue to perform a minimum of three (3) inspections per year of all food establishments.
Objective:	Respond to 100% of citizen complaints within one (1) business day.
Objective:	Increase citizen education regarding cross contamination of food.
Objective:	Continue to perform swimming pool/spa inspections for all commercial properties within the City.
<u>Community Image</u>	
Goal:	Increase public awareness of code violations
Objective:	Continue to develop Property Maintenance Code implementation strategies, including a Neighborhood Enhancement Program, to insure the continued quality of our housing stock.
Objective:	Continue to create an "Exceptional Customer Service" attitude in Code Enforcement.
Objective:	Provide more "how to comply" information with our Notice of Violations and also provide this information for our most common violations on our website and brochures.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Development Services Director	1	1	1
Community Image Manager	1	1	1
Senior Planner	1	1	1
Development Services Coordinator	1	1	1
Administrative Assistant	1	1	0
Permit Technician	2	2	2
Plans Examiner	1	0	0
Chief Building Official/Plans Examiner	1	1	1
Building Inspectors	3	3	2
Health Inspector	1	1	1
Community Image Officers	3	3	3
DEPARTMENT TOTAL	16	15	13

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 884,186	\$ 846,811	\$ 851,122
Contractual Services	71,611	77,431	78,015
Supplies	35,353	34,869	33,923
Maintenance	19,717	27,937	28,130
Non-Capital	-	1,694	-
Capital Outlay	-	-	-
DEPARTMENT TOTAL	\$ 1,010,867	\$ 988,742	\$ 991,190

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
<u>Planning & Development</u>			
Projects			
Zoning / Specific Use Permits	9	10	9
Plats	21	10	7
Site Plans	11	15	15
Special Projects / Staff Initiated	12	10	10
Variances	1	4	5
<u>Building Inspections</u>			
Permits			
New Homes	214	100	101
Multi-Family (units)	17	0	0
Commercial	8	3	0
Other	3,826	3,000	3,500
Permit fees collected	\$2,802,295	\$600,000	\$683,500
Contractor Registrations	570	600	400
Number of Inspections Performed	7,063	7,000	8,000
Rental Registrations	1,460	1,600	1,500
<u>Health Inspections</u>			
Health Inspections	635	800	800
Complaints Received	31	20	20
Registered Food Safety Managers	99	100	150
Registered Food Handlers	265	500	800
<u>Community Image</u>			
Notice for Violations	8,899	11,000	10,000
Citations Issued	187	200	200

COST CENTER: 10 - Development Services FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 651,709	\$ 611,614	\$ 610,856
6111	Salaries, Overtime	1,511	1,500	1,500
6114	Hospitalization Insurance	76,224	70,999	74,448
6115	Social Security Taxes	47,407	48,257	49,280
6117	Retirement Contributions	85,079	85,903	91,160
6118	Uniforms	1,867	950	825
6120	Private Auto Allowance	2,063	3,588	3,588
6125	Education & Training	12,927	14,500	12,000
6126	Travel Expenses	3,386	7,000	4,000
6127	Dues & Membership	2,013	2,500	3,465
6210	Professional Services	15,160	7,500	7,000
6213	Contractual Services	42,957	50,000	53,000
6235	Printing Services	7,722	13,130	11,390
6244	Telephone Service	4,137	4,116	4,116
6275	Equipment Rental	1,635	2,685	2,509
6310	Office Supplies	2,617	3,000	2,500
6311	Copier Supplies	3,388	3,725	3,725
6312	Computer Supplies	3,486	6,755	4,508
6313	Janitorial Supplies	(11)	-	-
6313	Computer Supplies - Hardware	-	809	-
6320	Postage	11,847	10,000	11,000
6322	Small Tools	624	465	290
6323	Small Equipment	141	255	-
6330	Books & Periodicals	3,615	700	1,500

COST CENTER: 10 - Development Services FUND: 100 - General

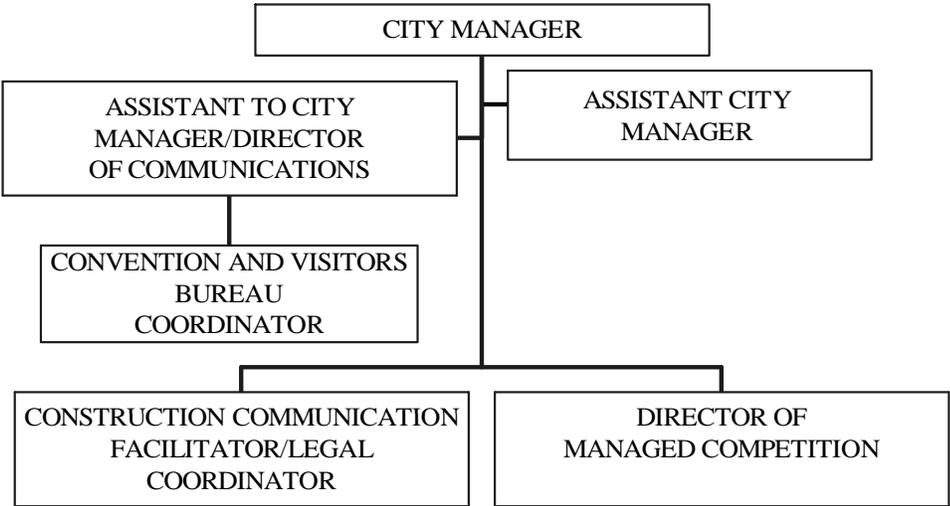
ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6331	Public Education Material	274	260	300
6335	Awards	93	150	150
6340	Fuel and Lubricants	6,368	6,000	6,000
6390	Miscellaneous Supplies	2,911	2,750	3,950
6430	Office Equipment - Maintenance	14,285	16,307	17,500
6431	Maintenance - IT Services	-	6,000	5,000
6440	Vehicle Maintenance	102	300	300
6441	Fleet Services	5,330	5,330	5,330
6550	Non-Capital Outlay-Office Equip	-	1,694	-
DEPARTMENT TOTAL		\$ 1,010,867	\$ 988,742	\$ 991,190

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

GENERAL ADMINISTRATION

TROY POWELL
City Manager

GENERAL ADMINISTRATION ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
General Administration consists mainly of the functions and activities of the City Manager and the Assistant City Manager. These positions provide professional management of all City functions and the implementation of City Council policies in compliance with the duties set out by the City Charter.

GOALS AND OBJECTIVES
<p>Goal: Provide professional management and leadership in all city activities.</p> <p>Objective: Respond to citizen's requests within 24 hours.</p> <p>Objective: Enhance communications and provide administrative support to the Mayor and the City Council.</p> <p>Objective: Manage City in fiscally responsible manner.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
City Manager	1	1	1
Assistant City Manager *	1	1	1
Assistant to City Manager/Communications Director	1	1	1
Convention and Visitors Bureau Coordinator **	0	0	1
P/T Convention and Visitors Bureau Coordinator **	0	1	0
Construction Communication Facilitator/ Legal Coordinator ***	0	0	1
Director of Managed Competition *	0	0	1
DEPARTMENT TOTAL	3	4	6

* Positions are funded in the Utility Fund

** Position is funded in the Hotel/Motel Tax Fund

*** Position is funded in the Capital Projects Administration Fund

COST CENTER: 11- General Administration**FUND: 100 - General**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 552,290	\$ 560,206	\$ 344,612
Contractual Services	1,590	3,175	2,250
Supplies	1,184	3,000	2,000
Maintenance	40	-	-
DEPARTMENT TOTAL	\$ 555,104	\$ 566,381	\$ 348,862

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Respond to citizens request for assistance within 24 business hours	100%	100%	100%
Publish City newsletter	4x	4x	4x

COST CENTER: 11 - General Administration

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 436,738	\$ 434,960	\$ 255,974
6114	Hospitalization Insurance	19,528	19,678	12,408
6115	Social Security Taxes	16,205	22,375	16,140
6117	Retirement Contributions	58,822	60,693	39,040
6120	Private Auto Allowance	10,523	7,800	7,800
6125	Education & Training	1,918	2,000	2,850
6126	Travel Expenses	5,934	9,700	6,400
6127	Dues and Memberships	2,622	3,000	4,000
6235	Printing Services	46	125	125
6244	Telephone Service	1,543	3,000	2,100
6275	Equipment Rental	2	50	25
6310	Office Supplies	212	250	250
6311	Copier Supplies	460	400	400
6312	Computer Supplies	61	300	300
6320	Postage	51	200	200
6330	Books and Periodicals	339	350	350
6390	Miscellaneous Supplies	60	1,500	500
6440	Vehicle Maintenance	40	-	-
DEPARTMENT TOTAL		\$ 555,104	\$ 566,381	\$ 348,862

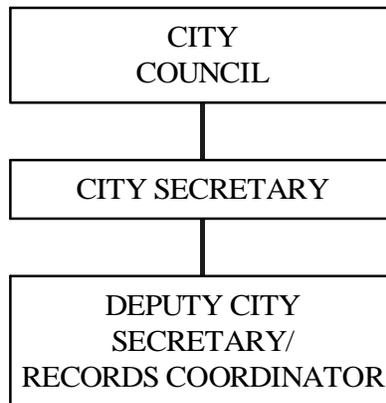


**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

CITY SECRETARY

CHRISTIE WILSON
City Secretary

CITY SECRETARY ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The office of the City Secretary is responsible for a broad range of administrative and clerical duties, including but not limited to, recording and maintaining the minutes of the proceedings of all City Council meetings. The City Secretary also directs the Records Management Program for the City and maintains ordinances, resolutions, and all other official records of the City of The Colony. All municipal elections are conducted by the office of the City Secretary. The City Secretary attends all council meetings, staff meetings, and various other committee meetings. Hundreds of documents are indexed for efficient access and research of legislative and governmental history.</p>

GOALS AND OBJECTIVES	
Goal:	Maintain the professional requirements of the Office of the City Secretary and pursue specialized certifications.
Objective:	Continue professional development through the Recertification program of Texas Municipal Clerks Association and the Master Municipal Clerk Program of the International Institute of Municipal Clerks.
Goal:	Publish and implement revised Records Management Manual and Disaster Recovery for Records.
Objective:	Revise 2000 Edition of Records Management Manual and provide training to city records liaison personnel. Complete Disaster Recovery Manual & review annually for needed updates.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
City Secretary	1	1	1
Deputy City Secretary/Records Coordinator	1	1	1
DEPARTMENT TOTAL	2	2	2

COST CENTER: 20 - City Secretary

FUND: 100 - General

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 187,288	\$ 183,523	\$ 191,953
Contractual Services	40,124	33,905	34,884
Supplies	6,384	7,453	8,150
Maintenance	-	5,127	5,162
Sundry Charges	4,512	-	9,631
DEPARTMENT TOTAL	\$ 238,308	\$ 230,008	\$ 249,780

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Elections conducted	1	0	2
City Council meetings			
Regular	23	24	24
Special/Work	9	20	20
Pages of City Council meeting minutes	157	140	140
Ordinances adopted	49	42	42
Resolutions adopted	97	94	94
Process ordinances and resolutions - within 6 days	100%	100%	100%
Documents filed with Denton County	552	828	828
Documents destroyed per schedule (in pounds)	9,890	5,600	5,600
Requests for public records	266	252	252
Response to requests for public records pursuant to State law	100%	100%	100%
Documents published	77	100	100

COST CENTER: 20 - City Secretary

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 133,184	\$ 128,181	\$ 133,020
6111	Salaries, Overtime	2,021	1,000	2,000
6112	Part-time, Temporary	7,612	8,000	7,000
6114	Hospitalization Insurance	11,091	11,053	12,408
6115	Social Security Taxes	10,202	10,804	11,360
6117	Retirement Contributions	17,508	17,925	19,980
6118	Uniforms	85	-	125
6125	Education & Training	2,355	2,000	2,500
6126	Travel Expenses	2,845	4,000	3,000
6127	Dues & Memberships	385	560	560
6213	Contractual Services	15,698	15,850	16,750
6235	Printing Services	46	-	100
6236	Advertising & Notices	24,332	18,000	18,000
6275	Equipment Rental	48	55	34
6310	Office Supplies	469	500	500
6311	Copier Supplies	701	1,000	700
6312	Computer Supplies	83	200	200
6320	Postage	350	300	400
6330	Books & Periodicals	270	400	400
6335	Awards	4,243	4,653	4,250
6390	Miscellaneous Supplies	268	400	1,700
6430	Office Equipment - Maintenance	-	5,127	5,162
6830	Election Expense	4,512	-	9,631
DEPARTMENT TOTAL		\$ 238,308	\$ 230,008	\$ 249,780



***CITY OF THE COLONY
2010-2011
ANNUAL BUDGET***

CITY COUNCIL

CITY COUNCIL MEMBERS

PROGRAM DESCRIPTION
The City Council is the governing body of the City. The City of The Colony is a Home Rule city with a Council/Manager form of government. The City Council is the legislative branch of the City government. The primary duty of the City Council is policy making, which includes identifying needs of the residents, formulating programs to meet the changing requirements of our community and measuring the effectiveness of ongoing municipal services.

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel	\$ 9,560	\$ 10,752	\$ 11,914
Contractual Services	276	100	200
Supplies	2,514	4,000	4,130
Sundry charges	10,000	8,700	8,700
DEPARTMENT TOTAL	\$ 22,350	\$ 23,552	\$ 24,944

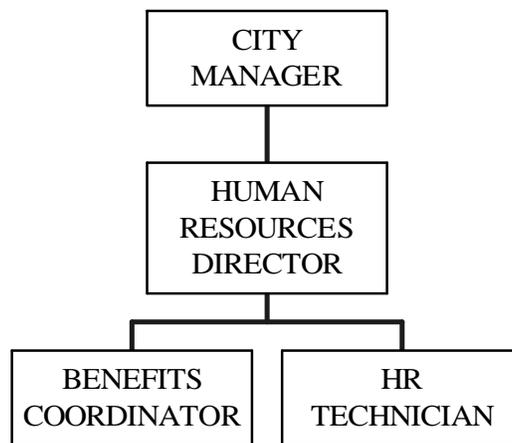
ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6112	Salaries, Part-Time	\$ 3,175	\$ 4,175	\$ 3,600
6115	Social Security Taxes	243	334	290
6118	Uniforms	139	490	490
6125	Education & Training	1,075	2,000	2,300
6126	Travel Expenses	4,675	3,500	4,981
6127	Dues & Memberships	253	253	253
6235	Printing Services	276	100	200
6244	Telephone Service	-	-	-
6330	Books & Periodicals	-	-	130
6390	Miscellaneous Supplies	2,514	4,000	4,000
6845	General Government	10,000	8,700	8,700
DEPARTMENT TOTAL		\$ 22,350	\$ 23,552	\$ 24,944

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

HUMAN RESOURCES

MARGARET BURKETT
Human Resources Director

HUMAN RESOURCES ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION

The Human Resources Department is a staff support function providing services in the area of recruitment, employment screening, benefits, classification, compensation, training, employee relations, counseling, and policy development. Services are provided internally to both supervisors and employees as well as externally to applicants. The department serves in the role of monitoring compliance with state and federal laws and City policies with regard to Human Resources related issues.

GOALS AND OBJECTIVES

Goal: Provide the highest quality of human resource support to other City functions.

Objective: Provide effective and timely recruitment, advertising, screening, and referral of qualified applicants for open positions.

Objective: Provide and maintain a compensation system that fairly and equitably compensates employees for performing established duties and responsibilities.

Objective: Administer a competitive and cost effective benefits program.

Objective: Monitor the employee compensation and evaluation program.

Objective: Continue updating job descriptions, and ensuring accuracy to existing positions as well as complying with legal requirements.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Human Resources Director	1	1	1
Benefits Coordinator	1	1	1
HR Technician	1	1	1
DEPARTMENT TOTAL	3	3	3

COST CENTER: 25 - Human Resources

FUND: 100 - General

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 245,612	\$ 263,827	\$ 257,766
Contractual Services	49,742	40,400	37,287
Supplies	3,829	5,500	5,750
Maintenance	75	-	-
DEPARTMENT TOTAL	\$ 299,258	\$ 309,727	\$ 300,803

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Employee orientations	28	27	25
New positions	3.5	1.5	2
Announce and advertise vacant positions within 7 days of notice	95%	95%	95%
Employee resignations	11	12	10
Employee terminations	7	3	2
Training sessions (in house)	11	9	10
Retirements processed	3	3	2
Positions compared annually to the salary survey	100%	100%	100%
Job descriptions reviewed annually as vacancies occur.	100%	100%	100%

COST CENTER: 25 - Human Resources

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 182,131	\$ 190,782	\$ 181,444
6111	Salaries, Overtime	19	200	200
6114	Hospitalization Insurance	16,471	16,228	18,612
6115	Social Security Taxes	12,581	14,284	14,530
6117	Retirement Contributions	23,651	26,533	26,880
6119	Medical Expenses	1,122	5,000	5,000
6125	Education & Training	8,419	9,000	9,000
6126	Travel Expenses	33	600	900
6127	Dues & Memberships	1,185	1,200	1,200
6213	Contractual Services	1,011	900	900
6235	Printing Services	3,288	1,500	1,500
6236	Advertising & Notices	42,620	35,000	31,887
6275	Equipment Rental	2,823	3,000	3,000
6310	Office Supplies	968	950	1,050
6311	Copier Supplies	294	200	200
6312	Computer Supplies	-	150	150
6320	Postage	413	450	500
6330	Books & Periodicals	632	1,250	1,250
6335	Awards	442	1,000	1,250
6390	Miscellaneous Supplies	1,080	1,500	1,350
6430	Office Equipment - Maintenance	75	-	-
DEPARTMENT TOTAL		\$ 299,258	\$ 309,727	\$ 300,803



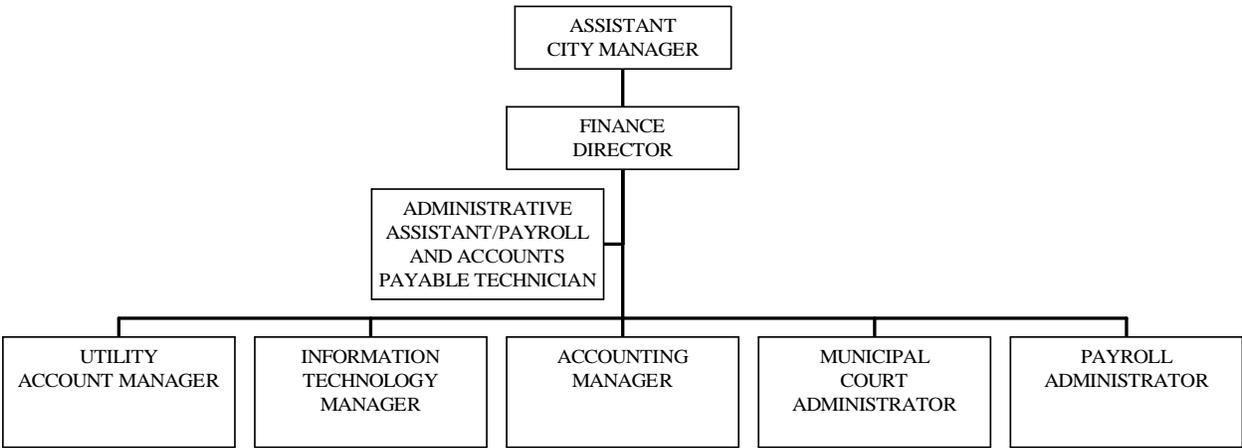
**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

FINANCE

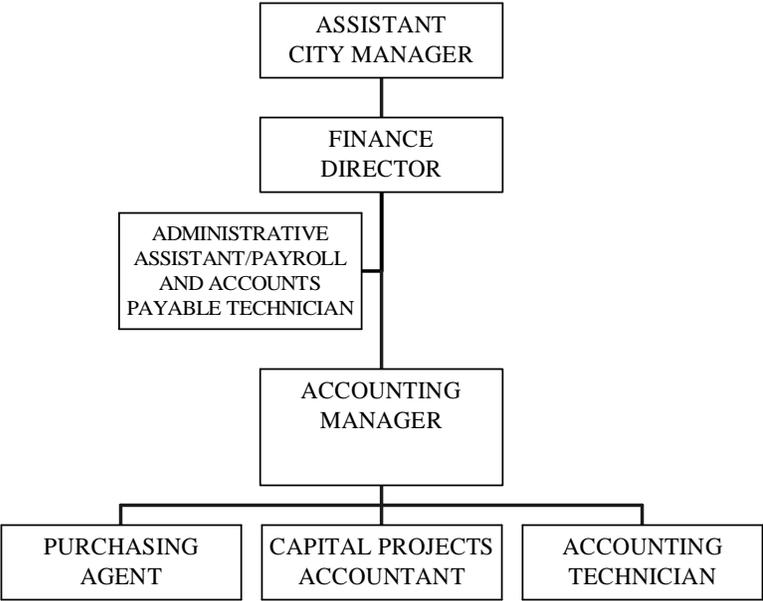
REBECCA LAI
Finance Director

GWEN MANSFIELD
Accounting Manager

FINANCE DIRECTOR ORGANIZATIONAL CHART 2010-2011 BUDGET



FINANCE ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The Finance Department is responsible for all fiscal transactions, the preparation of all financial reports, and the development of the City's annual operating budget. This department is also responsible for cash management, revenue collection, debt management, payment disbursements, coordinating all City purchases, and the investment of City funds. An audit of financial transactions is prepared annually by an external auditor to ensure the proper and ethical accounting of public funds.</p>

GOALS AND OBJECTIVES
<p>Goal: Improve the year-end reporting process.</p> <p>Objective: Design and prepare the 2010-2011 Annual Operating Budget according to the guidelines set forth by the Government Finance Officers Association in their Distinguished Budget Presentation Award Program.</p> <p>Objective: Complete the 2009-2010 audit process by January 31, 2011.</p> <p>Objective: Produce and print the Comprehensive Annual Financial Report by February 15, 2011.</p> <p>Goal: Strengthen the quality and timeliness of financial reporting.</p> <p>Objective: Monitor and report the financial and budgetary status of all revenues and expenditures each month.</p> <p>Objective: Monitor and report the financial and budgetary status of all capital projects each month.</p> <p>Goal: Implement savings through the bid process and negotiations.</p> <p>Objective: Coordinate purchasing efforts through interlocal on-line cooperation.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Director of Finance	1	1	1
Administrative Assistant	1	1	1
Accounting Manager	1	1	1
Capital Projects Accountant	1	1	1
Accounting Technician	1	1	1
Purchasing Agent	1	1	1
DEPARTMENT TOTAL	6	6	6

COST CENTER: 30 - Finance**FUND: 100 - General**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 464,368	\$ 469,871	\$ 472,140
Contractual Services	63,217	57,250	50,052
Supplies	9,243	9,739	8,895
Maintenance	13,652	13,500	14,208
DEPARTMENT TOTAL	\$ 550,480	\$ 550,360	\$ 545,295

PERFORMANCE INDICATORS & MEASUREMENT	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Distinguished budget award	1	1	1
Certificate of achievement in financial reporting	1	1	1
Complete all financial reports accurately and according to deadlines	99%	99%	99%
Wire transfers	305	300	315
Percentage of wire transfers processed on or before deadlines	100%	100%	100%
Purchase orders issued	450	465	460
Percentage complete requisitions - within 7 days after approval by Council	98%	98%	98%
Percentage of bank accounts collateralized 100%	100%	100%	100%
Percentage of debt service payments to paying agents according to schedule	100%	100%	100%

COST CENTER: 30 - Finance

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 356,099	\$ 352,655	\$ 351,336
6114	Hospitalization Insurance	24,068	28,934	31,640
6115	Social Security Taxes	24,610	27,156	27,233
6117	Retirement Contributions	46,680	49,518	52,530
6118	Uniforms	286	-	-
6120	Private Auto Allowance	3,614	3,588	3,600
6125	Education & Training	2,034	1,520	976
6126	Travel Expenses	3,901	3,500	1,825
6127	Dues & Memberships	3,077	3,000	3,000
6210	Professional Services	11,358	12,320	10,000
6212	Audit Services	42,750	32,500	27,500
6213	Contractual Services	88	160	160
6235	Printing Services	4,513	8,000	8,080
6244	Telephone Service	725	750	840
6275	Equipment Rental	3,782	3,520	3,472
6310	Office Supplies	1,508	1,970	1,970
6311	Copier Supplies	2,275	2,360	2,360
6312	Computer Supplies	7	500	650
6316	Computer Supplies - Hardware	-	809	-
6320	Postage	2,714	3,000	2,900
6330	Books & Periodicals	432	700	615
6390	Miscellaneous Supplies	2,307	400	400
6430	Office Equipment - Maintenance	13,652	13,500	14,208
DEPARTMENT TOTAL		\$ 550,480	\$ 550,360	\$ 545,295

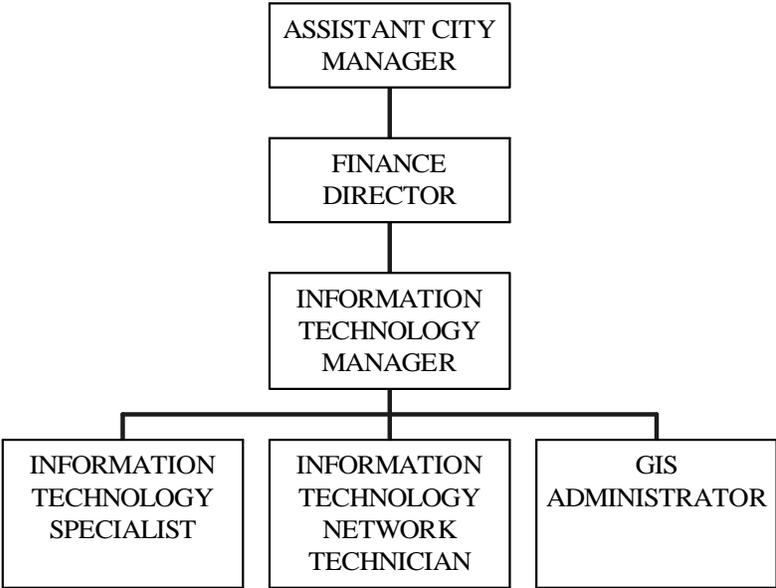
**CITY OF THE COLONY
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ANNUAL BUDGET**

INFORMATION TECHNOLOGY

REBECCA LAI
Finance Director

BRUCE MAKER
Information Technology Manager

INFORMATION TECHNOLOGY ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
The Information Technology Department will provide the highest quality technology-based services in the most cost-effective manner, and to facilitate the City's mission as it applies to our citizens, city departments, and local community.

GOALS AND OBJECTIVES
Goal: Provide the leadership necessary to effectively strategize and tactically plan the best possible use of technology.
Goal: Provide policy and guidelines for the security and use of City computers and data.
Goal: Develop and maintain highly efficient, reliable, secure and innovative information systems in support of the City's missions and goals.
Objective: Research, approve, and involve in hardware and software purchases by complying with the established City purchasing procedures.
Objective: Ensure virus detection software is operating at all times at each workstation, the data servers and the mail server.
Objective: Archive data as per the Records Retention policy for the purpose of data recovery.
Objective: Assign usernames for each employee as well as oversee passwords set by each employee.
Objective: Protect City interests by accounting for all application licenses, maintenance contracts, documentation, security policies and data integrity.
Objective: Work with vendors to access the City's network for periodic maintenance.
Objective: Upgrade and/or install all GIS software including ArcGIS server/SDE, ArcInfo, and ArcIMS.
Objective: Download 2010 aerial photos and digital two-foot contours from NCTCOG.
Objective: Maintain Phase II Storm Water Drainage projects within the GIS system.
Objective: Create policies and procedures for all aspects of Information Technology environment.
Objective: Perform Active Directory Domain migration and consolidation.
Objective: Perform server consolidations to lower overall costs.
Objective: Complete the implementation the new phone system for all city facilities.
Objective: Redesign the City's web presence.
Objective: Assist with the data/voice infrastructure for new buildings.
Objective: Ensure backup solution is working and policies are in place to maintain archived data.
Objective: Research, approve and implement a video/audio security system.
Objective: Maintain the media server with one years worth of archived videos and provide live streaming videos of Council Meetings.
Objective: Work with City Secretary's office to ensure electronic records retention is in compliance with regulations.
Objective: Provide fast and reliable access to all information systems.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Information Technology Manager	1	1	1
Information Technology Specialist	1	1	1
Information Technology Network Tech	1	1	1
GIS Administrator	1	1	1
P/T GIS Intern	1	0	0
DEPARTMENT TOTAL	5	4	4

COST CENTER: 31 - Information Technology**FUND: 100 - General**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 404,731	\$ 393,392	\$ 398,987
Contractual Services	28,535	38,699	33,499
Supplies	31,026	37,600	32,000
Maintenance	64,465	160,052	188,425
Non-Capital	3,682	-	-
Capital Project Misc	89,215	54,499	5,898
DEPARTMENT TOTAL	\$ 621,654	\$ 684,242	\$ 658,809

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Help Desk tickets received	856	1,000	1,000
Help Desk tickets completed timely	100%	98%	98%
Workstations installed	13	11	20
Servers installed	3	10	15
New employee setups	18	15	10
Total projects assigned	12	27	30
Total projects completed timely	91%	85%	90%
Total GIS maps created	99	60	60

**COST CENTER: 31 - Information
Technology**

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 313,090	\$ 283,061	\$ 294,536
6111	Salaries, Overtime	2,381	6,000	6,000
6112	Part Time, Temporary	864	5,000	-
6114	Hospitalization Insurance	22,332	22,640	24,816
6115	Social Security Taxes	20,911	24,006	24,040
6117	Retirement Expense	40,768	40,320	44,480
6118	Uniforms	-	250	-
6125	Education & Training	1,369	7,500	500
6126	Travel Expenses	2,613	4,000	4,000
6127	Dues & Memberships	403	615	615
6210	Professional Services	4,043	7,000	5,600
6213	Contractual Services	3,245	6,000	4,500
6235	Printing Services	86	1,500	3,000
6244	Telephone Service	21,147	24,199	20,399
6275	Equipment Rental	13	-	-
6310	Office Supplies	417	1,000	1,000
6311	Copier Supplies	402	250	250
6312	Computer Supplies	2,479	3,600	4,000
6316	Computer Supplies - Hardware	9,341	17,300	15,400
6317	Computer Supplies - Software	17,415	13,300	9,800
6320	Postage	12	50	50
6322	Small Tools	262	500	500
6330	Books & Periodicals	-	500	500

**COST CENTER: 31 - Information
Technology**

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6390	Miscellaneous Supplies	699	1,100	500
6430	Office Equipment - Maintenance	3,514	9,627	3,000
6452	Maintenance - Software	60,951	150,425	185,425
6551	Non-Capital Computer Hardware	3,682	-	-
6751	Leasing - Computer Equipment	89,215	54,499	5,898
DEPARTMENT TOTAL		\$ 621,654	\$ 684,242	\$ 658,809

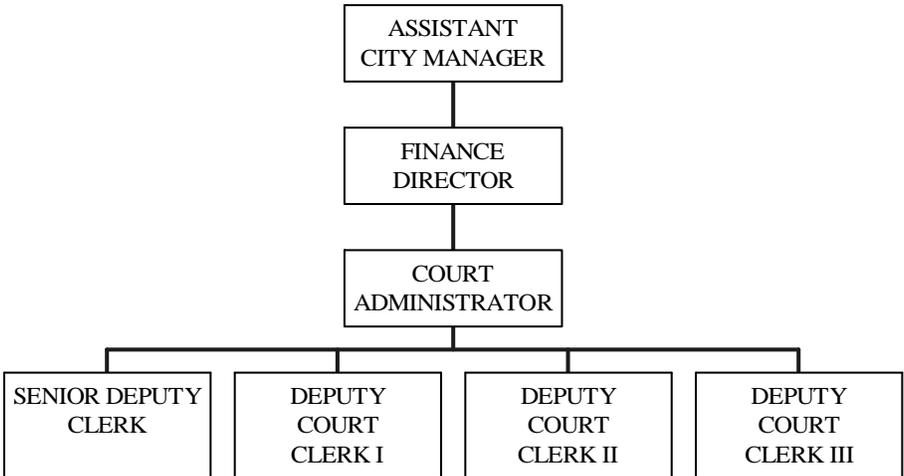
**CITY OF THE COLONY
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MUNICIPAL COURT

REBECCA LAI
Finance Director

PATTI RISTAGNO
Court Administrator

MUNICIPAL COURT ORGANIZATIONAL CHART 2010-2011 BUDGET



COST CENTER: 40 - Municipal Court

FUND: 100 - General

PROGRAM DESCRIPTION
<p>The Municipal Court is responsible for the prompt, accurate processing of misdemeanor charges and collections of fines. The Court prepares warrants for unpaid fines and maintains an efficient docket of cases for adjudication. The Colony Municipal Court is dedicated and committed to promoting the highest standards in customer service upholding the integrity of the court and building public trust and confidence.</p>

GOALS AND OBJECTIVES
<p>Goal: Ensure efficient and effective operation of the court.</p> <p>Objective: Provide the best customer service for citizens of The Colony.</p> <p>Objective: Work closely with the IT and Police Department to get bids and continue to coordinate the security project for the Police and Court Building. Funds are to be taken from the Court Security Fund.</p> <p>*NOTE - Security project put on hold by IT - Hopefully, completion of this project will take place in the fall of 2011. (project has been on hold for three years).</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Court Administrator	1	1	1
Senior Deputy Clerk	1	1	1
Deputy Clerk I	1	1	1
Deputy Clerk II	1	1	1
Deputy Clerk III	1	1	1
DEPARTMENT TOTAL	5	5	5

COST CENTER: 40 - Municipal Court**FUND: 100 - General**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 262,556	\$ 269,517	\$ 273,904
Contractual Services	71,183	81,150	77,325
Supplies	6,060	8,300	8,050
Maintenance	1,022	1,250	1,250
DEPARTMENT TOTAL	\$ 340,821	\$ 360,217	\$ 360,529

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Pre-trial cases	2,320	2,350	2,400
Bench trial cases	728	730	750
Jury trial cases	5	10	12
Request for records processed within 2 days	99%	99%	99%
Warrants issued	1,854	1,950	2,200
Citations issued / Traffic / State	10,743	10,800	12,000
Citations processed within 1 day of date issued	97%	98%	98%
Citations issued/City ordinance	480	550	600
Cases appealed to Denton County	54	60	60
Deferred cases granted by judge (Goal 15-20%)	17%	18%	18%
Class C cases filed by Citizens	23	25	25

COST CENTER: 40 - Municipal Court

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 194,567	\$ 194,810	\$ 195,404
6111	Salaries, Overtime	503	1,800	1,000
6114	Hospitalization Insurance	26,791	28,148	31,020
6115	Social Security Taxes	13,805	15,305	15,710
6117	Retirement Contributions	25,212	27,229	29,070
6125	Education & Training	416	650	500
6126	Travel Expenses	1,161	1,375	1,000
6127	Dues & Memberships	100	200	200
6210	Professional Services	39,600	39,600	39,600
6211	Legal Services	20,432	24,500	21,750
6213	Contractual Services	240	1,000	1,000
6215	Jury Fees	180	500	500
6219	Credit Card Fees	8,603	11,900	11,000
6235	Printing Services	1,844	2,700	2,525
6244	Telephone Service	-	150	150
6275	Equipment Rental	285	800	800
6310	Office Supplies	1,738	2,350	2,350
6311	Copier Supplies	462	800	800
6312	Computer Supplies	826	1,250	1,000
6320	Postage	2,888	3,200	3,200
6330	Books & Periodicals	-	200	200
6390	Miscellaneous Supplies	146	500	500
6430	Office Equipment - Maint	1,022	1,250	1,250
DEPARTMENT TOTAL		\$ 340,821	\$ 360,217	\$ 360,529



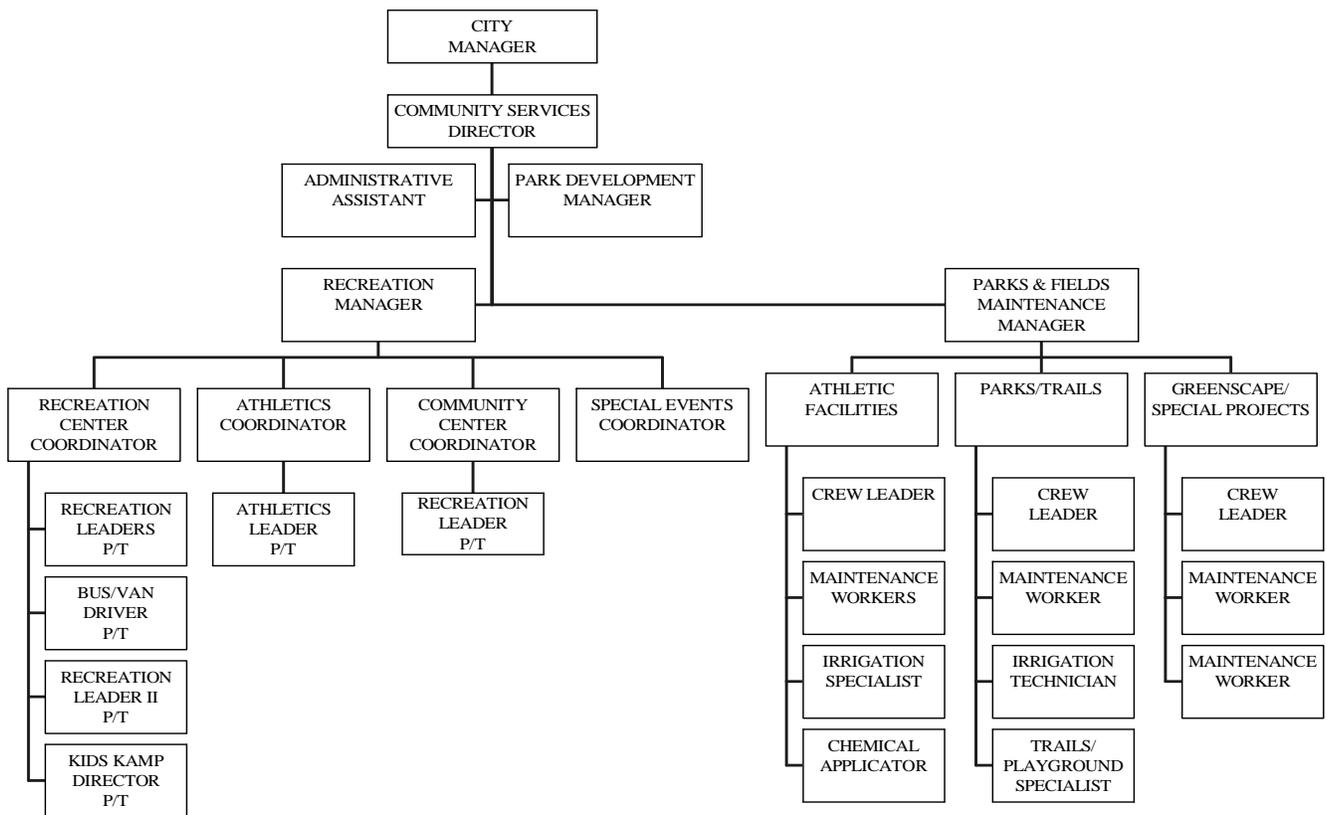
**CITY OF THE COLONY
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PARKS AND RECREATION

PAM NELSON
Community Services Director

KEITH HELMS
Park Development Manager

PARKS & RECREATION ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION

The Parks and Recreation Department is responsible for the maintenance and operation of all City parks, athletic fields, recreational facilities and programs in the City. The Community Center, Lake Parks, Aquatic Park, and Special Events are also administered by this department.

GOALS AND OBJECTIVES

Administration

Goal: Ensure the availability of a wide range of leisure and recreational opportunities for our citizens that improve the quality of life in our community.

Objective: Recruit and develop a high quality staff.

Objective: Develop and implement programs and activities that are unique and desired.

Objective: Utilize volunteer manpower to operate efficiently and cost effectively.

Objective: Host special events that are desired by the community and increase tourism to The Colony.

Recreation

Goal: Provide high quality programs that meet a wide variety of interests which will benefit our citizens.

Objective: Continue to develop and maintain a variety of unique and desired programs.

Objective: Advertise programs using various formats.

Objective: Provide accurate information regarding all programs via telephone, in-person, City website, etc.

Objective: Recruit quality instructors.

Goal: Provide high quality, friendly and safe leisure facilities to the citizens of The Colony.

Objective: Provide staff with training that promotes excellent customer service.

Objective: Use various forms of advertising to notify patrons of upcoming events and activities including an email database, cable TV, newspapers, bulletin boards, direct mailings, etc.

Objective: Perform consistent walkthroughs of facilities to ensure that proper maintenance needs are met.

GOALS AND OBJECTIVES (Continued)

Athletics

Goal: Provide high quality athletic programs for youth and adults that cover a broad range of interests.

Objective: Continue to develop and maintain a variety of unique and desired athletic programs.

Objective: Recruit and hire quality officiating crews to ensure fair and equitable competitions.

Objective: Improve communication and working relationship with youth sport associations.

Objective: Provide accurate information regarding programs via telephone, in-person, City website, etc.

Goal: Provide, promote, and schedule safe, affordable, high quality athletic facilities for the community and north Texas region.

Objective: Recruit quality youth and adult athletic events from regional, state and national organizations. Communicate with local associations to ensure that schedules are known and fields are properly prepared.

Objective: Partner with maintenance department to evaluate calendar and determine ideal scheduling to ensure health and longevity of the fields.

Objective: Relay complaints and concerns by facility users to maintenance department to ensure speedy resolution.

Objective: Communicate with internal departments the approved usage calendar to ensure that all users are adhering to maintenance guidelines.

Maintenance

Goal: Provide a safer and more pleasing environment for all youth and adult sports organizations and park users.

Objective: Promote employee certification in playground safety, chemical applications, and irrigation in a way that those certifications can best serve the needs of the department.

Goal: Improve the quality of the parks and open spaces through creative construction and maintenance.

Objective: Research and identify new concepts and ideas related to the construction and maintenance of parks and greenbelt areas.

COST CENTER: 50 - Parks and Recreation

FUND: 100 - General

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Community Services Director	1	1	1
Recreation Manager	1	1	1
Administrative Assistant	1	1	1
Parks Maintenance Manager	1	1	1
Parks/Trails Crew Leader	1	1	1
Athletic Facilities Crew Leader	1	1	1
Greenscape/Special Projects Crew Leader	1	1	1
Trails/Playground Specialist	1	1	1
Irrigation Specialist	1	1	1
Irrigation Technician	1	1	1
Chemical Applicator	1	1	1
Maintenance Workers	6	7	7
Athletics Coordinator	1	1	1
Recreation Coordinator	1	1	1
Recreation Leaders - Part-Time	2	2	2
Customer Service Rep. Recreation Leader II - P/T	2	2	2
Bus/Van Driver - Part-Time	1	1	1
Athletics Leader - Part-Time	1	1	1
Kids Kamp Director - Part-Time	1	1	1
DEPARTMENT TOTAL	26	27	27

50% of the Irrigation Specialist, Administrative Assistant and Trails/Playground Specialist are funded in the CDC Fund.

