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Letter to Mayor and Council

The Honorable Mayor and City Council,

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, 2011 and ending September 30, 2012, 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 2011-2012 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 2011-12 budget. A Detention Officer position in the Police Department and two Firefighter/Paramedics in the Fire Department are created. 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 \$53,182,586, excluding transfers out, a 1.2 percent increase over the 2010-2011 revised budget. Ad Valorem Taxes are the City's major revenue source. Total current Ad Valorem Taxes are \$14,578,192, which are \$364,742 more than last year. This is attributable to a net increase in the City's tax base and a .25 cent reduction in the tax rate from 68.55 cents to 68.30 cents. One percent is budgeted for uncollectable Ad Valorem Taxes. We have budgeted an increase of \$480,000 in sales tax revenues from the fiscal year 2010-11 revised budget in the General Fund, and an increase of \$234,500 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, \$855,500 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 expenditures in the General Fund.

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 \$500,000 dollar appropriation to fund economic development incentives. The fund also includes transfers of \$598,027 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.

With the widening of FM 423 (Main Street) to a 6- and 8-lane divided 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 33 new/tenant finish/remodel building permits issued with an improvement value of \$5,104,811. Included in this figure was \$925,514 for the new construction of a Taco Bell restaurant, Prosperity Bank, and Old American Golf Course cart barn and storage facility.

Residential building permits in FY2010-11 showed an increase of 19 single family dwellings to a total of 56 single family homes with a total valuation of \$23.008 million even with the downturn in the development activity throughout the country. This compares with FY2009-10 where 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 villa 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 to be between \$275,000 and \$1,000,000.

The Colony has contracted with Texas Department of Transportation (TXDOT) for \$26 million in transportation improvements for the City and \$9 million in utility construction associated with the widening of FM 423 (Main Street) through the SH 121 Regional Toll Revenue (RTR). The Colony has also contracted with Denton County for \$7.3 million and staff is working out the final details on an agreement with Denton County to fund another \$8.2 million toward these and other transportation improvements through the TRIP-04 and TRIP-08 bond programs as approved by voters. Projects under construction include North Colony Boulevard from Curry Drive to Paige Road as a 4-lane divided street with auxiliary turn lanes, the addition of traffic signals at two intersections on Memorial Drive, construction of the Archer Drive-Freeman Drive Loop, 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 FM 423 (Main Street) to Morningstar Drive is anticipated to begin in the fall of 2011 along with construction of the widening of Plano Parkway to a 6-lane divided street from north of Windhaven Drive intersection to the south City limits..

The completion of the widening of the Sam Rayburn Tollway (SH 121) from 4 to 12-lanes has transformed the once congested highway. The beginning of construction in 2012 on the widening from 4 to 6- and 8-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 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 Department's operating budgets to assure a quality community. Beautification and landscaping improvements are included in the budget to enhance the City's image. Neighborhood parks are continually being upgraded with five slated for redevelopment this year through funding from CDC. The City's emphasis on opportunities for quality recreational programs and facilities led to The Colony being designated as a "Playful City USA" this year - one of only 9 cities in Texas and 151 across the country to receive this honor. The City was also recognized by Money Magazine as one of the top 100 places to live in the country.

Future Challenges and Initiatives

The City has initiated a citywide street improvement program to address badly needed repairs. 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. Design for reconstruction of three residential streets is complete and construction will begin in December 2011 or January 2012. The \$2.4 million for reconstruction of these streets is available from savings on previous projects.

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 headquarters, 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, to replace an existing pumper, apparatus for each new station, 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 three Firefighter/Paramedics for the purpose of increasing staffing on one Quint; allowing one Quint to operate as a truck company, and six Firefighter/Paramedics to staff a medical squad. The medical squad concept is being proposed to reduce response times, increase response redundancy, and decrease operating and vehicle maintenance costs. Each of the items listed above will reduce our existing dependencies on our neighbors for fire, rescue and EMS assistance. 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.

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 existing Recreation Center can no longer accommodate the growing demand for programs and meeting space from its customers.

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. 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. The existing gravel parking lot at Lions Club Park will be replaced this year with concrete surfaced parking and improved drainage.

Strategic Plans

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. 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 fund 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 2011-2012 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!

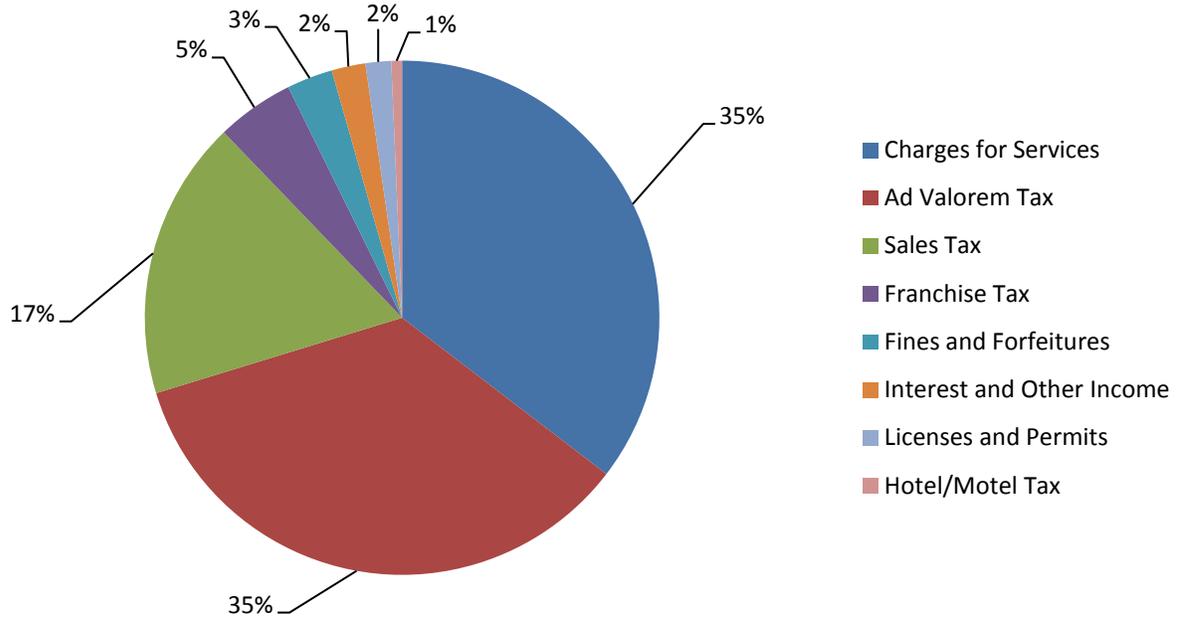
Troy Powell, City Manager

Budget Overview

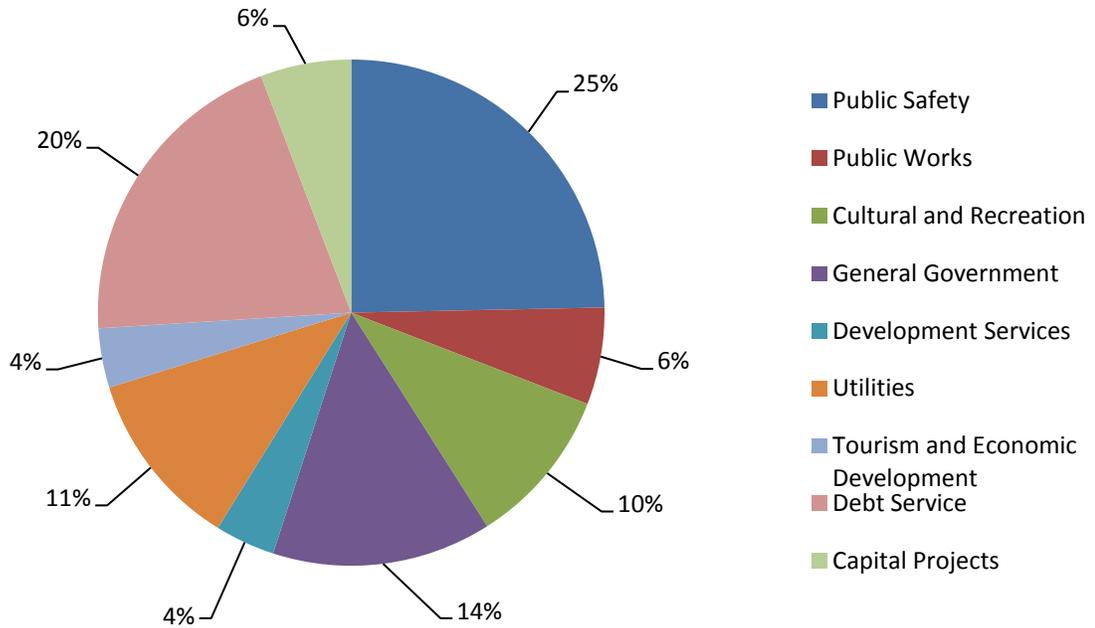
The following is a summary of the 2011–2012 fiscal year annual budget of the City of The Colony as adopted by the City Council on September 20, 2011.