COST CENTER: 50 - Parks and Recreation

FUND: 100 - General

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 1,220,719	\$ 1,293,102	\$ 1,302,979
Contractual Services	382,158	377,115	381,579
Supplies	123,879	145,172	150,606
Maintenance	150,773	173,319	173,319
Non-Capital	2,106	4,000	-
Capital Outlay	5,776	6,000	6,000
DEPARTMENT TOTAL	\$ 1,885,411	\$ 1,998,708	\$ 2,014,483

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
<u>Administration</u>			
Participants for all recreation programs, activities and events	51,242	51,550	51,650
Volunteer hours for projects and events	n/a	1,800	1,825
Staff training hours	725	1078	900
Number of special events hosted	13	15	15
<u>Recreation</u>			
Program participants per month	3,715	3,850	3,850
Amount of program revenue collected	\$173,080	\$170,000	\$183,402
Amount of facility and pass revenue collected	\$58,143	\$57,000	\$59,045
Passes sold	1,092	1,350	1,350
Facility passes scanned per year	14,734	14,000	14,000
<u>Athletics</u>			
Number of field rental hours	5,200	6,175	6,200
Number of games played	3,500	3,900	3,900
Athletic tournament participants	8,000	8,000	8,000
Athletic league participants	5,000	5,700	5,700

COST CENTER: 50 - Parks and Recreation

FUND: 100 - General

PERFORMANCE INDICATORS & MEASUREMENTS (continued)	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
<u>Park Maintenance</u>			
Baseball fields prepped for games per year (Five Star)	560	560	566
Sports field aeration cycles completed (Five Star)	8	9	10
Sports field mowing cycles completed (Five Star)	90	72	72
Sports field mowing cycles completed	14	20	36
Playground inspections completed per year	156	180	180
Litter control cycles completed 2 times a week	50	50	50
Greenbelt acres mowing cycles completed per year	17	17	17
Irrigation system inspections completed per year	224	288	288
Irrigated acres per man	109	112	112
Fire ant control yearly applications planned	4	2	2
Fire ant control applications completed as scheduled	100%	100%	100%
Mosquito control applications planned per year	8	2*	2
Weed control applications planned per year	10	10	10

* Mosquito applications now contracted. Number indicated is off-season applications

COST CENTER: 50 - Parks and Recreation FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 776,616	\$ 815,138	\$ 815,632
6111	Salaries, Overtime	33,853	32,887	32,887
6112	Part-Time, Temporary	101,397	109,800	106,800
6114	Hospitalization Insurance	99,191	106,168	114,154
6115	Social Security Taxes	67,322	76,826	76,950
6117	Retirement Contributions	110,608	120,648	126,110
6118	Uniforms	8,674	8,848	9,148
6119	Medical Expense	260	190	190
6120	Private Auto Allowance	3,614	3,600	3,600
6125	Education & Training	7,898	7,610	5,245
6126	Travel Expenses	5,152	5,500	2,695
6127	Dues & Memberships	6,134	5,887	9,568
6210	Professional Services	3,040	3,250	2,500
6213	Contractual Services	340,659	333,000	340,914
6214	Janitorial Services	-	600	-
6219	Credit Card Fees	7,494	9,000	6,500
6235	Printing Services	12,080	13,000	13,000
6236	Advertising & Notices	75	250	250
6244	Telephone Service	8,047	8,475	8,375
6260	Building Rental	150	1,250	1,250
6275	Equipment Rental	10,612	8,290	8,790
6310	Office Supplies	2,808	2,750	2,750
6311	Copier Supplies	2,034	3,665	3,665

COST CENTER: 50 - Parks and Recreation FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6312	Computer Supplies	4,906	4,325	4,925
6313	Janitorial Supplies	4,425	3,150	3,150
6315	Program Supplies	7,344	7,500	7,500
6320	Postage	9,052	8,480	9,780
6322	Small Tools	2,282	2,000	2,000
6323	Small Equipment	1,831	2,000	2,000
6330	Books & Periodicals	(61)	250	250
6335	Awards	11,894	19,435	19,435
6340	Fuel & Lubricants	16,173	17,000	17,000
6345	Chemicals	54,973	68,342	71,876
6346	Compressed Gases	60	100	100
6360	Medical Supplies	473	300	300
6390	Miscellaneous Supplies	5,684	5,875	5,875
6410	Building Maintenance	2,899	4,400	4,400
6425	Traffic and Street Maintenance	1,754	750	750
6430	Office Equipment - Maintenance	5,993	6,500	6,500
6440	Vehicle Maintenance	1,346	500	500
6441	Fleet Services	62,604	62,604	62,604
6450	Park Maintenance	49,406	69,845	69,845
6460	Irrigation Maintenance	24,073	19,000	19,000
6470	Other Equipment Maintenance	2,698	9,720	9,720
6590	Non-Capital Other Equipment	2,107	4,000	-
6690	Capital - Other Equipment	5,777	6,000	6,000
DEPARTMENT TOTAL		\$ 1,885,411	\$ 1,998,708	\$ 2,014,483



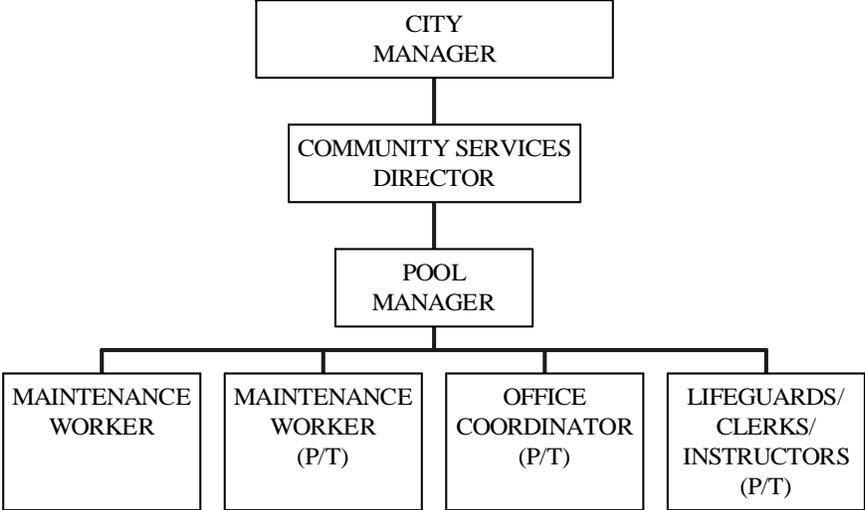
**CITY OF THE COLONY
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AQUATIC PARK

PAM NELSON
Community Services Director

ELISE KNOX
Aquatic Park Manager

AQUATIC PARK ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The Aquatic Park consists of one indoor competitive training pool, two outdoor leisure lagoons, and a children's splash park. The unusual three-acre park includes sand volleyball, shade structures, and two pavilions. Recipient of an international award for innovative staff training programs, this department is responsible for providing a safe, yet exciting water recreation environment. Diverse activities include kayaking, leisure swim, adult exercise classes, SCUBA, four competitive swim teams, creative special events, and swim classes for all ages.</p>

GOALS AND OBJECTIVES
<p>Goal: Provide high quality water safety education to satisfied guests of all ages and needs.</p> <p>Objective: Deliver a wider variety of learning opportunities for children, teens, and adults. Objective: Improve satisfaction level from citizen's surveys. Objective: Expand participation in programs.</p> <p>Goal: Continue to provide the highest standards in pool water cleanliness and facility quality.</p> <p>Objective: Complete all audits within allowed time frame. Objective: Monitor facility audits on safety and water conditions. Objective: Evaluate level of customer satisfaction by using surveys. Objective: Expand outer areas of park by improving landscaping and adding features.</p> <p>Goal: Attain or improve annual expected income projections.</p> <p>Objective: Expand attendance for Public Swim. Objective: Enhance revenues by increasing the frequency of rentals. Objective: Increase the size of all swim teams. Objective: Create a publicity drive that will broaden our reach into outer communities and organizations.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Pool Manager	1	1	1
Maintenance Worker	1	1	1
Part-Time Maintenance Worker	1	1	1
Part-Time Office Coordinator	1	1	1
Part-Time Regular Lifeguard	1	1	1
Part-Time Lifeguards/Clerks/Instructors	6	6	6
Part-Time Lifeguards	20	20	20
DEPARTMENT TOTAL	31	31	31

COST CENTER: 51- Aquatic Park

FUND: 100 - General

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 304,260	\$ 302,019	\$ 306,102
Contractual Services	19,795	17,305	16,594
Supplies	23,902	25,630	24,880
Maintenance	15,419	24,195	17,585
DEPARTMENT TOTAL	\$ 363,376	\$ 369,149	\$ 365,161

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Number of Public "Learn to Swim" Classes	144	173	175
Number of Youth Program Categories	9	9	9
Number of Adult Program Categories	5	5	5
Surveys completed for activities and programs	546	361	375
Customer service surveys rated good or excellent	99%	99%	99%
Instructors skill survey that are good or excellent	98%	99%	99%
Facility appearance survey rated good or excellent	99%	99%	99%
Number of trees at facility	26	30	30
Number of trees pruned and maintained	100%	100%	100%
Water balance audits	4,421	4,400	4,400
Water balance audits rated good or excellent	99%	99%	99%
Daily entries for Public "LTS" Classes	6,118	5,448	6,200
Daily entries for Private Swim Lessons	790	488	600
Daily entries-Lifeguarding, CPR, Adult Classes	178	196	175
Guests in Summer Public Swim, Lap & Splash	16,170	14,872	16,000
Summer Public Swim guests at non-resident fee	85%	85%	85%
Daily entries on TCAP swim clubs (team)	312	371	500
Daily entries on independent swim teams	2,757	2,955	3,250
Guest entries at Private Party Rentals (est)	6,550	6,250	6,000
Daily entries through outside swim instructors	188	345	300
Daily entries for outside sponsors & programs (kayak, SCUBA, therapists, personal trainers)	793	1,232	1,000
Daily entries in Group Aerobic Programs	5,228	4,496	5,000

COST CENTER: 51 - Aquatic Park

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 87,538	\$ 86,799	\$ 88,260
6111	Salaries, Overtime	1,414	1,500	1,500
6112	Part-Time Temporary	169,968	165,444	165,444
6114	Hospitalization Insurance	10,772	11,307	12,408
6115	Social Security Taxes	19,070	19,967	20,420
6117	Retirement Contributions	11,600	12,232	13,280
6118	Uniforms	2,265	3,000	2,700
6125	Education & Training	524	590	550
6126	Travel Expenses	1,039	1,110	1,470
6127	Dues & Memberships	70	70	70
6213	Contractual Services	9,721	6,925	6,925
6214	Janitorial Services	6,019	5,910	5,199
6235	Printing Services	2,640	2,780	2,780
6236	Advertising and Notices	-	50	50
6244	Telephone Service	1,346	1,460	1,460
6275	Equipment Rental	69	180	180
6310	Office Supplies	288	525	375
6311	Copier Supplies	859	500	500
6312	Computer Supplies	470	610	610
6313	Janitorial Supplies	3,047	2,975	2,975
6315	Program Supplies	2,805	2,940	2,640
6320	Postage	392	275	275
6322	Small Tools	757	670	470
6323	Small Equipment	1,574	840	840

COST CENTER: 51 - Aquatic Park

FUND: 100 - General

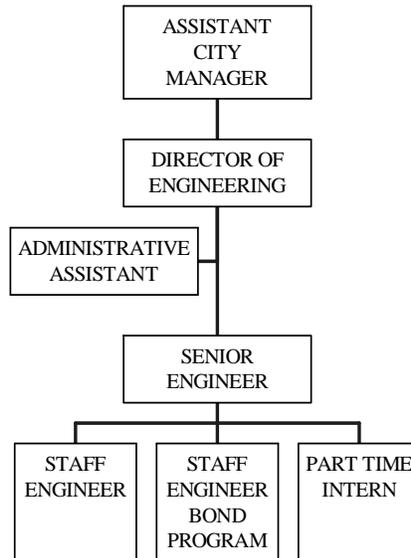
ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6330	Books & Periodicals	93	165	65
6340	Fuel & Lubricants	42	150	150
6345	Chemicals	12,580	13,650	13,650
6360	Medical Supplies	319	520	520
6390	Miscellaneous Supplies	676	1,810	1,810
6410	Building Maintenance	1,806	2,035	2,035
6425	Sign Maintenance	45	2,000	2,000
6430	Office Equipment - Maint.	-	250	250
6441	Fleet Services	1,330	1,330	1,330
6445	Radio Maintenance	-	100	100
6450	Park Maintenance	4,625	10,800	4,190
6470	Other Equipment - Maint	7,613	7,680	7,680
DEPARTMENT TOTAL		\$ 363,376	\$ 369,149	\$ 365,161

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ENGINEERING

GORDON SCRUGGS
Director of Engineering

ENGINEERING DEPARTMENT ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The Engineering Department plans and coordinates engineering services for the City, including design and construction of land development and capital improvement projects, construction inspections, infrastructure improvement, floodplain administration, impact fee administration, and long range planning. Reviews construction plans for conformance with City codes and ordinances. Prepares items for City Council, boards, commissions, and attends these meetings for presentations and technical support.</p>

GOALS AND OBJECTIVES
<p>Goal: Review and approve engineering designs, plans, plats and site plans, and other engineering support services.</p> <p>Objective: Review plats, site plans, and engineering plans for conformance with the City's Engineering design standards and other applicable regulations.</p> <p>Objective: Serve as the City's Floodplain Administrator.</p> <p>Objective: Initiate drainage studies, street paving/drainage designs, and other technical support services.</p> <p>Objective: Initiate continuous updates of the City's water and wastewater maps.</p> <p>Objective: Coordinate preparation and review of plans for Austin Ranch water and wastewater improvements, FM 423, FM 423 Utility Relocation, Tribute Development Projects, Austin Ranch Development Projects, development projects along the FM 423 and Hwy 121 Corridors, City sponsored projects (Police Facility Expansion, Austin Ranch Fire Station and new Public Works Building), Denton County funded thoroughfares, Private/Franchise utility plan review and review of cell site engineering plans for leases at City elevated storage tank sites.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Director of Engineering *	1	1	1
Senior Engineer **	1	1	1
Staff Engineer	1	1	1
Staff Engineer - Bond Program ***	1	1	1
Administrative Assistant ****	1	1	0
Part-time Engineering Intern *****	1	1	1
DEPARTMENT TOTAL	6	6	5

* 25% paid by Engineering Inspections Fund, 25% by Capital Projects Administration Fund and 50% by Utility Fund

** 50% is funded by the Capital Projects Administration and 50% is funded by the Storm Water Utility Fund

*** Paid out of Capital Projects Fund

**** 90% is funded by the Capital Projects Administration Fund and 10% by the Storm Water Utility Fund

***** 40% is funded by General Fund and 60% by the Storm Water Utility Fund

COST CENTER: 69 - Engineering Department

FUND: 100 - General

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 110,772	\$ 109,924	\$ 110,203
Contractual Services	14,812	44,100	29,450
Supplies	3,791	5,750	5,400
Maintenance	51	3,072	3,000
Capital Outlay	-	-	-
DEPARTMENT TOTAL	\$ 129,426	\$ 162,846	\$ 148,053

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Land Development			
Preliminary Plat Review	4	18	15
Final Plat Review	38	34	36
Site Plan Review	19	28	28
Construction Plan Review - New Development	123	110	120
Capital Improvements			
Construction Plan Review - City Capital Projects	42	38	40

COST CENTER: 69 - Engineering Department

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 75,819	\$ 74,029	\$ 74,158
6111	Salaries, Overtime	(31)	-	-
6112	Salaries Part-Time	7,669	6,725	6,725
6114	Hospitalization Insurance	5,593	5,805	6,204
6115	Social Security Taxes	6,185	6,527	6,570
6117	Retirement Contributions	10,178	10,578	11,150
6120	Private Auto Allowance	1,585	2,060	1,196
6125	Education & Training	1,210	1,800	1,800
6126	Travel Expenses	96	400	400
6127	Dues & Memberships	2,467	2,000	2,000
6210	Professional Services	13,476	42,000	28,000
6213	Contractual Services	647	800	150
6235	Printing Services	91	200	200
6244	Telephone Service	107	600	600
6275	Equipment Rental	491	500	500
6310	Office Supplies	1,295	1,500	1,500
6311	Copier Supplies	471	600	600
6312	Computer Supplies	283	600	600
6320	Postage	1,149	1,400	1,400
6322	Small Tools	-	350	-
6330	Books & Periodicals	231	500	500
6390	Miscellaneous Supplies	363	800	800
6410	Building Maintenance	-	72	-
6430	Office Equipment Maintenance	51	-	-
6431	Maintenance - IT Services	-	3,000	3,000
DEPARTMENT TOTAL		\$ 129,426	\$ 162,846	\$ 148,053

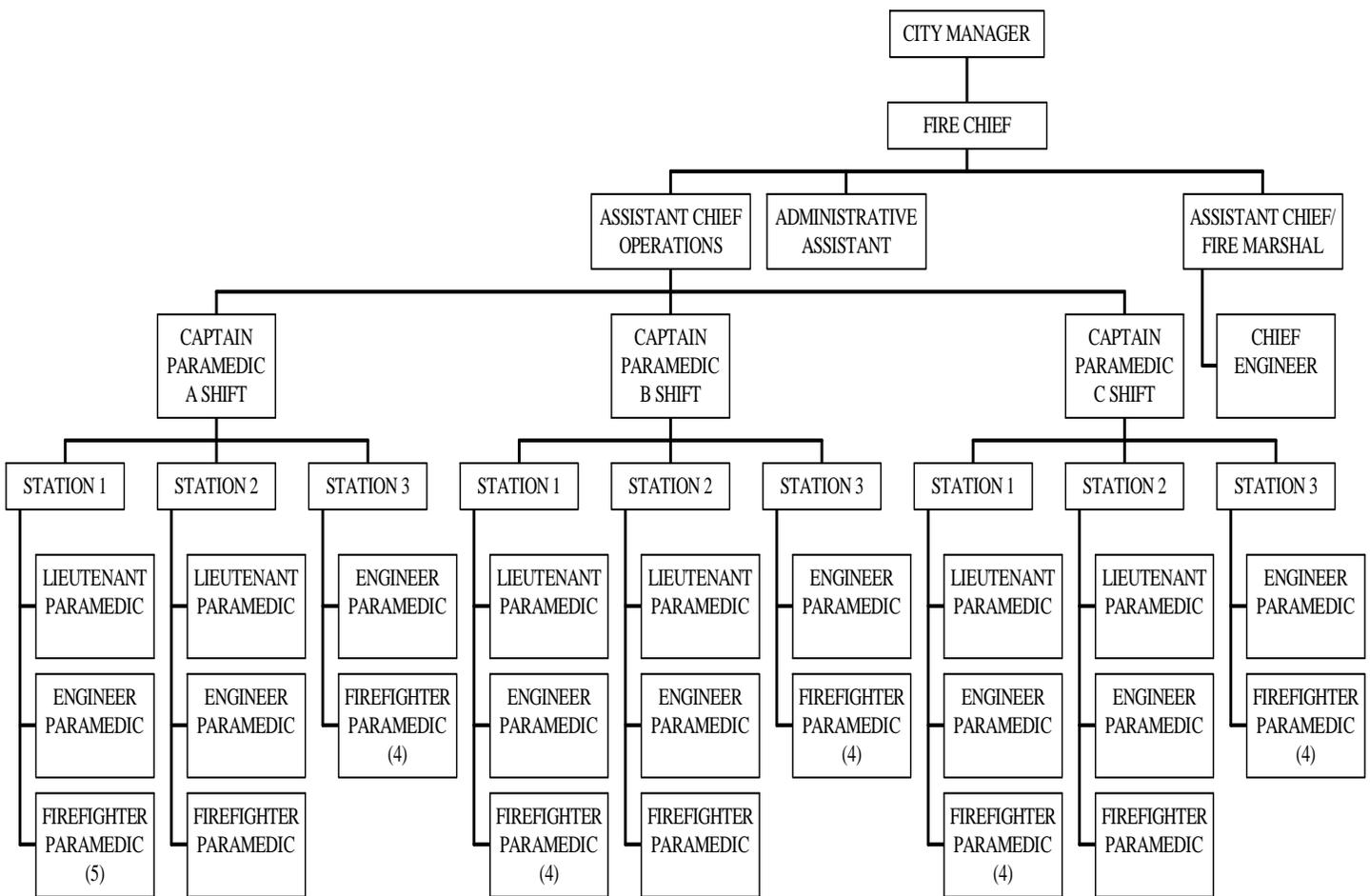


**CITY OF THE COLONY
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FIRE DEPARTMENT

SCOTT THOMPSON
Fire Chief

FIRE DEPARTMENT ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The Colony Fire Department is responsible for safeguarding its citizens from a multitude of possible hazardous situations. The department provides responses to all fire and emergency medical service related emergencies. Responsibilities include fire prevention, public education, basic hazardous materials and rescue responses. Superior customer service is our highest priority.</p>

GOALS AND OBJECTIVES
<p>Goal: Provide a safe occupational environment for all fire personnel to accomplish their assigned tasks during non-emergency and emergency incidents.</p> <p>Objective: Continue basic and advanced training for firefighter/paramedics and staff. Objective: Provide the very best protective equipment available for each individual. Objective: Continue a comprehensive maintenance program for all apparatus, equipment and facilities. Objective: Attend safety seminars/classes that promote firefighter safety and survival and strategy and tactics. Objective: Conduct Fire, Rescue or EMS training 6 days per week. Objective: Professional development training for all ranks.</p> <p>Goal: Deliver the very best customer service possible for our citizens.</p> <p>Objective: Improve the Citizen's Fire Academy to enhance the understanding of the fire department's function and purpose. Objective: Improve our annual fire inspections program to include all commercial occupants. Objective: Continue activities recommended by the International Standardization Organization that will assist the city in improving its Public Protection Classification. Objective: Organize a customer support program in conjunction with the American Legion Objective: Continue the revision of the department's five year plan for stations and personnel for service enhancement.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Fire Chief	1	1	1
Assistant Chief Operations	1	1	1
Fire Marshall/Assistant Chief	1	1	1
Captains	3	3	3
Lieutenants	6	6	6
Firefighters/Paramedics/Engineers	9	9	9
Firefighters/Paramedics	27	28	28
Administrative Assistant	1	1	1
Chief Engineer*	1	1	1
DEPARTMENT TOTALS	50	51	51

* This position is paid out of the Fleet Services Fund.

COST CENTER: 70 - Fire Department

FUND: 100 - General

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 4,198,333	\$ 4,402,590	\$ 4,493,694
Contractual Services	53,154	60,063	65,758
Supplies	93,218	95,382	93,154
Maintenance	127,976	105,084	110,584
Non-Capital	-	-	-
Sundry Charges	-	-	-
DEPARTMENT TOTAL	\$ 4,472,681	\$ 4,663,119	\$ 4,763,190

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Fire service calls	487	515	545
Fires responded to in under 5 minutes	282	195	185
Response to fire emergencies 5 minutes or less	58%	38%	34%
Commercial fire inspections	160	110	95
Follow-up Commercial fire inspections completed (30 days or less)	160	110	95
Fire property loss	\$431,000	\$400,352	\$500,000
Arson fires investigated	5	7	7
EMS responses	1,657	1,860	2,000
EMS calls responded to in under 4 minutes	809	520	540
Respond to EMS emergencies in 4 minutes or less	49%	28%	27%
Mutual aid			
Given to other entities	58	48	60
Received from other entities	46	39	45
Training hours (EMS & Fire)	17,299	18,729	18,729
Contact hours for public education	315	324	350

COST CENTER: 70 - Fire Department

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6108	Step Increases	\$ -	\$ -	\$ 19,467
6110	Salaries	2,974,990	3,101,576	3,169,618
6111	Salaries, Overtime	243,887	214,000	143,000
6114	Hospitalization Insurance	260,447	282,025	310,200
6115	Social Security Taxes	227,955	259,427	264,704
6117	Retirement Contributions	416,855	459,362	491,300
6118	Uniforms	66,893	68,000	66,500
6119	Medical Expenses	750	1,200	1,125
6125	Education & Training	1,529	5,000	9,000
6126	Travel Expenses	804	2,500	9,280
6127	Dues & Memberships	4,224	9,500	9,500
6210	Professional Services	24,325	26,440	27,203
6213	Contractual Services	9,214	14,740	14,740
6235	Printing Services	964	2,090	2,090
6244	Telephone Service	14,421	13,000	17,900
6275	Equipment Rental	4,231	3,793	3,825
6310	Office Supplies	2,553	2,400	2,400
6311	Copier Supplies	984	900	1,500
6312	Computer Supplies	3,242	2,194	2,300
6313	Janitorial Supplies	7,234	7,000	7,500
6315	Program Supplies	1,188	1,643	1,454
6320	Postage	340	700	700

COST CENTER: 70 - Fire Department

FUND: 100 - General

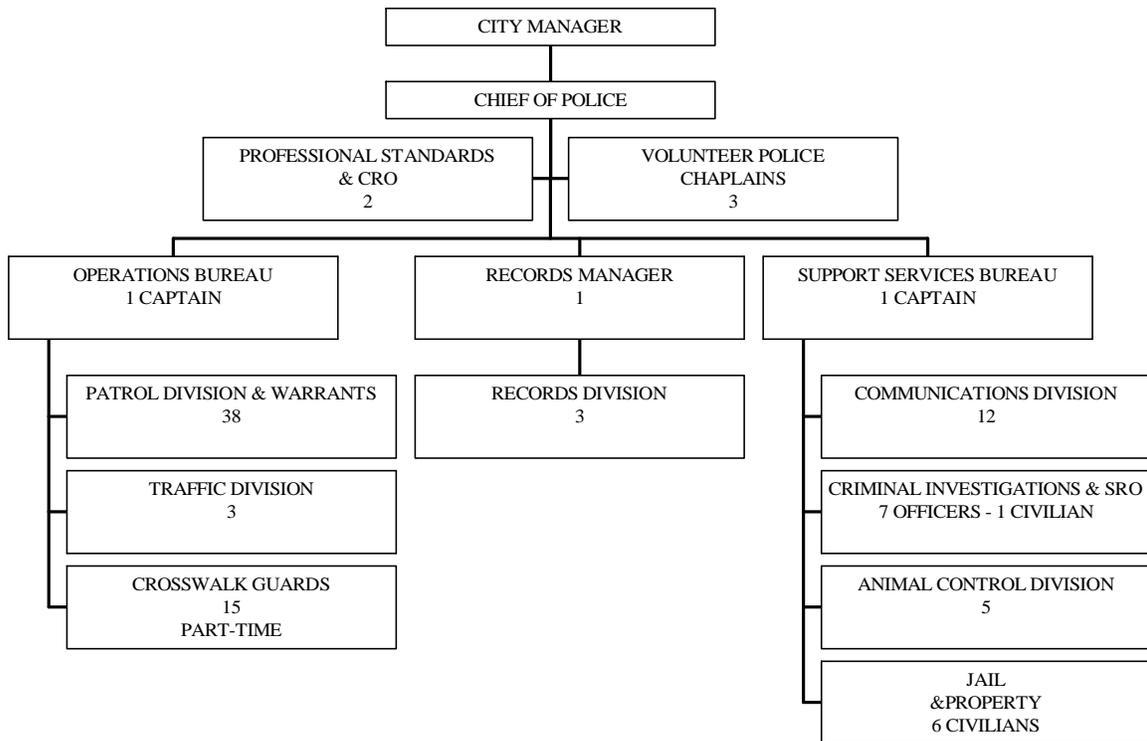
ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6322	Small Tools	4,958	6,000	7,500
6323	Small Equipment	2,957	11,000	-
6330	Books & Periodicals	2,176	3,500	2,500
6331	Public Education Materials	11,143	5,000	9,500
6340	Fuel & Lubricants	7,975	8,000	8,000
6345	Chemicals	300	1,850	1,000
6346	Compressed Gases	3,339	2,800	2,800
6360	Medical Supplies	31,586	35,395	35,000
6390	Miscellaneous Supplies	12,507	6,000	10,000
6393	Investigative Supplies	352	600	600
6394	Tactical Supplies	383	400	400
6410	Building Maintenance	9,191	6,000	7,900
6430	Office Equipment - Maintenance	75	500	500
6440	Vehicle Maintenance	180	3,500	4,000
6441	Fleet Services	90,084	70,084	70,084
6445	Radio Maintenance	8,174	10,000	12,100
6470	Other Equipment	20,271	15,000	16,000
DEPARTMENT TOTAL		\$ 4,472,681	\$ 4,663,119	\$ 4,763,190

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

POLICE DEPARTMENT

JOSEPH T. CLARK
Police Chief

POLICE DEPARTMENT ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION

The Colony Police Department's mission statement is: **Our citizens' safety, security, and well being, are our highest priority.** All programs are focused on this mission. The Colony Police Department strives to be a recognized leader in the professional delivery of police services by focusing on total quality in all performances. Basic service functions of the department are the enforcement of all state laws and municipal ordinances, providing animal control services, improvement of traffic safety within the City by investigation, enforcement, and educational activities, youth drug awareness activities, and crime prevention programs.

GOALS AND OBJECTIVES

Goal: Provide professional police services.

Objective: Maintain a sufficient number of trained staff, adequately equipped and supplied, to provide basic police services to the community while actively enforcing laws and ordinances.

Objective: Increased training to help insure a professional staff capable of exceeding citizen's expectations.

Objective: Continuing improvement/replacement of equipment and uniforms.

Goal: Protect our citizens against the criminal actions of others and enhance their sense of security, safety and well being.

Objective: Reduction in per capita UCR crime rate.

Objective: Increased recovery of property.

Objective: Increased UCR case clearance rate.

Objective: Improvement in citizen surveys.

Objective: Expand usage of bicycle patrol operations between the hours of 15:30 and 19:00, after school in target areas and within Austin Ranch.

Goal: Improve traffic safety and our citizen's sense of safety and security.

Objective: Reduction in vehicle accidents.

Objective: Expand traffic division and enforcement activities.

Goal: Provide public education to prevent crime, substance abuse, increase school safety and improve public perception and partnerships with The Colony Police.

Objective: Continue/expand Citizen Police Academy.

Objective: Continue Alcohol and Substance Awareness Program in Elementary Schools.

Objective: Continue School Resource Officer program in The Colony High School.

Objective: Continue supporting National Night Out and Neighborhood Crime Watch activities.

Objective: Increase bicycle patrol activities to increase officer-citizen contacts.

Goal: Expand narcotic/vice investigations within the city.

Objective: Increased number of search warrants.

Objective: Increased street value of drugs seized.

Objective: Increased undercover operations related to all substance abuse by adding an investigator.

COST CENTER: 75 - Police Department

FUND: 100 - General

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Chief	1	1	1
Captains	2	2	2
Lieutenants	5	5	5
Sergeants	6	6	6
Patrol Officers	26	28	28
Traffic Officers	3	2	2
CID Investigators	6	5	5
Community Resource/A.S.A.P. Officer	1	1	1
School Resource Officer	1	1	1
Communications Supervisor	1	1	1
Communication Officers/Dispatchers	11	11	11
Records Coordinators	3	3	3
Records Supervisor	1	1	1
CID Administrative Assistant	1	1	1
Property Room Coordinator	1	1	1
School Crossing Guards	15	15	15
Warrants Officers/Bailiff	2	2	2
Animal Control Manager	1	1	1
Animal Control Officers	3	3	3
Animal Control Receptionist	1	1	1
Jail Supervisor	0	0	1
Detention Officer	2	2	4
DEPARTMENT TOTAL	93	93	96

COST CENTER: 75 - Police Department**FUND: 100 - General**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 5,766,178	\$ 5,982,335	\$ 6,092,334
Contractual Services	39,357	44,820	41,283
Supplies	159,663	166,660	162,620
Maintenance	273,185	273,321	279,267
Non-Capital	2,675	-	-
Sundry Charges	2,288	18,435	2,500
DEPARTMENT TOTAL	\$ 6,243,346	\$ 6,485,571	\$ 6,578,004

COST CENTER: 75 - Police Department

FUND: 100 - General

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Citations issued	10,521	11,000	11,000
Property recovery rate	30%	35%	35%
Traffic accidents	579	600	600
Accident reports submitted daily to Texas Department of Public Safety within 10 days	100%	100%	100%
Criminal Justice Information Systems reports submitted daily to the Texas Department of Public Safety within 5 days	100%	100%	100%
Driving While Intoxicated /Administrative License Revocation reports submitted daily to Texas Department of Public Safety within 10 days	100%	100%	100%
Uniform Crime Reporting reports submitted monthly to Texas Department of Public Safety within 10 days	100%	100%	100%
Alarm Calls	1,465	1,400	1,400
Drugs seized	\$106,492	\$40,000	\$40,000
Warnings issued	12,817	12,000	12,000
Uniform Crime Reporting index/100,000 persons	1,786	1,800	1,850
Cases filed	685	700	725
Internal Affairs investigations completed in less than 30 days	100%	100%	100%
Uniform Crime Reporting Case clearance rate	17%	22%	22%
Arrests and detentions	1,596	1,600	1,800
Calls for service	19,514	19,800	20,000
House watch requests	1,876	1,900	1,900
Total Cases/Offenses assigned	1,822	1,900	1,950

COST CENTER: 75 - Police Department**FUND: 100 - General**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6108	Step Increases	\$ -	\$ -	\$ 31,585
6110	Salaries	4,196,771	4,295,418	4,290,592
6111	Salaries, Overtime	124,307	118,000	115,000
6112	Part-Time, Temporary	103,716	101,000	101,000
6114	Hospitalization Insurance	398,841	433,751	483,912
6115	Social Security Taxes	314,949	353,591	360,210
6117	Retirement Contributions	562,514	614,219	654,350
6118	Uniforms	15,696	17,500	16,670
6119	Medical Expenses	5,165	3,150	5,435
6120	Private Car Allowance	15,178	15,106	15,106
6121	Clothing Allowance	6,450	6,600	600
6125	Education & Training	13,088	12,000	11,700
6126	Travel Expenses	6,948	9,000	5,100
6127	Dues & Memberships	2,555	3,000	1,074
6210	Professional Services	2,947	2,500	2,600
6213	Contractual Services	8,643	9,760	9,760
6219	Credit Card Fees	535	750	750
6235	Printing Services	4,845	6,100	6,100
6236	Advertising & Legal Notices	-	200	200
6244	Telephone Service	14,664	15,410	13,250
6275	Equipment Rental	7,724	10,100	8,623
6310	Office Supplies	6,643	4,790	4,250

COST CENTER: 75 - Police Department**FUND: 100 - General**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6311	Copier Supplies	5,452	5,500	4,900
6312	Computer Supplies	4,495	6,000	4,500
6313	Janitorial Supplies	1,771	1,800	1,800
6320	Postage	4,873	4,900	5,000
6322	Small Tools	20	200	150
6330	Books & Periodicals	538	1,820	820
6331	Public Education Material	3,712	4,000	3,700
6335	Awards	573	650	600
6340	Fuel & Lubricants	98,301	99,000	100,000
6345	Compressed Gases	5,197	6,000	6,200
6350	Animal Supplies	5,307	5,300	5,300
6360	Medical Supplies	1,329	3,000	1,400
6390	Miscellaneous Supplies	8,401	8,500	8,400
6391	Inmate Food	1,215	1,400	1,400
6392	Jail Supplies	1,840	2,600	3,000
6393	Investigative Supplies	1,973	3,000	2,500
6394	Tactical Supplies	8,021	8,200	8,700
6410	Building Maintenance	2,165	3,000	2,000
6430	Office Equipment - Maintenance	808	1,400	1,300
6431	IT Maintenance	-	5,489	5,000
6440	Vehicle Maintenance	678	1,700	900
6441	Fleet Services	153,132	153,132	153,132
6445	Radio Maintenance	24,997	25,000	23,661
6470	Other Equipment - Maintenance	91,406	83,600	93,274

COST CENTER: 75 - Police Department

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6550	Non-Capital Office Equipment	-	-	-
6590	Non-Capital Other Equipment	2,675	-	-
6826	Federal Grant	-	14,935	-
6835	Special Investigations	2,288	3,500	2,500
DEPARTMENT TOTAL		\$ 6,243,346	\$ 6,485,571	\$ 6,578,004

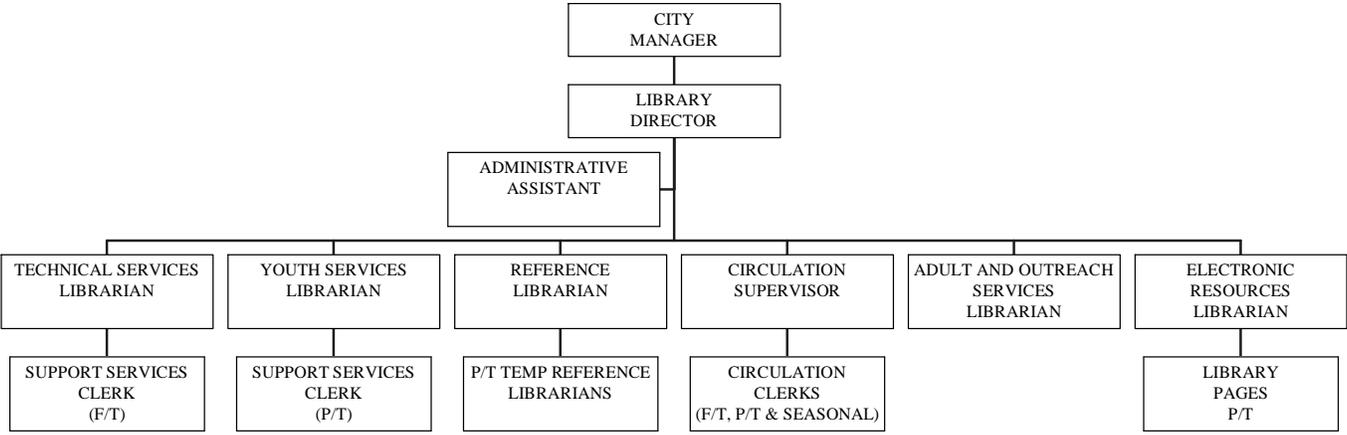


**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

LIBRARY

JOAN SVEINSSON
Library Director

LIBRARY ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION

The Colony Public Library is dedicated to improving its patrons' quality of life by facilitating their search for informational, educational, and recreational resources and materials. The Library strives to select, organize and provide access to a wide variety of the best materials, to be responsive to the needs of the public and to cultivate the maximum use of the Library's resources and services. The Library's collection consists of over 87,000 items, which include popular materials in various formats, reference materials, electronic resources, and research tools. The Library's 15,000 sq.ft. facility has two group study rooms, space devoted to quiet study, a story time corner, 23 public access Internet workstations, 6 online catalog stations, and a local history collection.

GOALS AND OBJECTIVES

Goal: Improve quality, quantity, and efficiency of services to patrons.

Objective: Provide highly skilled staff to meet changing needs of the community by enhancing staff skills through online and in-house training and through support of attendance at regional and area professional meetings.

Objective: Provide high quality reference services and be a reliable source for background materials and in-depth information by decreasing reliance on support staff for staffing the reference desk, providing training regarding new reference and electronic resources, and surveying selected areas of the non-fiction and print reference collections annually.

Objective: Investigate, evaluate, and implement alternate means of delivering electronic resources and reference services to users; investigate means of ensuring that users with disabilities are given equal opportunity to use the electronic resources provided by the Library.

Objective: Improve the efficiency of providing a wide variety of reading, viewing, and listening materials for personal enrichment and enjoyment by continuing to increase the ratio of items purchased pre-processed and to investigate increasing the use of lease and standing order programs for standard materials.

Objective: Broaden staff knowledge of features of the integrated library automation product; implement features that provide improved customer service.

Objective: Continue to seek grant funding for improvement of library services.

Objective: Increase Library support and resources by evaluating and expanding fund-raising efforts and increasing public awareness of the Friends of the Library support activities.

Objective: Increase public awareness of services and resources, including new features of the public access catalog interface, through increased marketing and outreach within the community and via various online and print media outlets and tools; continue to expand web presence.

Objective: Continue improvements to current facility to improve customer satisfaction with the environment and ambience of the Library.

Objective: With the involvement of the recently established Teen Advisory Panel, continue the strengthening of service and programs for teens.

Goal: Improve the resources available to meet expressed patron needs.

Objective: Provide a high level of access to electronic resources for people of all ages by promoting the availability of the wireless access point, offering a wireless laptop for public use within the Library, expanding the collection of electronic resources, and maintaining participation in the TexShare database program; improve management, statistical evaluation, and marketing of electronic resources; increase visibility of and access to electronic resources through expansion of information in catalog records.

GOALS AND OBJECTIVES (continued)	
Objective:	Continually assess through customer surveys and demographics studies the needs of the community; adjust service and resource offerings to meet current/changing needs.
Objective:	Continue participation in the consortium and promotion of its expanded online live homework help/learning suite service.
Objective:	Continue to update material formats to maintain currency with technology.
Objective:	Increase service to the 7.4% of service population whose primary language is Spanish by increasing the Spanish Collection from 0.25 items per Spanish-Speaking capita in 2005 to 0.65 items over a 7-year period: goal for FY 10-11: 0.58 items per capita.
Objective:	Continue to improve quality of the reference collection through thorough evaluation, removing print and microform items which are outdated and have been superseded by electronic resources.
Objective:	Continue cataloging of local history collection; continue to seek donations of items relevant to the local history of The Colony area; complete the furnishing and equipping of the local history corner.
Objective:	Continue to seek cost-effective methods of improving and expanding services via consortia opportunities.
Objective:	Continue to update and expand all areas and formats of the adult and juvenile collections.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Library Director	1	1	1
Reference Librarian	1	1	1
Youth Services Librarian	1	1	1
Part-time Reference Librarian	0	1	1
Technical Services Librarian	1	1	1
Adult & Outreach Services Librarian	1	1	1
Electronic Resources Librarian	1	1	1
Circulation Supervisor	1	1	1
Circulation Clerks	2	2	2
Part-time Circulation Clerks	2	2	2
Part-time Library Pages	2	2	2
Part-time Support Services Clerk	1	1	1
Full time Support Services Clerk	1	1	1
Secretary	1	1	0
Administrative Assistant	0	0	0
Seasonal Circulation Clerk (Summer)	1	1	1
DEPARTMENT TOTAL	17	18	17

COST CENTER: 80 - Library

FUND: 100 - General

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 755,103	\$ 778,349	\$ 804,260
Contractual Services	16,756	18,630	18,550
Supplies	117,376	122,830	126,020
Maintenance	7,606	10,990	11,280
DEPARTMENT TOTAL	\$ 896,841	\$ 930,799	\$ 960,110

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Patron visits	131,552	129,800	130,000
Patron visits per capita*	2.81	2.70	2.48
Circulation (Items loaned)	149,149	156,600	164,000
Circulation per capita*	3.19	3.25	3.14
Turnover rate of circulating collection	1.86	1.88	2.10
Total volumes	86,994	87,000	88,000
Volumes per capita*	1.9	1.9	1.7
Reference transactions	7,572	7,990	8,390
Reference transactions per capita*	0.16	0.17	0.16
Electronic resources training	2,272	2,300	2,320
Public access computers: patron use sessions	32,608	29,210	29,300
Public access computers: avg. use per hour	15.2	13.8	12.7
Spanish collection: item per Spanish-speaking population	0.45	0.51	0.58
Summer reading club enrollment	783	810	850
* Service population assigned by Texas State Library (includes part of Denton County population): FY 08-09: 46,772; FY 09-10: 48,137; FY 10-11: 52,437			

COST CENTER: 80 - Library**FUND: 100 - General**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 528,363	\$ 520,871	\$ 530,696
6111	Salaries, Overtime	2,059	680	400
6112	Part-Time, Temporary	46,455	74,890	72,800
6114	Hospitalization Insurance	59,450	58,972	68,244
6115	Social Security Taxes	40,760	46,380	48,310
6117	Retirement Contributions	68,602	72,246	78,600
6125	Education & Training	4,955	400	490
6126	Travel Expenses	3,192	2,690	3,500
6127	Dues & Memberships	1,266	1,220	1,220
6213	Contractual Services	6,425	6,210	6,210
6216	Bindery Services	550	40	240
6235	Printing Services	4,419	6,990	6,760
6244	Telephone Service	2,097	2,110	2,110
6275	Equipment Rental	3,266	3,280	3,230
6310	Office Supplies	805	800	770
6311	Copier Supplies	490	550	590
6312	Computer Supplies	3,044	3,570	3,500
6313	Janitorial Supplies	168	100	100
6315	Program Supplies	361	500	500
6320	Postage	3,344	3,180	3,330
6330	Books & Periodicals	100,037	105,000	105,000

COST CENTER: 80 - Library**FUND: 100 - General**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6335	Awards	1,337	1,240	1,250
6355	Library Supplies	5,932	7,280	7,910
6390	Miscellaneous Supplies	1,859	610	3,070
6410	Building Maintenance	-	300	300
6430	Office Equipment - Maintenance	124	130	230
6452	Maintenance - Software	7,005	9,260	9,250
6470	Other Equipment - Maintenance	476	1,300	1,500
DEPARTMENT TOTAL		\$ 896,841	\$ 930,799	\$ 960,110



**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

PUBLIC WORKS

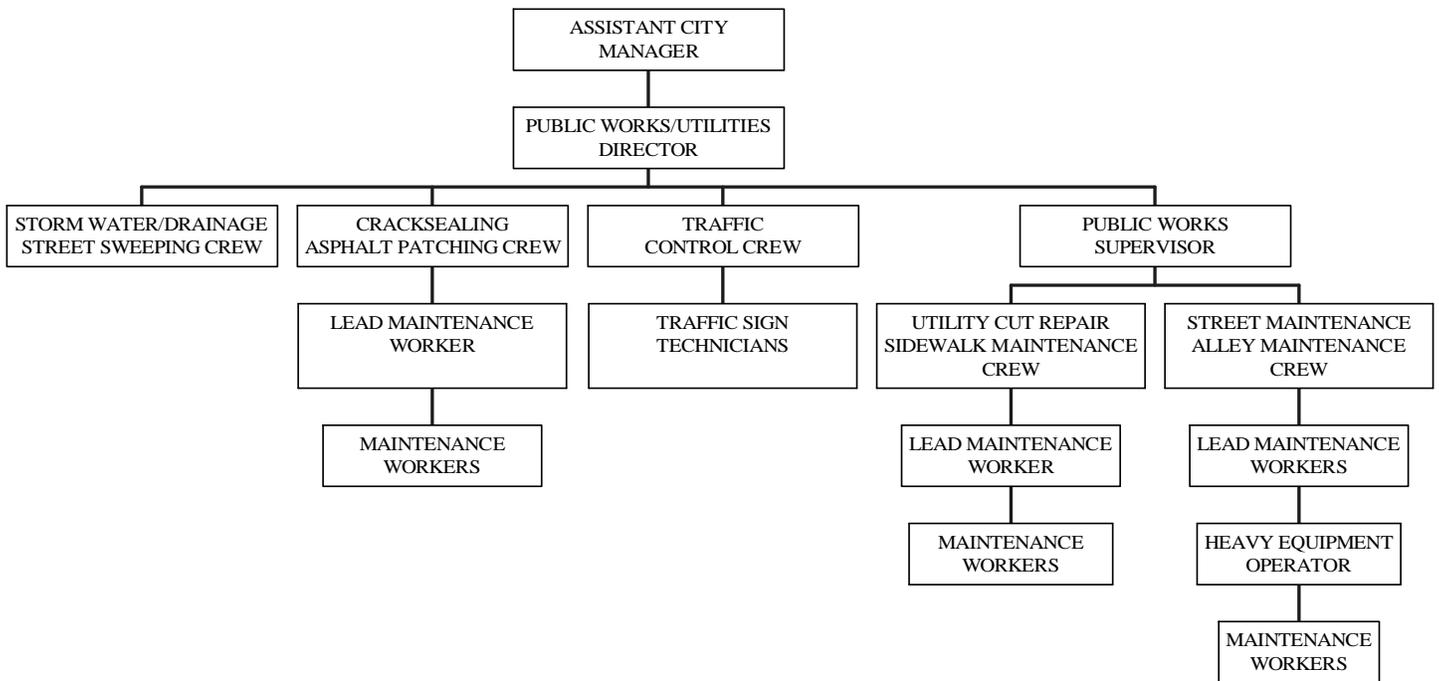
TOD MAURINA

Public Works/Utilities Director

LEO LAVENDER

Public Works/Utilities Operations Manager

PUBLIC WORKS ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
The Public Works Department is responsible for the maintenance of many infrastructure improvements throughout the City. These services include the maintenance and repair of streets, alleys, sidewalks, street and traffic signs, traffic signals, and structural elements within drainage ways.

GOALS AND OBJECTIVES
<p>Goal: Respond to the City's street, alley, sidewalk, traffic, and drainage maintenance needs.</p> <p>Objective: Emphasize the maintenance and repair of streets, alleys, and sidewalks within the City.</p> <p>Objective: Support the City's Water and Wastewater Utilities Department by making timely surface repairs for underground utility excavations.</p> <p>Objective: Support safe and efficient traffic flow along City Streets and school zones.</p> <p>Objective: Eliminate potential surface hazards and subgrade erosion by patching or removal and replacement of pavement.</p> <p>Objective: Clear the City's drainage channels and drainage systems to provide unrestricted flow.</p> <p>Objective: Repair and minimize soil erosion within unimproved drainage ways.</p> <p>Objective: Implement Best Management Practices to support the Texas Commission for Environmental Quality Municipal Storm Sewer System stormwater permit.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Superintendent	1	1	0
Supervisor	1	1	1
Lead Maintenance Worker *	5	5	3
Maintenance Worker **	10	10	9
Sign Technician	2	2	2
Heavy Equipment Operator	1	1	1
DEPARTMENT TOTAL	20	20	16

* 1 Lead Maintenance position is funded by the Utility Fund.

** 2 Maintenance positions are funded by the Utility Fund.

COST CENTER: 90 - Public Works**FUND: 100 - General**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 836,228	\$ 884,036	\$ 682,856
Contractual Services	55,407	89,000	53,500
Supplies	31,595	37,250	33,300
Maintenance	406,698	442,194	426,444
Non-Capital	-	-	-
DEPARTMENT TOTAL	\$ 1,329,928	\$ 1,452,480	\$ 1,196,100

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Street repairs from Utility excavations within 30 days	80%	80%	80%
Street and traffic signs replacement or installed	440	500	513
Streets repaired (Square feet)	40,000	32,000	13,698
Alleys repaired (Square feet)	60,000	48,000	23,870
Sidewalks replaced (Square feet)	25,000	10,000	7,862
Drainage channels cleared (linear feet)	60,000	50,000	27,326
Pounds of crack seal material applied	1,200	1,200	470

COST CENTER: 90 - Public Works**FUND: 100 - General**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 591,156	\$ 621,519	\$ 456,104
6111	Salaries, Overtime	17,357	20,000	20,000
6114	Hospitalization Insurance	87,776	87,855	80,652
6115	Social Security Taxes	43,451	50,165	38,090
6117	Retirement Contributions	78,759	88,897	70,460
6118	Uniforms	15,668	14,000	14,000
6125	Education & Training	1,853	1,000	3,000
6126	Travel Expenses	137	100	100
6127	Dues & Memberships	70	500	450
6213	Contractual Services	43,981	70,000	40,000
6244	Telephone Service	4,580	4,000	3,500
6275	Equipment Rental	6,846	15,000	10,000
6310	Office Supplies	341	500	400
6311	Copier Supplies	23	150	100
6312	Computer Supplies	183	200	200
6313	Janitorial Supplies	17	100	100
6320	Postage	6	100	100
6322	Small Tools	2,940	3,000	3,000
6323	Small Equipment	-	100	100
6330	Books & Periodicals	-	100	100

COST CENTER: 90 - Public Works

FUND: 100 - General

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6340	Fuel & Lubricants	22,320	28,000	24,000
6345	Chemicals	331	-	-
6346	Compressed Gases	25	200	200
6360	Medical Supplies	1,220	1,300	1,500
6390	Miscellaneous Supplies	4,188	3,500	3,500
6410	Building Maintenance	2,041	1,250	1,250
6420	Street Maintenance	229,438	260,000	250,000
6421	Drainage Maintenance	(89)	-	-
6423	Right-of-Way Maintenance	3,525	5,000	2,000
6425	Traffic and Street Signs	23,648	28,000	26,000
6430	Office Equipment-Maintenance	-	200	200
6440	Vehicle Maintenance	112	500	500
6441	Fleet Services	144,744	144,744	144,744
6445	Radio Maintenance	594	500	250
6470	Other Equipment Maintenance	2,687	2,000	1,500
6590	Non-Capital Other Equipment	-	-	-
DEPARTMENT TOTAL		\$ 1,329,928	\$ 1,452,480	\$ 1,196,100

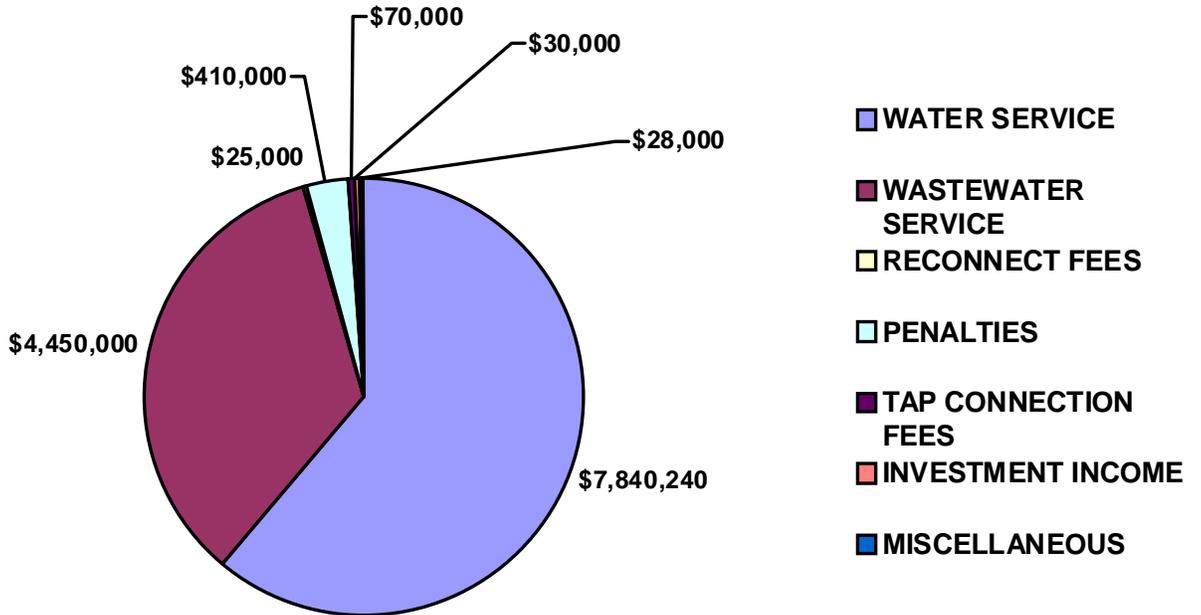
UTILITY FUND

The Utility Fund accounts for all costs in providing water and wastewater services to residential and commercial utility customers. All activities necessary to provide such services are accounted for in this fund including, administration, operations, maintenance, financing, customer billing, account collection and related debt service. The operations of the Utility Fund are financed and operated in a manner similar to private business enterprises where expenses (including depreciation) of providing services are recovered primarily through user charges.

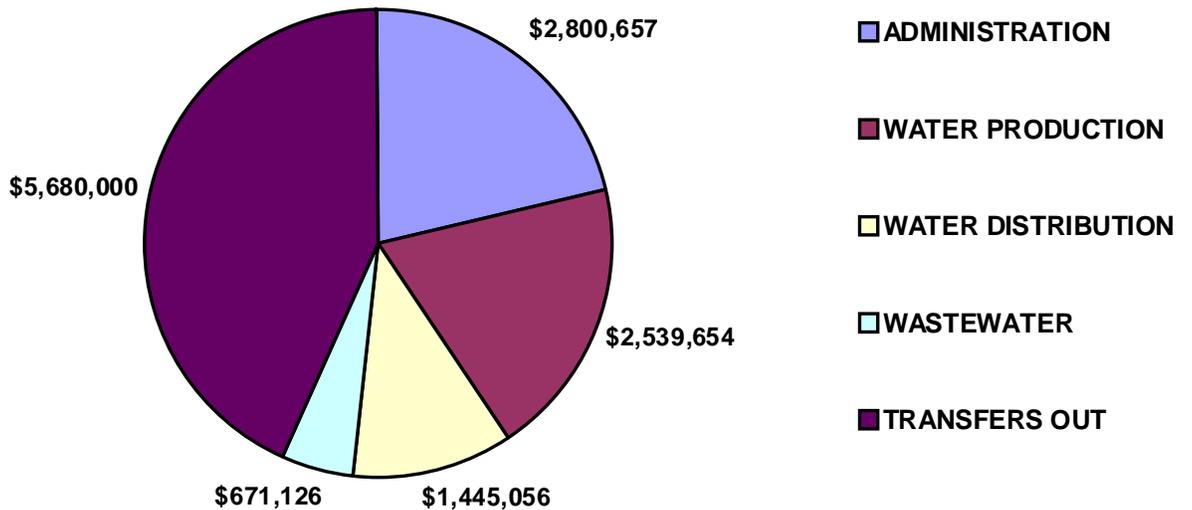
An annual cash transfer from the Utility Fund to the General Fund is made each year for reimbursement of payment in lieu of property taxes, franchise fees and administrative overhead costs incurred. Administrative services, such as operations management, personnel functions, financial management, purchasing and payroll are included in this overhead charge.

Water and wastewater capital improvements have been financed through tax and revenue bonds. Current outstanding long-term debt in the amount of \$47,612,009 is amortized by an annual portion of the operational user fees. Capital improvements for the Utility Fund are funded through debt issues.

SUMMARY OF UTILITY FUND REVENUES 2010-2011 BUDGET



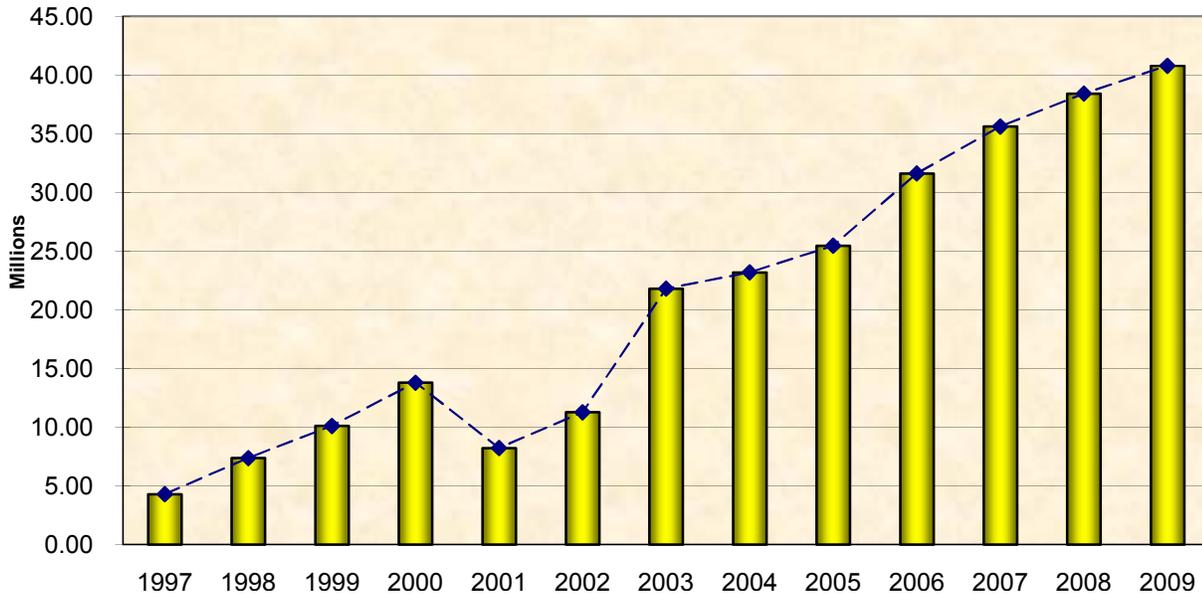
SUMMARY OF UTILITY FUND EXPENSES 2010-2011 BUDGET



UTILITY FUND
Revenue & Expense Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CHARGES FOR SERVICES:						
Water Service	6,181,970	7,477,099	7,486,966	8,025,000	7,700,000	7,840,240
Wastewater Service	3,997,214	4,207,012	4,428,120	4,554,000	4,500,000	4,450,000
Reconnect Fees	22,880	27,010	24,550	30,000	25,000	25,000
Penalties	443,323	460,733	452,926	450,000	400,000	410,000
Tap Connection Fees	18,055	198,264	225,779	200,000	50,000	70,000
Investment Income	194,309	152,586	67,446	65,000	30,000	30,000
Miscellaneous	29,194	39,947	46,298	28,000	180,000	28,000
TOTAL REVENUES	10,886,945	12,562,651	12,732,085	13,352,000	12,885,000	12,853,240
TRANSFERS IN:						
Transfer - General Fund	-	-	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-	-	-
TOTAL REVENUES/TRANSFERS	10,886,945	12,562,651	12,732,085	13,352,000	12,885,000	12,853,240
EXPENSES:						
Non-Departmental	1,014,701	1,433,589	1,284,093	1,162,502	1,125,549	1,008,386
Water Production	2,110,158	2,335,521	2,370,281	2,553,973	2,443,111	2,539,654
Water Distribution	1,198,475	1,313,863	1,389,041	1,452,898	1,465,810	1,445,056
Wastewater	674,557	835,519	945,788	813,106	793,949	671,126
Utility Administration	745,118	840,486	851,656	949,294	1,080,140	985,961
Payroll Administration	102,207	103,374	102,208	106,121	102,796	106,444
Public Works Administration	291,919	317,139	333,547	358,655	295,482	262,048
Facilities Maintenance	260,878	292,783	385,897	463,010	467,221	437,818
TOTAL EXPENSES	6,398,013	7,472,274	7,662,511	7,859,559	7,774,058	7,456,493
TRANSFERS OUT:						
Transfer - General Fund	1,375,000	1,555,000	1,919,000	2,255,000	2,255,000	2,405,000
Transfer - D. S. Utility Tax	2,246,185	1,601,050	1,600,000	2,200,000	2,000,000	1,900,000
Transfer - D. S. Revenue bonds	100,000	1,350,000	1,350,000	1,025,000	1,025,000	1,025,000
Transfer - Special Projects	100,000	100,000	100,000	100,000	100,000	100,000
Transfer - General Debt Service	-	27,300	-	-	-	-
Transfer - Capital Projects	207,095	-	-	-	-	250,000
TOTAL TRANSFERS OUT	4,028,280	4,633,350	4,969,000	5,580,000	5,380,000	5,680,000
TOTAL EXPENSES & TRANSFERS	10,426,293	12,105,624	12,631,511	13,439,559	13,154,058	13,136,493
EXCESS (DEFICIENCY)	460,652	457,027	100,574	(87,559)	(269,058)	(283,253)
BEGINNING FUND BALANCE	3,068,467	3,529,119	3,986,146	4,086,720	4,086,720	3,817,662
RESERVE FOR NTMWD	(408,790)	-	-	-	-	-
ENDING FUND BALANCE	3,120,329	3,986,146	4,086,720	3,999,161	3,817,662	3,534,409
Working Days in Fund Bal.	109	120	118	109	106	98

Utility Fund - Retained Earnings/Net Assets

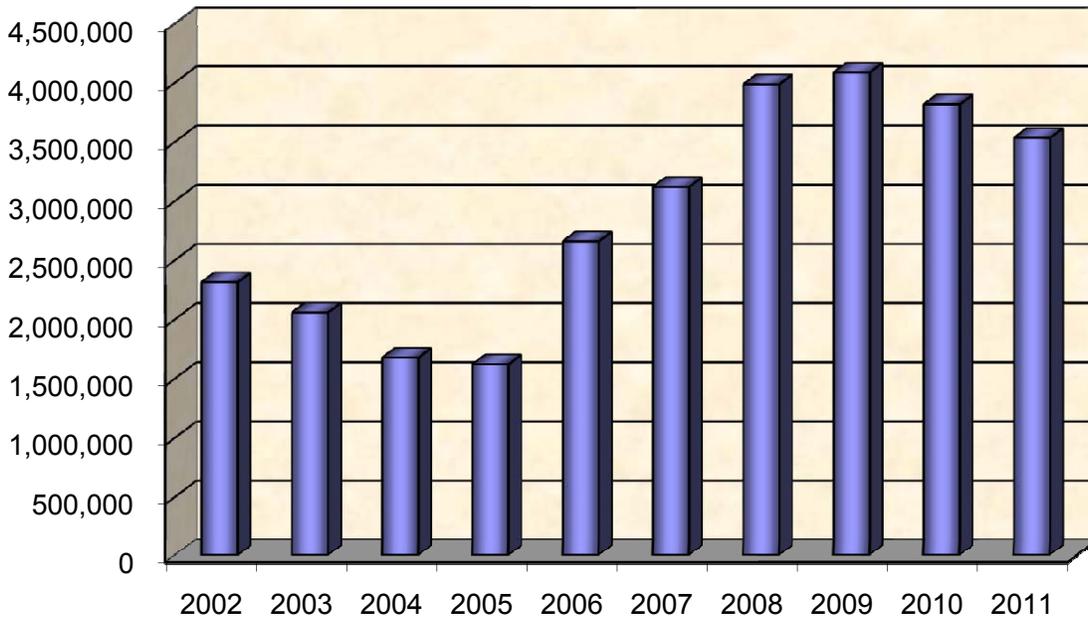


Fiscal Year	Retained Earnings/Net Assets	% Increase (Decrease)
1997	4,299,481	71%
1998	7,380,888	72%
1999	10,114,517	37%
2000	13,798,665	36%
2001 *	8,224,922	-40%
2002	11,282,063	37%
2003 **	21,802,894	93%
2004	23,198,359	6%
2005	25,460,675	10%
2006	31,616,185	24%
2007	35,616,688	13%
2008	38,422,433	8%
2009	40,792,808	6%

* The City had not accrued interest on capital appreciation bonds payable in the Utility Fund. A change was made to beginning retained earnings in the amount of \$7,638,552 to correct this error.

** This increase is due to the implementation of GASB 34 - this is now reported as Net Assets, End of Year.

Utility Fund - Fund Balance



Fiscal Year	Utility Fund Fund Balance	Working Days in Fund Balance	Value of Each Day
2002	2,315,249	106	21,842
2003	2,058,103	91	22,617
2004	1,676,782	73	22,970
2005	1,621,498	64	25,308
2006	2,659,677	97	27,491 *
2007	3,120,329	109	28,565 *
2008	3,986,146	120	38,166
2009	4,086,720	118	34,607
2010	3,817,662	106	36,039
2011	3,534,409	98	35,990

The City adopted the Financial Management Policies in 2002 which set the working days in fund balance of major operating funds at 60 days. The City conscientiously meets the requirement by conservatively budgeting revenues and putting strong controls on expenditures. Expenses for providing safe drinking water and disposal of sewage have outpaced revenues leading to rate increases in the past. There is no rate adjustments for fiscal year 2009-10. Both water and sewage rates are reduced by 2.5% starting October 1, 2010.

* After fund balance reserved for North Texas Municipal Water District lawsuit.



**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

***NON-DEPARTMENTAL
UTILITY FUND***

ANTONIO JOHNSTON
Assistant City Manager

COST CENTER: 35 - Non-Departmental

FUND: 200 - Utility

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 2,029	\$ 39,763	\$ 48,253
Contractual Services	1,237,435	1,035,651	910,883
Supplies	-	1,235	-
Maintenance	43,950	48,900	49,250
Capital Outlay	679	-	-
Sundry Charges	4,969,000	5,380,000	5,680,000
DEPARTMENT TOTAL	\$ 6,253,093	\$ 6,505,549	\$ 6,688,386

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 9,600
6103	Incentive Pay	-	-	23,653
6113	Unemployment Compensation	324	32,763	-
6125	Education and Training	1,705	7,000	15,000
6210	Professional Services	7,696	22,600	7,740
6211	Legal Services	157,582	149,000	75,341
6213	Contractual Services	1,853	1,000	1,000
6213-0001	Contractual Services - Austin Ranch	300,000	75,000	-
6214	Janitorial Services	9,548	9,600	9,252
6241	Electric Services	648,359	680,000	700,000
6244	Telephone Service	7,350	7,451	3,750
6250	Liability Insurance	12,981	16,000	18,500
6251	Property Insurance	32,771	27,000	35,300
6252	Worker's Compensation	59,296	48,000	60,000

COST CENTER: 35 - Non-Departmental

FUND: 200 - Utility

EXPENDITURE SUMMARY		2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6336	Employee Recognition	-	1,235	-
6410	Building Maintenance	360	4,650	5,000
6430	Maintenance Office Equipment	2,340	3,000	3,000
6440	Fleet Services	41,250	41,250	41,250
6650	Capital Outlay	678	-	-
6800	Transfer Out - CIP	-	-	250,000
6803	Transfer Out - Tax Supported Debt	1,600,000	2,000,000	1,900,000
6808	Transfer Out - Revenue Supported Debt	1,350,000	1,025,000	1,025,000
6822	Transfer Out - UF Special Capital	100,000	100,000	100,000
6899	Transfer Out - General Fund	1,919,000	2,255,000	2,405,000
DEPARTMENT TOTAL		\$ 6,253,093	\$ 6,505,549	\$ 6,688,386



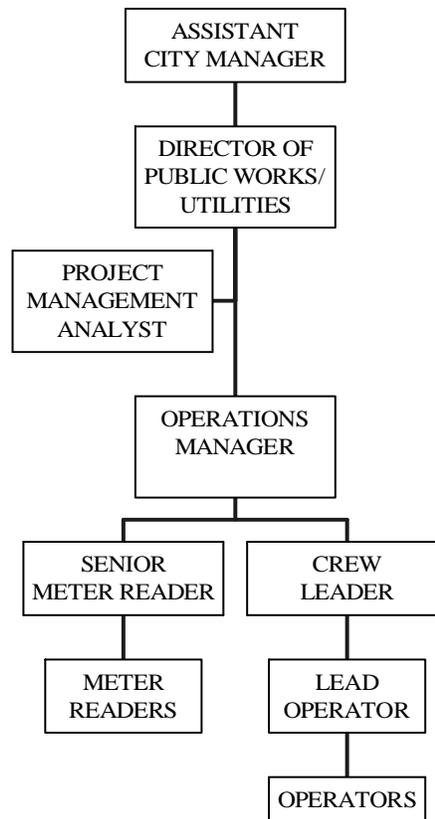
**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

WATER DISTRIBUTION

TOD MAURINA
Public Works/Utilities Director

LEO LAVENDER
Public Works/Utilities Operations Manager

WATER DISTRIBUTION ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION

The Water Distribution Department is responsible for providing a safe, potable water supply for personal use, sanitation, recreation and safety purposes for the citizens of the City. Functions of the Water Distribution Department include maintenance of water and sewer lines, water meter readings, and customer field service calls.

GOALS AND OBJECTIVES

Goal: Reduce major water leaks and improve communications with customers.

Objective: Make repairs on water and sewer lines as soon as possible without interrupting service where feasible.

Objective: Continue a water line replacement program.

Objective: Continue replacing malfunctioning water meters for better customer service.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Director of Utilities	1	1	0
Operations Manager	1	1	1
Crew Leader	1	1	1
Lead Operator	1	1	1
Operators	7	7	7
Senior Meter Reader	1	1	1
Meter Readers	5	4	4
Project Management Analyst	1	1	1
DEPARTMENT TOTAL	18	17	16

COST CENTER: 61 - Water Distribution

FUND: 200- Utility

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 1,059,904	\$ 1,120,990	\$ 1,096,236
Contractual Services	10,011	21,500	24,000
Supplies	80,049	79,850	81,350
Maintenance	236,848	243,470	243,470
Capital Outlay	2,229	-	-
DEPARTMENT TOTAL	\$ 1,389,041	\$ 1,465,810	\$ 1,445,056

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Employees cross-trained	80%	80%	90%
Meters read accurately - 12,000 per month	99%	99%	99%
New water meters set	206	175	200
Water meters replaced	460	500	500
Water lines replaced (linear feet)	200'	300'	300'
Water taps	1	1	1
Water meter boxes replaced	184	200	200
Evaluate problem within 10 minutes upon reports of water leaks by customers. (12 water leaks per month)	98%	98%	99%
Major water break repairs	48	30	30
Minor water break repairs	98	50	50
Fire hydrants repaired	38	50	50
Evaluate problem within 15 minutes upon response reports of sewage back-ups (13 monthly)	98%	98%	98%
Sewer manholes repaired or replaced	8	6	6
Sewer stoppage responses	166	200	200
Sewer lines repaired or replaced	19	20	20

COST CENTER: 61 - Water Distribution**FUND: 200 - Utility**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 725,024	\$ 751,956	\$ 720,996
6111	Salaries, Overtime	52,121	60,000	50,000
6112	Part-time, Temporary	4,610	-	-
6114	Hospitalization Insurance	98,516	107,138	124,080
6115	Social Security Taxes	55,744	62,793	61,680
6117	Retirement Contributions	100,946	112,703	114,110
6118	Uniforms	10,604	16,000	16,000
6119	Medical Expenses	-	1,530	1,500
6125	Education & Training	9,627	6,000	5,000
6126	Travel Expenses	2,367	1,820	1,820
6127	Dues & Memberships	345	1,050	1,050
6210	Professional Services	299	5,000	2,000
6213	Contractual Services	2,583	4,000	8,000
6235	Printing Services	539	500	500
6244	Telephone Service	4,916	5,000	3,500
6275	Equipment Rental	1,674	7,000	10,000
6310	Office Supplies	924	1,000	2,000
6311	Copier Supplies	59	300	700
6312	Computer Supplies	298	300	400
6313	Janitorial Supplies	44	500	500
6320	Postage	231	500	1,000
6322	Small Tools	4,019	6,000	6,000
6330	Books & Periodicals	-	800	800

COST CENTER: 61 - Water Distribution**FUND: 200 - Utility**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6340	Fuel & Lubricants	25,549	30,000	30,000
6342	Water Meters and Boxes	2,551	-	-
6344	Repair Materials	38,664	30,000	30,000
6345	Chemicals	1,861	2,000	3,500
6346	Compressed Gases	-	100	100
6360	Medical Supplies	140	350	350
6390	Miscellaneous Supplies	5,710	8,000	6,000
6410	Building Maintenance	131	1,200	1,200
6411	Facility Maintenance	595	-	-
6430	Office Equipment - Maintenance	-	300	300
6431	Maintenance - IT Services	-	2,000	2,000
6440	Vehicle Maintenance	443	1,000	1,000
6441	Fleet Services	232,770	232,770	232,770
6445	Radio Maintenance	491	2,200	2,200
6470	Other Equipment - Maintenance	2,417	4,000	4,000
6630	Capital Outlay - Vehicles	29	-	-
6690	Capital Outlay - Other Equipment	2,200	-	-
DEPARTMENT TOTAL		\$ 1,389,041	\$ 1,465,810	\$ 1,445,056

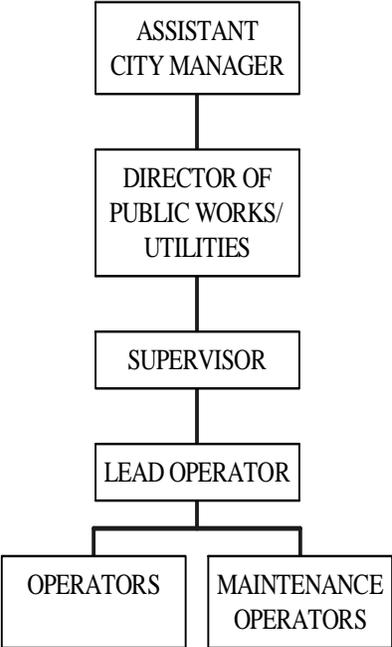
CITY OF THE COLONY
2010-2011
ANNUAL BUDGET

WASTEWATER

TOD MAURINA
Public Works/Utilities Director

JASON FULCO
Wastewater Supervisor

WASTEWATER ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The Wastewater Department is responsible for the treatment of raw sewage into disposable effluent and solid materials in a manner complying with all regulatory parameters required by the Texas Commission on Environmental Quality (T.C.E.Q.), and the U.S. Environmental Protection Agency. Functions of the department include operations, monitoring and maintenance of the wastewater treatment plant, and associated lift stations within the City.</p>

GOALS AND OBJECTIVES
<p>Goal: Maintain compliant and efficient operation of wastewater treatment plant systems.</p>
<p>Goal: Plan for future plant expansions to accommodate growth of the City.</p>
<p>Goal: Continue planning future plant upgrades for better operation and cost efficiency.</p>
<p>Goal: Oversee construction upgrades and expansion of wastewater treatment plant.</p>
<p>Goal: Plan for future EPA and TCEQ regulatory compliance issues.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Supervisor	1	1	1
Lead Operator	1	1	1
Operators	3	2	2
Maintenance Operators	1	1	1
DEPARTMENT TOTAL	6	5	5

COST CENTER: 62 - Wastewater**FUND: 200- Utility**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 252,576	\$ 262,059	\$ 278,451
Contractual Services	443,496	370,415	216,850
Supplies	64,839	67,650	77,450
Maintenance	93,862	93,825	98,375
Non - Capital	1,850	-	-
Capital	89,165	-	-
DEPARTMENT TOTAL	\$ 945,788	\$ 793,949	\$ 671,126

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Treatment at operating plant capacity of 3.39 MGD	70%	70%	80%
Carbonaceous BOD removed from reclaimed water	98%	98%	98%
Bacteriological sampling	6/wk	6/wk	6/wk
Total Million Gallons sewage treatment	1000	1000	1009
Treatment cost per Million Gallons	\$878	\$878	\$976
Suspended solids removed from reclaimed water	99.5%	99.5%	99.5%
Total amount of sludge removed (tons)	890	900	950
Lift stations inspected	56/wk	56/wk	56/wk
Gallons of effluent used for irrigation - MG	200	200	200

COST CENTER: 62 - Wastewater

FUND: 200 - Utility

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 171,243	\$ 176,663	\$ 184,256
6111	Salaries, Overtime	12,064	10,000	10,000
6114	Hospitalization Insurance	25,431	27,276	31,020
6115	Social Security Taxes	12,938	14,385	15,540
6117	Retirement Contributions	23,786	25,900	28,750
6118	Uniforms	1,554	1,500	3,150
6119	Medical Expense	-	200	100
6125	Education & Training	4,137	4,235	4,235
6126	Travel Expenses	1,422	1,500	1,200
6127	Dues & Memberships	-	400	200
6210	Professional Services	13,637	10,000	19,150
6211	Legal Fees	1,510	-	-
6213	Contractual Services	175,734	180,000	175,000
6213-0001	Contractual Services - Austin Ranch	226,665	157,715	-
6218	Permit Fees	18,490	18,000	18,000
6235	Printing Services	91	-	-
6244	Telephone Service	6,560	3,600	3,600
6275	Equipment Rental	810	1,100	1,100
6310	Office Supplies	803	400	400
6311	Copier Supplies	-	400	400
6312	Computer Supplies	436	750	750
6313	Janitorial Supplies	592	500	500
6314	Lab Supplies	15,756	10,000	12,400

COST CENTER: 62 - Wastewater

FUND: 200 - Utility

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6320	Postage	89	300	300
6322	Small Tools	844	2,000	1,000
6323	Small Equipment	809	500	500
6330	Books & Periodicals	32	200	200
6340	Fuel & Lubricants	3,264	8,000	6,000
6344	Repair Materials	2,093	1,200	1,000
6345	Chemicals	34,176	40,000	50,500
6360	Medical Supplies	581	400	500
6390	Miscellaneous Supplies	5,364	3,000	3,000
6410	Building Maintenance	607	1,750	1,000
6411	Facility Maintenance	437	1,125	1,125
6412	Ultra Violet Maintenance	4,096	12,000	15,000
6430	Office Equipment - Maintenance	-	250	250
6431	Maintenance - IT Services	-	2,000	2,000
6440	Vehicle Maintenance	378	3,500	300
6441	Fleet Services	25,200	25,200	25,200
6470	Other Equipment - Maintenance	63,144	48,000	53,500
6551	Non-Capital Computer Hardware	1,850	-	-
6567	Non-Capital Drainage	-	-	-
6667	Capital Outlay Drainage	75,565	-	-
6690	Capital Outlay - Other Equipment	13,600	-	-
DEPARTMENT TOTAL		\$ 945,788	\$ 793,949	\$ 671,126

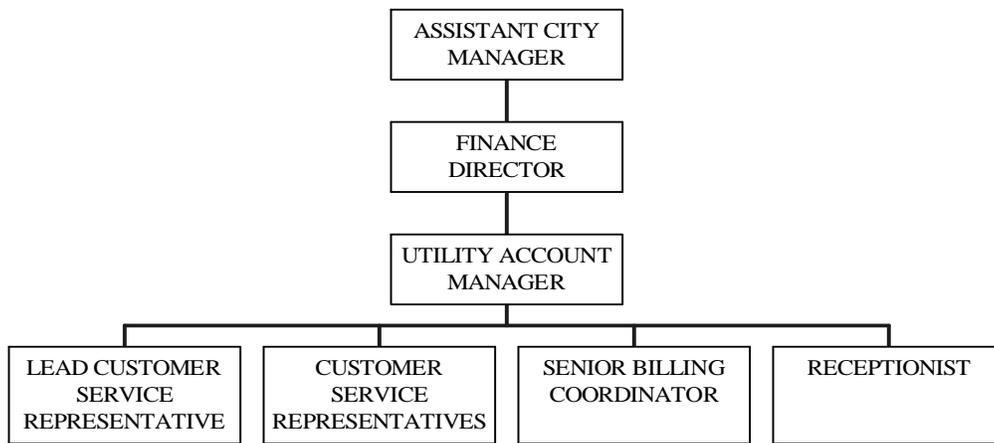
**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

UTILITY ADMINISTRATION

REBECCA LAI
Finance Director

JOY MORRISON
Utility Account Manager

UTILITY ADMINISTRATION ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>Utility Administration is mainly responsible for the accurate and efficient billing of customer utility accounts and customer service operations. Duties of the utility customer service personnel include establishing new accounts, providing customer assistance and information regarding utility accounts, and the mailing and collection of residential and commercial bills for water, sewer, sanitation, state revolving fund loan, recycling, EMS, drainage fees, and sales tax. Additional duties include the collection of various Inspection Department fees, Library fees, Fire Department fees, and the collection of delinquent utility accounts.</p>

GOALS AND OBJECTIVES
<p>Goal: Increase customer satisfaction and maximize use of customer information.</p> <p>Objective: To increase online availability to more information and forms to our utility customers. Utilize the monthly letter billing to provide more information to customers.</p> <p>Objective: Continue employee training and striving for excellence in customer service.</p> <p>Objective: Continue to maintain, purge and archive the utility records, especially the utility applications both residential and commercial. Update and purge comment codes.</p> <p>Objective: Monitor, update and purge Incode users in all departments to maintain compliance with the Red Flag Rule.</p> <p>Objective: Continue working with Incode on e-billing.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Utility Account Manager	1	1	1
Lead Customer Service Representative	1	1	1
Customer Service Representatives	3	3	2
Senior Billing Coordinator	1	1	1
Receptionist	1	1	1
Director of Managed Competition*	0	0	0
DEPARTMENT TOTAL	7	7	6

* Position is funded here but is included in General Administration reporting hierarchy.

COST CENTER: 63 - Utility Administration

FUND: 200- Utility

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 492,816	\$ 705,420	\$ 587,411
Contractual Services	280,144	284,777	305,666
Supplies	61,637	68,613	74,288
Maintenance	17,059	18,938	18,596
Non - Capital	-	2,392	-
DEPARTMENT TOTAL	\$ 851,656	\$ 1,080,140	\$ 985,961

PERFORMANCE INDICATORS AND MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Water accounts billed annually			
Residential	129,596	130,500	131,000
Commercial	9,139	9,564	9,600
Wastewater accounts billed annually			
Residential	128,231	130,010	130,500
Commercial	5,643	5,650	5,680
New utility accounts	1,774	1,575	1,600
Utility accounts transferred	263	250	260
Delinquent bills processed	31,828	30,575	31,000
Work orders processed per CSR	3,466	2,600	2,900
Work order processing accuracy rate	99%	99%	99%
Gallons of water billed (in 1,000's)	1,506,252	1,395,400	1,400,000
Move-out final notices mailed	1,815	1,645	1,700
Delinquent account collection rate	99%	99%	99%
Bad debt charge off rate on discontinued accounts	12%	10%	10%
Percent of utility payments by bank draft	6.44%	6.50%	7.00%
Percentage of online payments	13%	14%	15%

COST CENTER: 63 - Utility Administration**FUND: 200 - Utility**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 350,334	\$ 526,123	\$ 417,536
6111	Salaries, Overtime	3,307	4,000	4,000
6112	Part-time, Temporary	18,379	4,000	4,000
6114	Hospitalization Insurance	38,591	45,533	51,700
6115	Social Security Taxes	23,607	33,211	34,206
6117	Retirement Contributions	47,047	73,947	62,700
6120	Private Auto Allowance	4,819	6,006	2,079
6125	Education & Training	1,586	3,525	4,975
6126	Travel Expense	4,772	8,560	5,700
6127	Dues & Memberships	375	515	515
6210	Professional Services	1,185	2,800	2,000
6212	Audit Services	42,750	32,500	30,000
6213	Contractual Services	28,686	30,000	38,855
6219	Credit Card Fees	49,195	50,000	64,000
6220	Tax Assessment Services	122,976	127,000	128,000
6222	Tax Collection Services	9,610	9,472	9,600
6235	Printing Services	1,484	3,475	3,484
6244	Telephone Service	342	955	955
6275	Equipment Rental	9,089	8,575	8,772
6280	Uncollectable Accounts	14,827	20,000	20,000

COST CENTER: 63 - Utility Administration**FUND: 200 - Utility**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6310	Office Supplies	3,144	2,840	2,690
6311	Copier Supplies	1,583	1,710	1,850
6312	Computer Supplies	1,248	2,915	2,665
6320	Postage	52,820	58,000	63,935
6323	Small Equipment	1,978	1,900	1,900
6330	Books & Periodicals	-	473	473
6331	Public Education Materials	-	-	-
6340	Fuel and Lubricants	-	110	110
6390	Miscellaneous Supplies	863	665	665
6410	Building Maintenance	-	-	-
6430	Office Equipment - Maintenance	12,844	14,298	14,826
6470	Other Equipment - Maintenance	4,215	4,640	3,770
6550	Non - Capital Office Equipment	-	2,392	-
DEPARTMENT TOTAL		\$ 851,656	\$ 1,080,140	\$ 985,961

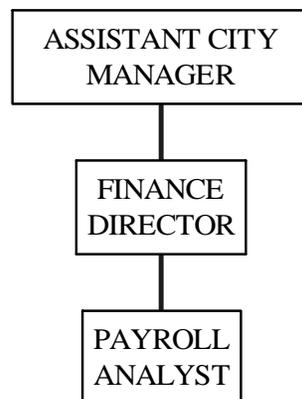
**CITY OF THE COLONY
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ANNUAL BUDGET**

PAYROLL ADMINISTRATION

REBECCA LAI
Finance Director

MARY LANGFORD
Payroll Analyst

PAYROLL ADMINISTRATION ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>Payroll Administration is primarily responsible for the timely and accurate payment of all City of The Colony employees and the administration of the Incode and Ceridian software's. Duties of the Payroll/Systems Analyst include maintaining all employee payroll records, payroll processing, timely and accurately reporting of all payroll related taxes, and processing all Federal and State payroll related reports. The Payroll/Systems Analyst administers the Incode and Ceridian systems which include maintaining, upgrading, and troubleshooting the software.</p>

GOALS AND OBJECTIVES
<p>Goal: Improve and expand payroll services.</p> <p>Objective: Continue employee training to maintain certification and stay abreast of new payroll laws.</p> <p>Objective: Continue to offer follow-up training on the Ceridian Time and Attendance System.</p> <p>Objective: Implement mandatory direct deposit program to all employees.</p> <p>Objective: Cross-train Finance Administrative Assistant/Payroll and Accounts Payable Technician as payroll system back-up.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Payroll Analyst	1	1	1
DEPARTMENT TOTAL	1	1	1

COST CENTER: 64 - Payroll Administration**FUND: 200- Utility**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 79,398	\$ 80,574	\$ 82,937
Contractual Services	1,284	1,397	1,422
Supplies	2,003	1,845	2,855
Maintenance	17,606	18,980	19,230
Non-Capital	1,917	-	-
DEPARTMENT TOTAL	\$ 102,208	\$ 102,796	\$ 106,444

PERFORMANCE INDICATORS AND MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Participation in payroll direct deposit.	90%	90%	100%
Percentage of payroll checks produced accurately and on time.	90%	90%	99%

COST CENTER: 64 - Payroll Administration

FUND: 200 - Utility

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 57,926	\$ 58,686	\$ 58,448
6114	Hospitalization Insurance	803	852	876
6115	Social Security Taxes	4,054	4,559	4,680
6117	Retirement Contributions	7,511	8,156	8,650
6118	Uniforms	90	-	-
6125	Education & Training	5,606	4,076	4,150
6126	Travel Expense	3,177	4,000	5,900
6127	Dues & Memberships	230	245	233
6210	Professional Services	648	-	-
6213	Contractual Services	-	250	-
6235	Printing Services	614	1,125	1,385
6275	Equipment Rental	22	22	37
6310	Office Supplies	869	300	700
6311	Copier Supplies	166	600	600
6312	Computer Supplies	300	300	945
6320	Postage	156	160	160
6330	Books & Periodicals	430	400	450
6390	Miscellaneous Supplies	83	85	-
6430	Office Equipment - Maintenance	17,606	18,980	19,230
6551	Non-Capital Computer Hardware	1,917	-	-
DEPARTMENT TOTAL		\$ 102,208	\$ 102,796	\$ 106,444



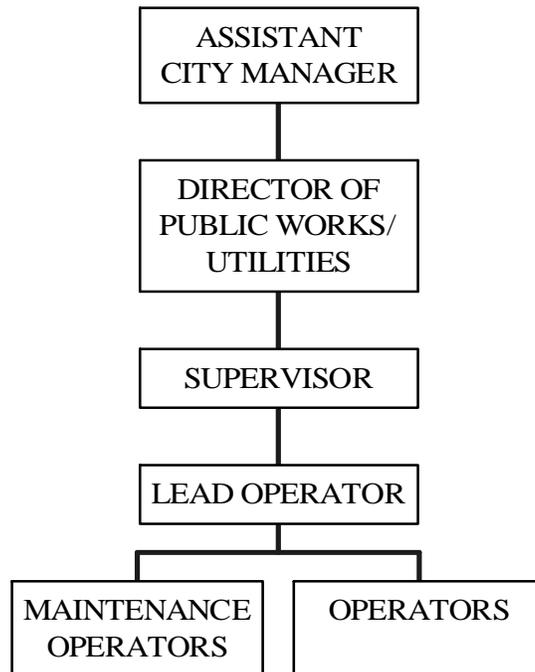
**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

WATER PRODUCTION

TOD MAURINA
Public Works/Utilities Director

JIMMY ARTHUR
Water Production Supervisor

WATER PRODUCTION ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The Water Production Department is responsible for providing a safe, potable water supply for personal use, sanitation, recreational and fire protection uses for the citizens of the City. Functions of the department include water quality monitoring, operation of the water pump station, maintenance and operations of all City owned well sites.</p>

GOALS AND OBJECTIVES	
Goal:	Increase the life expectancy and operating efficiency of the City's water assets.
Objective:	Continue upgrading the SCADA system that operates all the City's well sites and the Office Creek Pump Station. Utilization of newer technology will result in better planning and better maintenance programs.
Objective:	Continue inspecting and providing preventative maintenance to all water storage facilities.
Goal:	Increase the level of customer satisfaction.
Objective:	Dispatch and respond to after hours, weekend, and holiday emergency calls.
Objective:	Address all concerns and questions in a professional manner that citizens may have about water quality and water conservation.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Supervisor	1	1	1
Lead Operator	1	1	1
Operators	3	3	3
Maintenance Operators	3	3	2
DEPARTMENT TOTAL	8	8	7

COST CENTER: 66 - Water Production

FUND: 200- Utility

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 430,256	\$ 403,275	\$ 420,113
Contractual Services	54,151	85,606	88,271
Supplies	1,726,746	1,801,800	1,865,740
Maintenance	159,128	152,430	165,530
Non-Capital	-	-	-
DEPARTMENT TOTAL	\$ 2,370,281	\$ 2,443,111	\$ 2,539,654

PERFORMANCE INDICATORS & MEASUREMENT	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Compliance with State & Federal regulations	100%	100%	100%
Water related request - responded within 1 day	100%	100%	100%
Water samples	575	576	708
Water tested daily for quality control	100%	100%	100%
Distribution system chlorine residual samples	1,034	1,034	1,154
Water storage tank chlorine residual samples	4,015	4,015	4,015

COST CENTER: 66 - Water Production

FUND: 200 - Utility

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 289,989	\$ 273,550	\$ 272,314
6111	Salaries, Overtime	27,712	18,242	24,000
6114	Hospitalization Insurance	40,025	39,294	43,428
6115	Social Security Taxes	22,604	22,447	23,711
6117	Retirement Contributions	41,239	40,394	43,850
6118	Uniforms	6,374	6,000	6,950
6125	Education & Training	485	2,253	4,000
6126	Travel Expenses	556	495	800
6127	Dues & Memberships	1,272	600	1,060
6210	Professional Services	20,618	22,471	36,340
6211	Legal Services	1,882	8,000	-
6213	Contractual Services	23,261	19,730	16,230
6218	Permit Fees	-	26,105	26,500
6235	Printing Services	3,214	4,000	4,000
6244	Telephone Service	2,540	2,700	2,700
6275	Equipment Rental	2,636	2,600	2,501
6310	Office Supplies	947	1,000	1,000
6311	Copier Supplies	143	200	250
6312	Computer Supplies	385	500	800
6313	Janitorial Supplies	1,086	1,000	1,000
6320	Postage	518	500	550
6322	Small Tools	4,460	5,000	5,000
6323	Small Equipment	3,169	5,000	5,000
6330	Books & Periodicals	18	600	500

COST CENTER: 66 - Water Production

FUND: 200 - Utility

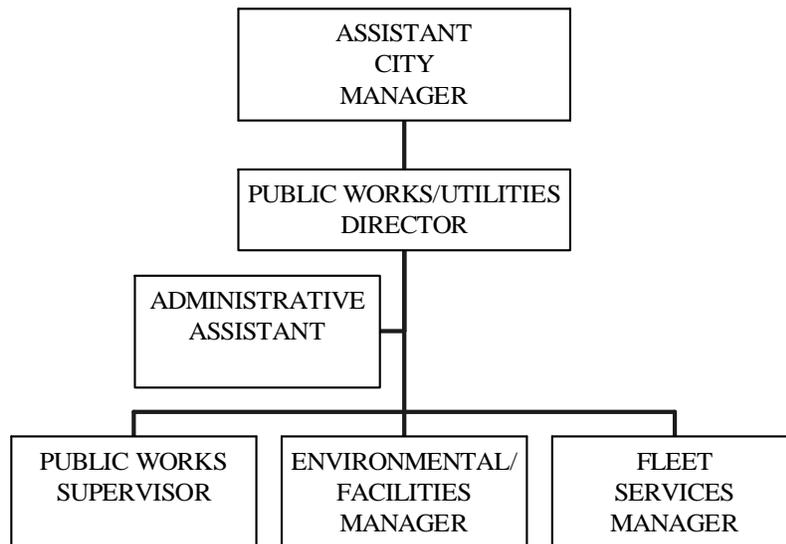
ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6331	Public Information Materials	121	500	500
6340	Fuel & Lubricants	9,709	8,000	10,000
6345	Chemicals	25,797	25,700	29,840
6346	Compressed Gases	176	500	500
6360	Medical Supplies	62	300	300
6370	Dallas Water Purchases	1,527,509	1,600,000	1,650,000
6371	Plano Water Purchases	146,678	147,000	154,500
6390	Miscellaneous Supplies	5,968	6,000	6,000
6410	Building Maintenance	4,734	6,000	5,000
6411	Facility Maintenance	2,007	3,750	3,750
6431	Maintenance - IT Services	-	2,000	2,000
6440	Vehicle Maintenance	90	300	300
6441	Fleet Services	21,030	21,030	21,030
6445	Radio Maintenance	-	500	800
6460	Irrigation Maintenance	665	1,000	1,000
6470	Other Equipment - Maintenance	130,602	117,850	131,650
6590	Non-Capital Other Equipment	-	-	-
DEPARTMENT TOTAL		\$ 2,370,281	\$ 2,443,111	\$ 2,539,654

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

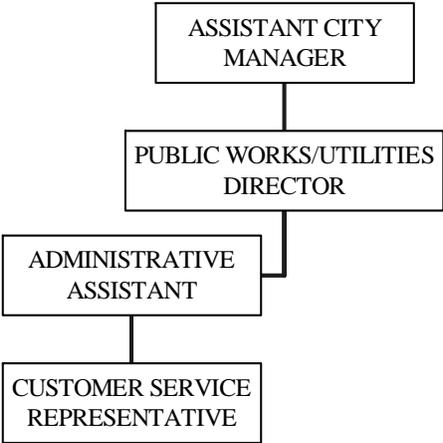
***PUBLIC WORKS
ADMINISTRATION***

TOD MAURINA
Public Works/Utilities Director

PUBLIC WORKS DIRECTOR ORGANIZATIONAL CHART 2010-2011 BUDGET



PUBLIC WORKS ADMINISTRATION ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>Public Works Administration provides guidance and managerial support for all Public Works/Utilities' operations and operates the Departments' Customer Service Center to handle requests and concerns from residents received by phone, email, or web site inquiry. The Public Works department is responsible for maintenance of streets and alleys, sidewalks, storm water drainage ways, and traffic signage and signal control. The Department also manages residential solid waste collection provided by private contractors and provides internal support for the City's vehicle maintenance and facility maintenance needs.</p>

GOALS AND OBJECTIVES
<p>Goal: Provide direction for all Public Works/Utilities Department activities to ensure that resources are utilized in an efficient and effective manner to deliver quality services to the residents and visitors of The Colony.</p> <p>Objective: Conduct thorough reviews of all Department activities and establish efficient production goals, whenever possible.</p> <p>Objective: Evaluate alternative service delivery approaches and systems to improve the efficiency of allocated resources.</p> <p>Objective: Support Engineering and Utilities Departments to improve City project service delivery.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Director of Public Works/Utilities	1	1	1
Administrative Assistant	1	1	1
Customer Service Representative*	1	1	1
DEPARTMENT TOTAL	3	3	3

* The Customer Service Representative is funded by the Bond fund.