1. Budget appropriates \$53,182,586 excluding transfers out, an increase of \$650,054 or 1.2 percent more than 2010-11 revised budget.
2. Revenues total \$42,937,140, a net increase of \$332,049 or .77 percent compared to the 2010-2011 revised budget.
 - Sales tax revenues total \$7,560,000.
 - Utility rates account for \$12,946,342 in revenue.
 - Charges for services account for \$1,356,771 in revenue.
 - Permit fees account for \$691,045 in revenue.
3. The property tax rate will decrease to 68.30¢ per \$100 of taxable value. This reflects a reduction of .25¢ from the previous year.
 - Total property tax levy is budgeted at \$14,578,192 which is \$364,742 more than the FY2010 levy.
4. The certified tax roll for FY2011/12 is \$2,155,995,108 which is 2.94 percent or \$61,608,524 higher than the previous year's certified roll.
5. Total staffing is at 286 full time employees and 39 part-time regular employees.
 - There are three new positions added: one Detention Officer in the Police Department and two Firefighter/Paramedics in the Fire Department.
 - One current position in the Parks Fund and one in the Utility Fund will remain open.
6. The budget provides funding of a 2 percent incentive to employees. The benefit will be a one-time payment that will not increase their base salary. The cost of this benefit is \$371,177.
7. The budget accounts for \$3,017,210 to be spent on Capital Projects to include the Phase IV street reconstruction.

All Funds Revenues by Type



All Funds Expenditures by Type



Overhead Cost Allocation

Overhead costs affect every operating unit in the city. Utility, insurance, and internal department costs are areas that have historically been budgeted out of the non-departmental budget for each fund and not allocated to each department. For the purposes of assigning a “true cost” format to the budget; we have reflected these costs in each department’s line items as various OH cost lines. These costs are respective of the actual cost that department has for their various services. For example, every department makes personnel changes; therefore, every department should share in a portion of the HR department cost. These costs must be shared equitably between all user departments through a common driver formula; thereby ensuring that those that use more of the service pay more of the cost. These costs have been placed as expenses in the department budget as well as duplicated in the non-departmental budget so the invoices can be consolidated and paid out of one place. The total cost of all OH costs for FY 2011-12 will be \$5,544,072.

OVERHEAD COST ALLOCATIONS
2011/2012 BUDGET YEAR

	Information Technology	Human Resources	Finance	Fleet Services	General Administration
Development Services	40,706	10,745	19,355		10,763
General Administration	19,054	3,454	6,628	3,363	2,691
Community Image			1,926		
Fleet Services	14,723	4,605	15,481	38,673	9,418
City Secretary	12,991	1,535	4,919		2,691
City Council			466		
Human Resources	12,991	2,303	5,070		2,691
Finance Department	25,982	5,373	13,422		9,418
Information Technology	13,857	4,221	12,133		5,382
Non-Departmental					
Municipal Court		3,838	7,741		6,727
Engineering	26,848	8,059	7,666	30,266	4,036
Fire Department	42,438	39,144	96,981	-	67,271
Police Department	129,912	77,136	138,242	154,692	108,979
Library	109,126	16,502	19,474		14,800
Facilities Maintenance	11,259	2,303	8,224	13,451	4,036
Parks & Recreation	66,688	23,409	41,778	215,224	29,599
Aquatic Park	11,259	11,897	6,516	-	2,691
Community Center	14,723	1,919	3,805	-	1,345
Water Distribution	29,447	13,048	32,038	137,878	26,908
Wastewater	10,393	3,838	12,673	33,629	6,727
Utility Administration	20,786	5,373	19,296		9,418
Water Production	17,322	6,140	43,648	16,814	9,418
Public Works	12,991	17,653	28,436	154,692	20,181
Storm Water - Engineering	-	1,152	3,687	-	1,346
Storm Water - Public Works	-	1,152	3,687	-	1,346
Environmental		768	2,132	-	1,345
Economic Development (4A)	-	1,535	60,705	-	2,691
Community Development (4B)	-	768	25,440	-	1,345
Court Security	-	-	-	-	-
Court Technology	-	-	-	-	-
Child Safety Fund	-	-	1,462	-	-
Hotel/Motel Tax Fund	-	-	5,779	-	1,345
Lake Parks Fund	-	-	4,194	-	-
Special Events Fund	-	768	6,372	-	1,345
Capital Projects Administration	-	-	10,348	-	-
	<u>643,496</u>	<u>268,637</u>	<u>669,723</u>	<u>798,682</u>	<u>365,952</u>

OVERHEAD COST ALLOCATIONS
2011/2012 BUDGET YEAR

	Facilities Maintenance	Property Insurance	Liability Insurance	Automobile Insurance	Electricity
Development Services	6,396	258	1,159	800	10,864
General Administration	9,884	690	290	574	16,790
Community Image	2,326	94	724	758	3,950
Fleet Services	10,383	327	1,014	1,325	2,312
City Secretary	6,977	281	290		11,852
City Council					
Human Resources	5,233	211	290		8,889
Finance Department	6,977	573	1,014		11,851
Information Technology	2,907	117	579		4,938
Non-Departmental					
Municipal Court	19,781	349	724		6,903
Engineering	5,814	234	435	1,045	9,876
Fire Department	82,235	3,723	7,241	11,197	36,655
Police Department	88,893	1,604	34,676	14,884	38,350
Library	58,143	4,684	1,593		
Facilities Maintenance	-	-	435	1,008	670
Parks & Recreation	71,128	8,145	3,186	4,667	155,834
Aquatic Park	1,114	857	290	-	33,681
Community Center	17,728	1,316	145	-	18,984
Water Distribution	5,192	1,065	2,897	5,543	1,156
Wastewater	11,986	9,181	724	530	438,345
Utility Administration	5,233	211	1,014	-	8,889
Water Production	11,661	6,306	1,014	504	305,456
Public Works	8,681	2,248	2,173	8,420	313,746
Storm Water - Engineering	-	-	145	-	-
Storm Water - Public Works	-	-	145	-	-
Environmental	581	71	145	213	988
Economic Development (4A)	2,326	94	290	-	3,950
Community Development (4B)	-	-	145	-	-
Court Security	-	-	-	-	-
Court Technology	18,188	-	304	-	-
Child Safety Fund	-	-	-	-	-
Hotel/Motel Tax Fund	-	-	145	-	-
Lake Parks Fund	-	280	-	-	10,637
Special Events Fund	-	-	145	-	-
Capital Projects Administratio	-	-	724	-	-
	<u>459,767</u>	<u>42,919</u>	<u>64,095</u>	<u>51,468</u>	<u>1,455,566</u>

OVERHEAD COST ALLOCATIONS
2011/2012 BUDGET YEAR

	Natural Gas	Water	Sewer	Janitorial	Total
Development Services	84	245	90	1,121	102,586
General Administration	130	379	139	1,733	65,799
Community Image	31	89	33	408	10,339
Fleet Services		30		1,931	100,222
City Secretary	92	268	98	1,223	43,217
City Council					466
Human Resources	69	201	73	917	38,938
Finance Department	92	268	98	1,223	76,291
Information Technology	38	111	41	510	44,834
Non-Departmental					-
Municipal Court	435	1,180	424	1,770	49,872
Engineering	76	223	81	1,019	95,678
Fire Department	4,716	8,717	4,632	14,275	419,225
Police Department	1,827	6,276	2,851	8,774	807,096
Library	767	2,231	816	10,194	238,330
Facilities Maintenance	-	-	-	-	41,386
Parks & Recreation	2,087	238,344	18,281	10,856	889,226
Aquatic Park	24,429	8,122	6,930	193	107,979
Community Center	1,227	4,445	1,083	6,023	72,743
Water Distribution	-	15	-	965	256,152
Wastewater	-	628	314	48,701	577,669
Utility Administration	69	201	73	917	71,480
Water Production	-	1,234	-	2,024	421,541
Public Works	46	149	49	1,577	571,042
Storm Water - Engineering	-	-	-	-	6,329
Storm Water - Public Works	-	-	-	-	6,329
Environmental	8	22	8	1,609	7,890
Economic Development (4A)	31	89	33	408	72,152
Community Development (4B)	-	-	-	-	27,698
Court Security	-	-	-	-	-
Court Technology	-	-	-	-	18,492
Child Safety Fund	-	-	-	-	1,462
Hotel/Motel Tax Fund	-	-	-	628	7,897
Lake Parks Fund	-	3,390	2,214	-	20,715
Special Events Fund	-	-	-	-	8,630
Capital Projects Administration	-	-	-	-	11,072
	36,254	276,857	38,361	118,999	5,290,777

Ad Valorem Tax Assessment Summary

CLASSIFICATION	09 - 10 TOTAL		10 - 11 TOTAL		11 - 12 TOTAL
Residential					
Land - Homesite	369,149,358		380,618,440		384,674,354
Improvements - Homesite	1,191,076,912		1,188,989,143		1,216,558,593
Gross Residential	1,560,226,270		1,569,607,583		1,601,232,947
Over Age Exemption	(8,240,000)		(8,950,000)		(9,812,500)
Disabled Persons Exemption	(1,180,000)		(1,310,000)		(1,330,000)
Disabled Veterans Exemption	(2,658,353)		(3,862,092)		(3,843,795)
House Bill 366	(7,511)		(6,850)		(4,444)
Pollution	(20,024)		(1,465)		-
Prorated Exempt Property	-		-		-
Charitable Organization	-		(1,522,986)		(1,535,517)
Homestead Cap Adjustment	(1,049,860)		(1,025,104)		(3,781,493)
Net Residential	1,547,070,522	72%	1,552,929,086	74%	1,580,925,198
Commercial					
Land - Non Homesite	270,891,422		260,294,314		253,048,284
Improvements - Non Homesite	325,024,600		283,679,271		324,975,864
Personal Property	91,725,828		88,722,440		87,842,928
Minerals	-		-		-
Gross Commercial	687,641,850		632,696,025		665,867,076
Abatement	(3,244,248)		(2,960,064)		(2,755,762)
Freeport	(6,395,327)		(6,674,908)		(6,740,470)
Exempt Property	(79,052,394)		(81,817,941)		(81,509,288)
Net Commercial	598,949,881	28%	541,243,112	26%	574,861,556
Farm Land					
Land - AG Market	159,840,111		150,073,277		151,296,903
Land - Exempt AG/Timber Mkt	-		-		-
Agricultural Exemption	(159,584,063)		(149,858,891)		(151,088,549)
Net Farm Land	256,048	0%	214,386	0%	208,354
Net Assessment	2,146,276,451	100%	2,094,386,584	100%	2,155,995,108