**COST CENTER: 67 - Public Works
Administration**

FUND: 200- Utility

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 283,605	\$ 230,712	\$ 206,003
Contractual Services	46,763	42,700	33,300
Supplies	2,627	4,900	4,600
Maintenance	552	17,170	18,145
Capital Outlay	-	-	-
DEPARTMENT TOTAL	\$ 333,547	\$ 295,482	\$ 262,048

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Respond to incoming calls with results within 2 days	90%	90%	90%
Respond to incoming calls with results within 1 week	100%	100%	100%
Work orders for Public Works - completed that year	200	200	266
Staff meetings	12	12	12
Process payment authorizations for Public Works Administration and Capital Projects within 3 days	100%	100%	100%

**COST CENTER: 67 - Public Works
Administration**

FUND: 200 - Utility

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 213,433	\$ 155,925	\$ 155,603
6111	Salaries, Overtime	50	500	500
6112	Part-Time, Temporary	2,857	18,500	-
6114	Hospitalization Insurance	13,848	13,097	9,306
6115	Social Security Taxes	14,743	13,495	12,130
6117	Retirement Contributions	28,533	22,055	23,370
6118	Uniforms	99	500	500
6120	Private Auto Allowance	5,421	3,140	1,794
6125	Education & Training	1,948	1,500	1,000
6126	Travel Expenses	1,762	1,000	1,000
6127	Dues & Memberships	911	1,000	800
6210	Professional Services	31,041	25,000	15,000
6213	Contractual Services	13,463	14,000	15,000
6235	Printing Services	96	300	200
6244	Telephone Service	417	1,300	1,000
6275	Equipment Rental	1,746	2,100	2,100
6310	Office Supplies	726	1,300	1,300
6311	Copier Supplies	84	800	800
6312	Computer Supplies	207	300	300
6320	Postage	63	300	200
6330	Books & Periodicals	227	500	500
6335	Awards	-	500	300

**COST CENTER: 67 - Public Works
Administration**

FUND: 200 - Utility

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6390	Miscellaneous Supplies	1,320	1,200	1,200
6410	Building Maintenance	477	550	550
6425	Traffic and Street Signs	-	200	200
6430	Office Equipment Maintenance	75	75	75
6431	Maintenance - IT Services	-	6,000	7,000
6440	Vehicle Maintenance	-	120	120
6445	Radio Maintenance	-	225	200
6452	Maintenance - Software Apps	-	10,000	10,000
6652	Capital Outlay - Software	-	-	-
DEPARTMENT TOTAL		\$ 333,547	\$ 295,482	\$ 262,048



**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

FACILITIES MAINTENANCE

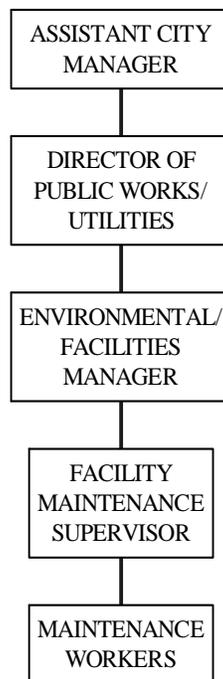
TOD MAURINA

Public Works/Utilities Director

TERRY GILMAN

Environmental/Facilities Manager

FACILITIES MAINTENANCE ORGANIZATIONAL CHART 2010-2011 BUDGET



PROGRAM DESCRIPTION
<p>The Facility Maintenance/Right-Of-Way Department is responsible for the daily operational maintenance of City facilities ensuring safe, efficient, and economical operation of all electrical, plumbing, HVAC and building systems and support equipment. Additionally, the Department is responsible for all right-of-way repairs, median trash receptacles, and fence and flag maintenance at City facilities. This Department's objective is to provide user departments with the necessary support required to better accomplish their mission in providing services to the citizens of The Colony.</p>

GOALS AND OBJECTIVES
<p>Goal: Provide necessary support to all city departments and facilities allowing them to better accomplish their mission.</p> <p>Objective: Reduce maintenance requests through routine building inspections and surveys.</p> <p>Objective: Continue expansion of preventative maintenance schedules.</p> <p>Objective: Create a preventative maintenance schedule database to eliminate unnecessary loss of time due to equipment failure.</p> <p>Objective: Complete repairs to city right-of-ways as necessary, maintain fence and flags in working order.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Facility Maintenance Supervisor	1	1	1
Facility Maintenance Workers	2	2	2
DEPARTMENT TOTAL	3	3	3

COST CENTER: 68 - Facilities Maintenance**FUND: 200- Utility**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 169,231	\$ 179,237	\$ 202,834
Contractual Services	18,568	22,000	16,000
Supplies	11,928	15,934	15,934
Maintenance	176,801	250,050	203,050
Capital Outlay	9,369	-	-
DEPARTMENT TOTAL	\$ 385,897	\$ 467,221	\$ 437,818

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Facilities maintained (sq. ft.)	84,000	84,000	98,000
Work requests submitted verbally	50	50	50
Work requests submitted through Help Desk System	2,664	2,800	2,000
Special projects	45	25	40
Complete emergency request - same day	100%	100%	100%

COST CENTER: 68 - Facilities Maintenance

FUND: 200 - Utility

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6110	Salaries	\$ 121,975	\$ 127,520	\$ 141,171
6111	Salaries, Overtime	4,752	5,000	5,000
6114	Hospitalization Insurance	11,347	13,145	18,612
6115	Social Security Taxes	9,148	10,437	11,691
6117	Retirement Contributions	16,465	18,405	21,630
6118	Uniforms	2,281	2,325	2,325
6125	Education & Training	3,139	2,000	2,000
6126	Travel Expenses	-	205	205
6127	Dues & Memberships	123	200	200
6210	Professional Services	174	5,000	4,000
6213	Contractual Services	17,094	15,000	10,000
6235	Printing Service	46	-	-
6244	Telephone Services	1,186	1,500	1,500
6275	Equipment Rental	68	500	500
6310	Office Supplies	259	500	500
6311	Copier Supplies	110	34	34
6312	Computer Supplies	214	500	500
6313	Janitorial Supplies	169	500	500
6320	Postage	-	-	-
6322	Small Tools	2,936	6,000	6,000
6330	Books & Periodicals	161	200	200
6340	Fuel & Lubricants	2,652	3,000	3,000
6360	Medical Supplies	-	100	100
6390	Miscellaneous Supplies	5,427	5,100	5,100

COST CENTER: 68 - Facilities Maintenance**FUND: 200 - Utility**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6410	Building Maintenance	162,025	225,000	180,000
6423	Right-of-Way Maintenance	-	10,000	8,000
6440	Vehicle Maintenance	27	-	-
6441	Fleet Services	14,750	14,750	14,750
6445	Radio Maintenance	-	-	-
6470	Maintenance - Other Equipment	-	300	300
6640	Capital Outlay - Building	9,369	-	-
DEPARTMENT TOTAL		\$ 385,897	\$ 467,221	\$ 437,818

DEBT SERVICE FUND

The Debt Service Fund, established by ordinances authorizing the issuance of general obligation bonds and Certificates of Obligation, accounts for the accumulation of resources and the payment of general long-term debt principal and interest. General Obligation Bonds and Certificates of Obligation are issued to finance major improvements for the construction of streets, parks, libraries, recreation centers, fire stations, police stations, and other general governmental improvements. Property taxes are the principal source of revenue in the Debt Service Fund. The tax rate allocation for the Debt Service Fund is \$0.193842, which is 28.28% of the 2009 tax rate (\$.6855). The purpose of this fund is to retire outstanding general obligation bonds and pay interests on the indebtedness.

UTILITY TAX SUPPORTED DEBT SERVICE FUND

The Utility Tax Supported Debt was originally established, by the ordinance, which authorized the issuance of tax and revenue bonds, to provide funding for utility projects. The Colony Municipal Utility District (MUD) was merged into the City of The Colony on October 1, 1986. Tax and revenue bonds are the primary source for financing utility infrastructure for municipal utility districts. Tax and revenue bond indentures contain legal requirements that both tax and operational revenues must be pledged for the repayment of debt incurred by the former, The Colony Municipal Utility District. The MUD debt was paid off in August 2007. Debt proceeds were utilized to finance utility infrastructure such as wastewater treatment plant, water storage tanks, pump stations, and large water distribution lines.

REVENUE DEBT SERVICE

The Revenue Debt Service Fund or the State Revolving Fund (SRF) was initiated on June 21, 1991, through an agreement with the State. The original issue was \$1,330,000 to be paid annually with the last payment due in the year 2011. Since then, two other SRF issues have been included in the Revenue Debt Service. They are: 1995 SRF Bonds, and 1996-A SRF Bonds. The SRF Bonds and other Revenue Bonds were since refunded by the Waterworks and Sewer System Refunding Bonds, series 2008, due to the favorable interest rate environment. Fees are currently collected on the City's utility bills and are deposited to this fund. Expenses incurred are basically principal and interest payments. Subsequent revenue bond debt proceeds are used to finance the acquisition, installation and equipment for additions, improvements and extensions of the City's waterworks and sewer system. To pay the debt services of the Series 2004 Revenue Bonds, impact fees, developer payments and transfers from utility operation fund are used.

**LEGAL DEBT MARGIN
FISCAL YEAR 2009-2010**

Assessed Value	\$ 2,146,276,451
Debt Limit \$2.50/\$100 valuation	\$ 53,656,911
Less: .6880/\$100 valuation	\$ 14,766,382
Legal Debt Margin	\$ 38,890,529

Currently the City has set aside 71.451% of Ad Valorem Tax Revenues for operations and 28.549% for Debt Service Obligations. Current debt service payment supported by taxes is \$ 5,290,084 which is well below the legal debt limit of \$53,656,911. The effect of this current debt level will ensure the City be well situated for new obligations in the near future as well as ample availability for current debt payments at no increase to the tax rate.

The Revenue Supported Debt in the Utility Fund is limited to the net revenues equaling to at least 1.10 times the maximum annual principal and interest requirements and 1.25 times the average annual principal and interest requirements of all parity bonds to be outstanding. The net revenues in the Utility Fund are higher than the required limitations and are monitored each budget year for appropriate coverage.

TEN YEARS HISTORY

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Tax Rate Limit	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Current Tax Rate	0.735	0.725	0.725	0.720	0.720	0.720	0.715	0.6975	0.690	0.688
Available Tax Rate	\$ 1.77	\$ 1.78	\$ 1.78	\$ 1.78	\$ 1.78	\$ 1.78	\$ 1.79	\$ 1.80	\$ 1.81	\$ 1.81

Note: The City Charter of the City of The Colony, Texas does not provide for a debt limit. Under provisions of state law, the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. No direct bond debt limitation is imposed on the City under current state law or the City's Charter.

CITY OF THE COLONY

Total Debt Obligations

CERTIFICATES OF OBLIGATION, SERIES 2001

Issue Description: Combination Tax and Limited Surplus Revenue
Certificates of Obligation, Series 2001

Original Amount: \$7,000,000
Date Issued: April 1, 2001
Interest Paid: Semiannual - Oct. 1st, April 1st
Principal Paid: Annually - Oct. 1st
Bond Type: Serial Certificates
Moody's Rating: Aaa
S. & P. Rating: AAA
Underwriter: UBS Paine Webber, Inc.
Bond Counsel: McCall, Parkhurst & Horton
Insurance: Financial Guaranty Insurance Company
Pledge: Tax Pledge
Arbitrage Yield: None
Paying Agent: First Union Bank, Houston, Texas
Callable Date: October 1, 2021

CERTIFICATES OF OBLIGATION, SERIES 2002

Issue Description: Combination Tax and Unlimited Surplus Revenue
Certificates of Obligation, Series 2002

Original Amount: \$14,000,000
Date Issued: September 5, 2002
Interest Paid: Semiannual - Feb. 15th, Aug. 15th
Principal Paid: Annually - Aug. 15th
Bond Type: Serial Certificates
Moody's Rating: Aaa
S. & P. Rating: AAA
Underwriter: ABN Amro Financial Services, Inc.
Bond Counsel: McCall, Parkhurst & Horton
Insurance: MBIA Insurance Corporation
Pledge: Tax Pledge
Arbitrage Yield: None
Paying Agent: Wachovia Bank, National Association
Callable Date: August 15, 2022

CERTIFICATES OF OBLIGATION, SERIES 2003

Issue Description: Combination Tax and Limited Surplus Revenue
Certificates of Obligation, Series 2003

Original Amount: \$5,200,000
Date Issued: September 30, 2003
Interest Paid: Semiannual - Feb. 15th, Aug. 15th
Principal Paid: Annually - Aug. 15th
Bond Type: Serial Certificates
Moody's Rating: Aaa
S. & P. Rating: AAA
Underwriter: Harris Trust & Savings Bank
Bond Counsel: McCall, Parkhurst & Horton
Insurance: MBIA Insurance Corporation
Pledge: Tax Pledge
Arbitrage Yield: None
Paying Agent: Wachovia Bank, National Association
Callable Date: August 15, 2023

CITY OF THE COLONY

Total Debt Obligations

CERTIFICATES OF OBLIGATION, SERIES 2004

Issue Description: Combination Tax and Limited Surplus Revenue
Certificates of Obligation, Series 2004
Original Amount: \$5,400,000
Date Issued: September 16, 2004
Interest Paid: Semiannual - Feb. 15th, Aug. 15th
Principal Paid: Annually - Aug. 15th
Bond Type: Serial Certificates
Moody's Rating: Aaa
S. & P. Rating: AAA
Underwriter: UBS Financial Services, Inc.
Bond Counsel: McCall, Parkhurst & Horton
Insurance: Ambac Assurance Corporation
Pledge: Tax Pledge
Arbitrage Yield: None
Paying Agent: Wachovia Bank, National Association
Callable Date: August 15, 2024

WATER & SEWER SYSTEM REVENUE BONDS, SERIES 2004

Issue Description: Waterworks and Sewer System Revenue Bonds
Series 2004
Original Amount: \$19,315,000
Date Issued: September 16, 2004
Interest Paid: Semiannual - Feb. 15th, Aug. 15th
Principal Paid: Annually - Aug. 15th
Bond Type: Serial Bonds
Moody's Rating: Aaa
S. & P. Rating: AAA
Underwriter: Southwest Securities
Bond Counsel: McCall, Parkhurst & Horton
Insurance: Ambac Assurance Corporation
Pledge: Revenue Pledge
Arbitrage Yield: None
Paying Agent: Wachovia Bank, National Association
Callable Date: August 15, 2024

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2005

Issue Description: General Obligation Refunding Bonds
Series 2005
Original Amount: \$9,340,000
Date Issued: September 16, 2004
Interest Paid: Semiannual - Feb. 15th, Aug. 15th
Principal Paid: Annually - Aug. 15th
Bond Type: Serial Bonds
Moody's Rating: Aaa
S. & P. Rating: AAA
Underwriter: Citigroup
Bond Counsel: McCall, Parkhurst & Horton
Insurance: MBIA Insurance Company
Pledge: Tax Pledge
Arbitrage Yield: None
Paying Agent: Wachovia Bank, National Association
Callable Date: August 15, 2025

CITY OF THE COLONY

Total Debt Obligations

CERTIFICATES OF OBLIGATION, SERIES 2006

Issue Description: Combination Tax and Surplus Revenue
Certificates of Obligation, Series 2006

Original Amount: \$20,595,000

Date Issued: February 2, 2006

Interest Paid: Semiannual - Feb. 15th, Aug. 15th

Principal Paid: Annually - Aug. 15th

Bond Type: Serial Certificates

Moody's Rating: Aaa

S. & P. Rating: AAA

Underwriter: First Albany Capital, Inc.

Bond Counsel: McCall, Parkhurst & Horton

Insurance: Ambac Assurance Corporation

Pledge: Tax Pledge

Arbitrage Yield: None

Paying Agent: Regions Bank

Callable Date: August 15, 2026

CERTIFICATES OF OBLIGATION, SERIES 2007

Issue Description: Combination Tax and Surplus Revenue
Certificates of Obligation, Series 2007

Original Amount: \$14,515,000

Date Issued: September 19, 2007

Interest Paid: Semiannual - Feb. 15th, Aug. 15th

Principal Paid: Annually - Aug. 15th

Bond Type: Serial Certificates

Moody's Rating: Aaa

S. & P. Rating: AAA

Underwriter: Southwest Securities

Bond Counsel: McCall, Parkhurst & Horton

Insurance: XL Capital Assurance, Inc.

Pledge: Tax Pledge

Arbitrage Yield: 4.5900078%

Paying Agent: Regions Bank

Callable Date: August 15, 2018

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2007

Issue Description: General Obligation Refunding Bonds
Series 2007

Original Amount: \$6,415,000

Date Issued: December 5, 2007

Interest Paid: Semiannual - Feb. 15th, Aug. 15th

Principal Paid: Annually - Feb. 15th

Bond Type: Serial Bonds

Moody's Rating: Aaa

S. & P. Rating: AAA

Underwriter: Southwest Securities

Bond Counsel: McCall, Parkhurst & Horton

Insurance: XL Capital Assurance, Inc.

Pledge: Tax Pledge

Arbitrage Yield: 3.8248388%

Paying Agent: Regions Bank

Callable Date: February 15, 2013

CITY OF THE COLONY

Total Debt Obligations

WATERWORKS AND SEWER SYSTEM REFUNDING BONDS, SERIES 2008

Issue Description: Waterworks and Sewer System Refunding Bonds,
Series 2008
Original Amount: \$3,420,000
Date Issued: May 8, 2008
Interest Paid: Semiannual - Feb. 15th, Aug. 15th
Principal Paid: Annually - August 15th
Bond Type: Additional Parity Bond
Moody's Rating: Not Rated
S. & P. Rating: Not Rated
Underwriter: Bank of America
Bond Counsel: McCall, Parkhurst & Horton
Insurance: N/A
Pledge: Net Revenues
Arbitrage Yield: 3.3507788%
Paying Agent: Bank of America
Callable Date: August 15, 2018

CERTIFICATES OF OBLIGATION, SERIES 2008

Issue Description: Certificates of Obligation,
Series 2008
Original Amount: \$1,700,000
Date Issued: August 18, 2008
Interest Paid: Semiannual - Feb. 15th, Aug. 15th
Principal Paid: Annually - August 15th
Bond Type: Serial Bonds
Moody's Rating: Not Rated
S. & P. Rating: Not Rated
Underwriter: Bank of America
Bond Counsel: McCall, Parkhurst & Horton
Insurance: N/A
Pledge: Tax Pledge
Arbitrage Yield: 4.5010714%
Paying Agent: Bank of America
Callable Date: Noncallable

CERTIFICATES OF OBLIGATION, SERIES 2010

Issue Description: Certificates of Obligation
Series 2010
Original Amount: \$14,000,000
Date Issued: March 11, 2010
Interest Paid: Semiannual - Feb. 15th, Aug. 15th
Principal Paid: Annually - August 15th
Bond Type: Serial Certificates
Moody's Rating: Not Rated
S. & P. Rating: AA-
Underwriter: Jefferies & Company, Inc.
Bond Counsel: McCall, Parkhurst & Horton L.L.P.
Insurance: N/A
Pledge: Tax Pledge
Arbitrage Yield: 3.5805848%
Paying Agent: Regions Bank
Callable Date: August 15, 2020

CITY OF THE COLONY

Total Debt Obligations

CERTIFICATES OF OBLIGATION, SERIES 2010A

Issue Description: Certificates of Obligation
Series 2010A

Original Amount: \$2,920,000

Date Issued: September 20, 2010

Interest Paid: Semiannual - Feb. 15th, Aug. 15th

Principal Paid: Annually - August 15th

Bond Type: Serial Certificates

Moody's Rating: Aa3

S. & P. Rating: AA-

Underwriter: Frost Bank

Bond Counsel: McCall, Parkhurst & Horton L.L.P.

Insurance: N/A

Pledge: Tax Pledge

Arbitrage Yield: 3.0879336%

Paying Agent: Regions Bank

Callable Date: August 15, 2020

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010

Issue Description: General Obligation Refunding Bonds
Series 2010

Original Amount: \$4,750,000

Date Issued: September 20, 2010

Interest Paid: Semiannual - Feb. 15th, Aug. 15th

Principal Paid: Annually - August 15th

Bond Type: Serial bonds

Moody's Rating: Aa3

S. & P. Rating: AA-

Underwriter: Frost Bank

Bond Counsel: McCall, Parkhurst & Horton L.L.P.

Insurance: NIA

Pledge: Tax Pledge

Arbitrage Yield: 2.7284232%

Paying Agent: Regions Bank

Callable Date: August 15, 2020

CITY OF THE COLONY
Total Long Term Principal & Interest Due
As of September 30, 2010

Issue and Year Purpose	Original Amount	Maturity Date	Interest Rate	General Tax Supported			Utility Tax Supported *		
				Principal	Interest	Total	Principal	Interest	Total
2001-Cert. of Obligation Park Complex	7,000,000	2022	4.35-5.75	645,000	135,607	780,607			
2002-Cert. of Obligation Equipment/Streets/Misc. Projects	14,000,000	2022	3.50-5.00	6,580,000	2,156,511	8,736,511	2,120,000	694,833	\$ 2,814,833
2003 - Certificates of Obligation Equipment/Streets/Misc. Projects	5,200,000	2023	3.00-4.50	3,070,000	997,931	4,067,931			
2004- Certificates of Obligation Equipment/Streets/Fire Station	5,400,000	2024	3.60-4.75	4,030,000	1,446,722	5,476,722			
2004- Revenue Bonds Improvements/Extensions to waterworks & sewer system	19,315,000	2024	3.00-5.25						
2005 - Refunding Bond General Obligation	9,340,000	2021	3.00-4.125	8,750,000	2,058,964	10,808,964			
2006 - Certificates of Obligation Equipment/Streets/Wtr & Swr	20,595,000	2026	3.50-5.00	2,882,991	1,188,856	4,071,847	16,327,009	7,059,134	23,386,143
2007 - Certificates of Obligation Equipment/Streets/Wtr & Swr	14,515,000	2027	4.00-5.00	6,080,000	3,069,176	9,149,176	6,650,000	3,518,457	10,168,457
2007 - Refunding Bond General Obligation	6,415,000	2017	4.00	4,715,000	690,300	5,405,300			
2008 - Certificates of Obligation Equipment/Misc. Projects	1,700,000	2018	3.642	1,170,000	131,478	1,301,478			
2008 - Waterworks and Sewer System Refunding Bonds	3,420,000	2018	3.350						
2010 - Certificates of Obligation Equipment/Misc. Projects	14,000,000	2030	3.755	10,295,000	4,844,225	15,139,225	3,705,000	1,854,800	5,559,800
2010A - Certificates of Obligation Equipment/Misc. Projects	2,920,000	2030	3.472	2,920,000	1,196,733	4,116,733			-
2010 - Refunding Bond General Obligation	4,750,000	2022	2.809	4,750,000	1,266,383	6,016,383			
Totals				\$ 55,887,991	\$19,182,886	\$ 75,070,877	\$ 28,802,009	\$ 13,127,224	\$ 41,929,233

CITY OF THE COLONY
Total Long Term Principal & Interest Due
As of September 30, 2010

Issue and Year Purpose	Original Amount	Maturity Date	Interest Rate	Revenue Supported			Grand Total
				Principal	Interest	Total	
2001-Cert. of Obligation Park Complex	7,000,000	2022	4.35-5.75				\$ 780,607
2002-Cert. of Obligation Equipment/Streets/Misc. Projects	14,000,000	2022	3.50-5.00				\$ 11,551,344
2003 - Certificates of Obligation Equipment/Streets/Misc. Projects	5,200,000	2023	3.00-4.50				\$ 4,067,931
2004- Certificates of Obligation Equipment/Streets/Fire Station	5,400,000	2024	3.60-4.75				\$ 5,476,722
2004- Revenue Bonds Improvements/Extensions to waterworks & sewer system	19,315,000	2024	3.00-5.25	16,365,000	6,495,990	22,860,990	\$ 22,860,990
2005 - Refunding Bond General Obligation	9,340,000	2021	3.00-4.125				\$ 10,808,964
2006 - Certificates of Obligation Equipment/Streets/Wtr & Swr	20,595,000	2026	3.50-5.00				\$ 27,457,990
2007 - Certificates of Obligation Equipment/Streets/Wtr & Swr	14,515,000	2027	4.00-5.00				\$ 19,317,633
2007 - Refunding Bond General Obligation	6,415,000	2017	4.00				\$ 5,405,300
2008 - Certificates of Obligation Equipment/Misc. Projects	1,700,000	2018	3.642				\$ 1,301,478
2008 - Waterworks and Sewer System Refunding Bonds	3,420,000	2018	3.350	2,445,000	337,178	2,782,178	\$ 2,782,178
2010 - Certificates of Obligation Equipment/Misc. Projects	14,000,000	2030	3.755				\$ 20,699,025
2010A - Certificates of Obligation Equipment/Misc. Projects	2,920,000	2030	3.472				\$ 4,116,733
2010 - Refunding Bond General Obligation	4,750,000	2022	2.809				\$ 6,016,383
			Totals	\$ 18,810,000	\$ 6,833,168	\$25,643,168	\$ 142,643,278

City Of The Colony
 Total Debt Service Schedule
 Principal & Interest Due/Year
 As Of September 30, 2010

General Tax Supported Debt

Fiscal Year	2001	2002	2003	2004	2005	2006
	Comb. Tax & Ltd. Surplus Rev. Cert. Of Obligation	Comb. Tax & Ltd. Surplus Rev. Cert. Of Obligation	Comb. Tax & Ltd. Surplus Rev. Cert. Of Obligation	Comb. Tax & Ltd. Surplus Rev. Cert. Of Obligation	Gen. Oblig. Ref. Bond	Comb. Tax Ltd. Surplus Rev. Cert. of Obligation
2011	443,264	714,400	314,005	386,094	913,794	404,166
2012	337,343	712,600	311,605	381,956	913,668	244,285
2013		719,765	314,005	382,606	1,162,844	244,501
2014		721,365	311,005	389,326	1,160,406	244,272
2015		721,565	313,010	390,139	1,161,844	244,558
2016		730,315	314,410	389,939	1,161,969	244,630
2017		727,525	315,410	389,339	1,168,369	245,061
2018		733,463	310,775	393,339	1,167,969	244,378
2019		737,363	310,575	391,449	845,969	244,263
2020		739,150	314,950	393,849	850,169	244,814
2021		738,750	313,356	395,067	301,963	244,396
2022		740,250	311,325	395,547		244,432
2023			313,500	400,022		244,719
2024				398,050		244,504
2025						244,682
2026						244,186
2027						
2028						
2029						
2030						
Totals	\$ 780,607	\$ 8,736,511	\$ 4,067,931	\$ 5,476,722	\$ 10,808,964	\$ 4,071,847

City Of The Colony
 Total Debt Service Schedule
 Principal & Interest Due/Year
 As Of September 30, 2010

General Tax Supported Debt

2007 Comb. Tax Ltd. Surplus Rev. Cert. of Obligation	2007 General Obligation Refunding Bonds	2008 Comb. Tax Ltd. Surplus Rev. Cert . Of Obligation	2010 Comb. Tax Ltd. Surplus Rev. Cert. Of Obligation	2010A Comb. Tax Ltd. Surplus Rev. Cert. Of Obligation	2010 General Obligation Refunding Bonds	General Debt Sub-Total
686,431	771,700	317,612	585,750	249,783	318,683	6,105,682
691,231	772,400	322,596	945,500	245,300	423,800	6,302,284
516,231	772,100	322,034	946,625	247,400	523,500	6,151,611
518,981	770,800	66,108	945,950	249,400	526,100	5,903,713
520,981	773,400	69,106	948,400	244,750	524,700	5,912,453
517,232	774,800	66,920	714,200	215,100	523,000	5,652,515
517,982	770,100	69,734	718,400	211,200	526,000	5,659,120
517,982		67,368	721,800	211,000	529,400	4,897,474
519,200			719,400	210,600	532,000	4,510,819
519,350			716,400	215,000	528,800	4,522,482
518,825			712,800	184,000	530,000	3,939,157
517,175			718,600	184,000	530,400	3,641,729
516,550			718,400	183,800		2,376,991
519,825			717,400	178,400		2,058,179
516,725			715,600	183,000		1,660,007
517,525			718,000	182,200		1,661,911
516,950			719,400	181,200		1,417,550
			719,800	180,000		899,800
			719,200	178,600		897,800
			717,600	182,000		899,600
						-
\$ 9,149,176	\$ 5,405,300	\$ 1,301,478	\$ 15,139,225	\$ 4,116,733	\$ 6,016,383	75,070,877

City Of The Colony
Total Debt Service Schedule
Principal & Interest Due/Year
As Of September 30, 2010

Fiscal Year	Revenue Supported Debt		Tax Supported Debt				Utility Debt Sub-Total	Grand Total
	2004 WW & SS Rev. Bonds	2008 WW & SS Refunding Bonds	2002 Comb. Tax & Ltd. Surplus Rev. Cert. Of Obligation	2006 Comb. Tax Ltd. Surplus Rev. Cert. of Obligation	2007 Comb. Tax Ltd. Surplus Rev. Cert. of Obligation	2010 Comb. Tax Ltd. Surplus Rev. Cert. Of Obligation		
2011	1,634,885	431,908	229,850	1,469,384	597,137	214,350	4,577,514	10,683,196
2012	1,635,350	400,183	229,450	1,459,767	596,738	282,900	4,604,388	10,906,672
2013	1,630,663	404,127	233,710	1,461,051	598,237	279,400	4,607,188	10,758,799
2014	1,630,805	412,570	232,710	1,459,680	598,988	280,550	4,615,303	10,519,016
2015	1,633,680	400,343	231,316	1,461,394	598,987	281,200	4,606,920	10,519,373
2016	1,633,510	318,115	234,516	1,461,822	598,238	280,200	4,526,401	10,178,916
2017	1,630,710	208,232	237,206	1,464,391	596,737	284,000	4,421,276	10,080,396
2018	1,635,200	206,700	234,331	1,460,322	599,488	282,400	4,418,441	9,315,915
2019	1,633,000		236,006	1,459,637	598,519	280,600	4,207,762	8,718,581
2020	1,633,550		236,988	1,462,918	596,419	283,600	4,213,475	8,735,957
2021	1,632,137		237,250	1,460,422	598,644	281,200	4,209,653	8,148,810
2022	1,632,312		241,500	1,460,638	599,450	283,600	4,217,500	7,859,229
2023	1,633,813			1,462,351	600,525	280,600	3,977,289	6,354,280
2024	1,631,375			1,461,066	600,225	282,400	3,975,066	6,033,245
2025				1,462,136	598,550	278,800	2,339,486	3,999,493
2026				1,459,164	595,500	280,000	2,334,664	3,996,575
2027					596,075	280,800	876,875	2,294,425
2028						281,200	281,200	1,181,000
2029						281,200	281,200	1,179,000
2030						280,800	280,800	1,180,400
Totals	\$ 22,860,990	\$ 2,782,178	\$ 2,814,833	\$ 23,386,143	\$ 10,168,457	\$ 5,559,800	\$ 67,572,401	\$ 142,643,278

**CITY OF THE COLONY
TOTAL DEBT - ALL FUNDS**

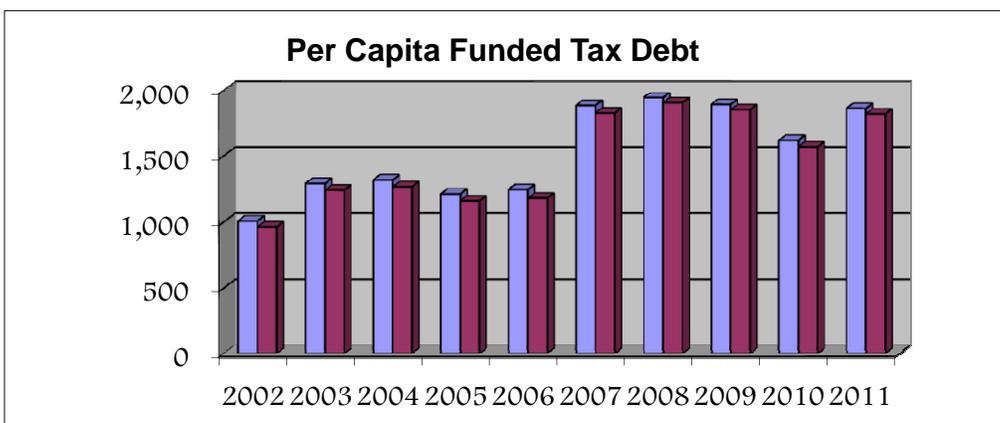
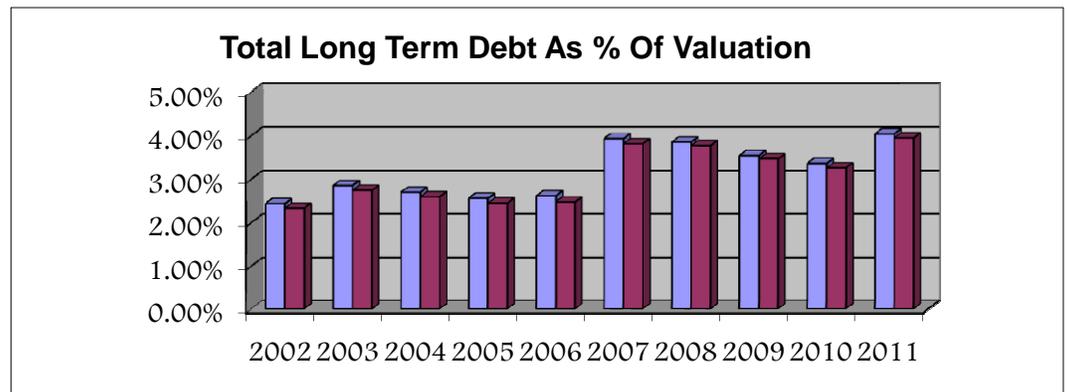
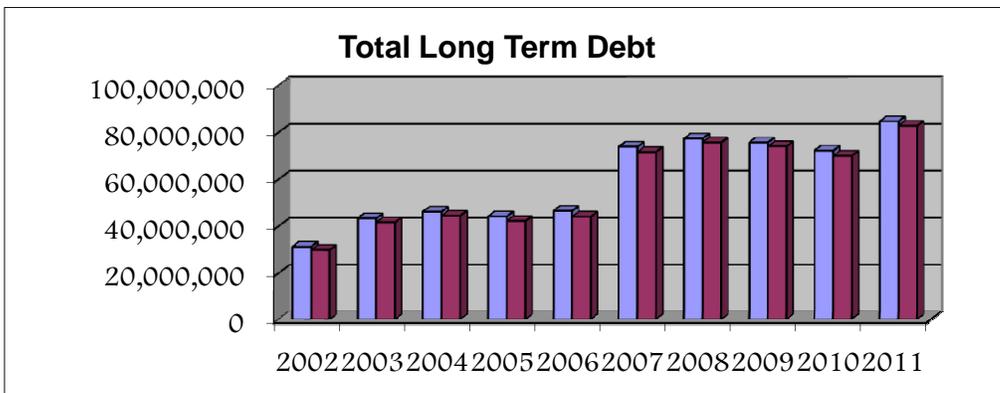
YEAR	GENERAL TAX SUPPORTED DEBT SERVICE			UTILITY TAX SUPPORTED DEBT SERVICE		
	PRINCIPAL	INTEREST	TOTALS	PRINCIPAL	INTEREST	TOTALS
2010-11	3,556,048	2,549,634	6,105,682	1,113,952	1,396,769	2,510,721
2011-12	4,169,719	2,132,565	6,302,284	1,295,281	1,273,574	2,568,855
2012-13	4,166,171	1,985,440	6,151,611	1,358,829	1,213,569	2,572,398
2013-14	4,066,188	1,837,525	5,903,713	1,413,812	1,158,116	2,571,928
2014-15	4,226,922	1,685,531	5,912,453	1,473,078	1,099,819	2,572,897
2015-16	4,134,090	1,518,425	5,652,515	1,545,910	1,028,866	2,574,776
2016-17	4,306,975	1,352,145	5,659,120	1,628,025	954,309	2,582,334
2017-18	3,709,142	1,188,332	4,897,474	1,700,858	875,683	2,576,541
2018-19	3,475,593	1,035,226	4,510,819	1,769,407	805,355	2,574,762
2019-20	3,633,478	889,004	4,522,482	1,851,522	728,403	2,579,925
2020-21	3,205,646	733,511	3,939,157	1,929,354	648,162	2,577,516
2021-22	3,049,964	591,765	3,641,729	2,030,036	555,152	2,585,188
2022-23	1,924,999	451,992	2,376,991	1,890,001	453,475	2,343,476
2023-24	1,695,034	363,145	2,058,179	1,984,966	358,725	2,343,691
2024-25	1,374,352	285,655	1,660,007	2,070,648	268,838	2,339,486
2025-26	1,438,670	223,241	1,661,911	2,161,330	173,334	2,334,664
2026-27	1,260,000	157,550	1,417,550	805,000	71,875	876,875
2027-28	800,000	99,800	899,800	250,000	31,200	281,200
2028-29	830,000	67,800	897,800	260,000	21,200	281,200
2029-30	865,000	34,600	899,600	270,000	10,800	280,800
TOTALS	\$ 55,887,991	\$ 19,182,886	\$ 75,070,877	\$ 28,802,009	\$ 13,127,224	\$ 41,929,233

**CITY OF THE COLONY
TOTAL DEBT - ALL FUNDS**

YEAR	REVENUE SUPPORTED DEBT SERVICE			TOTALS		
	PRINCIPAL	INTEREST	TOTALS	PRINCIPAL	INTEREST	TOTALS
2010-11	1,245,000	821,793	2,066,793	5,915,000	4,768,196	10,683,196
2011-12	1,255,000	780,533	2,035,533	6,720,000	4,186,672	10,906,672
2012-13	1,300,000	734,790	2,034,790	6,825,000	3,933,799	10,758,799
2013-14	1,355,000	688,375	2,043,375	6,835,000	3,684,016	10,519,016
2014-15	1,395,000	639,023	2,034,023	7,095,000	3,424,373	10,519,373
2015-16	1,365,000	586,625	1,951,625	7,045,000	3,133,916	10,178,916
2016-17	1,305,000	533,942	1,838,942	7,240,000	2,840,396	10,080,396
2017-18	1,360,000	481,900	1,841,900	6,770,000	2,545,915	9,315,915
2018-19	1,210,000	423,000	1,633,000	6,455,000	2,263,581	8,718,581
2019-20	1,265,000	368,550	1,633,550	6,750,000	1,985,957	8,735,957
2020-21	1,330,000	302,137	1,632,137	6,465,000	1,683,810	8,148,810
2021-22	1,400,000	232,312	1,632,312	6,480,000	1,379,229	7,859,229
2022-23	1,475,000	158,813	1,633,813	5,290,000	1,064,280	6,354,280
2023-24	1,550,000	81,375	1,631,375	5,230,000	803,245	6,033,245
2024-25	-	-	-	3,445,000	554,493	3,999,493
2025-26	-	-	-	3,600,000	396,575	3,996,575
2026-27	-	-	-	2,065,000	229,425	2,294,425
2027-28	-	-	-	1,050,000	131,000	1,181,000
2028-29	-	-	-	1,090,000	89,000	1,179,000
2029-30	-	-	-	1,135,000	45,400	1,180,400
TOTALS	\$ 18,810,000	\$ 6,833,168	\$ 25,643,168	\$ 103,500,000	\$ 39,143,278	\$ 142,643,278

LONG TERM TAX SUPPORTED DEBT

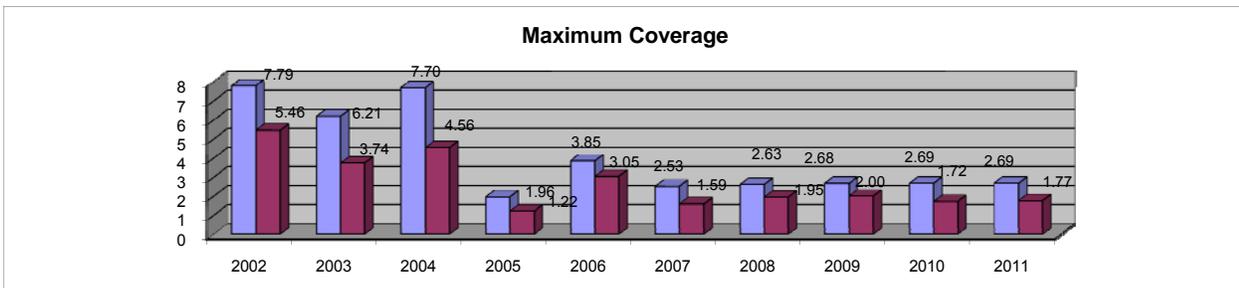
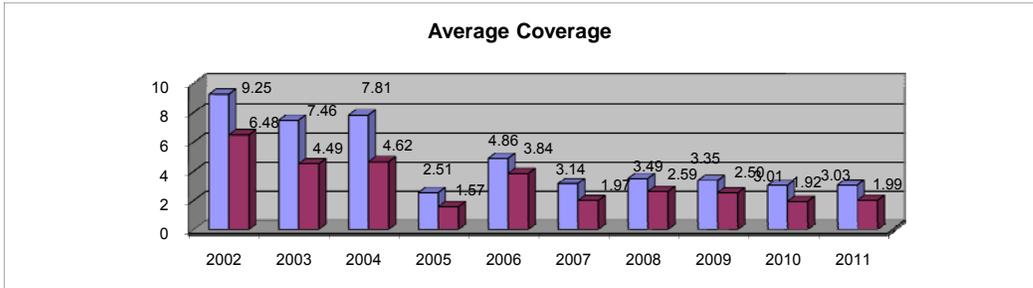
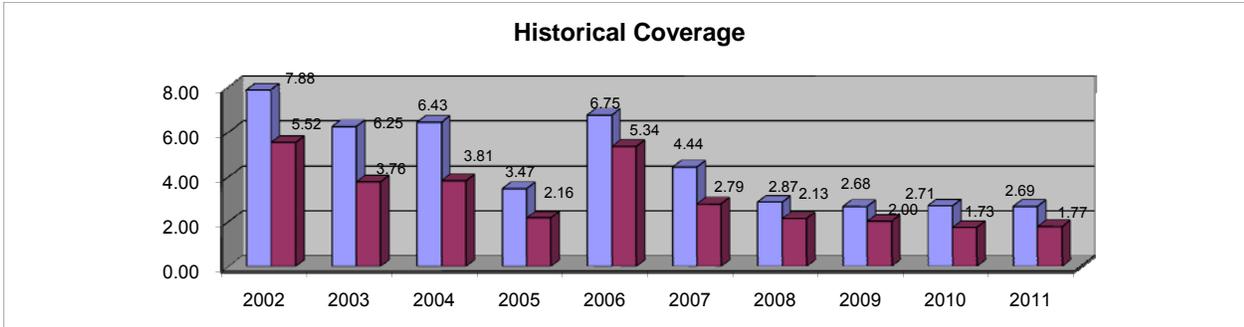
Fiscal Year	Property Value	Population	Total Tax Supported Debt			Tax Supported Debt Less Water/Sewer Transfer			
			Tax Supported Debt	% of Valuation	Debt Per Capita	W/S Transfer	Net Tax Debt	% of Valuation	Debt Per Capita
2002	1,278,824,294	30,984	31,215,298	2.44%	1,007	1,365,000	29,850,298	2.33%	963
2003	1,518,314,092	33,600	43,364,207	2.86%	1,291	1,655,000	41,709,207	2.75%	1,241
2004	1,710,869,433	35,100	46,208,513	2.70%	1,316	1,768,547	44,439,966	2.60%	1,266
2005	1,723,095,042	36,450	44,165,878	2.56%	1,212	1,924,106	42,241,772	2.45%	1,159
2006	1,778,538,568	37,386	46,539,570	2.62%	1,245	2,434,761	44,104,809	2.48%	1,180
2007	1,877,873,846	39,300	73,887,174	3.93%	1,880	2,246,185	71,640,989	3.82%	1,823
2008	2,006,247,530	39,850	77,345,000	3.86%	1,941	1,601,050	75,743,950	3.78%	1,901
2009	2,133,752,344	40,100	75,705,000	3.55%	1,888	1,600,000	74,105,000	3.47%	1,848
2010	2,146,276,451	44,704	72,225,000	3.37%	1,616	2,200,000	70,025,000	3.26%	1,566
2011	2,094,386,584	45,600	84,690,000	4.04%	1,857	1,900,000	82,790,000	3.95%	1,816