Property Tax Distribution Calculations

Tax Rate for Fiscal Year 2011-2012

Tax Roll	2,155,995,108
Tax Rate	<u>.6830/100 valuation</u>
Gross Taxes	14,725,447
Less: 1% uncollectable	<u>147,254</u>
Net Taxes	<u><u>14,578,192</u></u>

	<u>General Fund</u>	<u>Total Debt Service</u>
Rate Distrib. % of Tax Rate	0.479971 70.274	0.203029 29.726
Gross Taxes	10,348,151.28	4,377,295.31
1% uncollect.	<u>103,481.60</u>	<u>43,772.86</u>
Net Taxes	<u><u>10,244,669.68</u></u>	<u><u>4,333,523.45</u></u>

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>
Rate Distrib. % of Tax Rate	0.491658 71.723	0.193842 28.277
Gross Taxes	10,299,008.19	4,058,011.84
1% uncollect.	<u>102,989.85</u>	<u>40,580.35</u>
Net Taxes	<u><u>10,196,018.34</u></u>	<u><u>4,017,432.50</u></u>

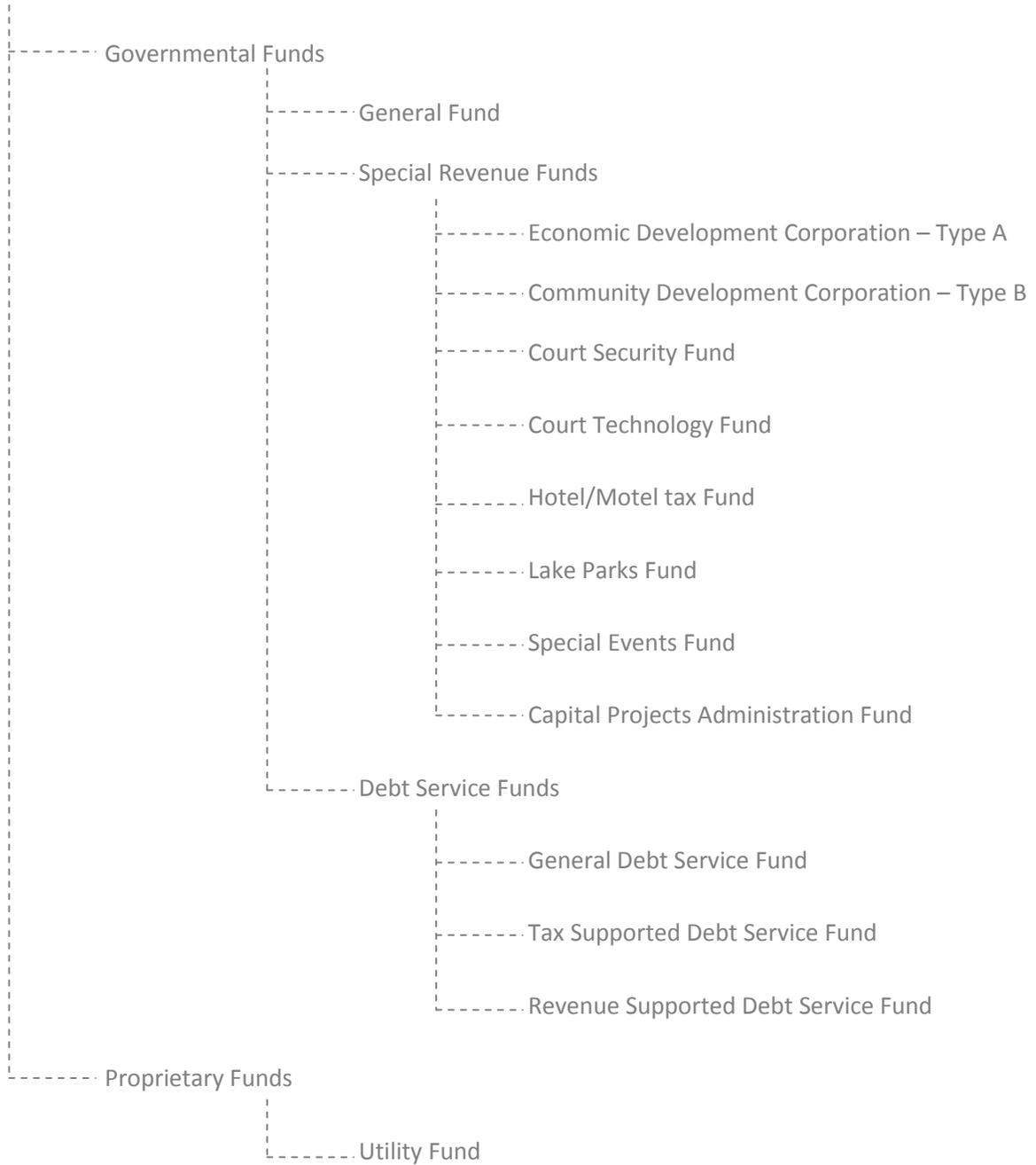
Fund Changes

There have been changes to the city's fund structure in an attempt to clarify spending and create a more transparent document. There will be three major fund groups; General Fund, Utility Fund, and the newly created Parks Fund. The majority of operating units will be located into one of these three funds with the exception of the EDC, CDC, HOT, Lake Parks, Special Events, and other smaller special revenue funds that have dedicated revenue sources. The following is a summary of the changes:

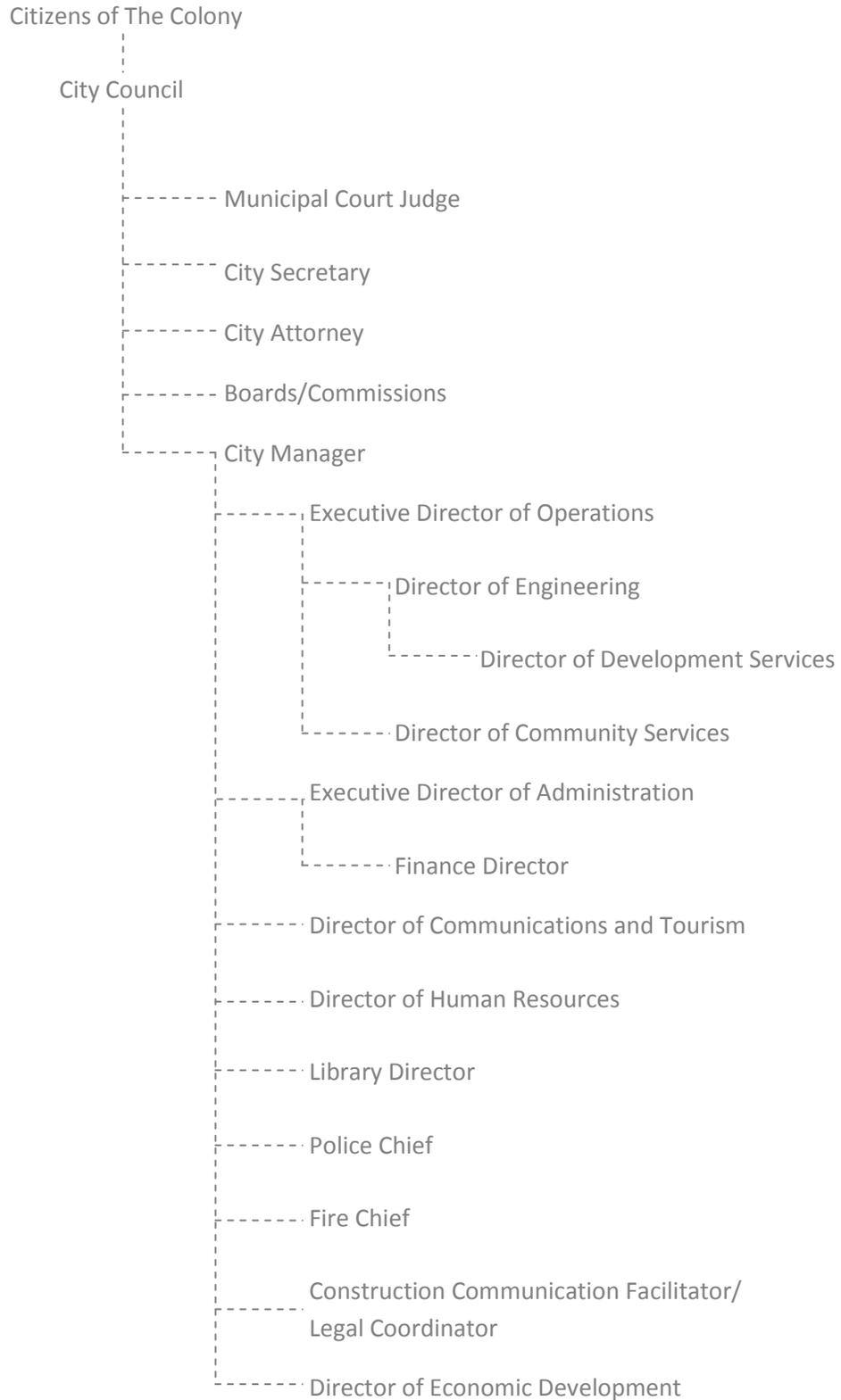
- Parks and Recreation is moved from the General Fund to the newly created Parks Fund.
- Aquatic Park is moved from the General Fund to the newly created Parks Fund.
- Community Center is moved from a stand-alone Fund to the newly created Parks Fund.
- Payroll Administration is moved from the Utility Fund to the General Fund and combined with the Finance Department.
- Engineering Inspections is moved from a stand-alone Fund to the General Fund and combined with the Engineering Department.
- Fleet Services is moved from a stand-alone Fund to the General Fund.
- Facilities Maintenance is moved from the Utility Fund to the General Fund.
- Public Works is moved from the General Fund to the Utility Fund and combined with the Public Works Administration Department.
- Storm Water Utility Public Works is moved from a stand-alone Fund to the Utility Fund.
- Storm Water Utility Engineering is moved from a stand-alone Fund to the Utility Fund.
- Environmental is moved from a stand-alone Fund to the Utility Fund.
- The Hidden Cove Park Fund was combined with the Lake Parks Fund.

As a result of these changes several Funds are being closed. The Financial summaries for these Funds are included in Appendix H of this document.

Fund Overview



Staff Organization



Authorized Funded Positions

	Fiscal years ended September 30					
	2009/10		2010/11		2011/12	
	PT	FT	PT	FT	PT	FT
General Fund						
General Administration	-	4	-	6	-	5
Development Services	-	8	-	8	-	8
Community Image	-	5	-	5	-	5
Fleet Services	-	6	-	6	-	6
City Secretary	-	2	-	2	-	2
Human Resources	1	2	1	2	1	2
Finance	-	7	-	7	-	6
Information Technology	-	4	-	5	-	5
Municipal Court	-	5	-	5	-	5
Facility Maintenance	-	3	-	3	-	3
Engineering	1	9	-	8	-	8
Fire	-	51	-	51	-	53
Police	15	78	15	81	15	82
Library	6	14	6	14	6	14
Total General Fund	23	198	22	205	22	204
Parks Fund						
Parks and Recreation	7	20	7	19	7	20
Aquatic Park	9	2	9	2	9	2
Community Center	1	1	1	1	1	1
Total Parks Fund	17	23	17	22	17	23
Utility Fund						
Water Distribution	-	17	-	16	-	16
Wastewater	-	5	-	5	-	5
Utility Administration	-	6	-	6	-	6
Water Production	-	8	-	7	-	7
Public Works	-	23	-	20	-	19
Environmental	-	1	-	1	-	1
Total Utility Fund	-	60	-	55	-	54
Economic Development Fund	-	2	-	2	-	2
Community Development Fund	-	1	-	1	-	1
Hotel/Motel Fund	1	-	-	1	-	1
Special Events Fund	-	1	-	1	-	1
Total All Funds	41	285	39	287	39	286

Fund Summaries

	08-09 Actual	09-10 Actual	10-11 Budget	10-11 Revised	11-12 Budget
REVENUES:					
General Fund	19,720,482	19,239,240	19,164,104	19,620,639	19,377,958
Parks Fund	-	-	-	-	615,026
Utility Fund	12,732,085	12,915,398	12,853,240	12,831,240	13,512,042
General Debt Service	4,350,679	4,239,787	4,127,432	4,145,000	4,463,454
Utility Tax Debt	12,699	14,122	19,700	6,000	6,000
Revenue Debt	402,695	398,007	392,000	403,500	408,500
Lake Parks	204,219	190,121	174,095	185,061	238,275
Hidden Cove Park (1)	50,000	57,818	56,000	56,000	-
Environmental Fund	62,221	62,278	66,500	66,500	-
Fleet Services Fund	821,567	815,080	818,520	818,020	-
Economic Development - 4A	1,581,627	1,518,345	1,490,000	1,603,000	1,837,500
Community Development - 4B	1,518,254	1,511,367	1,462,000	1,597,000	1,831,500
Hotel/Motel Tax Fund	134,001	283,342	291,800	289,950	289,950
Storm Water Utility Fund	477,508	487,414	487,000	485,350	-
Capital Projects Administration Fund	7,395	922	204,260	774	199,860
Engineering Inspections	174,009	268,896	242,000	241,200	-
Special Events Fund	49,062	30,559	38,966	43,780	41,575
Court Security	26,587	23,217	25,000	28,500	28,500
Court Technology	33,099	30,435	31,200	35,200	35,200
Citizen Donation	142	1,118	1,000	1,000	1,000
Child Safety	-	-	52,000	50,800	50,800
Community Center	50,685	102,116	66,804	96,577	-
TOTAL REVENUES	42,409,016	42,189,582	42,063,621	42,605,091	42,937,140
TRANSFERS IN:					
General Fund	2,348,419	3,091,931	2,942,996	6,942,996	10,535,742
Parks Fund	-	-	-	-	3,744,832
Utility Fund	-	-	-	-	352,736
General Debt Service	1,054,681	1,303,883	1,424,828	1,401,190	1,463,833
Utility Tax Debt	1,764,420	2,307,870	2,207,680	2,307,680	2,355,577
Revenue Debt	1,972,000	1,647,000	1,647,000	1,672,000	1,530,000
Hidden Cove Park (1)	-	-	-	-	-
Lake Parks	-	-	-	-	(151,438)
Environmental Fund	64,000	64,000	69,000	69,000	-
Fleet Services	-	-	-	-	-
Economic Development - 4A	-	-	-	-	-
Community Development - 4B	-	-	-	-	-
Hotel/Motel Tax Fund	-	-	-	-	-
Storm Water Utility Fund	185,000	-	-	-	-
Capital Projects Administration	400,000	-	450,000	446,446	450,000
Engineering Inspections	-	-	-	-	-
Special Events Fund	267,803	185,403	241,696	241,696	319,137
Citizen Donation	-	-	-	-	-
Child Safety	-	194,009	-	-	-
Community Center	108,000	105,000	105,000	105,000	-
TOTAL TRANSFERS IN	8,164,323	8,899,096	9,088,200	13,186,008	20,600,419
TOTAL REVENUES & TRANSFERS IN	50,573,339	51,088,678	51,151,821	55,791,099	63,537,559
EXPENDITURES/EXPENSES:					
General Fund	20,859,782	21,416,474	21,791,213	25,949,136	27,105,187
Parks Fund	-	-	-	-	3,577,724
Utility Fund	7,662,511	7,609,634	7,456,493	7,558,422	8,614,753
General Debt Service	5,228,037	5,251,984	6,073,706	6,108,682	6,305,286
Utility Tax Debt	1,614,065	2,287,290	2,547,722	2,547,638	2,606,855
Revenue Debt	2,349,491	2,049,818	2,067,593	2,067,293	2,036,033
Lake Parks	107,271	170,271	181,071	179,431	174,932
Hidden Cove Park (1)	23,918	-	1,000	1,746	-
Environmental Fund	121,586	102,811	113,616	109,126	-
Fleet Services Fund	732,732	814,355	842,108	813,307	-
Economic Development - 4A	2,281,632	747,154	3,437,090	5,125,008	1,911,989
Community Development - 4B	214,248	227,570	272,955	282,317	180,163
Hotel/Motel Tax Fund	158,248	92,195	138,254	138,254	143,164
Storm Water Utility Fund	722,474	314,275	314,901	297,721	-
Capital Projects Administration Fund	437,775	431,831	561,087	532,113	121,630
Engineering Inspections	207,300	180,250	233,838	190,579	-
Special Events Fund	276,534	265,155	294,395	374,010	351,328
Court Security	1,125	-	-	800	-
Court Technology	122,467	13,968	19,000	17,280	35,772
Citizen Donation	-	-	-	-	-
Child Safety	-	-	16,308	16,308	17,770
Community Center	149,857	199,668	189,516	223,361	-
TOTAL EXPENDITURES/EXPENSES	43,271,053	42,174,703	46,551,866	52,532,532	53,182,586