Amount Available For Debt Service & Debt Coverage

Fiscal Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011 (Projected)
Available For Revenue Bond Debt Service:										
Revenues(Impact fee & Int)	8,840,795	8,265,513	8,720,184	10,701,318	15,856,178	12,827,061	14,176,094	14,268,870	13,306,177	13,240,874
Expenses(less deprec.)	4,668,008	4,939,547	5,286,863	6,007,165	6,646,074	6,778,157	7,999,864	7,971,554	7,752,291	7,690,331
Amount Available For Debt	4,172,787	3,325,966	3,433,321	4,694,153	9,210,104	6,048,904	6,176,230	6,297,316	5,553,886	5,550,543
Historical Debt Payment	529,749	532,204	533,906	1,354,273	1,364,059	1,362,430	2,150,120	2,349,193	2,049,495	2,066,793
Historical Coverage	7.88	6.25	6.43	3.47	6.75	4.44	2.87	2.68	2.71	2.69
Average Debt Payment	451,322	445,930	439,646	1,868,103	1,896,105	1,927,498	1,767,168	1,877,616	1,846,178	1,831,655
Average Coverage	9.25	7.46	7.81	2.51	4.86	3.14	3.49	3.35	3.01	3.03
Maximum Debt Payment	535,630	535,630	445,930	2,389,880	2,389,880	2,389,880	2,349,193	2,349,193	2,066,793	2,066,793
Maximum Coverage	7.79	6.21	7.70	1.96	3.85	2.53	2.63	2.68	2.69	2.69
Available For Revenue Bond Debt Service Less Transfer to Tax Supported Debt:										
Amount Available For Debt	4,172,787	3,325,966	3,433,321	4,694,153	9,210,104	6,048,904	6,176,230	6,297,316	5,553,886	5,550,543
Transfer-Tax Supported Debt	(1,250,000)	(1,325,000)	(1,400,000)	(1,768,547)	(1,924,106)	(2,246,185)	(1,601,050)	(1,600,000)	(2,000,000)	(1,900,000)
Net Available For Debt	2,922,787	2,000,966	2,033,321	2,925,606	7,285,998	3,802,719	4,575,180	4,697,316	3,553,886	3,650,543
Historical Debt Payment	529,749	532,204	533,906	1,354,273	1,364,059	1,362,430	2,150,120	2,349,193	2,049,495	2,066,793
Historical Coverage	5.52	3.76	3.81	2.16	5.34	2.79	2.13	2.00	1.73	1.77
Average Debt Payment	451,322	445,930	439,646	1,868,103	1,896,105	1,927,498	1,767,168	1,877,616	1,846,178	1,831,655
Average Coverage	6.48	4.49	4.62	1.57	3.84	1.97	2.59	2.50	1.92	1.99
Maximum Debt Payment	535,630	535,630	445,930	2,389,880	2,389,880	2,389,880	2,349,193	2,349,193	2,066,793	2,066,793
Maximum Coverage	5.46	3.74	4.56	1.22	3.05	1.59	1.95	2.00	1.72	1.77

Amount Available For Debt Service & Debt Coverage





GENERAL DEBT SERVICE
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CHARGES FOR SERVICES:						
Current Property Taxes	3,363,302	4,193,509	4,216,238	4,173,497	4,173,497	4,017,432
Delinquent Property Taxes	32,206	50,844	25,592	40,000	50,000	40,000
Ag. Roll Back Taxes	896	27,561	50,611	5,000	25,000	30,000
Penalty & Interest	33,090	14,696	36,200	24,000	30,000	30,000
Investment Income	121,621	63,747	22,038	26,000	10,000	10,000
TOTAL REVENUES	3,551,115	4,350,357	4,350,679	4,268,497	4,288,497	4,127,432
TRANSFERS IN:						
Transfers In - General Fund	100,000	100,000	264,000	400,000	400,000	400,000
Transfers In - Engineering Inspection	-	17,020	17,094	17,131	17,131	17,131
Transfers In - Utility Fund	-	27,300	-	-	-	-
Transfers In - 4A Memorial Drive	48,115	47,838	47,838	48,322	48,322	48,483
Transfers In - 4A Jackson Shaw	131,283	131,241	131,469	246,541	246,541	246,399
Transfers In - Hike & Bike Trail	-	-	-	-	-	98,345
Transfers In - Parking Lot	76,187	73,374	63,177	63,500	63,500	63,672
Transfers In - Parks 4B Projects	534,282	528,200	531,103	549,991	549,991	550,798
TOTAL TRANSFERS IN	889,867	924,973	1,054,681	1,325,485	1,325,485	1,424,828
TOTAL REVENUES/TRANSFERS	4,440,982	5,275,330	5,405,360	5,593,982	5,613,982	5,552,260
EXPENDITURES:						
Certificates of Obligation - 1998:	242,558	242,845	239,265	240,265	240,265	-
Refunding Bonds - 1998/2007:	486,000	770,829	772,400	770,000	770,000	771,700
Certificates of Obligation - 1999:	140,800	138,000	141,750	-	-	-
Certificates of Obligation - 2000:	169,632	167,883	169,762	170,200	170,200	-
Certificates of Obligation - 2000A:	178,200	174,200	174,900	-	-	-
Certificates of Obligation - 2001:	545,486	545,680	545,011	544,402	544,402	443,264
Certificates of Obligation - 2002	1,037,288	701,250	708,650	714,400	714,400	714,400
Certificates of Obligation - 2003	531,030	530,080	311,955	311,005	311,005	314,005
Certificates of Obligation - 2004	445,244	440,844	445,644	384,806	384,806	386,094
Refunding Bonds - 2005	423,418	426,469	424,369	737,268	737,268	913,794
Certificates of Obligation - 2006	288,468	288,878	284,116	404,062	404,061	404,166
Certificates of Obligation - 2007	(33,296)	688,888	690,431	691,231	691,231	686,431
Certificates of Obligation - 2008	-	-	316,410	322,445	322,444	317,612
Certificates of Obligation - 2010	-	-	-	-	-	585,750
Certificates of Obligation - 2010A	-	-	-	-	-	210,175
Refunding Bonds - 2010	-	-	-	-	-	323,315
Fiscal Agent Fees & Other	4,244	1,558	3,374	3,000	3,000	3,000
TOTAL EXPENDITURES	4,459,072	5,117,404	5,228,037	5,293,084	5,293,082	6,073,706
EXCESS (DEFICIENCY)	(18,090)	157,926	177,323	300,898	320,900	(521,446)
BEGINNING FUND BALANCE	984,088	965,998	1,123,924	1,301,247	1,301,247	1,622,147
ENDING FUND BALANCE	965,998	1,123,924	1,301,247	1,602,145	1,622,147	1,100,701
RESERVED FOR 4B	545,680	545,011	544,402	549,991	549,991	550,798
REMAINING FUND BALANCE	420,318	578,913	756,845	1,052,154	1,072,156	549,903

**GENERAL FUND
COMBINED DEBT**

YEAR	PRINCIPAL	INTEREST	TOTAL
2001-02	-	353,561	353,561
2002-03	742,943	812,929	1,555,872
2003-04	1,144,500	953,115	2,097,615
2004-05	1,392,400	1,146,074	2,538,474
2005-06	1,455,300	1,532,902	2,988,202
2006-07	1,718,600	1,552,335	3,270,935
2007-08	2,366,100	2,026,960	4,393,060
2008-09	2,456,100	2,042,886	4,498,986
2009-10	2,931,151	1,948,466	4,879,617
2010-11	3,556,048	2,549,634	6,105,682
2011-12	4,169,719	2,132,565	6,302,284
2012-13	4,166,171	1,985,440	6,151,611
2013-14	4,066,188	1,837,525	5,903,713
2014-15	4,226,922	1,685,531	5,912,453
2015-16	4,134,090	1,518,425	5,652,515
2016-17	4,306,975	1,352,145	5,659,120
2017-18	3,709,142	1,188,332	4,897,474
2018-19	3,475,593	1,035,226	4,510,819
2019-20	3,633,478	889,004	4,522,482
2020-21	3,205,646	733,511	3,939,157
2021-22	3,049,964	591,765	3,641,729
2022-23	1,924,999	451,992	2,376,991
2023-24	1,695,034	363,145	2,058,179
2024-25	1,374,352	285,655	1,660,007
2025-26	1,438,670	223,241	1,661,911
2026-27	1,260,000	157,550	1,417,550
2027-28	800,000	99,800	899,800
2028-29	830,000	67,800	897,800
2029-30	865,000	34,600	899,600
TOTALS	\$ 70,095,085	\$ 31,552,114	\$ 101,647,199

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior Year	\$ 14,207,094	\$ 12,369,228	\$ 26,576,322
Current	3,556,048	2,549,634	6,105,682
Future	52,331,943	16,633,252	68,965,195
TOTALS	\$ 70,095,085	\$ 31,552,114	\$ 101,647,199

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2001**

YEAR	PRINCIPAL	INTEREST	TOTAL
2001-02	\$ -	\$ 353,561	\$ 353,561
2002-03	205,000	347,668	552,668
2003-04	215,000	335,592	550,592
2004-05	225,000	322,943	547,943
2005-06	240,000	309,574	549,574
2006-07	250,000	295,486	545,486
2007-08	265,000	280,680	545,680
2008-09	280,000	265,011	545,011
2009-10	295,000	249,402	544,402
2010-11	315,000	128,264	443,264
2011-12	330,000	7,343	337,343
TOTALS	\$ 2,620,000	\$ 2,895,524	\$ 5,515,524

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 1,975,000	\$ 2,759,917	\$ 4,734,917
Current	315,000	128,264	443,264
Future	330,000	7,343	337,343
TOTALS	\$ 2,620,000	\$ 2,895,524	\$ 5,515,524

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2002**

YEAR	PRINCIPAL	INTEREST	TOTAL
2001-02	\$ -	\$ -	\$ -
2002-03	537,943	465,261	1,003,204
2003-04	584,500	428,915	1,013,415
2004-05	607,400	408,457	1,015,857
2005-06	640,300	387,198	1,027,498
2006-07	672,500	364,788	1,037,288
2007-08	360,000	341,250	701,250
2008-09	380,000	328,650	708,650
2009-10	400,000	314,400	714,400
2010-11	420,000	294,400	714,400
2011-12	435,000	277,600	712,600
2012-13	460,000	259,765	719,765
2013-14	480,000	241,365	721,365
2014-15	500,000	221,565	721,565
2015-16	530,000	200,315	730,315
2016-17	550,000	177,525	727,525
2017-18	580,000	153,463	733,463
2018-19	610,000	127,363	737,363
2019-20	640,000	99,150	739,150
2020-21	670,000	68,750	738,750
2021-22	705,000	35,250	740,250
TOTALS	\$ 10,762,643	\$ 5,195,430	\$ 15,958,073

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 4,182,643	\$ 3,038,919	\$ 7,221,562
Current	420,000	294,400	714,400
Future	6,160,000	1,862,111	8,022,111
TOTALS	\$ 10,762,643	\$ 5,195,430	\$ 15,958,073

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2003**

YEAR	PRINCIPAL	INTEREST	TOTAL
2003-04	\$ 345,000	\$ 188,608	\$ 533,608
2004-05	345,000	187,030	532,030
2005-06	355,000	176,680	531,680
2006-07	365,000	166,030	531,030
2007-08	375,000	155,080	530,080
2008-09	170,000	141,955	311,955
2009-10	175,000	136,005	311,005
2010-11	185,000	129,005	314,005
2011-12	190,000	121,605	311,605
2012-13	200,000	114,005	314,005
2013-14	205,000	106,005	311,005
2014-15	215,000	98,010	313,010
2015-16	225,000	89,410	314,410
2016-17	235,000	80,410	315,410
2017-18	240,000	70,775	310,775
2018-19	250,000	60,575	310,575
2019-20	265,000	49,950	314,950
2020-21	275,000	38,356	313,356
2021-22	285,000	26,325	311,325
2022-23	300,000	13,500	313,500
TOTALS	\$ 5,200,000	\$ 2,149,319	\$ 7,349,319

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 2,130,000	\$ 1,151,388	\$ 3,281,388
Current	185,000	129,005	314,005
Future	2,885,000	868,926	3,753,926
TOTALS	\$ 5,200,000	\$ 2,149,319	\$ 7,349,319

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2004**

YEAR	PRINCIPAL	INTEREST	TOTAL
2004-05	215,000	227,644	442,644
2005-06	220,000	219,044	439,044
2006-07	235,000	210,244	445,244
2007-08	240,000	200,844	440,844
2008-09	255,000	190,644	445,644
2009-10	205,000	179,806	384,806
2010-11	215,000	171,094	386,094
2011-12	220,000	161,956	381,956
2012-13	230,000	152,606	382,606
2013-14	245,000	144,326	389,326
2014-15	255,000	135,139	390,139
2015-16	265,000	124,939	389,939
2016-17	275,000	114,339	389,339
2017-18	290,000	103,339	393,339
2018-19	300,000	91,449	391,449
2019-20	315,000	78,849	393,849
2020-21	330,000	65,067	395,067
2021-22	345,000	50,547	395,547
2022-23	365,000	35,022	400,022
2023-24	380,000	18,050	398,050
TOTALS	\$ 5,400,000	\$ 2,674,948	\$ 8,074,948

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 1,370,000	\$ 1,228,226	\$ 2,598,226
Current	215,000	171,094	386,094
Future	3,815,000	1,275,628	5,090,628
TOTALS	\$ 5,400,000	\$ 2,674,948	\$ 8,074,948

**GENERAL FUND
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2005**

YEAR	PRINCIPAL	INTEREST	TOTAL
2005-06	-	342,489	342,489
2006-07	65,000	358,419	423,419
2007-08	70,000	356,468	426,468
2008-09	70,000	354,369	424,369
2009-10	385,000	352,268	737,268
2010-11	575,000	338,794	913,794
2011-12	595,000	318,668	913,668
2012-13	865,000	297,844	1,162,844
2013-14	895,000	265,406	1,160,406
2014-15	930,000	231,844	1,161,844
2015-16	965,000	196,969	1,161,969
2016-17	1,010,000	158,369	1,168,369
2017-18	1,050,000	117,969	1,167,969
2018-19	770,000	75,969	845,969
2019-20	805,000	45,169	850,169
2020-21	290,000	11,963	301,963
TOTALS	\$ 9,340,000	\$ 3,822,977	\$ 13,162,977

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 590,000	\$ 1,764,013	\$ 2,354,013
Current	575,000	338,794	913,794
Future	8,175,000	1,720,170	9,895,170
TOTALS	\$ 9,340,000	\$ 3,822,977	\$ 13,162,977

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2006**

YEAR	PRINCIPAL	INTEREST	TOTAL
2005-06	-	97,917	97,917
2006-07	131,100	157,368	288,468
2007-08	136,100	152,778	288,878
2008-09	136,100	148,016	284,116
2009-10	261,151	142,910	404,061
2010-11	271,048	133,118	404,166
2011-12	124,719	119,566	244,285
2012-13	131,171	113,330	244,501
2013-14	136,188	108,084	244,272
2014-15	141,922	102,636	244,558
2015-16	149,090	95,540	244,630
2016-17	156,975	88,086	245,061
2017-18	164,142	80,236	244,378
2018-19	170,593	73,670	244,263
2019-20	178,478	66,336	244,814
2020-21	185,646	58,750	244,396
2021-22	194,964	49,468	244,432
2022-23	204,999	39,720	244,719
2023-24	215,034	29,470	244,504
2024-25	224,352	20,330	244,682
2025-26	233,670	10,516	244,186
TOTALS	\$ 3,547,442	\$ 1,887,845	\$ 5,435,287

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 664,451	\$ 698,989	\$ 1,363,440
Current	271,048	133,118	404,166
Future	2,611,943	1,055,738	3,667,681
TOTALS	\$ 3,547,442	\$ 1,887,845	\$ 5,435,287

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2007**

YEAR	PRINCIPAL	INTEREST	TOTAL
2007-08	340,000	349,031	689,031
2008-09	355,000	335,431	690,431
2009-10	370,000	321,231	691,231
2010-11	380,000	306,431	686,431
2011-12	400,000	291,231	691,231
2012-13	245,000	271,231	516,231
2013-14	260,000	258,981	518,981
2014-15	275,000	245,981	520,981
2015-16	285,000	232,232	517,232
2016-17	300,000	217,982	517,982
2017-18	315,000	202,982	517,982
2018-19	330,000	189,200	519,200
2019-20	345,000	174,350	519,350
2020-21	360,000	158,825	518,825
2021-22	375,000	142,175	517,175
2022-23	395,000	121,550	516,550
2023-24	420,000	99,825	519,825
2024-25	440,000	76,725	516,725
2025-26	465,000	52,525	517,525
2026-27	490,000	26,950	516,950
TOTALS	\$ 7,145,000	\$ 4,074,869	\$ 11,219,869

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 1,065,000	\$ 1,005,693	\$ 2,070,693
Current	380,000	306,431	686,431
Future	5,700,000	2,762,745	8,462,745
TOTALS	\$ 7,145,000	\$ 4,074,869	\$ 11,219,869

**GENERAL FUND
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2007**

YEAR	PRINCIPAL	INTEREST	TOTAL
2007-08	580,000	190,829	770,829
2008-09	550,000	222,400	772,400
2009-10	570,000	200,000	770,000
2010-11	595,000	176,700	771,700
2011-12	620,000	152,400	772,400
2012-13	645,000	127,100	772,100
2013-14	670,000	100,800	770,800
2014-15	700,000	73,400	773,400
2015-16	730,000	44,800	774,800
2016-17	755,000	15,100	770,100
TOTALS	\$ 6,415,000	\$ 1,303,529	\$ 7,718,529

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 1,700,000	\$ 613,229	\$ 2,313,229
Current	595,000	176,700	771,700
Future	4,120,000	513,600	4,633,600
TOTALS	\$ 6,415,000	\$ 1,303,529	\$ 7,718,529

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2008**

YEAR	PRINCIPAL	INTEREST	TOTAL
2008-09	260,000	56,410	316,410
2009-10	270,000	52,444	322,444
2010-11	275,000	42,612	317,612
2011-12	290,000	32,596	322,596
2012-13	300,000	22,034	322,034
2013-14	55,000	11,108	66,108
2014-15	60,000	9,106	69,106
2015-16	60,000	6,920	66,920
2016-17	65,000	4,734	69,734
2017-18	65,000	2,368	67,368
TOTALS	\$ 1,700,000	\$ 240,332	\$ 1,940,332

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 530,000	\$ 108,854	\$ 638,854
Current	275,000	42,612	317,612
Future	895,000	88,866	983,866
TOTALS	\$ 1,700,000	\$ 240,332	\$ 1,940,332

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2010**

YEAR	PRINCIPAL	INTEREST	TOTAL
2010-11	-	585,750	585,750
2011-12	555,000	390,500	945,500
2012-13	570,000	376,625	946,625
2013-14	585,000	360,950	945,950
2014-15	605,000	343,400	948,400
2015-16	395,000	319,200	714,200
2016-17	415,000	303,400	718,400
2017-18	435,000	286,800	721,800
2018-19	450,000	269,400	719,400
2019-20	465,000	251,400	716,400
2020-21	480,000	232,800	712,800
2021-22	505,000	213,600	718,600
2022-23	525,000	193,400	718,400
2023-24	545,000	172,400	717,400
2024-25	565,000	150,600	715,600
2025-26	590,000	128,000	718,000
2026-27	615,000	104,400	719,400
2027-28	640,000	79,800	719,800
2028-29	665,000	54,200	719,200
2029-30	690,000	27,600	717,600
TOTALS	\$ 10,295,000	\$ 4,844,225	\$ 15,139,225

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ -	\$ -	\$ -
Current	-	585,750	585,750
Future	10,295,000	4,258,475	14,553,475
TOTALS	\$ 10,295,000	\$ 4,844,225	\$ 15,139,225

**GENERAL FUND
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2010A**

YEAR	PRINCIPAL	INTEREST	TOTAL
2010-11	155,000	94,783	249,783
2011-12	145,000	100,300	245,300
2012-13	150,000	97,400	247,400
2013-14	155,000	94,400	249,400
2014-15	155,000	89,750	244,750
2015-16	130,000	85,100	215,100
2016-17	130,000	81,200	211,200
2017-18	135,000	76,000	211,000
2018-19	140,000	70,600	210,600
2019-20	150,000	65,000	215,000
2020-21	125,000	59,000	184,000
2021-22	130,000	54,000	184,000
2022-23	135,000	48,800	183,800
2023-24	135,000	43,400	178,400
2024-25	145,000	38,000	183,000
2025-26	150,000	32,200	182,200
2026-27	155,000	26,200	181,200
2027-28	160,000	20,000	180,000
2028-29	165,000	13,600	178,600
2029-30	175,000	7,000	182,000
TOTALS	\$ 2,920,000	\$ 1,196,733	\$ 4,116,733

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ -	\$ -	\$ -
Current	155,000	94,783	249,783
Future	2,765,000	1,101,950	3,866,950
TOTALS	\$ 2,920,000	\$ 1,196,733	\$ 4,116,733

**GENERAL FUND
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2010**

YEAR	PRINCIPAL	INTEREST	TOTAL
2010-11	170,000	148,683	318,683
2011-12	265,000	158,800	423,800
2012-13	370,000	153,500	523,500
2013-14	380,000	146,100	526,100
2014-15	390,000	134,700	524,700
2015-16	400,000	123,000	523,000
2016-17	415,000	111,000	526,000
2017-18	435,000	94,400	529,400
2018-19	455,000	77,000	532,000
2019-20	470,000	58,800	528,800
2020-21	490,000	40,000	530,000
2021-22	510,000	20,400	530,400
TOTALS	\$ 4,750,000	\$ 1,266,383	\$ 6,016,383

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ -	\$ -	\$ -
Current	170,000	148,683	318,683
Future	4,580,000	1,117,700	5,697,700
TOTALS	\$ 4,750,000	\$ 1,266,383	\$ 6,016,383

UTILITY TAX SUPPORTED DEBT
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CHARGES FOR SERVICES:						
Current Property Taxes	737,757	959	798	-	-	-
Delinquent Property Taxes	11,526	7,761	(7,089)	-	10,000	10,000
Ag. Roll Back Taxes	324	10,452	12,694	-	6,700	6,700
Penalty & Interest	8,596	4,586	2,767	-	2,000	2,000
Investment Income	52,505	17,704	3,529	5,700	1,000	1,000
TOTAL REVENUES	810,708	41,462	12,699	5,700	19,700	19,700
TRANSFERS IN:						
Transfers In - EDC 4A	-	-	164,420	307,870	307,870	307,680
Transfers In - Utility Fund	2,246,185	1,601,050	1,600,000	2,200,000	2,000,000	1,900,000
TOTAL TRANSFERS IN	2,246,185	1,601,050	1,764,420	2,507,870	2,307,870	2,207,680
TOTAL REVENUES/TRANSFERS	3,056,893	1,642,512	1,777,119	2,513,570	2,327,570	2,227,380
EXPENDITURES:						
Tax & Rev. Refunding Bonds - 1985:						
Principal Payments	244,373	-	-	-	-	-
Interest Payments	1,740,627	-	-	-	-	-
Total Bond Payments	1,985,000	-	-	-	-	-
Certificates of Obligation - 2002:						
Principal Payments	162,500	120,000	125,000	130,000	130,000	135,000
Interest Payments	115,925	110,238	106,038	101,350	101,350	94,850
Total Bond Payments	278,425	230,238	231,038	231,350	231,350	229,850
Certificates of Obligation - 2006:						
Principal Payments	8,900	8,900	8,900	693,849	693,849	718,952
Interest Payments	777,408	777,098	776,786	776,452	776,452	750,432
Total Bond Payments	786,308	785,998	785,686	1,470,301	1,470,301	1,469,384
Certificates of Obligation - 2007:						
Principal Payments	-	230,000	240,000	250,000	250,000	260,000
Interest Payments	(34,655)	365,938	356,737	347,138	347,138	337,137
Total Bond Payments	(34,655)	595,938	596,737	597,138	597,138	597,137
Certificates of Obligation - 2010:						
Principal Payments	-	-	-	-	-	-
Interest Payments	-	-	-	-	-	214,350
Total Bond Payments	-	-	-	-	-	214,350
Certificates of Obligation - 2010A:						
Principal Payments	-	-	-	-	-	20,000
Interest Payments	-	-	-	-	-	15,801
Total Bond Payments	-	-	-	-	-	35,801
Fiscal Agent Fees & Other	592	12,138	604	1,500	1,200	1,200
TOTAL EXPENDITURES	3,015,670	1,624,312	1,614,065	2,300,289	2,299,989	2,547,722
EXCESS (DEFICIENCY)	41,223	18,200	163,054	213,281	27,581	(320,342)
BEGINNING FUND BALANCE	240,959	282,182	300,382	463,436	463,436	491,017
ENDING FUND BALANCE	282,182	300,382	463,436	676,717	491,017	170,675

**UTILITY TAX SUPPORTED DEBT FUND
COMBINED DEBT**

YEAR	PRINCIPAL	INTEREST	TOTAL
2001-02	-	-	-
2002-03	132,700	141,411	274,111
2003-04	145,500	131,598	277,098
2004-05	147,600	126,506	274,106
2005-06	154,700	605,061	759,761
2006-07	171,400	893,333	1,064,733
2007-08	358,900	1,253,273	1,612,173
2008-09	373,900	1,239,561	1,613,461
2009-10	1,073,849	1,224,940	2,298,789
2010-11	1,113,952	1,396,769	2,510,721
2011-12	1,295,281	1,273,574	2,568,855
2012-13	1,358,829	1,213,569	2,572,398
2013-14	1,413,812	1,158,116	2,571,928
2014-15	1,473,078	1,099,819	2,572,897
2015-16	1,545,910	1,028,866	2,574,776
2016-17	1,628,025	954,309	2,582,334
2017-18	1,700,858	875,683	2,576,541
2018-19	1,769,407	805,355	2,574,762
2019-20	1,851,522	728,403	2,579,925
2020-21	1,929,354	648,162	2,577,516
2021-22	2,030,036	555,152	2,585,188
2022-23	1,890,001	453,475	2,343,476
2023-24	1,984,966	358,725	2,343,691
2024-25	2,070,648	268,838	2,339,486
2025-26	2,161,330	173,334	2,334,664
2026-27	805,000	71,875	876,875
2027-28	250,000	31,200	281,200
2028-29	260,000	21,200	281,200
2029-30	270,000	10,800	280,800
TOTALS	31,360,558	18,742,907	50,103,465

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior Year	2,558,549	5,615,683	8,174,232
Current	1,113,952	1,396,769	2,510,721
Future	27,688,057	11,730,455	39,418,512
TOTALS	31,360,558	18,742,907	50,103,465

**UTILITY TAX SUPPORTED DEBT
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2002**

YEAR	PRINCIPAL	INTEREST	TOTAL
2001-02	\$ -	\$ -	\$ -
2002-03	132,700	141,411	274,111
2003-04	145,500	131,598	277,098
2004-05	147,600	126,506	274,106
2005-06	154,700	121,340	276,040
2006-07	162,500	115,925	278,425
2007-08	120,000	110,238	230,238
2008-09	125,000	106,038	231,038
2009-10	130,000	101,350	231,350
2010-11	135,000	94,850	229,850
2011-12	140,000	89,450	229,450
2012-13	150,000	83,710	233,710
2013-14	155,000	77,710	232,710
2014-15	160,000	71,316	231,316
2015-16	170,000	64,516	234,516
2016-17	180,000	57,206	237,206
2017-18	185,000	49,331	234,331
2018-19	195,000	41,006	236,006
2019-20	205,000	31,988	236,988
2020-21	215,000	22,250	237,250
2021-22	230,000	11,500	241,500
TOTALS	\$ 3,238,000	\$ 1,649,239	\$ 4,887,239

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 1,118,000	\$ 954,406	\$ 2,072,406
Current	135,000	94,850	229,850
Future	1,985,000	599,983	2,584,983
TOTALS	\$ 3,238,000	\$ 1,649,239	\$ 4,887,239

**UTILITY TAX SUPPORTED DEBT
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2006**

YEAR	PRINCIPAL	INTEREST	TOTAL
2005-06	-	483,721	483,721
2006-07	8,900	777,408	786,308
2007-08	8,900	777,098	785,998
2008-09	8,900	776,786	785,686
2009-10	693,849	776,452	1,470,301
2010-11	718,952	750,432	1,469,384
2011-12	745,281	714,486	1,459,767
2012-13	783,829	677,222	1,461,051
2013-14	813,812	645,868	1,459,680
2014-15	848,078	613,316	1,461,394
2015-16	890,910	570,912	1,461,822
2016-17	938,025	526,366	1,464,391
2017-18	980,858	479,464	1,460,322
2018-19	1,019,407	440,230	1,459,637
2019-20	1,066,522	396,396	1,462,918
2020-21	1,109,354	351,068	1,460,422
2021-22	1,165,036	295,602	1,460,638
2022-23	1,225,001	237,350	1,462,351
2023-24	1,284,966	176,100	1,461,066
2024-25	1,340,648	121,488	1,462,136
2025-26	1,396,330	62,834	1,459,164
TOTALS	\$ 17,047,558	\$ 10,650,599	\$ 27,698,157

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 720,549	\$ 3,591,465	\$ 4,312,014
Current	718,952	750,432	1,469,384
Future	15,608,057	6,308,702	21,916,759
TOTALS	\$ 17,047,558	\$ 10,650,599	\$ 27,698,157

**UTILITY TAX SUPPORTED DEBT
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2007**

YEAR	PRINCIPAL	INTEREST	TOTAL
2007-08	230,000	365,937	595,937
2008-09	240,000	356,737	596,737
2009-10	250,000	347,138	597,138
2010-11	260,000	337,137	597,137
2011-12	270,000	326,738	596,738
2012-13	285,000	313,237	598,237
2013-14	300,000	298,988	598,988
2014-15	315,000	283,987	598,987
2015-16	330,000	268,238	598,238
2016-17	345,000	251,737	596,737
2017-18	365,000	234,488	599,488
2018-19	380,000	218,519	598,519
2019-20	395,000	201,419	596,419
2020-21	415,000	183,644	598,644
2021-22	435,000	164,450	599,450
2022-23	460,000	140,525	600,525
2023-24	485,000	115,225	600,225
2024-25	510,000	88,550	598,550
2025-26	535,000	60,500	595,500
2026-27	565,000	31,075	596,075
TOTALS	\$ 7,370,000	\$ 4,588,269	\$ 11,958,269

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 720,000	\$ 1,069,812	\$ 1,789,812
Current	260,000	337,137	597,137
Future	6,390,000	3,181,320	9,571,320
TOTALS	\$ 7,370,000	\$ 4,588,269	\$ 11,958,269

**UTILITY TAX SUPPORTED DEBT
COMBINATION TAX AND LIMITED SURPLUS REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2010**

YEAR	PRINCIPAL	INTEREST	TOTAL
2010-11	-	214,350	214,350
2011-12	140,000	142,900	282,900
2012-13	140,000	139,400	279,400
2013-14	145,000	135,550	280,550
2014-15	150,000	131,200	281,200
2015-16	155,000	125,200	280,200
2016-17	165,000	119,000	284,000
2017-18	170,000	112,400	282,400
2018-19	175,000	105,600	280,600
2019-20	185,000	98,600	283,600
2020-21	190,000	91,200	281,200
2021-22	200,000	83,600	283,600
2022-23	205,000	75,600	280,600
2023-24	215,000	67,400	282,400
2024-25	220,000	58,800	278,800
2025-26	230,000	50,000	280,000
2026-27	240,000	40,800	280,800
2027-28	250,000	31,200	281,200
2028-29	260,000	21,200	281,200
2029-30	270,000	10,800	280,800
TOTALS	\$ 3,705,000	\$ 1,854,800	\$ 5,559,800

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ -	\$ -	\$ -
Current	-	214,350	214,350
Future	3,705,000	1,640,450	5,345,450
TOTALS	\$ 3,705,000	\$ 1,854,800	\$ 5,559,800

REVENUE BOND DEBT SERVICE
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CHARGES FOR SERVICES:						
Fees	379,284	381,856	387,274	386,000	386,000	390,000
Wynnwood Payments	-	-	-	-	-	-
Bond Reserve - 2004 CO Proceeds	-	-	-	-	-	-
Miscellaneous	-	-	302	-	-	-
Investment Income	121,023	52,862	15,421	20,000	2,000	2,000
TOTAL REVENUES	500,307	434,718	402,997	406,000	388,000	392,000
TRANSFERS IN:						
Transfers In - Utility Fund	100,000	1,350,000	1,350,000	1,025,000	1,025,000	1,025,000
Transfers In - Impact Fees	622,000	622,000	622,000	622,000	622,000	622,000
Transfers In - 2004 Revenue Bonds	-	-	-	-	-	-
TOTAL TRANSFERS IN	722,000	1,972,000	1,972,000	1,647,000	1,647,000	1,647,000
TOTAL REVENUES/TRANSFERS	1,222,307	2,406,718	2,374,997	2,053,000	2,035,000	2,039,000
EXPENDITURES:						
Revenue Bonds - 1991 (SRF)						
Principal Payments	85,000	-	-	-	-	-
Interest Payments	16,225	9,497	-	-	-	-
Total Bond Payments	101,225	9,497	-	-	-	-
Revenue Bonds - 1995 (SRF)						
Principal Payments	50,000	-	-	-	-	-
Interest Payments	27,820	21,065	-	-	-	-
Total Bond Payments	77,820	21,065	-	-	-	-
Revenue Bonds - 1996-A (SRF)						
Principal Payments	40,000	-	-	-	-	-
Interest Payments	26,270	20,038	-	-	-	-
Total Bond Payments	66,270	20,038	-	-	-	-
Revenue Bonds - 1996-B						
Principal Payments	25,000	-	-	-	-	-
Interest Payments	19,785	15,096	-	-	-	-
Total Bond Payments	44,785	15,096	-	-	-	-
Revenue Bonds - 1998						
Principal Payments	140,000	150,000	-	-	-	-
Interest Payments	103,080	75,083	-	-	-	-
Total Bond Payments	243,080	225,083	-	-	-	-
Revenue Bonds - 2004						
Principal Payments	-	1,025,000	1,060,000	865,000	865,000	895,000
Interest Payments	829,250	829,250	798,500	766,700	766,700	739,885
Total Bond Payments	829,250	1,854,250	1,858,500	1,631,700	1,631,700	1,634,885
Revenue Refunding Bonds - 2008						
Principal Payments	-	265,000	385,000	325,000	325,000	350,000
Interest Payments	-	30,861	105,693	92,795	92,795	81,908
Total Bond Payments	-	295,861	490,693	417,795	417,795	431,908
Cost of Issuance	-	36,004	-	-	-	-
Fiscal Agent Fees & Other	3,372	3,981	298	1,000	800	800
TOTAL EXPENDITURES	1,365,802	2,480,875	2,349,491	2,050,495	2,050,295	2,067,593
EXCESS (DEFICIENCY)	(143,495)	(74,157)	25,506	2,505	(15,295)	(28,593)
BEGINNING FUND BALANCE	2,169,092	2,025,597	1,951,440	1,976,946	1,976,946	1,961,651
ENDING FUND BALANCE	2,025,597	1,951,440	1,976,946	1,979,451	1,961,651	1,933,058
RESERVED	1,850,378	1,850,378	1,850,378	1,850,378	1,850,378	1,850,378
REMAINING FUND BALANCE	175,219	101,062	126,568	129,073	111,273	82,680

**REVENUE BOND DEBT FUND
COMBINED DEBT**

YEAR	PRINCIPAL	INTEREST	TOTAL
2004-05	-	829,250	829,250
2005-06	-	829,250	829,250
2006-07	-	829,250	829,250
2007-08	1,290,000	860,120	2,150,120
2008-09	1,445,000	904,193	2,349,193
2009-10	1,190,000	859,495	2,049,495
2010-11	1,245,000	821,793	2,066,793
2011-12	1,255,000	780,533	2,035,533
2012-13	1,300,000	734,790	2,034,790
2013-14	1,355,000	688,375	2,043,375
2014-15	1,395,000	639,023	2,034,023
2015-16	1,365,000	586,625	1,951,625
2016-17	1,305,000	533,942	1,838,942
2017-18	1,360,000	481,900	1,841,900
2018-19	1,210,000	423,000	1,633,000
2019-20	1,265,000	368,550	1,633,550
2020-21	1,330,000	302,137	1,632,137
2021-22	1,400,000	232,312	1,632,312
2022-23	1,475,000	158,813	1,633,813
2023-24	1,550,000	81,375	1,631,375
TOTALS	\$ 22,735,000	\$ 11,944,726	\$ 34,679,726

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior Year	\$ 3,925,000	\$ 5,111,558	\$ 9,036,558
Current	1,245,000	821,793	2,066,793
Future	17,565,000	6,011,375	23,576,375
TOTALS	\$ 22,735,000	\$ 11,944,726	\$ 34,679,726

**REVENUE BOND DEBT FUND
WATER AND SEWER SYSTEM
REVENUE BONDS, SERIES 2004**

YEAR	PRINCIPAL	INTEREST	TOTAL
2004-05	-	829,250	829,250
2005-06	-	829,250	829,250
2006-07	-	829,250	829,250
2007-08	1,025,000	829,250	1,854,250
2008-09	1,060,000	798,500	1,858,500
2009-10	865,000	766,700	1,631,700
2010-11	895,000	739,885	1,634,885
2011-12	925,000	710,350	1,635,350
2012-13	955,000	675,663	1,630,663
2013-14	990,000	640,805	1,630,805
2014-15	1,030,000	603,680	1,633,680
2015-16	1,070,000	563,510	1,633,510
2016-17	1,110,000	520,710	1,630,710
2017-18	1,160,000	475,200	1,635,200
2018-19	1,210,000	423,000	1,633,000
2019-20	1,265,000	368,550	1,633,550
2020-21	1,330,000	302,137	1,632,137
2021-22	1,400,000	232,312	1,632,312
2022-23	1,475,000	158,813	1,633,813
2023-24	1,550,000	81,375	1,631,375
TOTALS	\$ 19,315,000	\$ 11,378,190	\$ 30,693,190

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior	\$ 2,950,000	\$ 4,882,200	\$ 7,832,200
Current	895,000	739,885	1,634,885
Future	15,470,000	5,756,105	21,226,105
TOTALS	\$ 19,315,000	\$ 11,378,190	\$ 30,693,190

**REVENUE BOND DEBT FUND
WATERWORKS & SEWER SYSTEM
REFUNDING BONDS, SERIES 2008**

YEAR	PRINCIPAL	INTEREST	TOTAL
2007-08	265,000	30,870	295,870
2008-09	385,000	105,693	490,693
2009-10	325,000	92,795	417,795
2010-11	350,000	81,908	431,908
2011-12	330,000	70,183	400,183
2012-13	345,000	59,127	404,127
2013-14	365,000	47,570	412,570
2014-15	365,000	35,343	400,343
2015-16	295,000	23,115	318,115
2016-17	195,000	13,232	208,232
2017-18	200,000	6,700	206,700
TOTALS	\$ 3,420,000	\$ 566,536	\$ 3,986,536

YEAR	PRINCIPAL	INTEREST	TOTAL
Prior Years	\$ 975,000	\$ 229,358	\$ 1,204,358
Current	350,000	81,908	431,908
Future	2,095,000	255,270	2,350,270
TOTALS	\$ 3,420,000	\$ 566,536	\$ 3,986,536

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

ENGINEERING INSPECTIONS

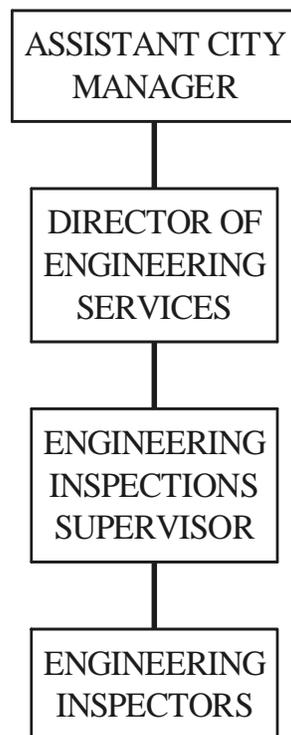
GORDON SCRUGGS
Director of Engineering

ENGINEERING INSPECTIONS FUND

The Engineering Inspections Fund is used to account for inspection fee revenues and expenditures.

The fund is combined with the Utility Fund, an enterprise fund for financial reporting purposes, but a special revenue fund for budget purpose. A summary presentation of revenue and expenditure totals for the 2010-2011 budget year is included on the following pages.

ENGINEERING INSPECTIONS ORGANIZATIONAL CHART 2010-2011 BUDGET



ENGINEERING INSPECTIONS
Revenue & Expense Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
INSPECTION REVENUES:						
Inspection Fees	284,684	212,021	172,068	140,000	10,000	48,000
TXDOT	-	-	-	-	280,710	192,000
Investment Income	13,176	6,999	1,941	3,000	1,000	1,000
Miscellaneous	2,480	4,560	-	2,000	1,000	1,000
TOTAL REVENUES	300,340	223,580	174,009	145,000	292,710	242,000
TRANSFERS OUT:						
Transfer to General Debt Service	-	17,020	17,094	17,131	17,131	17,131
Transfer to General Fund	-	-	-	-	50,000	50,000
TOTAL TRANSFERS	-	17,020	17,094	17,131	67,131	67,131
EXPENSES:						
Personnel Services	122,768	128,466	169,249	173,239	149,454	179,048
Contractual Services	129,614	117,551	29,427	65,240	55,240	45,240
Supplies	7,640	10,186	7,079	10,900	7,900	7,900
Maintenance	1,228	1,215	1,545	1,650	1,650	1,650
TOTAL EXPENSES	261,250	257,418	207,300	251,029	214,244	233,838
TOTAL EXPENSES/TRANSFERS	261,250	274,438	224,394	268,160	281,375	300,969
EXCESS (DEFICIENCY)	39,090	(50,858)	(50,385)	(123,160)	11,335	(58,969)
BEGINNING FUND BALANCE	197,870	236,960	186,102	135,717	135,717	147,052
ENDING FUND BALANCE	236,960	186,102	135,717	12,557	147,052	88,083

**COST CENTER: Engineering
Inspections**

**FUND: 201- Engineering
Inspections**

PROGRAM DESCRIPTION

The Engineering Inspection Division performs inspections on new streets, drainages, water, and wastewater construction projects to assure compliance with City standards and acceptable engineering practices.

GOALS AND OBJECTIVES

Goal: Provide quality and timely compliance inspections to contractors for all street, drainage, water, and wastewater projects within the City.

Objective: Review civil plans for discrepancies and bring to the attention of the design engineers.

Objective: Respond to request for inspection within four (4) hours of request.

Objective: Inspect work performed by contractors.

Objective: Coordinate reconstruction of North Colony Blvd.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Engineering Inspections Supervisor	1	1	1
Engineering Inspectors	3	3	2
DEPARTMENT TOTAL	4	4	3

COST CENTER: Engineering Inspections**FUND: 201 -Engineering Inspections**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 169,249	\$ 149,454	\$ 179,048
Contractual Services	29,427	55,240	45,240
Supplies	7,079	7,900	7,900
Maintenance	1,545	1,650	1,650
Sundry Charges	17,094	67,131	67,131
DEPARTMENT TOTAL	\$ 224,394	\$ 281,375	\$ 300,969

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Review construction plans within 10 working days	100%	100%	100%
Perform final maintenance inspections within 3 months prior to warranty expiring	100%	100%	100%
Inspect construction at capital projects everyday	100%	100%	100%
Respond to request for inspection within 1 working day	100%	100%	100%

**COST CENTER: Engineering
Inspections**

FUND: 201 - Engineering Inspections

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 1,125
6103	Incentive Pay	-	-	1,456
6110	Salaries	120,261	101,829	120,548
6111	Salaries, Overtime	8,539	9,000	9,000
6114	Hospitalization Insurance	12,136	11,370	13,959
6115	Social Security Taxes	8,487	8,614	10,440
6117	Retirement Contributions	16,828	15,431	19,310
6118	Uniforms	1,139	1,200	1,200
6120	Private Auto Allowance	519	910	910
6125	Education & Training	1,010	600	600
6126	Travel Expense	78	-	-
6127	Dues & Memberships	253	500	500
6210	Professional Services	25,664	50,000	40,000
6235	Printing Services	140	200	200
6244	Telephone Service	3,259	4,540	4,540
6275	Equipment Rental	363	500	500
6310	Office Supplies	595	600	600
6311	Copier Supplies	-	100	100
6312	Computer Supplies	572	50	50
6320	Postage	59	50	50
6322	Small Tools	1,015	718	1,000
6330	Books & Periodicals	-	100	100
6340	Fuel and Lubricants	4,721	6,000	6,000

**COST CENTER: Engineering
Inspections**

FUND: 201 - Engineering Inspections

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6390	Miscellaneous Supplies	117	282	-
6410	Building Maintenance	-	50	50
6440	Vehicle Maintenance	45	100	100
6441	Fleet Services	1,500	1,500	1,500
6802	Transfer Out - General Fund	-	50,000	50,000
6897	Transfer Out - General Debt Svc	17,094	17,131	17,131
DEPARTMENT TOTAL		\$ 224,394	\$ 281,375	\$ 300,969

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

FLEET SERVICES

TOD MAURINA
Public Works/Utilities Director

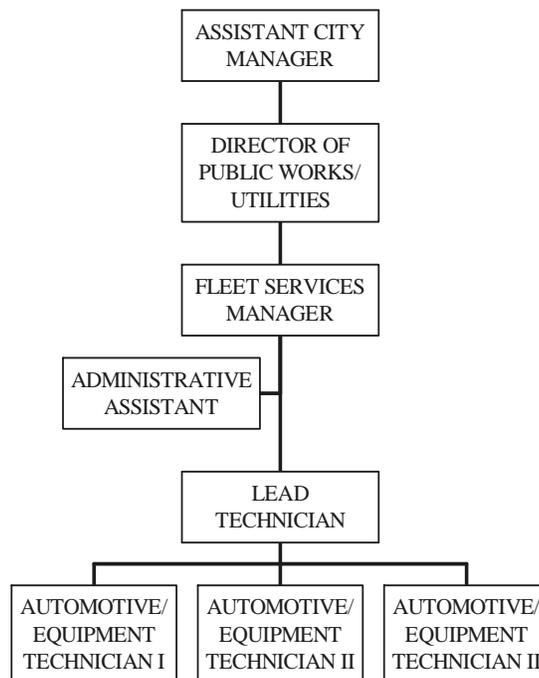
DON OWENS
Fleet Manager

FLEET SERVICES FUND

The Fleet Services Fund is responsible for the preventative maintenance and repairs of all vehicles and equipment owned by the City of The Colony. These charges to other departments are provided in the respective departmental budget.