	08-09 Actual	09-10 Actual	10-11 Budget	10-11 Revised	11-12 Budget
TRANSFERS OUT:					
General Fund	991,000	598,294	654,587	654,587	3,991,268
Parks Fund	-	-	-	-	-
Utility Fund	4,969,000	5,380,000	5,680,000	5,780,000	5,645,000
Lake Parks	35,000	35,000	35,000	35,000	35,000
Hidden Cove Park (1)	50,000	50,000	50,000	50,000	(151,438)
Economic Development - 4A	461,919	639,733	639,562	637,519	635,027
Community Development - 4B	1,459,428	1,087,819	1,197,815	1,312,815	1,399,590
Hotel/Motel Taxes	297,503	197,105	197,105	197,105	180,000
Storm Water Utility Fund	103,609	105,000	105,000	105,000	225,919
Capital Projects Administration	-	-	-	-	580,000
Engineering Inspections	17,094	67,131	67,131	67,131	157,742
Fleet Services	-	-	-	-	248,089
Child Safety	-	75,000	75,000	75,000	75,000
Special Events Fund	-	-	-	-	36,987
TOTAL TRANSFERS OUT	8,384,553	8,235,082	8,701,200	8,914,157	13,058,184
TOTAL EXPENDITURES & TRANSFERS OUT	51,655,606	50,409,785	55,253,066	61,446,689	66,240,770
EXCESS (DEFICIENCY)	(1,082,267)	678,893	(4,101,245)	(5,655,590)	(2,703,211)
BEGINNING FUND BALANCE:					
General Fund	6,392,576	6,610,695	6,927,098	6,927,098	6,887,010
Parks Fund	-	-	-	-	-
Utility Fund	3,986,146	4,086,720	4,012,484	4,012,484	3,505,302
General Debt Service	1,123,924	1,301,247	1,592,933	1,592,933	1,030,441
Utility Tax Debt	300,382	463,436	498,138	498,138	264,180
Revenue Debt	1,951,440	1,976,644	1,971,833	1,971,833	1,980,040
Lake Parks	155,949	217,897	202,747	202,747	173,377
Hidden Cove Park (1)	(139,592)	(163,510)	(155,692)	(155,692)	(151,438)
Environmental Fund	67,341	71,976	100,443	100,443	126,817
Fleet Services Fund	153,816	242,651	243,376	243,376	248,089
Economic Development - 4A	6,310,211	5,148,287	5,279,745	5,279,745	1,120,218
Community Development - 4B	1,370,662	1,215,240	1,312,140	1,312,140	1,314,008
Hotel/Motel Tax Fund	411,677	89,927	83,969	83,969	38,560
Storm Water Utility Fund	238,726	75,151	143,290	143,290	225,919
Capital Projects Administration Fund	608,800	578,420	147,511	147,511	62,618
Engineering Inspections	203,122	152,737	174,252	174,252	157,742
Special Events Fund	88,112	128,443	79,250	79,250	(9,284)
Court Security	239,792	265,254	288,471	288,471	316,171
Court Technology	112,868	23,500	39,967	39,967	57,887
Citizen Donation	-	142	1,260	1,260	2,260
Child Safety	-	-	119,009	119,009	78,501
Community Center	42,495	51,323	58,771	58,771	36,987
TOTAL BEGINNING BALANCE	23,618,447	22,536,180	23,120,995	23,120,995	17,465,405
ENDING FUND BALANCE:					
(before adjustments and reserves)					
General Fund	6,610,695	6,927,098	6,588,398	6,887,010	5,704,255
Parks Fund	-	-	-	-	782,134
Utility Fund	4,086,720	4,012,484	3,729,231	3,505,302	3,110,327
General Debt Service	1,301,247	1,592,933	1,071,487	1,030,441	652,442
Utility Tax Debt	463,436	498,138	177,796	264,180	18,902
Revenue Debt	1,976,644	1,971,833	1,943,240	1,980,040	1,882,507
Lake Parks	217,897	202,747	160,771	173,377	50,282
Hidden Cove Park (1)	(163,510)	(155,692)	(150,692)	(151,438)	-
Environmental Fund	71,976	100,443	122,327	126,817	-
Fleet Services Fund	242,651	243,376	243,376	243,376	248,089
Economic Development - 4A	5,148,287	5,279,745	2,693,093	1,120,218	410,702
Community Development - 4B	1,215,240	1,312,140	1,303,370	1,314,008	1,565,755
Hotel/Motel Tax Fund	89,927	83,969	40,410	38,560	5,346
Storm Water Utility Fund	75,151	143,290	210,389	225,919	-
Capital Projects Administration Fund	578,420	147,511	240,684	62,618	10,848
Engineering Inspections	152,737	174,252	115,283	157,742	-
Special Events Fund	128,443	79,250	65,517	(9,284)	100
Court Security	265,254	288,471	313,471	316,171	344,671
Court Technology	23,500	39,967	52,167	57,887	57,315
Citizen Donation	142	1,260	2,260	2,260	3,260
Child Safety	-	-	79,701	78,501	36,531
Community Center	51,323	58,771	41,059	36,987	-
TOTAL ENDING BALANCE	22,536,180	23,001,986	19,043,338	17,460,692	14,883,466

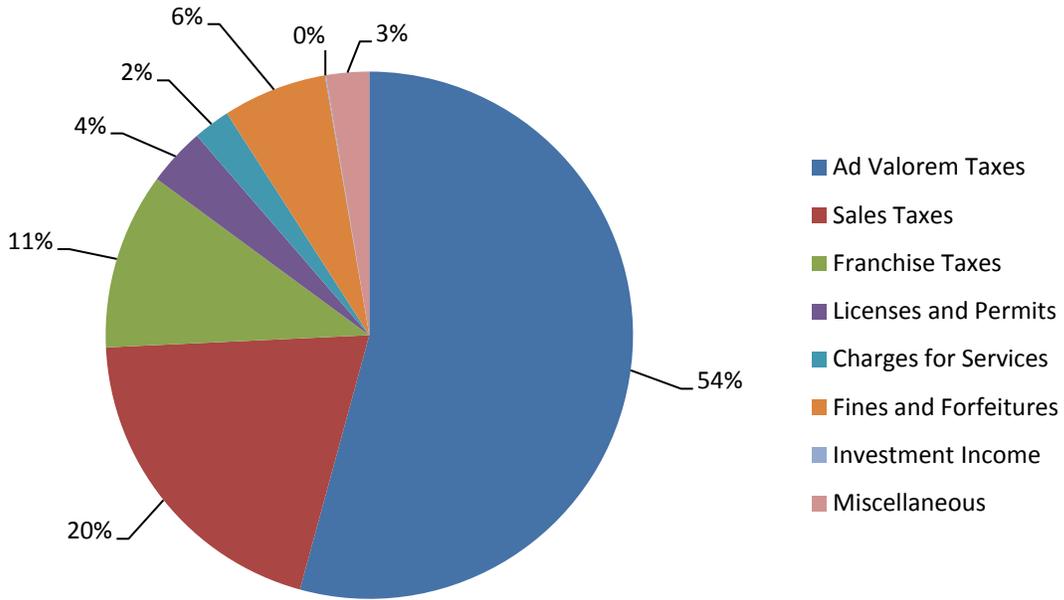
(1) Hidden Cove Park operation was privatized on January 1, 2005.

General Fund

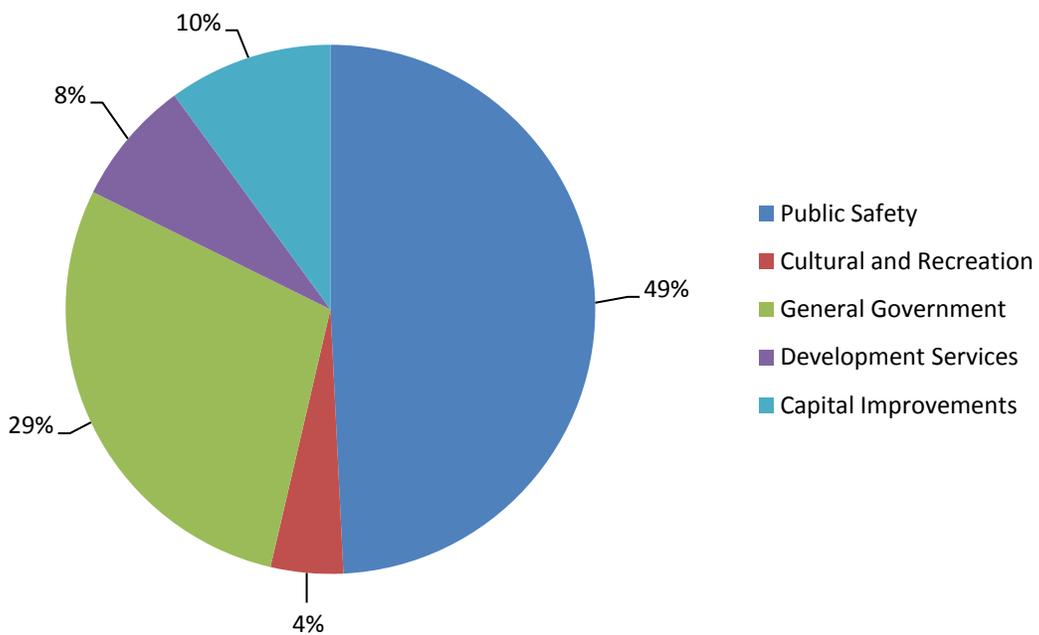
The General Fund is the operating fund of the City. The General Fund receives and accounts for all general tax revenues and other receipts that are not restricted by law or contractual agreement to some other designated fund. The General Fund includes a greater variety and amount of revenues, and finances 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, service charges, fines, intergovernmental funds, and miscellaneous general revenues. The tax rate allocation for the maintenance and operation of the General Fund is \$10,244,670, which is 70.274 percent of the 2011 Tax Rate (\$.6830).

The General Fund accounts for general purpose expenditures for most major government functions. Operations in the General Fund provide basic services such as Administration, Development Services, Community Image, Fleet Services, Human Resources, Finance, Municipal Court, Facility Maintenance, Engineering, Fire, Police, and Library. Included for each operational area is an organizational chart, program description, goals and objectives, position classification schedule and an expenditure summary.