The fund is accounted for as an internal service fund for financial reporting purposes, but a special revenue fund for budget purpose. A summary presentation of revenues and expenditure totals for the 2010-2011 budget year is included on the following pages.

FLEET SERVICES ORGANIZATIONAL CHART 2010-2011 BUDGET



FLEET SERVICES FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CHARGES FOR SERVICES:						
General Fund Charges	459,000	459,000	459,000	439,000	439,000	439,000
Utility Fund Charges	200,000	235,000	335,000	335,000	335,000	335,000
Storm Water Utility	-	-	-	19,000	19,000	19,000
Environmental Fund Charges	1,620	1,620	1,620	1,620	1,620	1,620
Engineering Inspections	1,215	1,215	1,500	1,500	1,500	1,500
Investment Income	1,194	2,824	987	1,100	1,100	1,100
Insurance Reimbursement	18,567	52,334	19,540	15,000	15,000	15,000
Auction Proceeds	-	1,350	3,600	6,000	6,000	6,000
Miscellaneous	227	537	320	300	300	300
TOTAL REVENUES	681,823	753,880	821,567	818,520	818,520	818,520
EXPENDITURES:						
Personnel Services	327,491	374,003	428,612	447,330	438,696	476,998
Contractual Services	8,007	10,759	10,687	11,860	11,670	11,870
Supplies	94,657	140,022	109,520	138,370	117,092	120,240
Maintenance	139,788	187,559	183,913	218,400	253,650	233,000
Non-Capital	-	3,595	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	569,943	715,938	732,732	815,960	821,108	842,108
EXCESS (DEFICIENCY)	111,880	37,942	88,835	2,560	(2,588)	(23,588)
BEGINNING FUND BALANCE	3,994	115,874	153,816	242,651	242,651	240,063
ENDING FUND BALANCE	115,874	153,816	242,651	245,211	240,063	216,475

PROGRAM DESCRIPTION
Fleet Services is responsible for the safe operating condition, preventative maintenance, and repairs of all vehicles and equipment owned by the City of The Colony. The Fleet Services personnel are highly trained and certified by the National Institute for Automotive Service Excellence (ASE) to maintain the City fleet. This department maintains vehicle records of all maintenance, repairs, and operating costs for the annual operating budget.

GOALS AND OBJECTIVES
<p>Goal: Provide excellent customer service through good communication to better understand customer needs.</p> <p>Objective: Continue stressing to our personnel that understanding customer needs is the key to excellent customer service.</p> <p>Objective: Continued education and training of shop personnel to be up to date on the latest diagnostics of vehicle systems.</p> <p>Goal: Continue to cut costs by being efficient in maintenance and repairs.</p> <p>Objective: To computerize all maintenance schedules and repairs.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Fleet Services Manager	1	1	1
Administrative Assistant	1	1	1
Lead Technician	1	1	1
Automotive/Equipment Technician I	1	1	1
Automotive/Equipment Technician II	2	2	2
DEPARTMENT TOTAL	6	6	6

COST CENTER: Fleet Services**FUND: 300 - Fleet Services**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 428,612	\$ 438,696	\$ 476,998
Contractual Services	10,687	11,670	11,870
Supplies	109,520	117,092	120,240
Maintenance	183,913	253,650	233,000
Non-Capital	-	-	-
DEPARTMENT TOTAL	\$ 732,732	\$ 821,108	\$ 842,108

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Employee Training	100%	100%	100%
Vehicle repair orders	1,055	1,066	1,200
Vehicles & Equipment in for repair - 5 days or less	80%	80%	80%
Other equipment repair orders	301	315	325
Return repair rate for vehicles & equipment	5%	5%	5%
Preventative maintenance services	209	225	230
Number of tires and/or wheel replacements	245	245	245
Flat repairs	70	80	80
Warranty/Recall repairs	25	30	30
Vehicle crash repairs	15	18	18
Road Calls	77	75	75
Schools and training hours	150	150	150
Vehicles maintained	119	114	114
Equipment 171		162	162

COST CENTER: Fleet Services

FUND: 300 - Fleet Services

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Equipment - motorized	123	120	120
Equipment - other	48	42	42
Vehicles - total miles driven per year	1,250,000	1,041,403	1,250,000
Equipment - total hours used	6,652	6,800	6,850

COST CENTER: Fleet Services**FUND: 300 - Fleet Services**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 3,500
6103	Incentive Pay	-	-	3,933
6110	Salaries	310,339	313,863	328,260
6111	Salaries, Overtime	7,694	7,500	8,500
6114	Hospitalization Insurance	36,887	38,522	43,428
6115	Social Security Taxes	22,801	25,217	26,937
6117	Retirement Contributions	41,605	44,649	49,840
6118	Uniforms	3,395	3,645	4,250
6125	Education & Training	5,133	3,600	5,700
6126	Travel Expenses	678	1,200	2,100
6127	Dues & Memberships	80	500	550
6213	Contractual Services	3,464	3,950	3,950
6235	Printing Services	92	200	200
6244	Telephone Service	2,877	3,120	3,320
6260	Building Rental	3,096	3,100	3,100
6275	Equipment Rental	1,158	1,300	1,300
6310	Office Supplies	1,359	1,500	1,550
6311	Copier Supplies	23	2	-
6312	Computer Supplies	68	300	300
6313	Janitorial Supplies	3,262	1,850	1,850
6320	Postage	260	240	240
6322	Small Tools	8,844	6,000	9,000

COST CENTER: Fleet Services**FUND: 300 - Fleet Services**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6330	Books & Periodicals	2,421	5,900	5,900
6340	Fuel & Lubricants	87,732	96,000	96,000
6345	Chemicals	1,394	600	600
6346	Compressed Gases	337	300	300
6360	Medical Supplies	514	400	400
6390	Miscellaneous Supplies	3,306	4,000	4,100
6410	Building Maintenance	3,082	1,000	1,000
6411	Facility Maintenance	-	-	-
6430	Office Equipment Maintenance	49	750	1,500
6440	Vehicle Maintenance	137,837	186,900	189,500
6470	Other Equipment Maintenance	42,945	65,000	41,000
6590	Non- Capital Other Equipment	-	-	-
DEPARTMENT TOTAL		\$ 732,732	\$ 821,108	\$ 842,108



**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

ECONOMIC DEVELOPMENT

KERI SAMFORD
Economic Development Director

ECONOMIC DEVELOPMENT CORPORATION – TYPE A

The Development Corporation Act of 1979 as amended June 2003 provides the guidelines under which the Economic Development Corporation functions.

On January 17, 1998, the voters of the City of The Colony approved two half-cent sales taxes to promote economic development. The Colony Economic Development Corporation (the “EDC”) is funded by a half-cent sales tax. A Director administers the daily operations of the EDC. Five individuals comprise the corporation’s board of directors. These board members are selected and appointed by city council. City Council approves the EDC budget. By contract, the city administers and staffs the EDC for the board.

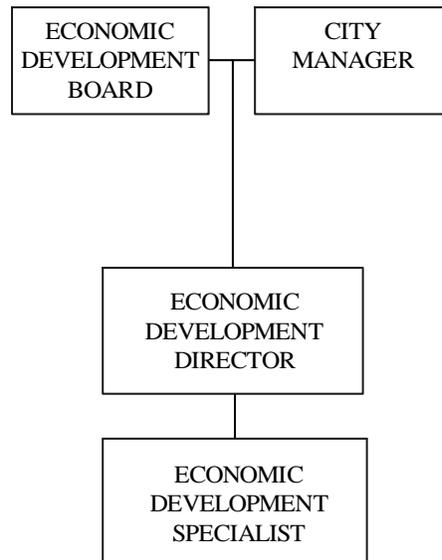
The Colony Economic Development Corporation’s mission is, “To support quality commercial development activities that generate local employment and enhance the economic well being of The Colony.” To accomplish this mission the EDC focuses on recruitment of retail, corporate office development and warehouse/distribution for the City while maintaining an active business retention program.

Recruitment is accomplished by marketing the City to commercial brokers and developers, site selection companies and site selection executives regionally, statewide and nationally. The business retention program involves the Director working in concert with the City Manager to make scheduled visits to businesses within the community.

The Colony is fortunate to have a business friendly City Council and a pro-active EDC Board of Directors. The attitude of both organizations is “make it happen” when it comes to expanding the commercial tax base of the community. Within the guidelines of the Development Corporation Act the EDC will offer attractive incentive packages to recruit retail, corporate office relocations and warehouse/distribution projects as well as local business expansion. The City Council has demonstrated a desire to join the EDC in this effort to do their part to attract development to the City.

A summary presentation of revenue and expenditure totals for the 2010-2011 budget year is included on the following pages.

ECONOMIC DEVELOPMENT ORGANIZATIONAL CHART 2010-2011 BUDGET



ECONOMIC DEVELOPMENT - TYPE A SALES TAXES
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Year

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CITY SALES TAXES:						
Sales Tax Revenues	1,394,327	1,476,096	1,496,624	1,498,000	1,450,000	1,450,000
Investment Income	288,508	183,787	84,970	60,000	40,000	40,000
Miscellaneous Revenue	-	-	33	-	-	-
TOTAL REVENUES	1,682,835	1,659,883	1,581,627	1,558,000	1,490,000	1,490,000
EXPENDITURES-OPERATIONAL:						
Personnel Services	232,438	244,713	245,412	266,956	304,858	298,437
Contractual Services	39,483	30,218	38,986	66,010	88,903	64,453
Supplies	5,542	2,906	4,754	7,950	7,900	8,200
Maintenance	-	-	-	500	500	500
Capital Outlay	3,188	-	-	-	-	-
TOTAL EXPENDITURES	280,651	277,837	289,152	341,416	402,161	371,590
EXPENDITURES-ECONOMIC INCENTIVES:						
Marketing	91,990	92,457	101,764	130,000	130,000	135,000
Contingencies	2,863	-	-	20,000	-	-
Economic Development Incentives	2,318,804	108,839	1,634,654	2,500,000	500,000	2,500,000
Sales Tax Rebate	90,000	100,000	256,062	250,000	200,000	430,500
Transfer Out - General Fund	-	-	27,962	17,000	37,000	37,000
Transfer Out - WalMart left turn lane (Memorial)	-	-	90,230	-	-	-
Transfer Out - Capital Projects Streets	-	27,417	-	-	-	-
Transfer Out - Gen Debt. Serv. Fund	179,398	179,079	179,307	294,863	294,863	294,882
Transfer Out - Tax Supported Debt	-	-	164,420	307,870	307,870	307,680
TOTAL EXPENDITURES	2,683,055	507,792	2,454,399	3,519,733	1,469,733	3,705,062
TOTAL EXPENDITURES	2,963,706	785,629	2,743,551	3,861,149	1,871,894	4,076,652
EXCESS (DEFICIENCY)	(1,280,871)	874,254	(1,161,924)	(2,303,149)	(381,894)	(2,586,652)
BEGINNING FUND BALANCE	6,716,828	5,435,957	6,310,211	5,148,287	5,148,287	4,766,393
ENDING FUND BALANCE	5,435,957	6,310,211	5,148,287	2,845,138	4,766,393	2,179,741
RESERVE FOR MARKETING	(40,009)	(148,646)	(211,854)	(256,421)	(256,421)	(256,421)
UNRESERVED FUND BALANCE	5,395,948	6,161,565	4,936,433	2,588,717	4,509,972	1,923,320

PROGRAM DESCRIPTION
<p>The Economic Development Corporation's (the "EDC") program is focused on creating quality commercial development activities that generate local employment and enhance the economic well being of The Colony. This is accomplished through a performance based incentive program, business retention and expansion program, and marketing efforts that target commercial developers, brokers and site selection consultants, as well as individual corporations.</p>

GOALS AND OBJECTIVES	
Goal:	Provide staff support for the EDC board.
Objective:	Assemble the necessary documentation for the EDC board to make informed decisions.
Goal:	Heighten awareness among commercial real estate brokers and developers of development opportunities in The Colony.
Objective:	Arrange meetings and negotiations with corporate prospects focused on recruiting retail, corporate office and light industrial into The Colony.
Goal:	Market the City.
Objective:	Create marketing materials, participate in trade shows and Commercial developer/broker organizations, and establish relationships with representatives of firms considering relocation and expansion.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Economic Development Director	1	1	1
Economic Development Specialist	1	1	1
DEPARTMENT TOTAL	2	2	2

COST CENTER: Economic Development

FUND: 604 - Economic Development (TYPE A)

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 245,412	\$ 304,858	\$ 298,437
Contractual Services	140,750	218,903	199,453
Supplies	3,997	7,900	8,200
Maintenance	757	500	500
Capital Outlay	-	-	-
Sundry Charges	2,352,635	1,339,733	3,570,062
DEPARTMENT TOTAL	\$ 2,743,551	\$ 1,871,894	\$ 4,076,652

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Board member contacts	300	400	400
Board meetings attended - once a month by all board members.	20%	70%	70%
Board meetings	12	12	12
Minutes prepared for board meetings - within 14 days	100%	100%	100%
Minutes approved without amendments	100%	100%	100%
EDC and related meeting functions - attended by board members	75%	85%	80%
EDC related meetings - functions	25	45	60
Professional development meetings attended	67%	60%	60%
Response to website inquires - within 2 business days	100%	100%	100%

COST CENTER: Economic Development

FUND: 604 - Economic Development (TYPE A)

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 Actual	2009-2010 Projected	2010-2011 Budget
6102	HRA Pay	\$ -	\$ -	\$ 1,175
6103	Incentive Pay	-	-	2,405
6110	Salaries	180,300	213,669	197,815
6111	Salaries, Overtime	1,882	3,650	2,000
6114	Hospitalization Insurance	6,725	9,078	14,579
6115	Social Security Taxes	12,998	15,873	16,270
6117	Retirement Contributions	24,740	31,105	30,110
6118	Uniforms	80	700	500
6120	Private Auto Allowance	3,614	3,588	3,588
6125	Education & Training	3,912	7,600	8,750
6126	Travel Expenses	6,378	13,400	14,400
6127	Dues & Memberships	4,783	6,195	6,845
6210	Professional Services	25,592	39,950	39,150
6211	Legal Services	5,440	10,000	10,000
6213	Contractual Services	1,148	26,500	2,850
6217	Temporary Services	-	500	500
6235	Printing Services	5,595	8,500	8,500
6236	Advertising & Notices	666	750	750
6237	Marketing	101,764	130,000	135,000
6244	Telephone Service	471	960	960
6275	Equipment Rental	74	1,743	1,743
6310	Office Supplies	812	1,000	1,000
6311	Copier Supplies	649	1,000	1,800
6312	Computer Supplies	263	1,400	600

COST CENTER: Economic Development

FUND: 604 - Economic Development (TYPE A)

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 Actual	2009-2010 Projected	2010-2011 Budget
6320	Postage	570	1,000	1,200
6330	Books & Periodicals	422	1,000	1,000
6335	Awards	188	800	800
6340	Fuel & Lubricants	54	100	200
6390	Miscellaneous Supplies	1,039	1,600	1,600
6430	Office Equipment - Maintenance	757	500	500
6690	Capital Outlay - Other Equipment	-	-	-
6803	Transfer Out - Tax Supported Debt	164,420	307,870	-
6822	Economic Incentive - Austin Ranch Wastewater Projects	1,634,654	-	-
6842	Sales Tax Rebate	256,062	200,000	430,500
6846	Economic Incentives	-	500,000	2,500,000
6847	Contingency	-	-	-
6882	Transfer Out - General Fund Special Projects	90,230	-	-
6897	Transfer Out - General Debt Service	179,307	294,863	602,562
6899	Transfer Out - General Fund	27,962	37,000	37,000
DEPARTMENT TOTAL		\$ 2,743,551	\$ 1,871,894	\$ 4,076,652

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

COMMUNITY DEVELOPMENT

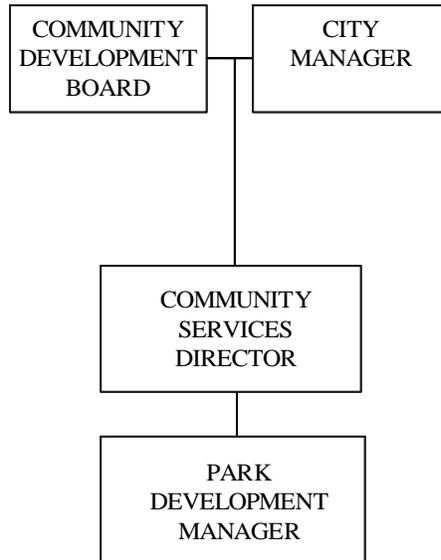
KEITH HELMS
Park Development Manager

COMMUNITY DEVELOPMENT – TYPE B

The Colony Community Development Corporation was formed after the passage of the 4A/4B (Now Type A/B) Sales Tax that was approved by The Colony voters in the Special Election held on January 17, 1998. One half of one percent of the sales tax collected in the city is distributed to the Economic Development Corporation (Type A) and The Colony Community Development Corporation (Type B), with the remaining sales tax going to the City.

Voters approved the following proposition - "The adoption of a Sales and Use Tax within the City of The Colony , Texas , at the rate of one-half of one percent to be used, after the holding of at least one public hearing, for land, buildings, equipment, facilities, and improvements required or suitable for use for sports, athletic, entertainment, tourist, convention, and public park purposes and events, including but not limited to Community Centers, Libraries, and Hike and Bike Trails, and the promotion or development of new or expanded business enterprises, as authorized by Section 4B (Type B) of Article 5190.6 Vernon 's Texas Civil Statutes, as amended (The Development Corporation Act of 1979); and maintenance and operating costs associated with any of the above projects that are publicly owned and operated."

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART 2010-2011 BUDGET



COMMUNITY DEVELOPMENT - TYPE B SALES TAXES
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget Amended
CITY SALES TAXES:						
Sales Tax Revenues	1,394,327	1,476,096	1,496,653	1,498,000	1,450,000	1,450,000
Investment Income	50,239	60,925	21,601	27,000	12,000	12,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	1,444,566	1,537,021	1,518,254	1,525,000	1,462,000	1,462,000
TRANSFERS IN:						
Transfer from General Fund	375,000	-	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	-	-	-
TOTAL TRANSFERS IN	375,000	-	-	-	-	-
TOTAL REVENUES/TRANSFERS	1,819,566	1,537,021	1,518,254	1,525,000	1,462,000	1,462,000
EXPENDITURES-OPERATIONAL:						
Personnel Services	137,189	143,864	184,640	215,703	203,401	223,885
Contractual Services	20,528	20,762	24,440	28,888	30,008	29,620
Supplies	2,470	2,567	5,168	4,200	4,200	4,200
Maintenance	-	-	-	15,250	15,250	15,250
Capital Outlay	15,712	-	-	-	-	-
TOTAL EXPENDITURES	175,899	167,193	214,248	264,041	252,859	272,955
EXPENDITURES-SPECIAL PROJECTS:						
Existing Park Improvements	235,000	300,000	-	176,852	331,860	325,000
Hike & Bike Trails	175,000	175,000	425,000	175,000	-	-
Sports Complex-Debt Serv.	534,282	528,200	531,103	549,991	549,991	550,798
Five Star Complex	25,000	25,000	25,000	-	-	-
Contingency	-	-	-	10,000	10,000	10,000
TOTAL EXPENDITURES	969,282	1,028,200	981,103	911,843	891,851	885,798
TRANSFERS OUT:						
Transfer to Hotel Motel Fund	-	26,215	-	-	-	-
Transfer to General Fund - HF Parking Lot	20,000	180,648	138,148	138,148	138,148	-
Transfer to General Fund - Five Star Maint	-	-	75,000	125,000	125,000	150,000
Transfer to Special Events Fund	3,126	-	-	-	-	-
Transfer to Capital Project Fund	-	35,093	-	-	-	-
Transfer to Gen. Debt Serv.-Hike & Bike Tr	-	-	-	-	-	98,345
Transfer to Gen. Debt Serv.-Parking Lot	76,187	73,374	63,177	63,500	63,500	63,672
Transfer to Capt Projects HF Parking Lot	-	343,997	-	-	-	-
Transfer to Capt Projects - LL Parking Lot	-	-	202,000	-	-	-
TOTAL TRANSFERS OUT	99,313	659,327	478,325	326,648	326,648	312,017
TOTAL EXPENDITURES/TRANSFERS	1,244,494	1,854,720	1,673,676	1,502,532	1,471,358	1,470,770
EXCESS (DEFICIENCY)	575,072	(317,699)	(155,422)	22,468	(9,358)	(8,770)
BEGINNING FUND BALANCE	1,113,289	1,688,361	1,370,662	1,215,240	1,215,240	1,205,882
ENDING FUND BALANCE	1,688,361	1,370,662	1,215,240	1,237,708	1,205,882	1,197,112

COST CENTER: Community Development Corporation FUND: 605-Community Development (TYPE B)

PROGRAM DESCRIPTION
The Community Development Corporation's purpose is to enhance the quality of life in The Colony by developing and improving existing facilities that will promote economic development while meeting the diverse needs of the community.

GOALS AND OBJECTIVES	
Goal:	Develop sound planning strategies for future projects.
Objective:	Use the completed Community Development Master Plan to prioritize projects and facilities development.
Objective:	Conduct monthly board meetings to plan and implement projects identified on the priority list of the Community Development Master Plan.
Objective:	Receive public input to stay current on the needs of our rapidly growing community.
Goal:	Improve communications with the public, City Council, and other agencies.
Objective:	Advertise and conduct public hearings/meetings on new projects.
Objective:	Conduct small events in neighborhood parks to encourage exchange of ideas.
Objective:	Seek additional public/private civic minded partnerships to support and promote economic growth.
Goal:	Operate the Corporation in a fiscally sound manner while planning and developing projects that will enhance economic development in the community.
Objective:	Conduct bi-annual review of revenues and expenditures to ensure meeting budget projections.
Objective:	Allocate a percentage of the fund balance each year towards a variety of projects while maintaining a four month debt service and operational reserve.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Park Development Manager	1	1	1
DEPARTMENT TOTAL	1	1	1

COST CENTER: Community Development Corporation

FUND: 605-Community Development (TYPE B)

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 184,640	\$ 203,401	\$ 223,885
Contractual Services	24,440	30,008	29,620
Supplies	4,716	4,200	4,200
Maintenance	452	15,250	15,250
Contingency	-	10,000	10,000
Sundry Charges	1,459,428	1,208,499	1,187,815
DEPARTMENT TOTAL	\$ 1,673,676	\$ 1,471,358	\$ 1,470,770

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
CDC board meetings	12	12	12
Update Community Development Master Plan	1	1	0
New park/trail projects planned	1	1	1
Park improvement projects planned	1	1	1
CDC minutes prepared & approved without amendment within 30 days	90%	90%	90%
Projects completed as scheduled	90%	75%	75%

**COST CENTER: Community
Development Corporation**

**FUND: 605 - Community Development
(TYPE B)**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 1,425
6103	Incentive Pay	-	-	1,880
6110	Salaries	144,642	152,798	155,753
6111	Salaries, Overtime	2,994	1,545	1,545
6114	Hospitalization Insurance	9,849	15,294	18,302
6115	Social Security Taxes	7,433	9,649	12,580
6117	Retirement Contributions	14,613	18,035	23,280
6118	Uniforms	-	450	450
6125	Education & Training	1,450	1,200	1,200
6126	Travel Expenses	1,674	2,000	2,500
6127	Dues & Memberships	1,985	2,430	4,970
6210	Professional Services	-	4,000	4,000
6211	Legal Services	400	750	750
6213	Contractual Services	21,666	21,750	22,250
6235	Printing Services	1,041	750	750
6236	Advertising & Notices	347	700	700
6244	Telephone Service	172	420	420
6275	Equipment Rental	814	1,638	750
6310	Office Supplies	400	650	650
6311	Copier Supplies	685	500	500
6312	Computer Supplies	913	1,000	1,000
6320	Postage	93	200	200
6330	Books & Periodicals	-	100	100
6390	Miscellaneous Supplies	2,625	1,750	1,750
6430	Office Equipment - Maintenance	-	250	250
6450-0001	Park Maintenance	452	15,000	15,000

**COST CENTER: Community
Development Corporation**

**FUND: 605 - Community Development
(TYPE B)**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6705	Contingency	-	10,000	10,000
6856	Transfer Out - Complex Debt	531,103	549,991	550,798
6859	Transfer Out - Park Improvements	-	331,860	325,000
6859-0021	Transfer Out - Hike and Bike Trail	425,000	-	-
6859-0022	Transfer Out - Trail Debt	-	-	98,345
6864	Transfer Out - Five Star	25,000	-	-
6880	Transfer Out - Capital Project Little League Parking Lot	202,000	-	-
6897	Transfer Out - General Debt	63,177	63,500	63,672
6899	Transfer Out - General Fund	213,148	263,148	150,000
DEPARTMENT TOTAL		\$ 1,673,676	\$ 1,471,358	\$ 1,470,770

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

COURT SECURITY

REBECCA LAI
Finance Director

PATTI RISTAGNO
Court Administrator

COURT SECURITY FUND

The Court Security Fund is a special revenue fund to account for fees collected from traffic offenders dedicated to improve security for the Court. The collection of the fees is authorized by state law. Authorized expenditures are also governed by state law. The main purpose for the collection of the fees is to adequately provide resources to improve security for the Court.

COURT SECURITY
Revenue & Expenditure Projections
For Revised 2008-2009 & 2009-2010 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
REVENUES:						
Court Security Revenue	29,820	28,176	24,108	24,000	24,000	24,000
Investment Income	9,482	7,245	2,479	3,300	1,000	1,000
TOTAL REVENUES	39,302	35,421	26,587	27,300	25,000	25,000
TOTAL REVENUES/TRANSF.	39,302	35,421	26,587	27,300	25,000	25,000
EXPENDITURES:						
Contractual Services	26	-	-	-	-	-
Supplies	1,600	4,030	800	-	-	-
Maintenance	130	-	325	-	-	-
Capital Outlay	13,078	-	-	130,000	130,000	-
TOTAL EXPENDITURES	14,834	4,030	1,125	130,000	130,000	-
EXCESS (DEFICIENCY)	24,468	31,391	25,462	(102,700)	(105,000)	25,000
BEGINNING FUND BALANCE	183,933	208,401	239,792	265,254	265,254	160,254
ENDING FUND BALANCE	208,401	239,792	265,254	162,554	160,254	185,254

COST CENTER: Court Security

Fund: 700 - Court Security

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Contractual Services	\$ -	\$ -	\$ -
Supplies	800	-	-
Maintenance	325	-	-
Capital	-	130,000	-
DEPARTMENT TOTAL	\$ 1,125	\$ 130,000	\$ -

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6213	Contractual Services	\$ -	\$ -	\$ -
6316	Computer Supplies - Hardware	800	-	-
6394	Tactical Supplies	-	-	-
6430	Maintenance Other Equipment	325	-	-
6690	Capital Outlay Other Equipment	-	130,000	-
DEPARTMENT TOTAL		\$ 1,125	\$ 130,000	\$ -

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

COURT TECHNOLOGY

REBECCA LAI
Finance Director

PATTI RISTAGNO
Court Administrator

COURT TECHNOLOGY FUND

The Court Technology Fund is a special revenue fund to account for fees collected from traffic offenders dedicated to improve technologies for the Court. The collection of the fees is authorized by state law. Authorized expenditures are also governed by state law. The main purpose for the collection of the fees is to adequately provide resources to acquire new technologies to improve the efficiencies and effectiveness of the Court.

COURT TECHNOLOGY
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
REVENUES:						
Court Technology Revenue	39,760	37,572	32,144	31,000	31,000	31,000
Investment Income	3,802	3,411	955	1,500	200	200
TOTAL REVENUES	43,562	40,983	33,099	32,500	31,200	31,200
TOTAL REVENUES/TRANSF.	43,562	40,983	33,099	32,500	31,200	31,200
EXPENDITURES:						
Contractual Services	16	2,867	8,500	1,200	1,200	1,200
Supplies	-	7,515	-	5,500	5,500	5,500
Maintenance	10,895	12,060	11,953	12,300	12,300	12,300
Non-Capital	620	-	-	-	-	-
Capital Outlay	-	-	102,014	-	-	-
TOTAL EXPENDITURES	11,531	22,442	122,467	19,000	19,000	19,000
EXCESS (DEFICIENCY)	32,031	18,541	(89,368)	13,500	12,200	12,200
BEGINNING FUND BALANCE	62,296	94,327	112,868	23,500	23,500	35,700
ENDING FUND BALANCE	94,327	112,868	23,500	37,000	35,700	47,900

COST CENTER: Court Technology

Fund: 701 - Court Technology

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Contractual Services	\$ 8,500	\$ 1,200	\$ 1,200
Supplies	-	5,500	5,500
Maintenance	11,953	12,300	12,300
Non - Capital	-	-	-
Capital	102,014	-	-
DEPARTMENT TOTAL	\$ 122,467	\$ 19,000	\$ 19,000

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6213	Contractual Services	\$ -	\$ -	\$ -
6235-0075	Printing Services - PD	5,435	-	-
6244-0031	Telephone Expense - IT	1,741	-	-
6244-0075	Telephone Expense - PD	1,324	1,200	1,200
6312	Computer Supplies	-	5,500	5,500
6390	Miscellaneous Supplies	-	-	-
6430	Office Equipment Maintenance	11,953	12,300	12,300
6651	Capital Outlay - Computer Hardware	102,014	-	-
DEPARTMENT TOTAL		\$ 122,467	\$ 19,000	\$ 19,000

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

ENVIRONMENTAL

TOD MAURINA

Public Works/Utilities Director

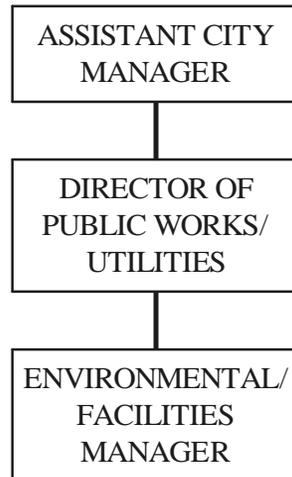
TERRY GILMAN

Environmental/Facilities Manager

ENVIRONMENTAL FUND

Originated in the General Fund, the Environmental Fund has been designated as a special revenue fund and included in the 2010-2011 budget presentation process. Environmental fees are billed to residents on their utility bills and the receipts are allocated to the Environmental Fund. Other revenues are donations and grants. The expenditures in this fund include a full-time Environmental/Facilities Manager and environmental materials.

ENVIRONMENTAL ORGANIZATIONAL CHART 2010-2011 BUDGET



ENVIRONMENTAL FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CHARGES FOR SERVICES:						
Recycling Billing	18,898	24,764	25,085	24,000	25,000	30,000
Recycling Education Contribution	43,200	30,000	36,000	36,000	36,000	36,000
Landfill Passes	-	(1,750)	-	-	-	-
Local Grant Revenues	42,850	-	-	-	-	-
Investment Income	2,570	2,474	1,104	1,200	500	500
Miscellaneous	1,150	-	32	-	-	-
TOTAL REVENUES	108,668	55,488	62,221	61,200	61,500	66,500
TRANSFERS IN:						
Transfer - Storm Water Utility Fund	20,000	20,000	20,000	25,000	25,000	25,000
Transfer - General Fund	44,000	44,000	44,000	44,000	44,000	44,000
TOTAL TRANSFERS IN	64,000	64,000	64,000	69,000	69,000	69,000
TOTAL REVENUES/TRANSF.	172,668	119,488	126,221	130,200	130,500	135,500
EXPENDITURES:						
Salaries	64,473	70,378	68,876	88,403	74,841	48,921
Contractual Services	35,792	29,994	36,489	39,850	39,350	39,350
Supplies	8,171	19,793	14,359	27,525	27,525	23,025
Maintenance	1,620	1,620	1,862	2,320	2,320	2,320
Capital Outlay	49,400	2,000	-	-	-	-
TOTAL EXPENDITURES	159,456	123,785	121,586	158,098	144,036	113,616
EXCESS (DEFICIENCY)	13,212	(4,297)	4,635	(27,898)	(13,536)	21,884
BEGINNING FUND BALANCE	58,426	71,638	67,341	71,976	71,976	58,440
ENDING FUND BALANCE	71,638	67,341	71,976	44,078	58,440	80,324

PROGRAM DESCRIPTION
<p>The Recycling and Environmental Department is responsible for residential and commercial solid waste collection and transportation activities in The Colony. The Department is also responsible for residential and multi-family recycling activities in The Colony. The Department, in addition, has responsibility for environmental issues such as Household Hazardous Waste and storm water education, along with coordination of all educational and promotional efforts for the solid waste and recycling programs. All grant writing efforts for solid waste, recycling and/or environmental are coordinated through the department, as well.</p>

GOALS AND OBJECTIVES
<p>Goal: Ensure that 90% of all solid waste and recycling customer service issues are responded to within 24 hours.</p> <p>Goal: Provide direction for public activities concerning recycling and environmental protection.</p> <p>Goal: Pursue public educational, recycling, and environmental programs.</p> <p>Goal: Prepare and submit grant applications to recycling and environmental related grant sources.</p> <p>Objective: Reduction of residential solid waste going to the landfills by 10% and increase the amount of recycling by 10% by the year 2011.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Environmental/Facilities Manager	1	1	1
DEPARTMENT TOTAL	1	1	1

COST CENTER: 90 - Environmental

FUND: 705 - Environmental

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 68,876	\$ 74,841	\$ 48,921
Contractual Services	36,489	39,350	39,350
Supplies	14,359	27,525	23,025
Maintenance	1,862	2,320	2,320
Capital Outlay	-	-	-
DEPARTMENT TOTAL	\$ 121,586	\$ 144,036	\$ 113,616

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Calls responded to for solid waste and recycling within 24 hours	100%	100%	100%
Calls for recycling or trash containers - delivered within 1 week	95%	100%	100%
Number of landfill passes given out per quarter	662	670	670
Tons of recyclables	3,900	4,500	4,500
Tons of residential trash	13,800	13,200	13,200

COST CENTER: 90 - Environmental

FUND: 705 Environmental

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 250
6103	Incentive Pay	-	-	360
6110	Salaries	50,113	38,975	29,842
6112	Part-Time, Temporary	-	15,000	-
6114	Hospitalization Insurance	5,550	5,996	6,204
6115	Social Security Taxes	3,225	4,024	2,390
6117	Retirement Contributions	6,494	5,391	4,420
6118	Uniforms	134	400	400
6125	Education and Training	1,353	1,975	1,975
6126	Travel Expenses	1,807	2,650	2,650
6127	Dues & Memberships	200	430	430
6210	Professional Services	-	2,500	2,500
6213	Contractual Services	33,184	33,000	33,000
6235	Printing Services	2,810	3,000	3,000
6236	Advertising & Legal	-	-	-
6244	Telephone Service	388	750	750
6260	Building Rental	86	-	-
6275	Equipment Rental	21	100	100
6310	Office Supplies	431	500	500
6311	Copier Supplies	202	286	100
6312	Computer Supplies	-	200	200
6313	Janitorial Supplies	162	400	500
6314	Recycling Supplies	5,098	6,500	6,000
6320	Postage	51	4,000	2,000

COST CENTER: 90 - Environmental

FUND: 705 Environmental

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6322	Small Tools	-	1,300	1,300
6330	Books & Periodicals	606	300	300
6331	Public Education Materials	6,332	12,000	10,000
6335	Awards	-	150	250
6340	Fuel & Lubricants	39	200	300
6360	Medical Supplies	-	75	75
6390	Miscellaneous Supplies	1,438	1,614	1,500
6410	Building Maintenance	242	250	250
6430	Office Equipment - Maintenance	-	150	150
6440	Vehicle Maintenance	-	100	100
6441	Fleet Services	1,620	1,620	1,620
6470	Other Equipment - Maintenance	-	200	200
6652	Capital Outlay - Computer Software	-	-	-
DEPARTMENT TOTAL		\$ 121,586	\$ 144,036	\$ 113,616

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

STORM WATER UTILITY

TOD MAURINA
Public Works/Utilities Director

GORDON SCRUGGS
Director of Engineering

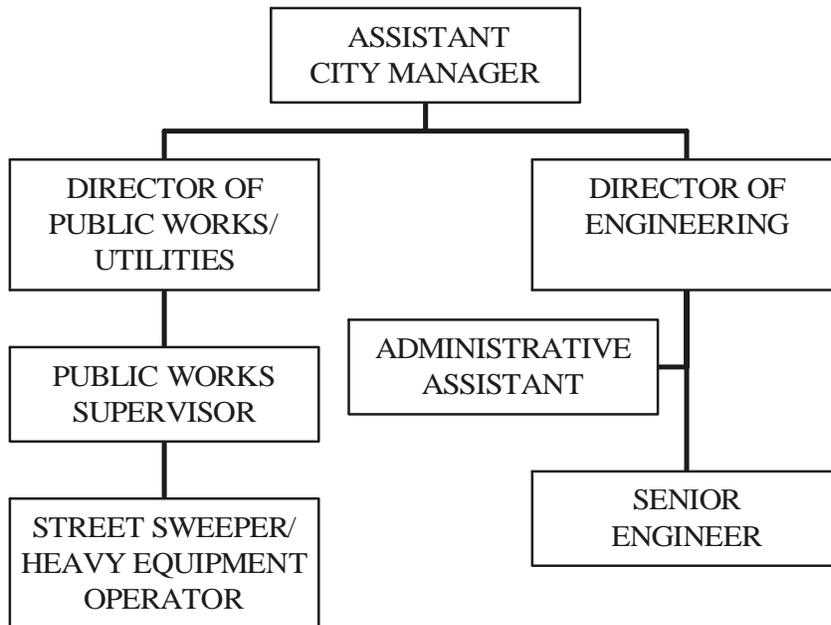
STORM WATER UTILITY FUND

The Storm Water Utility Fund accounts for storm drainage management to improve water quality in streams and lakes by controlling pollutants from construction sites and developed properties.

Storm water utility fees are collected from residents and business enterprises based on their impervious areas.

The Storm Water Utility Fund is accounted for as a special revenue fund for both financial reporting and budget purposes.

STORM WATER UTILITY ORGANIZATIONAL CHART 2010-2011 BUDGET



STORM WATER UTILITY FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
REVENUES:						
Storm Water Utility Fees	465,650	432,256	475,466	485,000	485,000	485,000
Investment Income	8,510	3,985	2,042	4,000	4,000	2,000
TOTAL REVENUES	474,160	436,241	477,508	489,000	489,000	487,000
TRANSFERS IN:						
Transfer from General Fund	-	250,000	185,000	-	-	-
TOTAL TRANSFERS IN	-	250,000	185,000	-	-	-
TOTAL REVENUES/TRANSF.	474,160	686,241	662,508	489,000	489,000	487,000
EXPENDITURES:						
Personnel Services	208,962	202,171	206,985	229,706	217,692	180,401
Contractual Services	76,003	153,742	106,069	95,600	100,500	88,300
Supplies	1,713	9,766	7,396	4,700	2,700	2,700
Maintenance	37,110	45,794	16,714	67,000	43,500	43,500
Capital Outlay	-	-	385,310	-	-	-
Contingencies	-	-	-	-	-	-
TOTAL EXPENDITURES	323,788	411,473	722,474	397,006	364,392	314,901
TRANSFERS OUT:						
Transfer to General Fund	94,000	94,000	83,609	80,000	80,000	80,000
Transfer to Environmental Fund	20,000	20,000	20,000	25,000	25,000	25,000
Transfer to Cap Proj Fund - 2007 CO's	89,627	-	-	-	-	-
TOTAL TRANSFERS OUT	203,627	114,000	103,609	105,000	105,000	105,000
TOTAL EXPENDITURES/TRANSF.	527,415	525,473	826,083	502,006	469,392	419,901
EXCESS (DEFICIENCY)	(53,255)	160,768	(163,575)	(13,006)	19,608	67,099
BEGINNING FUND BALANCE	131,213	77,958	238,726	75,151	75,151	94,759
ENDING FUND BALANCE	77,958	238,726	75,151	62,145	94,759	161,858

PROGRAM DESCRIPTION
<p>The City's Stormwater Program is managed in a coordinated fashion by both the City's Engineering and the Public Works Departments. Engineering administers the Storm Water Management Plan, selects consultants and contractors to design and construct major repairs and improvements to the City's stormwater systems, and reviews flood studies and drainage plans to meet federal, state, and City codes. Public Works' storm water and drainage crew maintains all improved and unimproved drainage easements within the City to ensure the free flow of storm water and to minimize the probability of structure flooding. Mowing and vegetation control within these areas is performed by the Parks and Recreation Department. Public Works also operates the City's street sweeping program and helps to remove dirt, silt, and other pollutants from City streets before they are washed into and through the City's storm water system.</p>

GOALS AND OBJECTIVES	
Goal:	Continue implementation of the Storm Water Phase II Program
Objective:	Complete Storm Water Management Plan Annual Report
Objective:	Continue Staff Training Program
Objective:	Continue BMP Design/Development for Major City Facilities
Objective:	Finalize Stormwater Ordinances
Goal:	Continue Management of Stream Studies and Erosion Control Projects
Objective:	Office Creek Stream Study
Objective:	Design of BMP solutions for City facilities
Objective:	Engineering Design Manual revisions to include ISWM
Goal:	Continue and enhance storm water system maintenance programs.
Objective:	Street Sweep 2,710 curb miles.
Objective:	Maintain flumes, channels, ditches, inlets and catch basins.
Objective:	Maintain and repair storm drain conduits.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Senior Engineer**	0	0	0
Administrative Assistant***	0	0	0
Street Sweeper/Heavy Equipment Operator	1	1	1
Backhoe/Gradall/Heavy Equipment Operator	1	1	1
Maintenance Worker	1	1	0
DEPARTMENT TOTAL	3	3	2

**This position is included in the General Fund. 50% of this position is funded by the Storm Water Utility Fund and 50% is funded by the Capital Projects Administration Fund.

***This position is included in the General Fund. 10% of this position is funded by the Storm Water Utility Fund and 90% is funded by the Capital Projects Administration Fund.

COST CENTER: Storm Water Utility Fund

FUND: 710-Storm Water Utility

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 206,985	\$ 217,692	\$ 180,401
Contractual Services	106,069	100,500	88,300
Supplies	7,396	2,700	2,700
Maintenance	16,714	43,500	43,500
Capital Outlay	385,310	-	-
Sundry Charges	103,609	105,000	105,000
DEPARTMENT TOTAL	\$ 826,083	\$ 469,392	\$ 419,901

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Street Sweep (curb miles)	2,700	2,710	2,710
Maintain flumes, channels and drainage ditches (linear feet)	5,000	5,500	6,000
Maintain inlets and catch basins (each)	60	60	60
Maintain and repair storm drain conduits (linear feet)	1,000	1,000	1,000
Floodplain and 404 permit review	8	6	8
Review new development drainage plans	123	110	120
Review CIP drainage plans	42	38	40
Prepare and submit annual TCEQ stormwater report	1	1	1
Review SWPPP for development/CIP projects	8	9	9
Review flood study	8	7	8

COST CENTER: Storm Water Utility

FUND: 710 - Storm Water Utility

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 1,250
6103	Incentive Pay	-	-	1,303
6110	Salaries	142,485	141,280	107,814
6111	Salaries, Overtime	1,278	3,001	3,000
6112	Part-time Temporary	14,890	17,000	17,000
6114	Hospitalization Insurance	13,865	16,143	15,510
6115	Social Security Taxes	11,463	12,713	10,370
6117	Retirement Contributions	18,838	20,261	16,660
6118	Uniforms	1,855	1,800	2,000
6120	Private Auto Allowance	1,807	1,794	1,794
6125	Education and Training	415	500	500
6127	Dues and Memberships	90	3,200	3,200
6210	Professional Services	39,921	20,000	20,000
6213	Contractual Services	29,189	55,000	55,000
6218	Permit Fees	-	4,200	2,000
6244	Telephone Service	1,022	800	800
6275	Equipment Rental	35,937	20,500	10,500
6310	Office Supplies	242	500	500
6311	Copier Supplies	-	40	-
6312	Computer Supplies	-	160	200
6315	Program Supplies	1,105	-	-
6322	Small Tools	4,204	500	500
6340	Fuel & Lubricants	1,519	1,000	1,000

COST CENTER: Storm Water Utility**FUND: 710 - Storm Water Utility**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6390	Miscellaneous Supplies	325	500	500
6421	Drainage Maintenance	9,227	20,000	20,000
6423	Right of Way Maintenance	-	-	-
6430	Maintenance - IT Services	-	3,000	3,000
6440	Vehicle Maintenance	2,690	500	500
6441	Fleet Services	-	19,000	19,000
6470	Other Equipment - Maintenance	4,797	1,000	1,000
6667	Capital Outlay - Drainage Improvements	385,310	-	-
6890	Transfer Out - Environmental	20,000	25,000	25,000
6899	Transfer Out - General Fund	83,609	80,000	80,000
DEPARTMENT TOTAL		\$ 826,083	\$ 469,392	\$ 419,901

**CITY OF THE COLONY
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HOTEL / MOTEL TAX FUND

REBECCA LAI
Finance Director

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund is used to account for the receipt of the City's Hotel/Motel occupancy tax. The use of this tax is restricted by State Legislation for directly enhancing and promoting tourism. The hotel occupancy tax rate for the City is 7%.