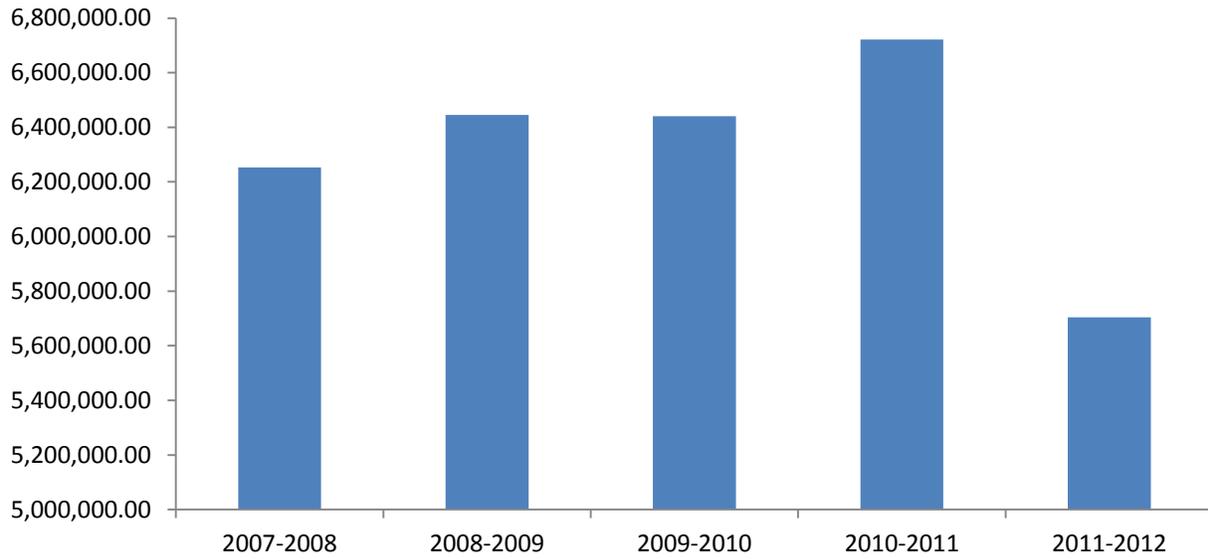
Summary of Revenues



Summary of Expenditures by Function



Fund Balance



Fiscal Year	Working Days in Fund Balance	Value of Each Day
2007-2008	108	\$57,894
2008-2009	108	\$59,682
2009-2010	112	\$60,456
2010-2011	92	\$73,065
2011-2012	89	\$64,093

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, the ad valorem tax rate has steadily declined over the past few years.

GENERAL FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
TAXES						
Ad Valorem Taxes:						
Current Property Taxes	9,764,597	10,277,536	10,382,702	10,196,018	10,213,292	10,244,739
Rendition Penalty Revenue	2,862	2,910	1,470	2,000	2,000	2,000
Ag. Roll Back Taxes	70,916	130,085	61,595	62,000	-	5,000
Delinquent Property Tax.	130,189	80,682	82,292	100,000	169,093	170,784
Penalties & Interest	111,796	88,097	72,511	87,600	87,600	87,600
Total	10,080,360	10,579,310	10,600,570	10,447,618	10,471,985	10,510,123
City Sales Taxes:						
Sales Taxes	2,952,191	2,993,367	3,016,861	3,000,000	3,300,000	3,780,000
Mixed Beverage Tax	103,277	103,401	101,653	100,000	100,000	100,000
Total	3,055,468	3,096,768	3,118,514	3,100,000	3,400,000	3,880,000
Franchise Taxes:						
Electric	946,995	1,095,005	1,092,797	1,128,545	1,128,545	1,139,830
Natural Gas	160,763	138,038	128,462	158,148	158,148	159,729
Telephone	268,329	243,792	228,206	240,000	240,000	242,400
Cable Television	192,396	205,689	190,270	224,000	190,000	191,900
Video Service	18,674	125,308	171,032	150,000	156,125	157,686
Sanitation-Residential	132,094	134,255	137,873	136,000	136,100	137,461
Sanitation-Commercial	63,569	82,011	76,292	70,000	70,000	70,700
Total	1,782,820	2,024,098	2,024,932	2,106,693	2,078,918	2,099,706
TOTAL TAXES	14,918,648	15,700,176	15,744,016	15,654,311	15,950,903	16,489,829
LICENSES & PERMITS:						
Building Permits-New Homes	437,889	366,652	85,647	150,000	150,000	160,000
Building Permits-Other	357,093	338,448	303,821	225,000	200,000	225,000
Commercial Permits	532,862	161,261	9,420	170,000	75,500	150,000
Certificates Of Occupancy	4,845	5,295	5,780	3,500	4,000	5,000
Zoning Fees	14,191	9,482	5,300	6,000	6,000	6,000
Fire Fees	73,446	30,873	7,830	10,000	6,800	15,000
Solicitors Permits	290	1,625	745	1,400	745	745
Health Permits	79,667	77,754	89,442	80,000	80,000	80,000
Platting Fees	27,026	5,258	1,581	3,000	3,000	3,500
Alcohol Permits	7,848	9,403	10,255	4,000	6,000	10,000
Rental Registration	51,965	54,096	51,965	42,000	28,600	-
Code Enforcement Fees	45,174	30,980	35,955	40,000	40,000	35,000
Floodplain Development Permits	800	300	-	-	400	300
Grading Permit	1,700	75	240	400	500	500
TOTAL LICENSES & PERMITS	1,634,796	1,091,502	607,981	735,300	601,545	691,045
CHARGES FOR SERVICES:						
Parks & Recreation:						
Recreation Program Revenue	178,655	173,079	170,960	183,500	183,500	-
Athletic Program Revenue	78,139	85,190	86,635	91,250	90,000	-
Tournament Revenue	4,760	-	-	-	85,607	-
Pass & Facility Revenue	99,199	114,698	119,546	114,800	116,200	-
Total	360,753	372,967	377,141	389,550	475,307	-
Aquatic Park:						
Swimming Lessons	70,333	75,507	64,392	79,300	75,000	-
Season Passes	7,031	7,616	7,202	8,000	8,000	-
Swimming Team	15,357	10,755	13,055	9,000	13,000	-
Entrance Fees	37,296	40,816	37,548	50,000	45,000	-
Concession Sales	2,723	3,251	2,868	4,000	3,500	-
Private Party Fees	24,215	25,253	34,134	26,500	32,400	-
Aerobic Classes	14,140	14,937	13,426	14,000	13,500	-
Total	171,095	178,135	172,625	190,800	190,400	-

GENERAL FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
Fire & Ambulance:						
Ambulance Calls	259,571	295,501	316,438	265,000	309,000	335,000
Liens On Services	18,914	26,236	41,489	25,000	25,000	23,500
County Ambulance Funds	25,579	25,624	23,934	25,000	25,000	25,000
County Fire Funds	10,390	10,000	10,000	10,000	10,000	10,000
Total	314,454	357,361	391,861	325,000	369,000	393,500
Library:						
County Library Funds	57,100	56,600	50,100	48,346	48,346	45,070
Total	57,100	56,600	50,100	48,346	48,346	45,070
Engineering Inspections:						
Inspection Fees	-	-	-	-	-	48,000
TXDOT	-	-	-	-	-	192,000
Total	-	-	-	-	-	240,000
TOTAL CHARGES FOR SERVICES	903,402	965,063	991,727	953,696	1,083,053	438,570
FINES & FORFEITURES:						
Municipal Court Fines	1,129,495	976,820	936,109	1,000,000	1,145,200	1,200,000
Library Fees	5,566	6,220	6,797	6,700	6,500	6,700
Animal Control Fees	35,975	29,275	31,715	27,995	30,335	30,335
TOTAL FINES & FORFEITURES	1,171,036	1,012,315	974,621	1,034,695	1,182,035	1,237,035
INVESTMENT INCOME:						
Interest Income	248,220	133,276	13,622	50,000	10,000	10,500
TOTAL INVESTMENT INCOME	248,220	133,276	13,622	50,000	10,000	10,500
GRANT REVENUES:						
Federal Police Grant	8,495	1,993	31,348	-	6,537	6,537
State Grants	6,722	30,121	4,887	-	4,724	-
LISD Grant	30,756	31,786	37,085	34,752	34,752	34,752
TOTAL GRANT REVENUES	45,973	63,900	73,320	34,752	46,013	41,289
OTHER REVENUES:						
Auction Proceeds	27,008	40,928	32,614	1,000	10,000	13,000
Tower Rental Fees	186,353	167,010	207,263	220,350	220,350	220,350
Insurance Reimbursement	-	-	-	-	-	18,000
Miscellaneous	31,973	9,213	36,849	10,000	10,000	11,600
Police Reports	5,282	4,300	5,156	5,500	5,150	5,150
Alarm Fees	42,580	41,290	33,180	32,500	32,700	32,700
Horizon - Rentals	123,308	141,509	168,891	132,000	168,890	168,890
Matthews Southwest - The Tribute	-	350,000	350,000	300,000	300,000	-
TOTAL OTHER REVENUES	416,504	754,250	833,953	701,350	747,090	469,690
TOTAL REVENUES	19,338,579	19,720,482	19,239,240	19,164,104	19,620,639	19,377,958
TRANSFER IN:						
Overhead Costs	-	-	-	-	-	7,082,911
Transfer - CDC	180,648	213,148	263,148	150,000	150,000	-
Transfer - EDC	-	27,962	37,000	37,000	4,037,000	37,000
Transfer - Storm Water Utility	94,000	83,609	80,000	80,000	80,000	-
Transfer - Hotel/Motel Tax	11,000	19,700	60,996	60,996	60,996	-
Transfer - Utility Fund	1,555,000	1,919,000	2,255,000	2,405,000	2,405,000	2,320,000
Transfer - Engineering Inspections	-	-	50,000	50,000	50,000	157,742
Transfer - Lake Parks	35,000	35,000	35,000	35,000	35,000	35,000
Transfer - Fleet Services	-	-	-	-	-	248,089
Transfer - Child Safety Fund	-	-	75,000	75,000	75,000	75,000
Transfer - SIB Loan	350,000	-	-	-	-	-
Transfer - Capital Projects	-	-	185,787	-	-	580,000
Transfer - HCP	50,000	50,000	50,000	50,000	50,000	-
TOTAL TRANSFERS	2,275,648	2,348,419	3,091,931	2,942,996	6,942,996	10,535,742
TOTAL REVENUES/TRANSFERS	21,614,227	22,068,901	22,331,171	22,107,100	26,563,635	29,913,700