A summary presentation of revenue and expenditure totals for the 2010-2011 budget year is included on the following pages.

HOTEL/MOTEL TAX FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
HOTEL/MOTEL TAXES						
Taxes-Comfort Suites	79,772	75,459	42,665	70,000	40,000	45,000
Taxes-Budget Suites	56,627	44,854	29,629	45,000	23,000	30,000
Taxes-The Tribute	5,096	5,261	4,715	3,500	4,000	4,800
Taxes - Residence Inn	-	-	29,883	125,000	105,000	110,000
Taxes - Fairfield Inn	-	-	22,553	115,000	97,000	100,000
Miscellaneous	-	-	30	-	-	-
Investment Income	19,925	12,254	4,526	4,500	2,000	2,000
TOTAL REVENUES	161,420	137,828	134,001	363,000	271,000	291,800
TRANSFERS IN:						
Transfer from - Park Improvement Fund	-	12,711	-	-	-	-
Transfer from - General Fund	-	12,710	-	-	-	-
Transfer from - Community Development Corp.	-	26,215	-	-	-	-
TOTAL TRANSFERS IN	-	51,636	-	-	-	-
TOTAL REVENUES/TRANSF.	161,420	189,464	134,001	363,000	271,000	291,800
EXPENDITURES						
Personnel Services	-	9,546	13,212	40,964	50,536	69,764
Chamber of Commerce	5,000	5,000	-	-	-	-
Contractual Services	7,631	13,961	9,057	44,225	42,045	63,540
Supplies	400	3,363	2,186	6,650	2,485	4,950
Capital Outlay - Sculptures	-	26,215	133,793	-	-	-
Capital Outlay - Other Equipment	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
TOTAL EXPENDITURES	13,031	58,085	158,248	91,839	95,066	138,254
TRANSFERS OUT:						
Transfer to General Fund	9,200	11,000	19,700	60,996	60,996	60,996
Transfer to Park Improvement	-	12,396	-	-	-	-
Transfer to Community Center - Operational	15,000	23,000	23,000	10,000	15,000	15,000
Transfer to Special Event	109,500	100,000	254,803	189,454	121,109	121,109
TOTAL TRANSFERS OUT	133,700	146,396	297,503	260,450	197,105	197,105
TOTAL EXPENDITURES & TRANSFERS	146,731	204,481	455,751	352,289	292,171	335,359
EXCESS (DEFICIENCY)	14,689	(15,017)	(321,750)	10,711	(21,171)	(43,559)
BEGINNING FUND BALANCE	412,005	426,694	411,677	89,927	89,927	68,756
ENDING FUND BALANCE	426,694	411,677	89,927	100,638	68,756	25,197

COST CENTER: Hotel/Motel Taxes

Fund: 715 - Hotel/Motel Taxes

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 13,212	\$ 50,536	\$ 69,764
Contractual Services	9,057	42,045	63,540
Supplies	2,186	2,485	4,950
Capital Outlay	133,793	-	-
Sundry Charges	297,503	197,105	197,105
DEPARTMENT TOTAL	\$ 455,751	\$ 292,171	\$ 335,359

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 500
6103	Incentive Pay	-	-	511
6110	Salaries	9,018	20,143	41,600
6111	Salaries, Overtime	508	500	500
6112	Part-time Temporary	-	14,415	-
6114	Hospitalization Insurance	1,045	2,850	6,204
6115	Social Security Taxes	668	2,838	3,510
6117	Retirement Contributions	1,229	5,042	6,500
6120	Private Auto Allowance	-	828	1,794
6125	Education and Training	330	1,270	2,865
6126	Travel Expense	414	1,905	3,900
6127	Dues and Membership	-	745	1,880
6213	Contractual Services	92	4,320	580
6235	Printing Services	-	849	1,601
6236	Advertising and Notices	7,650	36,420	60,159

COST CENTER: Hotel/Motel Taxes

Fund: 715 - Hotel/Motel Taxes

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6237	Marketing - Jackson Shaw	1,305	-	-
6244	Telephone Services	10	456	1,200
6310	Office Supplies	-	150	150
6311	Copier Supplies	-	300	300
6312	Computer Supplies	44	-	600
6320	Postage	-	500	1,000
6390	Miscellaneous Supplies	2,142	1,535	2,900
6690	Capital Outlay - Other Equipment	133,793	-	-
6861	Transfer Out - Special Events	254,803	121,109	121,109
6893	Transfer Out - Community Center	23,000	15,000	15,000
6899	Transfer Out - General Fund	19,700	60,996	60,996
DEPARTMENT TOTAL		\$ 455,751	\$ 292,171	\$ 335,359



**CITY OF THE COLONY
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LAKE PARKS

PAM NELSON
Community Services Director

KEITH HELMS
Park Development Manager

LAKE PARKS FUND

The Lake Parks Fund is a special revenue fund to account for operation of Stewart Creek Park and qualifies to be included in the 2010-2011 Annual Operating Budget. Revenue generated by the Lake Parks Fund consists of fees and permits to enter and utilize the park area and facilities located on the eastern shore of Lake Lewisville and developers contributions. Expenditures from this special revenue fund are for improvement and general operating expenses. A summary presentation of revenue and expenditure totals for the 2010-2011 Fiscal Year in the Lake Parks Fund is included on the following pages.

LAKE PARKS ORGANIZATIONAL CHART 2010-2011 BUDGET



LAKE PARKS FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CHARGES FOR SERVICES:						
Fees & Permits	74,118	118,737	117,461	121,225	121,225	121,875
Developer Contributions	65,939	49,720	84,280	49,720	49,720	49,720
Investment Income	4,677	3,759	1,820	2,500	2,500	2,500
Mitigation Fees	-	-	-	-	2,400	-
Miscellaneous	-	58,342	658	-	-	-
TOTAL REVENUES	144,734	230,558	204,219	173,445	175,845	174,095
EXPENDITURES:						
Salaries	-	222	-	216	216	216
Contractual Services	72,482	74,034	76,854	82,608	83,058	84,360
Supplies	1,033	2,227	5,013	5,445	5,445	5,445
Maintenance	15,518	21,420	21,056	31,050	31,050	31,050
Capital Outlay	-	49,598	4,348	82,000	82,000	60,000
TOTAL EXPENDITURES	89,033	147,501	107,271	201,319	201,769	181,071
CONTINGENCY:						
	-	-	-	-	-	-
TRANSFERS OUT:						
Transfer to General Fund	35,000	35,000	35,000	35,000	35,000	35,000
TOTAL TRANSFERS OUT	35,000	35,000	35,000	35,000	35,000	35,000
TOTAL EXPENS. & TRANS.	124,033	182,501	142,271	236,319	236,769	216,071
EXCESS (DEFICIENCY)	20,701	48,057	61,948	(62,874)	(60,924)	(41,976)
BEGINNING FUND BALANCE	87,191	107,892	155,949	217,897	217,897	156,973
ENDING FUND BALANCE	107,892	155,949	217,897	155,023	156,973	114,997

COST CENTER: Lake Parks**FUND: 720 - Lake Parks****PROGRAM DESCRIPTION**

Stewart Creek Park is accounted for in the Lake Parks Fund and is a City operated, 52 acre "fee paid" park, leased from the Corps of Engineers. Stewart Creek Park provides users with camping, boating, fishing and other outdoor recreational activities.

GOALS AND OBJECTIVES

Goal: Enhance overall appearance of park grounds and facilities.

Objective: Create a master plan for development of the park.

Objective: Upgrade and maintain existing facilities.

Goal: Increase park visitation and revenues.

Objective: Begin construction on the shoreline trail.

Objective: Provide a variety of entertainment, activities and special events.

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ -	\$ 216	\$ 216
Contractual Services	76,854	83,058	84,360
Supplies	5,013	5,445	5,445
Maintenance	21,056	31,050	31,050
Capital Outlay	4,348	82,000	60,000
Sundry Charges	35,000	35,000	35,000
DEPARTMENT TOTAL	\$ 142,271	\$ 236,769	\$ 216,071

COST CENTER: Lake Parks

FUND: 720 - Lake Parks

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6118	Uniforms	\$ -	\$ 216	\$ 216
6213	Contractual Services	65,152	63,808	65,010
6219	Credit Card Fees	442	450	450
6235	Printing Services	2,295	4,200	4,200
6236	Advertising and Notices	-	150	150
6241	Electricity	6,513	12,000	12,000
6244	Telephone Service	870	700	800
6275	Equipment Rental	1,582	1,750	1,750
6310	Office Supplies	104	445	445
6311	Copier Supplies	197	-	-
6312	Computer Supplies	73	200	200
6313	Janitorial Supplies	2,359	1,600	1,600
6315	Program Supplies	-	250	250
6322	Small Tools	232	250	250
6323	Small Equipment	33	350	350
6340	Fuel and Lubricants	160	450	450
6345	Chemicals	1,248	1,400	1,400
6390	Miscellaneous Supplies	607	500	500
6410	Building Maintenance	39	3,300	3,300
6420	Street and Drainage	12,253	10,000	10,000
6425	Traffic and Street Signs	136	500	500
6441	Fleet Services	-	600	600

COST CENTER: Lake Parks**FUND: 720 - Lake Parks**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6445	Radio Maintenance	-	100	100
6450	Park Maintenance	8,621	16,350	16,350
6460	Maintenance - Irrigation	-	-	-
6470	Other Equipment Maintenance	7	200	200
6610	Park Improvements	4,348	82,000	60,000
6899	Transfer Out - General Fund	35,000	35,000	35,000
DEPARTMENT TOTAL		\$ 142,271	\$ 236,769	\$ 216,071



**CITY OF THE COLONY
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HIDDEN COVE PARK

PAM NELSON
Community Services Director

HIDDEN COVE PARK

On May 1, 1995, the City of The Colony acquired the former Lewisville State Park, which was abandoned by the State. A special contest was held to rename the new park in order to stir interest in the project. "Hidden Cove Park" won. Revenues generated by the park consist of fees and permits to enter and utilize the park area and facilities located on Lewisville Lake, northwest of The Colony. Expenditures for this fund are restricted to improvements and general operating expenses. Park operation was privatized on January 1, 2005. For fiscal year 2004-2005, the summary presentation of revenues and expenditures totals represent October, November and December of 2004's revenues and expenditures. Revenues derived since January 1, 2005 consists of annual payments from the operator, Marine Quest and commissions and concessions revenues. Transfers to General Fund are to reimburse funding advanced by General Fund to Hidden Cove Park Fund in past years.

HIDDEN COVE PARK
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
CHARGES FOR SERVICES:						
Fees & Permits	5,300	3,200	-	4,000	4,000	4,000
Golf Course Contributions	-	-	-	-	-	-
MOU Reimbursement	20,000	(3,000)	-	-	-	-
Concession Revenues	384	3,806	-	2,000	2,000	2,000
Storage Revenues	-	-	-	-	-	-
Marine Quest	50,000	300,000	50,000	50,000	50,000	50,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	75,684	304,006	50,000	56,000	56,000	56,000
EXPENDITURES:						
Salaries	-	-	-	-	-	-
Contractual Services	20,000	2,007	207	1,000	1,000	1,000
Supplies	-	-	-	-	-	-
Maintenance	-	-	23,711	-	-	-
Non-Capital	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	20,000	2,007	23,918	1,000	1,000	1,000
TRANSFERS OUT:						
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to Land Fund	-	-	-	-	-	-
TOTAL TRANSFERS OUT	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES/TRANS.	70,000	52,007	73,918	51,000	51,000	51,000
EXCESS (DEFICIENCY)	5,684	251,999	(23,918)	5,000	5,000	5,000
BEGINNING FUND BALANCE	(397,275)	(391,591)	(139,592)	(163,510)	(163,510)	(158,510)
ENDING FUND BALANCE	(391,591)	(139,592)	(163,510)	(158,510)	(158,510)	(153,510)

COST CENTER: Hidden Cove Park

FUND: 721 - Hidden Cove Park

PROGRAM DESCRIPTION

Hidden Cove Park is a City operated, 720 acre "fee paid" park, leased from the Corps of Engineers. Hidden Cove provides users with camping, boating, fishing, hiking and other outdoor recreational activities. The Park operation was privatized as of January 1, 2005.

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ -	\$ -	\$ -
Contractual Services	207	1,000	1,000
Supplies	-	-	-
Maintenance	23,711	-	-
Sundry Charges	50,000	50,000	50,000
DEPARTMENT TOTAL	\$ 73,918	\$ 51,000	\$ 51,000

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

SPECIAL EVENTS

PAM NELSON
Community Services Director

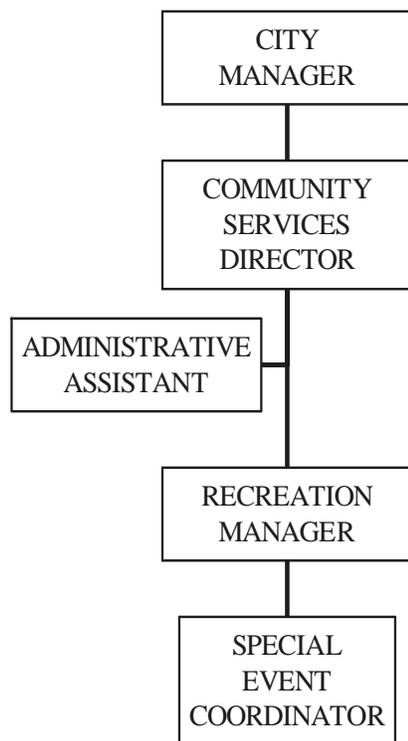
DAVID SWAIN
Recreation Manager

SPECIAL EVENTS FUND

The Special Events Fund provides special events and activities for the residents of The Colony. Projects included are the July 4th, Christmas holiday, Pirate Days, Veterans Day and other events.

The main source of funding comes from the Hotel/Motel tax revenues, with additional funding provided through the General Fund, donations (sponsorships) and other miscellaneous revenues.

SPECIAL EVENTS ORGANIZATIONAL CHART 2010-2011 BUDGET



SPECIAL EVENTS FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
REVENUES:						
Donations & Sponsorships	10,171	14,650	19,575	10,200	10,200	11,866
Investment Income	3,914	3,411	1,096	1,000	1,000	1,000
Miscellaneous	7,727	21,796	28,391	19,150	26,100	26,100
TOTAL REVENUES	21,812	39,857	49,062	30,350	37,300	38,966
TRANSFERS IN:						
Transfer from - General Fund	23,000	13,000	13,000	64,294	64,294	120,587
Transfer from - CDC	3,126	-	-	-	-	-
Transfer from - Hotel/Motel Tax	109,500	100,000	254,803	189,454	121,109	121,109
TOTAL TRANSFERS IN	135,626	113,000	267,803	253,748	185,403	241,696
TOTAL REVENUES/TRANSF.	157,438	152,857	316,865	284,098	222,703	280,662
EXPENDITURES:						
Personnel	32,331	53,047	53,046	72,348	56,301	66,245
Contractual Services	-	5,713	2,580	480	2,526	2,600
Christmas Festivity	6,433	11,828	6,942	7,825	8,808	7,825
Christmas Light Show	10,057	5,303	22,683	3,000	22,200	5,000
Liberty by The Lake	38,175	52,808	57,470	58,075	59,575	63,575
American Heroes	-	-	42,204	42,500	45,831	61,200
Chamber of Commerce - Pirate Days	-	50,000	74,647	50,000	55,000	50,000
Lakeside Community Theatre - Haunted House	-	-	2,403	10,000	10,000	10,000
Cultural Arts Board	-	-	-	-	10,000	10,000
Other Events	(2,823)	11,319	14,559	19,770	16,205	17,950
TOTAL EXPENDITURES	84,173	190,018	276,534	263,998	286,446	294,395
EXCESS (DEFICIENCY)	73,265	(37,161)	40,331	20,100	(63,743)	(13,733)
BEGINNING FUND BALANCE	52,008	125,273	88,112	128,443	128,443	64,700
ENDING FUND BALANCE	125,273	88,112	128,443	148,543	64,700	50,967

COST CENTER: Special Events**FUND: 723 - Special Events Fund****PROGRAM DESCRIPTION**

The Colony Parks and Recreation's Special Events branch exists to solicit, plan and produce entertaining experiences for residents and visitors to the city while aiding in establishing the city's identity as a family friendly lakeside community.

GOALS AND OBJECTIVES

Goal: To plan, organize, and execute events that are unique to The Colony and portray the city in a positive light.

Objective: Continually conduct research that will support the creation of new and exciting events that target the demographic, needs and wishes of citizens within the city.

Objective: Originate creative sponsorship plans and opportunities that will allow local businesses to financially invest in the events of the city.

Objective: Work diligently with other city departments (police, fire, inspections) to execute well organized, safe and fun events.

Goal: To provide the public with user-friendly and cost effective methods to participate in city special events.

Objective: Offer trouble-free registration for special events by accepting phone-in, mail-in and walk-in registration forms, available in both electronic and hard-copy format.

Objective: Accurately reflect current market trends and competitive price points for registration and admission fees.

Goal: To be the communication point and information source for the public interested in participating in the City's event programs.

Objective: Produce informational press releases for each event that will be distributed to local media.

Objective: Work directly with the Communications Director to utilize all avenues of city communication (i.e. Cable channel promotions, City website postings, inter-office communications)

Objective: Write/produce print, photographic, audio/visual and multi-media presentations that will advertise the success of city special events to staff, council, citizens and potential sponsors.

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Special Events Coordinator	1	1	1
DEPARTMENT TOTAL	1	1	1

COST CENTER: Special Events

FUND: 723 - Special Events Fund

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 53,046	\$ 56,301	\$ 66,245
Contractual Services	223,488	230,145	228,150
Supplies	-	-	-
Maintenance	-	-	-
DEPARTMENT TOTAL	\$ 276,534	\$ 286,446	\$ 294,395

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Overall attendance at events	21,775	17,200	26,950
Number of volunteer hours at special events	650	715	800
Sponsorship revenue	\$14,300	\$4,500	\$9,700
Revenue from event registration	\$28,391	\$25,000	\$25,600

COST CENTER: Special Events

FUND: 723 - Special Events Fund

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 500
6103	Incentive Pay	-	-	533
6110	Salaries	38,519	36,069	43,508
6111	Salaries, Overtime	1,306	6,000	3,000
6114	Hospitalization Insurance	4,399	4,720	6,204
6115	Social Security Taxes	2,679	3,410	3,720
6117	Retirement Contributions	5,142	5,852	6,880
6118	Uniforms	20	150	150
6125	Education and Training	216	-	900
6126	Travel Expense	685	-	750
6127	Membership and Dues	80	100	100
6213	Contractual Services	-	-	-
6235	Printing Services	-	46	-
6244	Telephone Expense	16	360	480
6255	Fourth Of July	57,470	59,575	63,575
6256	Sail Fair	-	-	-
6257	Christmas	6,942	8,808	7,825
6257-0001	Christmas Light Show	22,683	22,200	5,000
6258	Bow-Wow Pow-Wow	1,718	1,800	1,800
6259	Parent Child Event	2,498	3,331	3,750
6260	Easter Egg Hunt	2,557	1,350	2,750
6261	Kids Chase	569	1,093	700
6262	Halloween Campout	3,321	3,181	3,500
6263	Event Marketing	1,892	2,120	2,120

COST CENTER: Special Events**FUND: 723 - Special Events Fund**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6264	Back to School	1,623	1,950	1,950
6265	Movies In The Park	371	1,000	1,000
6266	Veterans Day	42,204	45,831	61,200
6267	Arbor Day	1,902	2,500	2,500
6268	Pirate Days	74,647	55,000	50,000
6269	Haunted House	2,403	10,000	10,000
6270	Cultural Arts Board	-	10,000	10,000
6275	Equipment Rental	672	-	-
DEPARTMENT TOTAL		\$ 276,534	\$ 286,446	\$ 294,395

**CITY OF THE COLONY
2010-2011
ANNUAL BUDGET**

COMMUNITY CENTER

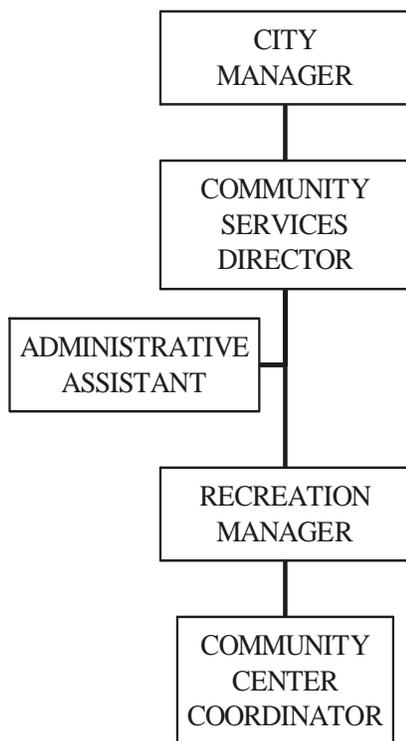
PAM NELSON
Community Services Director

COMMUNITY CENTER FUND

The Community Center Fund accounts for revenues and expenditures for the operation of the Community Center. The Community Center provides a meeting place for senior activities. Citizens can rent the Community Center for various functions for a reasonable cost.

The main sources of funding are transfers from General Fund, Hotel/Motel Tax Fund and charges for services.

COMMUNITY CENTER ORGANIZATIONAL CHART 2010-2011 BUDGET



COMMUNITY CENTER
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
REVENUES:						
Rental Revenue	7,322	8,598	8,856	9,000	9,000	9,000
Program Revenues	1,371	399	775	150	150	150
Trip Revenue	28,330	47,726	37,237	35,272	38,000	53,000
Membership Fees - Resident	3,244	3,383	3,518	3,684	3,684	3,684
Membership Fees - Non-Resident	-	-	-	770	770	770
Investment Income	498	652	299	210	210	200
TOTAL REVENUES	40,765	60,758	50,685	49,086	51,814	66,804
TRANSFERS IN:						
Transfer - Hotel/Motel	15,000	23,000	23,000	10,000	15,000	15,000
Transfer - General Fund	86,000	86,000	85,000	85,000	90,000	90,000
TOTAL TRANSFERS IN	101,000	109,000	108,000	95,000	105,000	105,000
TOTAL REVENUES/TRANSF.	141,765	169,758	158,685	144,086	156,814	171,804
EXPENDITURES:						
Salaries	67,946	75,575	85,537	95,333	94,174	96,914
Contractual Services	25,799	74,959	58,801	63,517	72,277	82,157
Supplies	32,305	5,559	5,044	6,125	6,125	6,645
Maintenance	61	890	475	3,800	3,800	3,800
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	126,111	156,983	149,857	168,775	176,376	189,516
EXCESS (DEFICIENCY)	15,654	12,775	8,828	(24,689)	(19,562)	(17,712)
BEGINNING FUND BALANCE	14,066	29,720	42,495	51,323	51,323	31,761
ENDING FUND BALANCE	29,720	42,495	51,323	26,634	31,761	14,049

PROGRAM DESCRIPTION
The Community Center is responsible for providing recreational programming for The Colony and area Seniors. When not in use by the Seniors and/or Parks and Recreation, the Community Center provides a rental facility for area citizens.

GOALS AND OBJECTIVES
<p>Goal: Provide high quality programs to meet the needs of senior citizens at the Community Center.</p> <p>Objective: Offer a variety of programming at the center to allow for new activities.</p> <p>Objective: Offer a travel program of day and overnight trips.</p> <p>Objective: Advertise programming to public in various formats.</p>
<p>Goal: Work to maintain a high level of satisfaction among senior citizen patrons.</p> <p>Objective: Identify ideas for trips/excursions that would appeal to a large segment of the senior population.</p> <p>Objective: Work closely with outside senior agencies to help provide a comprehensive array of programs, activities, and seminars to meet the needs of seniors.</p> <p>Objective: Utilize volunteer hours to increase customer service and assist in daily operations.</p>
<p>Goal: Provide a safe and affordable facility for residents to rent for meeting/banquet/events etc.</p> <p>Objective: Promote the facility as available for rental in various media.</p> <p>Objective: Accommodate scheduling of rentals around senior usage whenever possible.</p> <p>Objective: Provide adequate supervision and oversight of all facility usage to ensure that safety and maintenance issues are addressed in a timely manner.</p>

PERSONNEL DETAIL	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Community Center Coordinator	1	1	1
Recreation Leader Part-time	1	1	1
DEPARTMENT TOTAL	2	2	2

COST CENTER: Community Center

FUND: 725 - Community Center

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 85,537	\$ 94,174	\$ 96,914
Contractual Services	58,801	72,277	82,157
Supplies	5,044	6,125	6,645
Maintenance	475	3,800	3,800
DEPARTMENT TOTAL	\$ 149,857	\$ 176,376	\$ 189,516

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Participants in senior programs and activities	19,793	20,000	20,100
Volunteer hours	1,368	1,000	1,000
Excursions and trips offered	28	28	28
Participants in trips and excursions	654	660	675
Number of facility rental hours	266	250	250

COST CENTER: Community Center

FUND: 725 - Community Center

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 500
6103	Incentive Pay	-	-	577
6110	Salaries	46,638	46,893	47,460
6111	Salaries, Overtime	698	1,000	1,000
6112	Part-Time, Temporary	21,015	26,280	26,280
6114	Hospitalization Insurance	5,418	5,672	6,204
6115	Social Security Taxes	4,924	5,891	5,980
6117	Retirement Contributions	6,197	6,695	7,170
6118	Uniforms	102	295	295
6125	Education and Training	129	245	245
6126	Travel Expense	72	500	500
6127	Dues and Memberships	344	703	703
6213	Contractual Services	2,339	2,870	2,350
6213-0001	Contractual Services - Travel	32,616	40,000	50,400
6235	Printing Services	46	200	200
6241	Electric Service	17,039	22,000	22,000
6243	Natural Gas	1,137	1,350	1,350
6244	Telephone Service	861	850	850
6246	Water Service	4,756	5,000	5,000
6275	Equipment Rental	7	7	7
6310	Office Supplies	586	600	600
6311	Copier Supplies	12	50	50
6312	Computer Supplies	554	530	530

COST CENTER: Community Center**FUND: 725 - Community Center**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6313	Janitorial Supplies	230	310	310
6315	Program Supplies	3,415	3,660	4,180
6320	Postage	-	250	250
6330	Books and Periodicals	-	75	75
6360	Medical Supplies	(41)	200	200
6390	Miscellaneous Supplies	288	450	450
6410	Building Maintenance	475	3,800	3,800
DEPARTMENT TOTAL		\$ 149,857	\$ 176,376	\$ 189,516

**CITY OF THE COLONY
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CITIZEN DONATION

REBECCA LAI
Finance Director

JOY MORRISON
Utility Account Manager

CITIZEN DONATION FUND

Citizen Donation Fund accounts for the contributions from The Colony residents. Residents can make donations to the City for qualified expenditures for public purposes. Residents can pay an additional dollar or donate the recycling rebates to the City as contributions. Qualified expenditures will be designated and approved by the City Council.

CITIZEN DONATION FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
REVENUES:						
One Dollar Donation	-	-	68	-	300	300
Recycling Rebate Donation	-	-	74	-	700	700
Investment Income	-	-	-	-	-	-
TOTAL REVENUES	-	-	142	-	1,000	1,000
TOTAL REVENUES/TRANSF.	-	-	142	-	1,000	1,000
EXPENDITURES:						
Contractual Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Non-Capital	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY)	-	-	142	-	1,000	1,000
BEGINNING FUND BALANCE	-	-	-	142	142	1,142
ENDING FUND BALANCE	-	-	142	142	1,142	2,142



**CITY OF THE COLONY
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CHILD SAFETY

REBECCA LAI
Finance Director

PATTI RISTAGNO
Municipal Court Administrator

CHILD SAFETY FUND

The Colony Municipal Court is collecting Child Safety Fees to fund the school crossing guard program. According to the State Statutes, when the Fees exceed the amount necessary to fund the school crossing guard program, the Fees are used for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention. The Fees are recognized as revenues in the Child Safety Fund, a special revenue fund, and expended in the same Fund.

CHILD SAFETY FUND
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
REVENUES:						
Child Safety Fund Revenue	16,830	11,785	9,900	-	10,000	10,000
Denton County Child Safety Fund	40,047	39,552	41,222	-	42,000	42,000
TOTAL REVENUES	<u>56,877</u>	<u>51,337</u>	<u>51,122</u>	<u>-</u>	<u>52,000</u>	<u>52,000</u>
TOTAL REVENUES/TRANSF.	56,877	51,337	51,122	-	52,000	52,000
EXPENDITURES:						
Contractual Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Capital Outlay	45,837	-	-	-	-	-
Child Advocacy Center	-	-	-	-	10,000	16,308
TOTAL EXPENDITURES	<u>45,837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>16,308</u>
TRANSFER OUT:						
Transfer - General Fund	-	-	-	-	75,000	75,000
TOTAL TRANSFER OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>
TOTAL EXPEND. & TRANSF.	45,837	-	-	-	85,000	91,308
EXCESS (DEFICIENCY)	11,040	51,337	51,122	-	(33,000)	(39,308)
BEGINNING FUND BALANCE	79,776	90,816	142,153	193,275	193,275	160,275
ENDING FUND BALANCE	90,816	142,153	193,275	193,275	160,275	120,967



**CITY OF THE COLONY
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***CAPITAL PROJECTS
ADMINISTRATION***

GORDON SCRUGGS
Director of Engineering

CAPITAL PROJECTS ADMINISTRATION FUND

The Capital Projects Administration Fund is used to account for personnel whose responsibilities are to administer all capital projects in the City.

Revenues are transferred from various Capital Projects Funds for personnel costs, supplies, etc. A summary presentation of revenue and expenditure totals for the 2010-2011 budget year is included on the following pages.

CAPITAL PROJECTS ADMINISTRATION
Revenue & Expenditure Projections
For Revised 2009-2010 & 2010-2011 Budget Years

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2009-2010 Revised	2010-2011 Budget
REVENUES:						
TXDOT	-	-	-	-	-	199,260
Investment Income	25,336	19,264	7,395	10,000	5,000	5,000
TOTAL REVENUES	25,336	19,264	7,395	10,000	5,000	204,260
TRANSFERS IN:						
Transfer from - Revenue Bond Projects	-	200,000	-	200,000	-	225,000
Transfer from - Capt Proj Streets	200,000	-	-	-	-	-
Transfer from - General Obligation Bonds	-	200,000	200,000	200,000	-	225,000
Transfer from - 2006 U.F.Cert of Oblig	200,000	-	200,000	-	-	-
TOTAL TRANSFERS IN	400,000	400,000	400,000	400,000	-	450,000
TOTAL REVENUES/TRANSF.	425,336	419,264	407,395	410,000	5,000	654,260
EXPENDITURES:						
Personnel Services	347,117	371,153	426,830	448,547	435,786	547,087
Contractual Services	7,664	6,637	7,347	7,500	7,500	7,500
Supplies	4,041	3,238	3,559	6,500	5,500	5,500
Maintenance	83	56	39	1,000	1,000	1,000
TOTAL EXPENDITURES	358,905	381,084	437,775	463,547	449,786	561,087
EXCESS (DEFICIENCY)	66,431	38,180	(30,380)	(53,547)	(444,786)	93,173
BEGINNING FUND BALANCE	504,189	570,620	608,800	578,420	578,420	133,634
ENDING FUND BALANCE	570,620	608,800	578,420	524,873	133,634	226,807

**COST CENTER: Capital Projects
Administration**

**Fund: 800 - Capital Projects
Administration**

PROGRAM DESCRIPTION
Capital Projects Administration personnel review construction plans, inspect construction, manage the contractors payments, respond to public inquiries, and coordinate issues.

GOALS AND OBJECTIVES	
Goal:	Manage design and construction of capital projects for streets, drainage, water, and wastewater.
Objective:	Review construction plans for discrepancies and bring to the attention of the design engineer.
Objective:	Respond to request for inspection within four (4) hours of request.
Objective:	Respond to questions and other construction issues.
Objective:	Inspect work performed by contractors.
Objective:	Coordinate construction of phase IIID residential streets, FM 423 utility relocations, North Colony Boulevard widening from Curry to Paige, Memorial widening from Standridge to Paige, Carr Roadway Connector Project, Freeman Archer Roadway Connector Project, residential water main replacements, Wynnwood elevated storage tank, Plano Parkway widening, installation of three new traffic lights on Memorial Dr and Phase IVA residential streets.

PERSONNEL DETAIL*	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Engineering Inspections Supervisor	0	0	0
Senior Engineer	0	0	0
Project Engineer	0	0	0
Engineering Inspector	0	0	0
Customer Service Representative	0	0	0
Administrative Assistant	0	0	0
DEPARTMENT TOTAL	0	0	0

* These personnel are included in their respective departments even though salaries are paid out of this fund.

**COST CENTER: Capital Projects
Administration**

**FUND: 800 - Capital Projects
Administration**

EXPENDITURE SUMMARY	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Personnel Services	\$ 426,830	\$ 435,786	\$ 547,087
Contractual Services	7,347	7,500	7,500
Supplies	3,559	5,500	5,500
Maintenance	39	1,000	1,000
DEPARTMENT TOTAL	\$ 437,775	\$ 449,786	\$ 561,087

PERFORMANCE INDICATORS & MEASUREMENTS	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
Review CIP construction plans	42	38	40
Review/approve pay requests for CIP projects	156	150	150
Scan and record As-builts into electronic database/GIS	32	30	30
Review/approve traffic control plans	17	25	20
Negotiate, prepare and approve contractor change orders	37	20	25
Prepare for and attend public meetings for CIP projects	3	4	4

**COST CENTER: Capital Projects
Administration**

**FUND: 800 - Capital Projects
Administration**

ACCT. NO.	ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 PROJECTED	2010-2011 BUDGET
6102	HRA Pay	\$ -	\$ -	\$ 3,475
6103	Incentive Pay	-	-	4,794
6110	Salaries	326,543	318,277	393,706
6111	Salaries, Overtime	3,075	4,000	4,000
6114	Hospitalization Insurance	26,512	26,784	43,118
6115	Social Security Taxes	23,118	25,105	31,830
6117	Retirement Contributions	42,941	45,111	59,260
6118	Uniforms	78	500	500
6120	Private Auto Allowance	2,714	2,704	2,704
6125	Education & Training	1,584	2,500	2,500
6126	Travel Expense	-	10,005	400
6127	Dues & Memberships	265	800	800
6213	Contractual Services	6,000	6,000	6,000
6235	Printing Services	137	-	-
6244	Telephone Service	848	1,000	1,000
6275	Equipment Rental	363	500	500
6310	Office Supplies	981	800	800
6311	Copier Supplies	-	400	400
6312	Computer Supplies	250	690	800
6320	Postage	25	200	200
6322	Small Tools	9	210	100
6323	Small Equipment	-	100	100
6330	Books and Periodicals	219	100	100
6340	Fuel & Lubricants	1,942	3,000	3,000
6390	Miscellaneous Supplies	132	-	-
6440	Vehicle Maintenance	39	1,000	1,000
DEPARTMENT TOTAL		\$ 437,775	\$ 449,786	\$ 561,087

**CITY OF THE COLONY
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CAPITAL PROJECTS

CAPITAL PROJECTS AND EXPENDITURES

A capital project is defined as a capital type item for use in operations that will provide at least a three year useful life following the date of acquisition. The \$5,000 capitalization threshold is applied to individual items as well as to groups of similar items. They may also include the following activities:

- Any major repair, renovation or replacement that extends the useful operational life or expands capacity of an existing facility.
- Any contribution by The Colony to other governmental entities for the purpose of delivering a capital improvement benefiting The Colony and for which the City is responsible for repairs.
- All equipment or enhancements meeting the capitalization threshold.
- Any engineering study or master plan needed for the delivery of a capital project.
- Additions of infrastructure, buildings, land, improvements, etc. meeting the capitalization threshold.

Capital Projects are accounted for and budgeted in various capital funds. While these are prepared, submitted and reviewed at a separate time from the operating budget, they are contained within this report.

In February 2010 the City issued \$14M in debt for: (i) vehicles, equipment, (ii) major repairs and renovations to existing municipal buildings, (iii) improvements, equipment and furniture for the police/courts building, (iv) outdoor warning sirens, (v) energy reduction audit, (vi) fiber optic communication cables, (vii) park and recreation improvements, (viii) additions, extensions and improvements to the City's waterworks and sanitary sewer system, (ix) legal, engineering fees and paying the cost of issuances of the certificates. In the summer of 2010 an additional \$2.9M in debt was issued for the public services building (\$2.5M), and ambulance and six patrol vehicles (\$420K).

The following is a listing of capital projects that are in progress as of October 1, 2010. Sources of funding and annual financial impact to the operating budgets are included to aid readers in assessing the viability of the capital projects.

Capital Improvement Program: Significant Non-recurring Projects

- North Colony Boulevard Widening:** This project includes the re-construction of North Colony Boulevard from Curry Drive to Paige Road as a divided roadway with four travel lanes and associated auxiliary right and left turn lanes. The design includes a trail, drainage, water, wastewater, streetscape, traffic signal improvements, sidewalk reconstruction, new street lights, and roadway improvements within the street right-of-way. The street will be re-constructed with 8" thick concrete reinforced paving.

Description	Budget	Inception to Date Expenditures	Budget Balance
Engineering	\$ 570,000	\$ 95,950	\$ 474,050
Construction	\$ 6,159,943	\$ 494,316	\$ 5,665,627
Street Lights	\$ 74,513	\$ -	\$ 74,513
Landscape & Irrigation	\$ 596,631	\$ -	\$ 596,631
Total	\$ 7,401,087	\$ 590,266	\$ 6,810,821

Sources of Funds: Reimbursement from Denton County and TxDOT.

Contract Award: Construction contract awarded October 2010.

Status: Planned completion in March 2012.

Operating Budget Impact: The two-year maintenance bond on the streets and water lines will free up personnel to work on other street maintenance issues. There is no significant increase in operating costs.

- Plano Parkway Widening:** This project is the widening of Plano Parkway from the Sam Rayburn Toll way to Parker Road (FM 544 in Carrollton) as a divided roadway with six lanes. The design includes a trail, drainage, water, wastewater, streetscape, traffic signal improvements, and roadway improvements within the street right-of-way. The City has teamed with the City of Carrollton through an Interlocal Agreement to extend the improvements to Parker Road in Carrollton.

Description	Budget	Expenditures	Budget Balance
Engineering	\$ 517,640	\$ 120,759	\$ 396,881
Construction	\$ 6,661,383	\$ -	\$ 6,661,383
Total	\$ 7,179,023	\$ 120,759	\$ 7,058,264

Sources of Funds: Denton County Reimbursement, TxDOT Regional Toll Revenue and Carrollton Reimbursement.

Contract Award: Engineering July 2010 - April 2011.

Status: Estimated Construction June 2011 - September 2012.

Operating Budget Impact: The two-year maintenance bond on the streets and water lines will free up personnel to work on other street maintenance issues. There is no significant increase in operating costs.

- Archer Drive and Freeman Drive Loop –** The project is to relocate the current street loop connector at the east end of Archer Drive and Freeman Drive to 50-feet west of its current location. This relocation is necessary to facilitate the widening of the right-of-way and expansion of Main Street (FM 423) by the TxDOT.

Capital Improvement Program: Significant Non-recurring Projects

Description	Budget	Inception to Date Expenditures	Budget Balance
Engineering Design	\$ 44,068	\$ 32,293	\$ 11,775
Appraisal Services	\$ 6,000	\$ 6,000	\$ -
Purchase Homes, TxDOT Remainers	\$ 372,583	\$ 372,583	\$ -
Demolish Homes and Construction	\$ 577,349	\$ 13,364	\$ 563,985
Total	\$ 1,000,000	\$ 424,240	\$ 575,760

Source of Funds: Denton County

Contract Award: To be determined

Status: The engineering plans and the specification manual is 60% complete as of August 2010.

Operating Budget Impact: There is no impact to the operating budget.

- Memorial Drive Traffic Signal Warrant Analysis and Design Services:** This project includes preparing a traffic warrant analysis and design for three new traffic signals on Memorial Drive. The work includes collecting data for peak hour and daily traffic volumes, obtaining utility information from the City of Lewisville and The Colony, designing and constructing the traffic signals on Memorial at Standridge Drive, South Colony Boulevard, and Morning Star.

Description	Budget	Inception to Date Expenditures	Budget Balance
Engineering	\$ 51,102	\$ 32,059	\$ 19,043
Construction & ROW acquisitions	\$ 448,898	\$ -	\$ 448,898
Total	\$ 500,000	\$ 32,059	\$ 467,941

Source of Funds: TxDOT Regional Toll Revenue and Denton County

Status: Engineering June 2010 - November 2011; Construction to be determined.

Operating Budget Impact: There is no significant increase in operating costs.

- Memorial Drive - Spring Creek Connector:** This project is to connect Memorial Drive to Spring Creek in the City of Frisco with an underpass at the Burlington Northern Santa Fe railway and to realign the intersection of Town and Country Drive in Frisco. The design includes drainage, water and wastewater relocations, streetscape, signs, traffic signal improvements at Town and Country, street lights, temporary/permanent railroad improvements, trail, and roadway improvements within the street right-of-way.

Description	Budget	Inception to Date Expenditures	Budget Balance
Engineering	\$ 1,100,000	\$ -	\$ 1,100,000
Construction & ROW acquisitions	\$ 12,100,000	\$ -	\$ 12,100,000
Total	\$ 13,200,000	\$ -	\$ 13,200,000

Source of Funds: TxDOT Regional Toll Revenue and Denton County

Status: Engineering June 2010 - November 2011

Operating Budget Impact: There is no known significant increase in operating costs, at this time.

Capital Improvement Program: Significant Non-recurring Projects

- Lebanon Road Drainage and Pedestrian Tunnel Repairs:** This project includes repairing pavement drainage problems along Lebanon Road and also includes pedestrian tunnel drainage modifications. Areas of pavement have been identified for lifting services to correct holding water problems during rain events. Two pedestrian tunnels will be cleaned and overlaid with 2" concrete to direct water to the outside edges of the walking/riding surface where the water will accumulate and be discharged on the southern ends of each tunnel. At the end of each tunnel, additional drains, drainage pipe, collection structures and a sump pump will be installed in order to collect and discharge the accumulated water from these tunnels.

Description	Budget	Inception to Date Expenditures	Budget Balance
Construction	\$ 150,000	\$ 125,250	\$ 24,750
Total	\$ 150,000	\$ 125,250	\$ 24,750

Source of Funds: Reimbursement from Denton County.

Status: Completion expected November 2010.

Operating Budget Impact: There is no significant increase in operating costs.

- FM 423 Widening:** TxDOT Project. Eight lanes from Sam Rayburn Toll way to Cougar Alley and six lanes to north city limit.

Description	Budget	Inception to Date Expenditures	Budget Balance
Roadway Construction (est.)	\$ 50,800,000	\$ -	\$ 50,800,000
Design	\$ 2,400,000	\$ -	\$ 2,400,000
Right-of-Way Acquisition (est.)	\$ 40,000,000	\$ -	\$ 40,000,000
Total	\$ 93,200,000	\$ -	\$ 93,200,000

Source of Funds: TxDOT and Denton County (Local match is \$4M for right-of-way acquisition, Denton County will reimburse the City).

Status: Right-of-way acquisitions are underway and should all be acquired by November 2010. TxDOT announced that they moved the project's let date to August 2011.

Operating Budget Impact: There is no increase in operating costs.

- FM 423 Widening Utility Construction:** This project is for the construction of utilities along FM 423 and for construction of a new 24" water transmission line from the Office Creek Pump Station to N. Colony. The engineer will conduct surveying, subsurface utility engineering for field verification of the locations of the existing utilities, right of way determination for utilities and construction services. The relocation work will be included and bid with the TxDOT roadway construction plans.

Capital Improvement Program: Significant Non-recurring Projects

Description	Budget	Inception to Date Expenditures	Budget Balance
Engineering	\$ 691,900	\$ -	\$ 691,900
Estimated Utility Construction Cost	\$ 6,642,000	\$ -	\$ 6,642,000
Estimated Fiber Optic Conduit	\$ 376,000	\$ -	\$ 376,000
City's Inspection Fee	\$ 265,680	\$ -	\$ 265,680
Easements	\$ 1,070,523	\$ -	\$ 1,070,523
Total	\$ 9,046,103	\$ -	\$ 9,046,103

Source of Funds: TxDOT Memorandum of Understanding cost overrun, TxDOT reimbursable.

Contract Award: To be determined.

Status: Construction to be determined by TxDOT's contractor.

Operating Budget Impact: There is no increase in operating costs.

- Southern Pump Station Water Supply Line** – Half Associates, Inc. is providing engineering and surveying services and has prepared a routing study and construction plans for a casing pipe under FM 544 for the future Southern Pump Station Water Line. A preliminary study was conducted that evaluated the route to be followed for extending a new water transmission line between the southwest corner of FM 544 and Plano Parkway to the southern City Limits of The Colony along Plano Parkway. This project also includes designing a casing pipe to cross FM 544 to allow installation of the transmission line beneath this roadway without boring in the future. TxDOT plans to improve FM 544 in the near future and our casing pipe would be installed as part of their roadway contract.

Description	Budget	Inception to Date Expenditures	Budget Balance
Engineering Design	\$ 15,000		\$ 15,000
Construction	\$ 39,214		\$ 39,214
Contingency	\$ 6,000	\$ -	\$ 6,000
Total	\$ 60,214	\$ -	\$ 60,214

Source of Funds: Utility Fund Operations

Contract Award: Tiseo Construction

Status: Tentative construction date in the Fall of 2010.

Operating Budget Impact: The two-year maintenance bond on the water lines will free up personnel to work on other water main maintenance issues. There will be savings in maintenance and repair costs for caring of the older pipes. The savings cannot be determined at this time.

- Well #4 at Office Creek Pump Station:** At the direction of council, staff is proceeding with the construction of a potable water well to be located at the Office Creek Pump Station. R.W. Harden will provide the engineering and inspection services for the project. Henkle Drilling and supply will provide the well drilling services. The pumping equipment is currently out for bid.