GENERAL FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
EXPENDITURES:						
Non-Departmental	2,063,546	2,074,373	2,077,549	2,285,900	6,214,820	3,106,069
General Administration	359,988	555,104	535,779	348,862	366,065	718,302
City Council	14,593	22,350	22,230	24,944	29,100	55,877
Development Services	1,006,274	1,010,867	948,946	991,190	1,006,502	690,985
Community Image	-	-	-	-	-	447,179
City Secretary	220,519	238,308	226,903	249,780	254,624	291,147
Human Resources	333,409	299,258	306,899	300,803	268,632	314,548
Finance	530,071	550,480	556,646	545,295	569,296	919,955
Information Technology	670,783	621,654	584,366	658,809	658,790	822,268
Municipal Court	336,615	340,821	337,626	360,529	360,529	406,794
Parks & Recreation	1,882,398	1,885,411	1,932,773	2,014,483	2,070,020	-
Aquatic Park	357,905	363,376	348,520	365,161	358,930	-
Fire	4,218,123	4,472,681	4,645,316	4,763,190	4,859,426	5,452,722
Police	5,605,902	6,243,346	6,443,798	6,578,004	6,665,647	7,480,934
Library	843,046	896,841	928,725	960,110	959,424	1,198,634
Engineering	201,640	129,426	162,057	148,053	142,300	939,607
Public Works	1,459,390	1,329,928	1,335,092	1,196,100	1,165,031	-
Facilities Maintenance	-	-	-	-	-	425,207
Fleet Services	-	-	-	-	-	717,111
Reserved - Changes in encumbrances	151,583	(174,442)	23,249	-	-	-
Reserved - Capital and Incentives	-	-	-	-	-	3,117,848
TOTAL EXPENDITURES	20,255,785	20,859,782	21,416,474	21,791,213	25,949,136	27,105,187
TRANSFER OUT:						
Transfer - Storm Water Util Fund	250,000	185,000	-	-	-	-
Transfer - Environmental Fund	44,000	44,000	44,000	44,000	44,000	-
Transfer - Special Events Fund	13,000	13,000	64,294	120,587	120,587	139,137
Transfer - General Debt Service	100,000	264,000	400,000	400,000	400,000	417,131
Transfer - Community Center	86,000	-	90,000	90,000	90,000	-
Transfer - Parks Fund	-	-	-	-	-	3,270,000
Transfer - Capital Project Fund	330,674	400,000	-	-	-	-
Transfer - HOT Fund (Mobile Stage)	12,710	-	-	-	-	-
Transfer - Community Development Fund	-	85,000	-	-	-	-
Transfer - HCP Reserve to Parks Fund	-	-	-	-	-	165,000
TOTAL TRANSFER OUT	836,384	991,000	598,294	654,587	654,587	3,991,268
TOTAL EXPENDITURES & TRANSFERS	21,092,169	21,850,782	22,014,768	22,445,800	26,603,723	31,096,455
DUPLICATED OH COST ALLOCATION	-	-	-	-	-	-
BEGINNING FUND BALANCE	5,870,518	6,392,576	6,610,695	6,927,098	6,927,098	6,887,010
EXCESS (DEFICIENCY)	522,058	218,119	316,403	(338,700)	(40,088)	(1,182,755)
ENDING FUND BALANCE	6,392,576	6,610,695	6,927,098	6,588,398	6,887,010	5,704,255
RESERVE FOR HIDDEN COVE PARK	(140,000)	(165,000)	(156,000)	(165,000)	(165,000)	-
UNRESERVED FUND BALANCE	6,252,576	6,445,695	6,771,098	6,423,398	6,722,010	5,704,255
Working Days in Fund Balance	108	108	112	104	92	89

* The Fund Balance days have been calculated by removing the Parks Fund Transfer less the Parks Fund ending fund balance and all duplicated OH Cost

** Of the \$3,270,000 transfer from the General Fund to the Parks Fund, \$782,134 is a one-time transfer to establish a working fund balance of 80 days.

*** Reserved Capital and incentive costs are not included when figuring the Working Days in Fund Balance.

Non-Departmental

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 32,731	\$ 49,000	\$ 49,000	\$ 37,000
Contractual Services	1,672,889	1,779,871	1,779,871	2,713,233
Supplies	14,117	15,568	15,568	12,560
Maintenance	4,785	7,316	7,316	7,276
Capital Outlay	-	-	-	2,372,000
Contingency	-	-	4,000,000	-
Sundry Charges	353,027	363,065	363,065	336,000
Transfers Out	598,294	654,587	654,587	3,826,268
Total Department Budget	\$2,675,843	\$2,869,407	\$6,869,407	\$ 9,304,337



General Administration

Program Description

General Administration consists mainly of the functions and activities of the City Manager, the Executive Director of Administration, and the Executive Director of Operations. 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.

Program Narrative

Goals and Objectives for FY2012

- *Provide professional management and leadership in all city activities.*
- Respond to citizen's requests within 24 hours.
- Enhance communications and provide administrative support to the Mayor and the City Council.
- Manage City in fiscally responsible manner.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 529,694	\$ 344,612	\$ 361,059	\$ 647,753
Contractual Services	3,040	2,250	2,250	2,250
Supplies	3,045	2,000	2,756	2,500
Overhead Costs	-	-	-	65,799
Total Department Budget	\$ 535,779	\$ 348,862	\$ 366,065	\$ 718,302

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
City Manager	1	1	1
Assistant City Manager	1	1	0
Executive Director of Administration	0	1	1
Executive Director of Operations	0	1	1
Construction Communication Facilitator/Legal Coordinator*	0	1	1
Director of Communications and Tourism	1	0	0
Executive Assistant	1	1	1
Total	4	6	5

* Position is funded in the Capital Projects Administration Fund



Development Services

Program Description

The Development Services Department contains the Planning and Development and Building Inspections 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 and inspection services. The Department serves as a one-stop development center to better serve our customers and facilitate the development process. The department combines into one agency the functions necessary to review, approve, and monitor development applications from their inception, and continuing after approval. Through the application of the appropriate procedures and codes, the Department promotes the safety, health, livability, community standards, and economic vitality of the City of The Colony.

Program Narrative

Goals and Objectives for FY2012

Planning and Development

- *Continue to foster the climate of "Exceptional Customer Service" to both our external and internal clients.*
- Continue to find new ways (Facebook, blogs, Twitter) to promote our customer service message to the general public.
- Continue the creation and/or review of Departmental brochures regarding our various processes and make them available on the website.
- Continue to determine the most effective way to provide our services to the public.
- 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.
- Find new ways to use our permitting software to provide more economically and time saving ways of providing our services.
- *Review and revise the Planning and Development application processes in an effort to assist applicants in providing information for a more complete submittal to reduce timelines.*
- Encourage the use of the "Pre-Development Conference" as the first step of the application process to provide more information to the applicant so that initial submittals are more complete.
- Review all timelines through the development process to ensure complete reviews which meet, Development Review Committee (DRC), Open meetings and notification requirements.
- *Review and complete an update/rewrite of the City's zoning Ordinance and Subdivision Regulations since the last comprehensive review was completed in 1986.*
- Encourage quality development and redevelopment with better and more up-to-date building and site design standards.

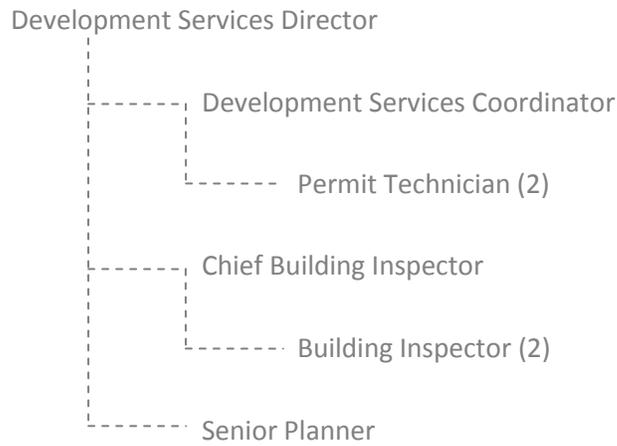
- Ensure compatibility with neighboring areas, visual harmony with surroundings, and sensitivity to environmental issues such as water, air, noise, stormwater, and wastewater.
- Conserve and strengthen natural features within The Colony, which make our community a great place to live, work, and play.
- ***Promote development and revitalization along the City's gateway entrances on SH 121 and FM 423 (Main Street).***
- Revise and bring to City Council updated Gateway Overlay District Regulations.
- 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).
- Continue to provide information and encourage the upgrading and conversion of vacant or underutilized buildings throughout the City's gateway areas.
- Work with the Parks and Recreation Department to encourage public and private participation and finding funding sources for the Gateway Streetscape Concept Plan.
- Review and update the SH 121 Corridor Plan.