Capital Improvement Program: Significant Non-recurring Projects

Description	Budget	Inception to Date Expenditures	Budget Balance
Engineering	\$ 59,994	\$ 40,496	\$ 19,498
Construction	\$ 1,555,226	\$ 1,555,226	\$ -
Piping and Electrical	\$ 784,780	\$ 605,926	\$ 178,854
Total	\$ 2,400,000	\$ 2,201,648	\$ 198,352

Sources of Funds: 2007 and 2008 Certificates of Obligation

Contract Award: Henkle Drilling and Supply

Status: Staff has solicited quotes for the motor control center and switchgear equipment to complete the electrical project.

Operating Budget Impact: Additional costs are minimal, electrical cost.

- Public Services Complex:** Half Associates, Inc. is providing engineering and surveying services for a New Public Services Complex to be built on an approximately 14-acre site adjacent to the Wastewater Treatment Plant. Services include topographic and tree surveying, preparing the preliminary and final plats, developing the engineering plans that includes a site plan, development plan, site engineering construction plans and construction phase services. Construction plans will address grading, drainage, water, and wastewater services, paving and fencing.

Description	Budget	Inception to Date Expenditures	Budget Balance
Architects	\$ 482,501	\$ 168,274	\$ 314,227
Engineering	\$ 80,000	\$ 68,000	\$ 12,000
Construction	\$ 2,225,520	\$ -	\$ 2,225,520
Total	\$ 2,788,021	\$ 236,274	\$ 2,551,747

Sources of Funds: 2007 and 2010 Certificates of Obligation

Contract Award: To be determined

Status: Project is ready for bid pending approval.

Operating Budget Impact: Phase I includes the new Fleet Services building and the complex parking lot. Approximately \$14,000 of additional cost is expected for building maintenance, electricity, water and sewer cost. No additional personnel are anticipated in the first phase. When this project moves further along, we will have a better idea of all costs involved.

- North Colony Municipal Complex Improvements:** Sedalco Services is the Construction Manager at Risk services for the expansion of the existing North Colony Police and Court building (Phase 1 & 1A). Services will include providing construction management to all subcontractors involved with the expansion as well as the remodeling of the existing structure. In addition, Sedalco is to bring the overall project within or below the Guaranteed Maximum Price.

Capital Improvement Program: Significant Non-recurring Projects

Description	Budget	Inception to Date Expenditures	Budget Balance
Engineering	\$ 110,400	\$ 81,000	\$ 29,400
Architect	\$ 691,000	\$ 615,056	\$ 75,944
Construction estimated	\$ 6,859,000	\$ 2,814,546	\$ 4,044,454
Total	\$ 7,660,400	\$ 3,510,602	\$ 4,149,798

Sources of Funds: 2007 and 2010 Certificates of Obligation and \$237,093 Community Development Corporation (4B), contribution

Contract Award: March 2010.

Status: The project is 27 percent complete and on schedule with no major problems.

Operating Budget Impact: There will be additional operating cost of approximately \$128,000 for building maintenance, electricity and personnel.

4-Year Summary of Projects Expenditures

Description	FY 2007	FY 2008	FY 2009	FY 2010	Inception to Date
Streets/Drainage					
Phase IIIC streets reconstruction	-	31,820	260,951	389,783	682,554
Taylor Street Reconstruction & N. Colony Cul	-	-	-	349,081	349,081
FM 423 Streetscape	-	-	89,328	72,173	161,501
N. Colony improvements	-	-	-	590,266	590,266
Memorial Drive Traffic Study	-	-	-	32,059	32,059
Freeman/Archer Loop	-	-	-	424,240	424,240
Plano Parkway Widening	-	-	-	120,759	120,759
Lebanon Road Improvements	-	-	-	125,250	125,250
Subtotal:	-	31,820	350,279	2,103,611	2,485,710
Buildings					
Public Services Complex	-	7,338	136,840	92,096	236,274
North Colony Municipal Complex	-	220,117	867,722	2,422,763	3,510,602
Subtotal:	-	227,455	1,004,562	2,514,859	3,746,876
Parks					
Hike & Bike Trail	72,256	44,034	2,760,597	150,967	3,027,854
Stewart Creek Park Improvements	-	-	-	279,038	279,038
Subtotal:	72,256	44,034	2,760,597	430,005	3,306,892
Enhancements					
Vehicles and Equipment	1,434,578	754,527	602,481	274,387	3,065,973
Subtotal:	1,434,578	754,527	602,481	274,387	3,065,973
General Funds Total:	1,506,834	1,057,836	4,717,919	5,322,862	12,605,451
Water and Sewer Projects					
Phase IIIC street water line projects	-	-	322,512	56,743	379,255
FM 423 Utility Improvements	145,570	378,458	61,767	9,386	595,181
Austin Ranch force main, lift station, trunk line	-	-	1,634,655	-	1,634,655
Water Well Site #3 Improvements	-	-	-	186,450	186,450
New Water Well, site #4	-	-	19,927	2,181,721	2,201,648
Subtotal:	145,570	378,458	2,038,861	2,434,300	4,997,189
Enhancements					
Vehicles & equipment	174,957	366,246	307,612	57,615	848,815
Subtotal:	174,957	366,246	307,612	57,615	848,815
Enterprise Funds Total:	320,527	744,704	2,346,473	2,491,915	5,846,004
Grand Total:	1,827,361	1,802,540	7,064,392	7,814,777	18,451,455

2010-11 Enhancements from Available Funds

General Fund:

Information Technology:

Network switches and switch modules	55,000
Video camera equipment	12,000

Parks & Recreation:

Replace wooden light poles-old sports fields	59,100
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Aquatic Park:

Rubber safety play surface at splash zone	35,000
Repaint splash zone play equipment	22,000

Utility Fund:

Water Distribution:

Meter & meter box replacement	130,000
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Water Production:

Vaults and French drain	40,000
Replace truck 6121 (mini van)	25,300

Facility Maintenance:

City Hall/Library AC & heater upgrade	45,000
Parks & Recreation ceiling & lighting upgrade	50,000
Aquatic Center upgrades (A)	15,000
Aquatic Center upgrades (B)	35,000

Community Development:

Image enhancement projects - tree planting	50,000
Friendship Park & playground renovation	105,000
Dave Cowen Park & playground renovation	105,000
Carr Chapman Park & playground renovation	105,000

Lake Parks:

Permanent storage facility	33,500
Camping/picnic table sites	25,000

Special Events:

Inflatable movie screen	14,000
Concession equipment	8,500

Community Center:

Kitchen upgrades	<u>15,000</u>
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Net total enhancements from available funds	<u><u>984,400</u></u>
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Additional Enhancements from Available Funds

Water Production:

P.S. #3 - Replace fencing/lighting & regrade	100,000
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Parks & Recreation:

Pave existing gravel parking lot - Lions Club Park	<u>80,000</u>
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Total enhancements from available funds	<u><u>1,164,400</u></u>
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Enhancements from Fund Balance

Water Distribution:

Residential waterline replacement program	<u><u>250,000</u></u>
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Next Bond Issue - September 2010

Public Service Building - Phase I, General	2,000,000
Public Service Building - Phase I, Utilities	500,000
Fire Department ambulance	262,000
Police - 6 vehicle replacements (patrol cars)	153,156
Closing cost, etc.	<u>84,844</u>
	<u><u>3,000,000</u></u>



BUDGET GLOSSARY

ACCOUNTS PAYABLE: A liability account that shows how much the government owes to private persons or organizations for goods and services purchased on credit (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE: An asset account that shows amounts owing to the government by private person or organizations for goods or services purchased on credit.

ACCRUAL ACCOUNTING: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACTIVITY ENHANCEMENT: An expenditure/expense not in the ordinary or normal process of operations. Usually identified as a capital outlay but can include any new cost added to the budget. Activity enhancements are segregated from the normal operating budget in an effort to identify and evaluate for approval as an addition to the operations.

AD VALOREM: Latin for "according to value". Refers to the taxes assessed against real (land and buildings) and personal (equipment and furniture) property.

AMORTIZATION: Payment of principal plus interest in installments.

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 amount and as to the time when it may be expended.

APPROPRIATION ORDINANCE: Order by which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

ARBITRAGE: In government finance, the reinvestment of the proceeds of tax exempt securities in materially higher yielding taxable securities.

ASAP OFFICER: Alcohol and Substance Abuse Program Officer.

ASSESSED VALUATION: A valuation set upon real estate and certain personal property by the Denton Central Appraisal District as a basis for levying property taxes.

AUTHORIZED POSITION SCHEDULE: A chart which displays and enumerates position classifications within a department.

BALANCE SHEET: A statement, showing the assets, liability and equities of an entity at a particular time in conformity with Generally Accepted Accounting Principles (GAAP).

BALANCED BUDGET: Annual financial plan in which expenses do not exceed

revenues.

BMP: Best Management Practices.

BOD: Acronym for biochemical oxygen demand. A measure of the pollution present in water, obtained by measuring the amount of oxygen absorbed from the water by the microorganisms present in it.

BOND: A written promise to pay a sum of money on specific dates at a specified interest rate. The repayment of the principal and interest are detailed in a bond ordinance.

BOND ORDINANCE: An ordinance approved by the City Council authorizing a bond issue.

BUDGET: An annual plan of operations that matches proposed expenditures and the estimated means of financing them. The approved budget is authorized by ordinance and specifies the legal spending limits for the fiscal year.

BUDGET ADJUSTMENT: A request submitted for additional or reduction of funding in departmental budgets for new or existing programs or services.

BUDGET BASIS: The accounting system used in tracking the budget execution is GAAP (Generally Accepted Accounting Principles).

BUDGET CALENDAR: The schedule of key dates, which the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT: The official written statement prepared by the management staff and adopted by the City Council to serve as a comprehensive financial plan of operations for the fiscal year.

BUDGET MESSAGE: The opening section of the budget from the City Manager which provides the City Council and the public with a summary of the most important aspects of the budget.

BUDGET ORDINANCE: The official enactment, by the City Council to legally authorize City staff to obligate and expend the resources of the City.

CAPITAL ASSETS: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible assets that are used in operations, and that have initial useful lives extending beyond a single reporting period.

CAPITAL OUTLAYS: Expenditures, which result in the acquisition of or addition to capital assets.

CAPITAL PROJECTS FUND: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

CAFR: Comprehensive Annual Financial Reports.

CDC: Community Development Corporation (also known as Type B Corporation) is created by State Statute. Council appoints Board members and approves the

Board's budget. Revenues are funded by half-cent sales taxes to promote Economic Development.

CERTIFICATES OF OBLIGATION: Legal debt instruments used to finance capital improvement projects. Certificates of obligation are backed by the full faith and credit of the governmental entity and are fully payable from a property tax levy. Certificates of obligation differ from general obligation debt in that they are approved by the City Council and not voter approved.

CIP: Capital Improvement Plan.

CITY CHARTER: The document of a home rule City similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among the various branches of government.

CITY COUNCIL: The Mayor and six (6) Council members collectively acting as the legislative and policymaking body of the City.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

CONTRACTUAL SERVICES: The costs related to services performed for the City by individuals, business or utilities.

COST: The amount of money or other consideration exchanged for property or services. Costs can be incurred before cash outlay; ultimately, money or other consideration must be given in exchange.

COST CENTER: An organizational unit that can be a department, division or section. This is the lowest budget unit that has individual expenditure line items.

CSR: Community Service Resource Officer.

CURRENT ASSETS: Available cash or other assets that can be made readily available to finance current operations or pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are temporary investments and receivables which will be collected within one year.

CURRENT LIABILITIES: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DEFICIT: The excess of an entity's liabilities over its assets. The excess of expenditures over revenues during an accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

DEPARTMENT: A major administrative organizational unit of the City, which indicates overall management responsibility for one or more activities.

DEPRECIATION: Decrease in value of an item over time or usage.

DWU: Dallas Water Utilities

EDC: Economic Development Corporation (also known as Type A Corporation) is created by State Statute. Council appoints Board members and approves the Board's budget. Revenues are funded by half-cent sales taxes to promote economic development.

EMS: Emergency Management System.

ENCUMBRANCES: Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the amount of expenditures ultimately to result upon completion of contracts.

ENTERPRISE FUND: A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery primarily through user charges.

EPA: Acronym for Environmental Protection Agency.

EXPENDITURES: A decrease in the net financial resources of the City due to the acquisition of goods and services.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FISCAL YEAR: A 12-month period to which the annual operating budget applies. The City of The Colony has established October 1 through September 30 as its fiscal year.

FRANCHISE: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FTE: Acronym for full time equivalent, a measurement of staffing. One FTE is a 40 hours per week position. A part-time position working 20 hours per week or a temporary full time position working six months would be a ½ FTE.

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

FUND BALANCE: The excess of assets over liabilities. For budgeting purposes, only that portion of fund balance that will be available for appropriation is used.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments, regardless of jurisdictional legal provisions and customs, contain the same types of financial statements and disclosures, for the same categories and

types of funds and account groups, based on the same measurement and classification criteria. GAAP provides a standard by which to evaluate financial presentation.

GASB: Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GENERAL FUND: The fund established to account for those resources devoted to financing the general administration of the City and traditional services provided to citizens. Service activities include fire protection, police protection, public library, parks and recreation, inspections, and public works.

GENERAL OBLIGATION BOND: Bonds that finance a variety of public improvement projects, which pledge the full faith, and credit of the City. This type of bond requires voter approval.

GENERAL OBLIGATION DEBT: Monies owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenue provided from real property, which is assessed through the taxation power of the local governmental unit.

GOALS: A statement of broad direction, purpose or intent based on the need of the community.

GRANT - FUNDED PROGRAM: Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

GOVERNMENTAL FUNDS: Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

HVAC: Heating, ventilation, and air conditioning.

ISWM: Integrated Storm Water Management Manual from Council of Government.

MAINTENANCE: Work that is performed regularly to keep a machine, buildings, or piece of equipment in good condition and working order.

MGD: Million gallons per day.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Basis of accounting according to which (a) revenues are recognized when available and measurable and (b) expenditures are recognized when fund liability is incurred, if measurable, except for unmatured interest or general long-term debt and certain similar accrued obligations, which should be recognized when due.

OBJECTIVES: Desired output oriented accomplishments, which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

OPERATING EXPENDITURE: Expenditure on goods or services that is not a capital expenditure.

ORDINANCE: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

ORGANIZATIONAL CHART: A graphic display of positions within an organization or department showing the lines of managerial authority.

PERFORMANCE INDICATOR: A specific quantitative measurement of selected work standards to monitor annual departmental activities.

PERFORMANCE MEASUREMENT: A commonly used term for service efforts and accomplishments reporting.

PERSONAL SERVICES: The costs associated with compensating employees for their labor.

PRIOR YEAR SURPLUS: Excess revenues over expenditures from prior years. The excess is rolled into the fund balance every year and is available for appropriations.

PROGRAM DESCRIPTIONS: A general statement describing the purpose and major functions of a department.

PROPRIETARY FUND: Operation that operates like a private commercial operation, in which services are financed through user charges and expenditures include the full cost of operations.

PUBLIC HEARING: The portions of open public meetings held to present evidence and provide information on both sides of an issue.

PURCHASE ORDER (PO): A document which authorizes the delivery and charge of specified goods or the rendering of certain services.

REFUNDING BONDS: Bonds issued to retire bonds already sold and outstanding. The refunding bonds may be sold for cash and the outstanding bonds redeemed or retired by the cash proceeds, or the refunding bonds may be exchanged with holders of outstanding bonds.

REIMBURSEMENT: Cash or other assets received as a repayment of the cost for work or services performed or of other expenditures made for or on behalf of another governmental unit, department or fund.

REVENUE: Funds that the government receives as income. Examples are tax payments, fees from specific services, receipts from other governments, court fines, franchise fees, permits, and interest income.

ROW: Acronym for right-of-way.

RTR: Regional Toll Revenue.

SCADA: Supervisory Control And Data Acquisition System controls the water pumps to ensure efficient operation of the water distribution system.

SELF: Successful Employees Living Fit.

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 expenditures for specified purposes.

SUPPLIES: A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. It does not include charges for services rendered only to those paying such charges as, for example, water and sewer service charges.

TAX AND REVENUE BONDS: Bonds utilized by the former "The Colony Municipal Utility District" to finance water and wastewater improvement projects. This type of bond is repaid through a combination of an allocation of the tax levy and utility operational earnings.

TAX LEVY: The total revenues to be raised from ad valorem taxes by applying the tax rate to each \$100 of property-assessed valuation.

TAX RATE: The dollar rate for taxes levied for each \$100 of assessed valuation. The tax rate is currently at \$.6855.

TAX ROLL: The official list prepared by the Denton Central Appraisal District showing the amount of taxes levied against each taxpayer or property.

TCEQ: Acronym for Texas Commission on Environmental Quality. A state agency for enforcing federal and state environmental laws.

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

TRIP-08: 2008 Transportation Road Improvement Program for Denton County.

TXDOT: Acronym for Texas Department of Transportation, a state agency.

UTILITY FUND: A proprietary or enterprise fund used to account for the provision of water and wastewater services to the City's residents on a cost recovery basis through user charges.

WORKING CAPITAL: The amount that current assets exceed current liabilities.

CITY OF THE COLONY, TEXAS
ORDINANCE NO. 2010-1864

ADOPT MUNICIPAL BUDGET FOR FISCAL YEAR 2010-2011

AN ORDINANCE OF THE CITY OF THE COLONY, TEXAS APPROVING THE REVISED BUDGET FOR FISCAL YEAR 2009-2010; APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010, THROUGH SEPTEMBER 30, 2011; PROVIDING FOR THE INTRA AND INTER-DEPARTMENT FUND TRANSFERS; PROVIDING FOR THE INVESTMENT OF CERTAIN FUNDS; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the budget for fiscal year 2009-2010 has been revised since its adoption on September 21st, 2009; and

WHEREAS, the Finance Director of the City of The Colony, Texas has heretofore filed with the City Secretary, a proposed general budget for the City covering the fiscal year 2010-2011; and

WHEREAS, notices of a public hearing on the Budget for the City of The Colony, Texas, for the fiscal year 2010-2011 was heretofore published in accordance with law; and

WHEREAS, a public hearing was duly held and all interested persons were given an opportunity to be heard for or against any item therein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF THE COLONY, TEXAS:

SECTION 1: That the revised budget for fiscal year 2009-2010 as adopted by the City Ordinance No. 09-1828 on September 21st, 2009 is hereby approved as amended.

SECTION 2: That the attached budget, presented by the City Manager and reviewed during the public hearing, and as amended be approved for the fiscal year 2010-2011.

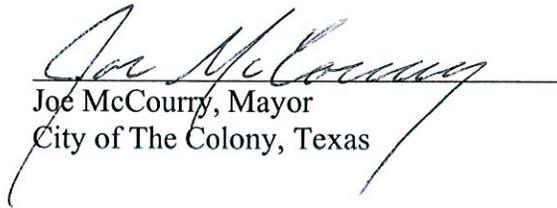
SECTION 3: That the City Manager be and is hereby authorized to make intra and Council approved inter-departmental fund transfers during the fiscal year as becomes necessary in order to avoid over-expenditures of a particular account.

SECTION 4: That the City Manager, unless expressly prohibited by law, or unless it is in contravention of any Depository Contract, may direct the City Finance Director to invest funds in accordance with the City's Investment Policy.

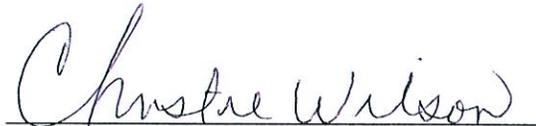
SECTION 5: That said Budget as attached hereto as Exhibit "A" of this Ordinance, and made a part hereof for all purposes, is hereby approved in all respects and is adopted as the City's budget for the fiscal year beginning October 1, 2010, and ending September 30, 2011.

SECTION 6: The fact that the fiscal year begins on October 1, 2010, requires that this Ordinance be effective upon its passage and adopted to preserve the public peace, property, health and safety, and shall be in full force and effect from and after its passage and adoption.

DULY PASSED AND APPROVED, this the 21st day of September, 2010.


Joe McCourry, Mayor
City of The Colony, Texas

ATTEST:


Christie Wilson, TRMC, City Secretary

APPROVED AS TO FORM:


Jeff Moore, City Attorney
City of The Colony, Texas



COPY

CITY OF THE COLONY, TEXAS
ORDINANCE NO. 2010-1865

ADOPT TAX RATE FOR FISCAL YEAR 2010-2011

AN ORDINANCE OF THE CITY OF THE COLONY, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE FISCAL YEAR 2011 AT A RATE OF \$.6855 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2010; TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE CITY; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND DECLARING AN EFFECTIVE DATE.

BE IT SO ORDAINED BY THE CITY COUNCIL OF THE CITY OF THE COLONY, TEXAS:

SECTION 1: That there be and is hereby levied for the fiscal year 2011, on all taxable property, real, personal and mixed, situated within the limits of the city of The Colony, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$.6855 on each One Hundred Dollars (\$100) assessed value of taxable property, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses of municipal government of the City, a tax of \$.491658 on each One Hundred Dollars (\$100) assessed value of all taxable property.
- (b) For the purpose of creating a sinking fund to pay interest and principal on all outstanding bonds of the City, not otherwise provided for, a tax of \$.193842 on each One Hundred Dollars (\$100) assessed value of all taxable property, within the City, which shall be applied to the payment of such interest and maturities of all outstanding bonds.

THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE AND THE TAX RATE WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$24.67.

SECTION 2: That all ad valorem taxes shall become due and payable on October 1, 2010 and all ad valorem taxes for the year shall become delinquent after January 31, 2011. There shall be no discount for payment of taxes prior to said January 31, 2011. If any person fails to pay the

ad valorem taxes on or before the 31st day of January 2011, the following penalties shall be payable thereon, to-wit:

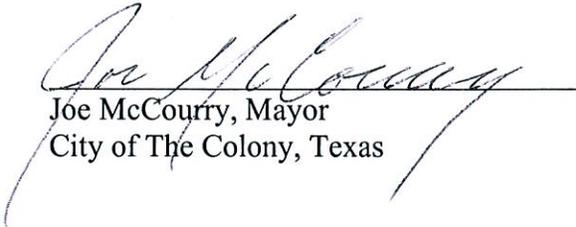
During the month of February, seven percent (7%); during the month of March, nine percent (9%); during the month of April, eleven percent (11%); during the month of May, thirteen percent (13%); during the month of June, fifteen percent (15%); and on or after the 1st day of July, eighteen percent (18%).

SECTION 3: Taxes are payable at the Denton County office of the tax collector who on behalf of The Colony collects ad valorem taxes for The Colony. The City shall have available all rights and remedies provided by law for enforcement of the collection of taxes levied under this ordinance.

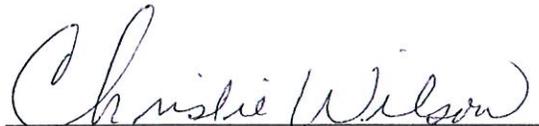
SECTION 4: That the tax rolls, as presented to the City Council, together with any supplement thereto, be, and the same are hereby approved.

SECTION 5: The fact that it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for the fiscal year 2011, this ordinance shall take effect from and after its passage as the law in such cases provides.

DULY PASSED AND APPROVED, this the 21st day of September, 2010.


Joe McCourry, Mayor
City of The Colony, Texas

ATTEST:


Christie Wilson, TRMC, City Secretary

APPROVED AS TO FORM:



City Attorney
City of The Colony, Texas





CAPITAL EXPENDITURES AND DEBT ISSUANCES

Capital expenditures are expenditures for use in operation that will provide at least a three year useful life following the date of acquisition.

The total capital expenditures approved in the fiscal year 2010-2011 amounts to \$4,414,400. The funding sources are from debt issuance in September of 2010 and from existing savings of capital projects. A list of the approved equipment, enterprise projects and governmental projects can be found in the Capital Enhancement section.

The City sold \$1 million in revenue bonds in 1995 and \$810,000 in revenue bonds in 1996 to repair and improve the City's Wastewater Treatment Plant. These issues were through the Texas Water Development Board and the State Revolving Fund (SRF). The major cost included sludge handling equipment, removal of a 3.0 million gallon sludge pond, and a bubble diffuser system. The current capacity of the plant is 4.5 million gallons per day, but is permitted at 3.5 million gallons per day with the Texas Commission on Environmental Quality (TCEQ).

The City has also sold \$515,000 of revenue bonds (Series 1996-B) for waterline and sewer line improvements. These additions are along FM 423 on the north side of the City's Main Street. This project was started in 1996 and was finished in 1998.

In January of 1998, the City issued \$4,055,000 of Certificates of Obligation and \$3,105,000 of Water and Sewer System Revenue Bonds. The certificates were for the purchase of a new City Hall and renovations, purchase of public safety equipment for the Fire Department, street improvements for Memorial Drive, and athletic field improvements for Parks and Recreation. The revenue bonds were for the construction of two water towers, improvements to water and sewer lines to the City's Eastvale section, and additions of water and sewer lines to the City's new Wal-Mart Superstore. The City Hall project was finalized in the 2000-2001 budget along with the Eastvale Improvements. A water tower was completed at the Legends to supply water for the area.

The above revenue bonds were refunded in 2008 due to the favorable interest rate environment.

The City has issued \$16,170,000 in debt the past few years for street improvements. Infrastructure improvements are a high priority of the City Council. In fiscal year 2000-2001, the City issued about \$7,000,000 in debt for a multi-sports athletic complex. This project was completed in Fall 2003 with games beginning in Spring 2004.

In August 2002, the City issued \$14,000,000 Certificates of Obligation for street projects (\$5,385,000), municipal parks and recreation system (\$350,000), waterworks and sewer system (\$3,000,000), storm water drainage (\$2,050,000), municipal buildings (\$1,515,000), information technologies and computer equipment (\$125,000), and vehicles and other equipment (\$1,575,000).

In September 2003, the City issued \$5,200,000 Certificates of Obligation for street projects (\$3,175,000), municipal buildings (\$805,000), information technologies and computer equipment (\$110,000), radio equipment (\$550,000), and vehicles and other equipment (\$560,000). These capital investments will not incur any additional operating costs upon completion or acquisition of these capital assets. The state-of-the-art radio equipment provides an efficient communication system for Police, Fire, Public Works, Parks and Recreation, City Administration and other departments, and improves safety concerns. Renovation of the Municipal Buildings makes room for offices and other activities. A few capital projects are financed by the Operating Budget and Capital Projects Funds surpluses thus contributing to the overall quality of life for the citizens of The Colony.

In August 2004, the City issued \$5,400,000 Certificates of Obligation for street projects (\$2,538,729), fire station (\$2,257,000), equipment (\$270,000), and contingency and issuance costs (\$334,271). The City is to provide for the payment of the debt service (principal and interest) from the Ad Valorem taxes. The capital funding will improve the City's aging streets and public safety issues.

The City also issued a \$19,315,000 Water and Sewer System Revenue Bonds to finance the construction of water lines (\$400,000), replacing water well #3 (\$1,800,000), ground storage tank (\$762,250), lift station and force main (\$415,300), expansion and upgrading of the wastewater treatment plant (\$12,000,000), acquisition of land for future water infrastructure (\$850,000), well chlorination and ammonia systems (\$570,000), Bond Reserve (\$1,382,287), Equipment (\$430,000), and other and issuance costs (\$705,163).

The City issued debt in February, 2006 in the amounts of \$17 million for water and sewer infrastructure; \$750,000 for 5 year note for equipment, computer hardware and software and vehicles; and approximately \$2.8 million for economic incentives for the Jackson-Shaw project.

Capital needs for fiscal year 2007 were financed by the issuance of Certificates of Obligation in the summer of 2007 for the acquisition of \$750,000 of vehicles and equipment, \$9 millions of water and sewer infrastructure, and \$6.5 millions of constructing and paving streets, and for design and construction of municipal buildings.

Capital needs for fiscal year 2008 were financed by the issuance of Certificates of Obligation in the summer of 2008 for the acquisition of \$1.7M for various equipment.

The City issued \$14,000,000 Certificates of Obligation in February 2010 to finance major repairs and renovations to existing municipal buildings (\$7.6M), legal, fiscal, engineering fees, vehicles, equipment, parks improvements (\$1M), additions, extensions and improvements to the City's waterworks and sanitary sewer system (\$3.2M), energy reduction audit and energy reduction and conservation improvements and equipment (\$250K), acquisition and installation of fiber optics communication cable (\$250K), and hike and bike trail (\$1.7M).

In the summer of 2010, the City issued \$2,920,000 Certificates of Obligation to finance the construction of the Public Services building (\$2.5M), and an ambulance and six patrol vehicles (\$420K).

CITY OF THE COLONY
RESOLUTION NO. 2010- 057

A RESOLUTION OF THE CITY OF THE COLONY, TEXAS ADOPTING THE REVISED CITY OF THE COLONY'S FINANCIAL MANAGEMENT AND DEBT MANAGEMENT POLICIES TO BECOME EFFECTIVE UPON ITS PASSAGE AND APPROVAL

WHEREAS, it is the goal of the City to maintain a long-term stable and positive financial condition; and

WHEREAS, well planned and prudent financial and debt management is essential to the achievement of the City's goal; and

WHEREAS, the City Council of The Colony previously has adopted the Financial and Debt Management Policies in November, 2002, and have since been amended; and

WHEREAS, it is essential for the City Council to periodically review and amend the financial and debt management policies; and

NOW THEREFORE BE IT RESOLVED BY THE CITY OF THE COLONY, TEXAS THAT:

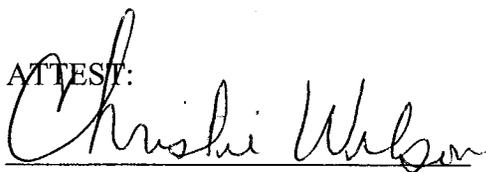
SECTION 1: That the City Council hereby adopts the City's revised Financial Management and Debt Management Policies.

SECTION 2: That this resolution shall be in force immediately upon its passage in accordance with the Charter of the City of The Colony and it is accordingly so resolved.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF THE COLONY, TEXAS, ON THE 6th DAY OF JULY, 2010.

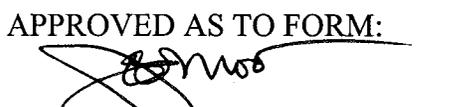


Joe McCourry, Mayor

ATTEST:


Christie Wilson, City Secretary



APPROVED AS TO FORM:


Jeff Moore, City Attorney

CITY OF THE COLONY
FINANCIAL MANAGEMENT POLICIES

July 6th, 2010

Prepared by the Finance Department
Approved by the City Manager
Confirmed by the City Council on July 6th, 2010

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I. PURPOSE STATEMENT

These policies are developed by the City Manager to guide the Finance Director, and staff in financial matters. The overriding goal of the Financial Management Policies is to enable the City to achieve a long-term stable and positive financial condition while conducting its operations consistent with the council-manager form of government established in the City Charter. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Financial Management Policies is to provide guidelines for the financial management staff in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager.

The scope of the policies spans accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash management, expenditure control, and debt management.

II. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. **ACCOUNTING** – The City's Accounting Manager is responsible for establishing the chart of accounts, and for properly recording financial transactions.
- B. **FUNDS** - Self-balancing groups of accounts are used to account for City financial transactions in accordance with generally accepted accounting principles. Each fund is created for a specific purpose except for the General Fund, which is used to account for all transactions not accounted for in other funds. Funds are created and fund names are changed by City Council approval through resolution either during the year or in the City Council's approval of the annual operating budget ordinances.
- C. **EXTERNAL AUDITING** – The City will be audited annually by outside independent auditors. The auditors must be a CPA firm capable to demonstrate that they have the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards, generally accepted government auditing standards, and contractual requirements. The auditors' report on the City's financial statements including federal grants single audit when required, will be completed within 120 days of the City's fiscal year end, and the auditors' management letter will be presented to the City staff within 150 days after the City's fiscal year end. An interim management letter will be issued prior to this date if any materially significant internal control weaknesses are discovered. The City staff and auditors will jointly review the management letter with the City Council within 60 days of its receipt by the staff.
- D. **EXTERNAL AUDITORS RESPONSIBLE TO CITY COUNCIL** – The external auditors are accountable to the City Council and will have access to direct communication with the City Council if the City staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

The City Council may conduct closed session annually with the auditors present without the presence of City staff. Such meeting shall be conducted in accordance with the Open Meetings Act.

- E. **EXTERNAL AUDITOR ROTATION** – The City will not require external auditor rotation, but will circulate requests for proposal for audit services periodically, normally at five-year intervals.
- F. **EXTERNAL FINANCIAL REPORTING** – The City will prepare and publish a Comprehensive Annual Financial Report (CAFR). The CAFR will be prepared in accordance with generally accepted accounting principles, and will be presented annually to the Government Finance Officers Association (GFOA) for evaluation and awarding of the Certification of Achievement for Excellence in Financial Reporting. The CAFR will be published and presented to the City Council within 120 days after the end of the fiscal year. City staffing limitations may preclude such timely reporting. In such case, the Finance Director will inform the City Manager and the City Manager will inform the City Council of the delay and the reasons therefore.
- G. **INTERNAL FINANCIAL REPORTING** - The Finance Department will prepare internal financial reports sufficient for management to plan, monitor, and control the City’s financial affairs. Internal financial reporting objectives are addressed throughout the policies.

III. INTERNAL CONTROLS

- A. **WRITTEN PROCEDURES** – The Finance Director is responsible for developing citywide written guidelines on accounting, cash handling, and other financial matters, which will be approved by the City Manager.

The Finance Department will assist department directors as needed in tailoring these guidelines into detailed written procedures to fit each department’s requirements.

- B. **DEPARTMENT MANAGERS RESPONSIBLE** – Each department director is responsible to the City Manager to ensure that good internal controls are followed throughout his or her department, that all guidelines on accounting and internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

IV. OPERATING BUDGET

- A. **PREPARATION** – The City’s “Operating Budget” is the City’s annual financial operating plan. It consists of governmental and proprietary funds, including the general obligation and revenue supported Debt Service Funds, but excluding Capital Projects Funds. The budget is prepared by the Finance Department with the cooperation of all City departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council.

The preliminary budget should be filed with the City Secretary's office on or before July 31 each fiscal year, and presented to the City Council. Thereafter, the final budget should be enacted by the City Council prior to fiscal year end. The operating budget shall be submitted to the GFOA annually for evaluation and awarding of the Award for Distinguished Budget Presentation.

- B. **BALANCED BUDGET** – The operating budgets will be balanced, with current revenues, and prior year surpluses greater than or equal to current expenditures/expenses except a rainy day fund reserve of sixty (60) days.
- C. **PLANNING** – The budget process will be coordinated to identify major policy issues for City Council's consideration several months prior to the budget approval date.
- D. **REPORTING** – Periodic financial reports will be prepared to enable the department directors to manage their budgets and to enable the Finance Department to monitor and control the budget as authorized by the City Council. Summary financial reports will be presented to the City Council each month within four weeks after the month end. Such reports will include current year revenue and expenditures in comparison to budget and prior year actual revenues and expenditures.
- E. **CONTROL** – Operating Expenditure Control is addressed in another section of the Policies.
- F. **PERFORMANCE MEASURES AND PRODUCTIVITY INDICATORS** – Where appropriate, performance measures and productivity indicators will be used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the annual budgeting process.

V. CAPITAL IMPROVEMENT PROGRAM

- A. **PREPARATION** – The City's Capital Improvement Program will include all capital projects. The Capital Improvement Plan will be prepared annually on a fiscal year basis.

The Capital Improvement Plan will be prepared by the Finance Department with the involvement of all City departments.
- B. **CONTROL** – All capital project expenditures must be approved by City Council. The Finance Department must ensure the availability of resources before a capital project contract is presented by the City Manager to the City Council for approval.
- C. **PROGRAM PLANNING** – The Capital Improvement Plan will include capital improvements program plans for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should also be projected for the next 5 years. Future maintenance and operations will be fully costed, so that these costs can be considered in the operating budget.

- D. **ALTERNATE RESOURCES** – Where applicable, assessments, impact fees, or other user-based fees should be used to fund capital projects, which have a primary benefit to certain property owners.
- E. **DEBT FINANCING** – Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives, which equal or exceed the average life of the debt issued. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.
- F. **STREET MAINTENANCE** – The City recognizes that deferred street maintenance increases future capital costs by an estimated 5 to 10 times. Therefore, a portion of the General Fund Budget and/or debt issuances may be set aside each year to maintain the quality of streets. The amount will be established annually so that repairs will be made.
- G. **WATER/WASTEWATER MAIN REHABILITATION AND REPLACEMENT** – The City recognizes that deferred water/wastewater main rehabilitation and replacement increases future costs due to loss of potable water from water mains and inflow and infiltration into wastewater mains. Therefore, to ensure that the rehabilitation and replacement program is adequately funded, the City may annually appropriate an amount to provide for a water and wastewater main repair and replacement program.
- H. **WATER AND WASTEWATER SPECIAL PROJECTS** – A special fund will be maintained for water and wastewater capital projects. The fund will be funded with operating surpluses, interest earnings, and transfers from water and wastewater operations. As soon as practicable, after each fiscal year end when annual operating results are known, any Water/Wastewater Fund operating surplus in excess of budget which is not required to meet ending resources requirements, may be transferred to the Special Projects Fund with the approval of the City Council. The fund will be used for funding water/wastewater main rehabilitation and replacement, for major capital outlay, and for unplanned projects.
- I. **REPORTING** – Periodic financial reports will be prepared to enable the department managers to manage their capital budgets and to enable the Finance Department to monitor the capital budget as authorized by the City Council.

VI. REVENUE MANAGEMENT

- A. **SIMPLICITY** – The City will strive to keep the revenue system simple, which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The City will avoid nuisance taxes, fees, or charges as revenue sources.
- B. **CERTAINTY** – An understanding of the revenue source increases the reliability of the revenue system. The City will enact consistent collection policies for its revenues so that assurances can be provided that the revenue base will materialize according to budgets and plans.

- C. **EQUITY** – The City will strive to maintain equity in the revenue system structure. That is, the City will seek to minimize or eliminate all forms for subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances, e.g., senior citizen property tax exemptions or partial property tax abatement.
- D. **ADMINISTRATION** – The benefits of revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
- E. **REVENUE ADEQUACY** – The City will require that there be a balance in the revenue system. That is, the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
- F. **COST/BENEFIT OF ABATEMENT** – The City will use due caution in the analysis of any tax, fee, or water and wastewater incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as a part of such analysis.
- G. **DIVERSIFICATION AND STABILITY** – In order to protect the government from fluctuations in revenue source due to fluctuations in the economy, and variations in weather, (in the case of water and wastewater), a diversified revenue system will be maintained.
- H. **NON-RECURRING REVENUES** – One-time revenues will not be used for ongoing operations. Non-recurring revenues will be used only for non-recurring expenditures. Care will be taken not to use these revenues for budget balancing purposes.
- I. **PROPERTY TAX REVENUES** – Property shall be assessed at 100% of the fair market value as appraised by the Denton Central Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law.

All delinquent taxes will be aggressively pursued, with delinquents greater than 150 days being turned over to the City Attorney or a private attorney, and a penalty assessed to compensate the attorney as allowed by state law, and in accordance with the attorney's contract.

- J. **USER-BASED FEES** – For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a periodic review of fees and charges to ensure that fees provide adequate coverage of costs of services. User charges may be classified as “full cost recovery,” “partial cost recovery,” and “minimal cost recovery,” based upon City Council policy.
- K. **IMPACT FEES** – Impact fees are currently imposed for water, wastewater, roadway, and drainage in accordance with applicable city ordinances and State Law. Impact fees will be re-evaluated at least every five years as required by law.

- L. **GENERAL AND ADMINISTRATIVE CHARGES** – A method will be maintained whereby the General Fund can impose a charge to the enterprise funds or special revenue funds for general and administrative services (indirect costs), performed on their behalf. The details will be documented in the annual budget process in the form of transfers between funds.
- M. **UTILITY RATES** – The City will review utility rates periodically, and if necessary, adopt new rates that will generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, provide for an adequate level of working capital needs and debt service requirements. This policy does not preclude drawing down cash balance to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects.
- N. **INTEREST INCOME** – Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the average monthly cash balances.
- O. **REVENUE MONITORING** – Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

VII. EXPENDITURE CONTROL

- A. **APPROPRIATIONS** – The level of budgetary control is the department level budget in the General Fund, Utility Fund and the fund level in all other funds. When budget adjustments (i.e., amendments) between departments and/or funds are necessary, these must be approved by the City Council. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.
- B. **CONTINGENCY ACCOUNT EXPENDITURES** – The City Council must approve all contingency account expenditures of \$50,000 or more, as discussed under Purchasing.
- C. **PURCHASING** – All purchases shall be in accordance with the City’s Purchasing Policies.
- D. **PROFESSIONAL SERVICES** – Professional services will generally be processed through a request for proposal process, except for smaller contracts. The City Manager may execute any professional services contract for less than \$50,000 provided there is an appropriation for such contract.
- E. **PROMPT PAYMENT** – All invoices will be paid within 30 days of receipt of goods and services or receipt of invoices, whichever is later in accordance with the prompt payment requirements of state law. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonably delayed in order to maximize the City’s investable cash, where such delay does not violate the agreed upon payment terms.

- F. **EQUIPMENT FINANCING** – Equipment may be financed when the useful life is at least three years. Vehicles to be replaced are identified and evaluated every year during the budget process. Depending on available resources, financing may be made by debt issuance rather than from the General Fund and Utility Fund accounts.
- G. **INFORMATION TECHNOLOGY** – Certain information technology acquisitions will be funded in the Information Technology Department’s budget or by debt issuance. Acquisitions may include all related professional services costs for researching and/or implementing an information technology project. Lease cost is also an eligible expense.

VIII. ASSET MANAGEMENT

- A. **INVESTMENTS** – The City’s investment practices will be conducted in accordance with the City Council approved Investment Policies.
- B. **CASH MANAGEMENT** – The City’s cash flow will be managed to maximize the cash available to invest.
- C. **INVESTMENT PERFORMANCE** – A quarterly report on investment performance will be provided by the Finance Director to the City Manager for presentation to the City Council.
- D. **FIXED ASSETS AND INVENTORY** – These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

IX. FINANCIAL CONDITION AND RESERVES

- A. **NO OPERATING DEFICITS** – Current expenditures will be paid with current revenues and prior year surplus. Deferrals, short-term loans, or one-time sources will be avoided as budget balance techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.
- B. **INTERFUND LOANS** - Non-routine interfund loans shall be made only in emergencies where other temporary sources of working capital are not available and with the approval of the City Council. At the time an interfund loan is considered, a plan to repay it prior to fiscal year end shall also be considered.

A fund will only lend money that it will not need to spend in the immediate future. A loan may be made from a fund only if the fund has ending resources in excess of the minimum requirement for the fund. Total interfund loans outstanding from a fund shall not exceed 15% of the target fund balance for the fund. If any interfund loan is to be repaid from the proceeds of a future debt issue, a proper reimbursement resolution will be approved at the time the loan is authorized.

- C. **OPERATING RESERVES** – Failure to meet these standards will be disclosed to the City Council as soon as the situation is recognized and a plan to replenish the ending resources over a reasonable time frame shall be adopted.

- (1) The General fund ending resources balance will be maintained at a level of at least 60 days of expenditures. The required minimum fund balance of 60 days of expenditures is to provide working capital needs in emergencies. The 60 days fund balance is considered as committed fund balance in the General Fund and is approved by the City Council via the resolution adopting this policy. To the extent reasonably possible, in the event that the General fund balance is drawn down below the target level, it will be replenished by the following fiscal year.
- (2) The ending resources of the Water/Wastewater Fund will be maintained at a level of at least 60 days of expenditures. The required minimum fund balance of 60 days of expenditures is to provide working capital needs in emergencies. To the extent reasonably possible, in the event that the Water/Wastewater fund balance is drawn down below the target level, it will be replenished by the following fiscal year.

D. **RISK MANAGEMENT PROGRAM** – The City will aggressively pursue every opportunity to provide for the public’s and City employees’ safety and to manage its risks.

E. **LOSS FINANCING** – All reasonable options will be investigated to finance losses. Such options may include risk transfer, insurance, and risk retention.

F. **ENTERPRISE FUND SELF-SUFFICIENCY** – The City’s enterprise funds resources will be sufficient to fund operating and capital expenditures. The enterprise funds will pay (where applicable) their fair share of general and administrative expenses in lieu of property taxes and/or franchise fees. If an enterprise fund is temporarily unable to pay all expenses, then the City Council may waive general and administrative expenses in lieu of property taxes and/or franchise fees until the fund is able to pay them.

X. DEBT MANAGEMENT

A. **GENERAL** – The City’s borrowing practices will be conducted in accordance with the City Council approved Debt Management Policies.

B. **SELF-SUPPORTING DEBT** – When appropriate, self-supporting revenues will pay debt services in lieu of tax revenues.

C. **ANALYSIS OF FINANCING ALTERNATIVES** – The City will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees, and use of reserves or current monies.

D. **VOTER AUTHORIZATION** – The City shall obtain voter authorization before issuing General Obligation Bonds as required by law. In general, voter authorization is not required for the issuance of Revenue Bonds and Certificates of Obligation.

XI. STAFFING AND TRAINING

A. **ADEQUATE STAFFING** – Staffing levels will be adequate for the fiscal functions of the City to function effectively. Workload shedding alternatives will be explored before adding staff.

B. **TRAINING** - The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching,

and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

- C. **AWARDS, CREDENTIALS** – The City will support efforts and involvements which result in meeting standards and receiving exemplary recitations on behalf of any of the City’s fiscal policies, practices, processes, products, and personnel. Staff certifications may include Certified Public Accountant, Certified Management Accountant, Certified Internal Auditor, Certified Payroll Professional, Certified Government Finance Officer, Professional Public Buyer, Certified Cash Manager, and others as approved by the City Manager upon recommendation of the Finance Director.

XII. GRANTS FINANCIAL MANAGEMENT

- A. **GRANT SOLICITATION** – The City will stay informed about available grants and will apply for any, which would be cost/beneficial and meet the City’s objectives.
- B. **RESPONSIBILITY** – Departments will oversee the day to day operations of grant programs, will monitor performance and compliance, and will also keep Finance Department contacts informed of significant grant-related plans and activities. Departments will also report re-estimated annual grant revenues and expenses to the Finance Department after the second quarter of each year. Finance Department staff members will serve as liaisons with grantor financial management personnel, and will keep the book of accounts for all grants.

XIII. ANNUAL REVIEW & REPORTING

- A. These Policies will be reviewed administratively by the City Manager at least annually, and will be presented to the City Council for confirmation of any significant changes.
- B. The Finance Director will report annually to the City Council on compliance with these policies.