Building Inspections

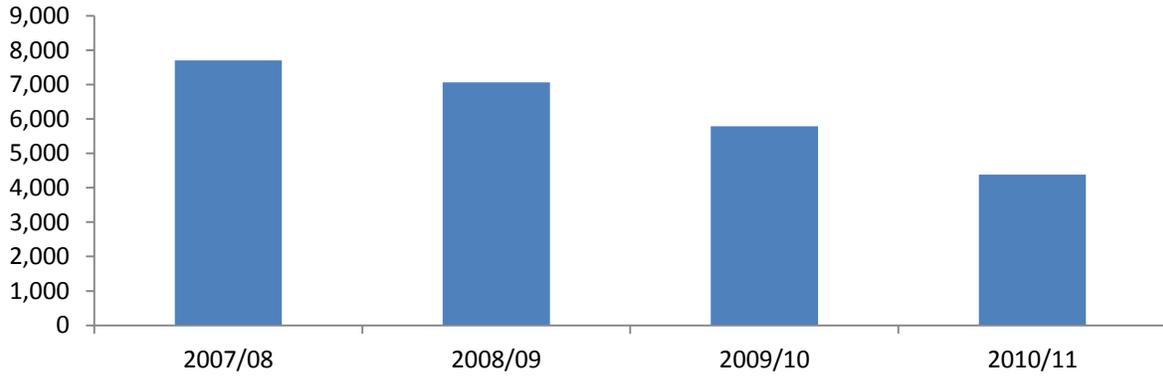
- ***Continue to enforce minimum building standards.***
- Continue to study and pursue the adoption of the 2012 I-Codes / 2011 NEC.
- Continue to identify issues, concerns and processes, which ultimately result in adoption by City Council of improvements in the building plan review process.
- Evaluate building permit fee schedule.
- ***Identify 100% of rental properties within the city.***
- Complete registration of all residential rental properties.
- Complete inspections of no less than 50% of registered properties.
- Continue to infuse customer service into the rental inspection program by providing convenient times for renters and owners.
- ***Increase the number of building permits obtained.***
- Continue public education on the importance of obtaining building permits.
- Increase the convenience and customer service of obtaining building permits.
- Identify and reduce the amount of illegal work occurring in the city.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 827,236	\$ 851,122	\$ 878,391	\$ 545,074
Contractual Services	59,802	78,015	73,516	13,300
Supplies	34,981	33,923	26,465	12,925
Maintenance	25,233	28,130	28,130	17,100
Non-Capital	1,694	-	-	-
Overhead Costs	-	-	-	102,586
Total Department Budget	\$ 948,946	\$ 991,190	\$ 1,006,502	\$ 690,985

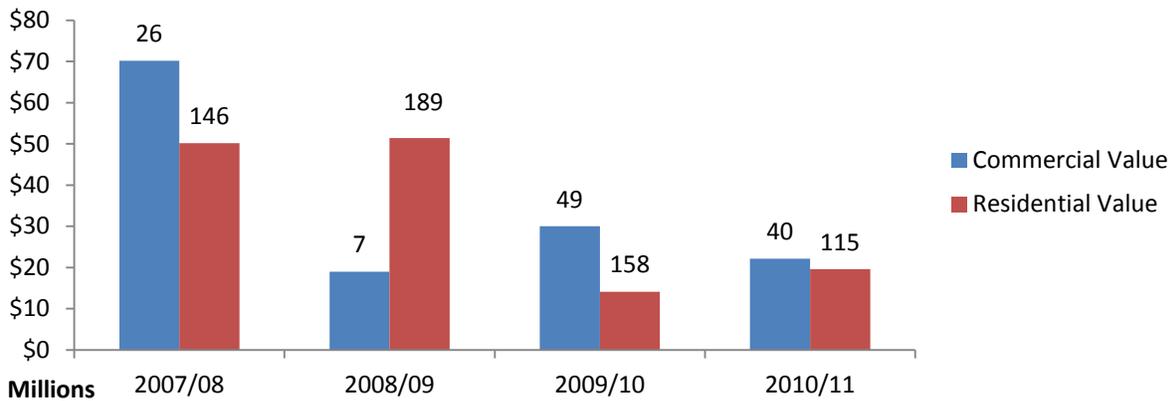
Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Development Services Director	1	1	1
Senior Planner	1	1	1
Development Services Coordinator	1	1	1
Permit Technician	2	2	2
Chief Building Official/Plans Examiner	1	1	1
Building Inspector	2	2	2
Total	8	8	8



Building Inspections Completed



Number and Construction Value of Building Permits Issued



Community Image

Program Description

The Community Image Department consists of Community Image and Health Inspections. The Departments primary mission is to enforce city and state codes fairly and consistently in regards to public nuisance and health code violations.

Program Narrative

Goals and Objectives for FY2012

Health Inspections

- *Provide a safe and healthy environment for residents and visitors by raising awareness about health issues through routine inspections of various food establishments, daycares and public swimming pools.*
- Continue to perform a minimum of three (3) inspections per year of all food establishments.

- Continue to perform swimming pool/spa inspections for all commercial properties within the City.

Neighborhood Enhancement

- *Increase public awareness of code violations and assist residents with improving their neighborhoods.*
- Begin implementation of the Minimum Housing Standard requirements to maintain the quality of our housing stock.
- Continue to enforce codes with a common sense approach and positive attitude.
- Provide more "how to comply" information with our Notice of Violations along with expanding our Volunteer Assistance Program.

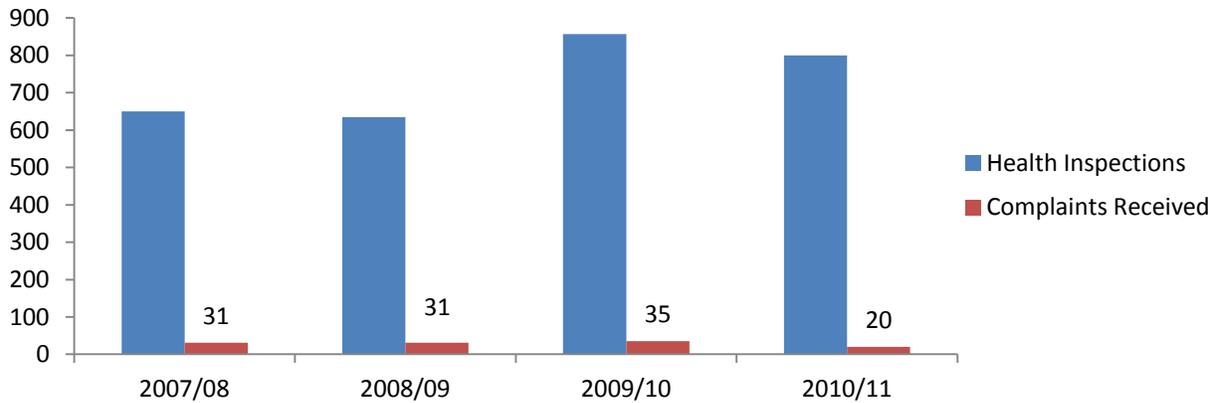
	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Expenditures				
Personnel Services	\$ -	\$ -	\$ -	\$ 339,190
Contractual Services	-	-	-	73,526
Supplies	-	-	-	21,424
Maintenance	-	-	-	2,700
Overhead Costs	-	-	-	10,339
Total Department Budget	\$ -	\$ -	\$ -	\$ 447,179

	Budget 2009-10	Budget 2010-11	Budget 2011-12
Personnel Detail			
Community Image Manager	1	1	1
Health Inspector	1	1	1
Community Image Officer	2	2	2
Neighborhood Enhancement Officer	1	1	1
Total	5	5	5

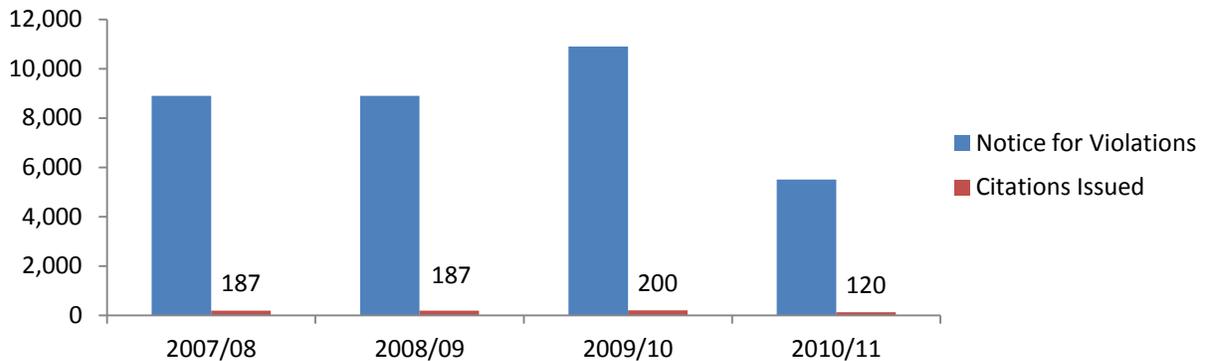
* Community Image is separated from Development Services in FY11/12



Health Inspections and Complaints



Violation Notices and Citations



Fleet Services

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.

Program Narrative

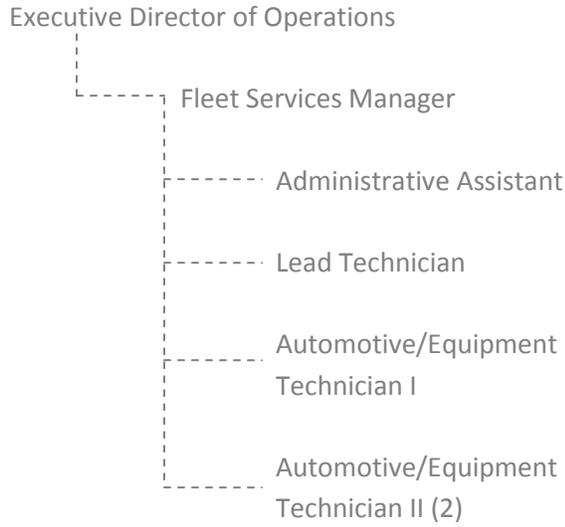
Goals and Objectives for FY2012

- *Provide excellent customer service through good communication to better understand customer needs.*
- Continue stressing to our personnel that understanding customer needs is the key to excellent customer service.
- Continued education and training of shop personnel to be up to date on the latest diagnostics of vehicle systems.
- *Continue to cut costs by being efficient in maintenance and repairs.*
- To computerize all maintenance schedules and repairs.

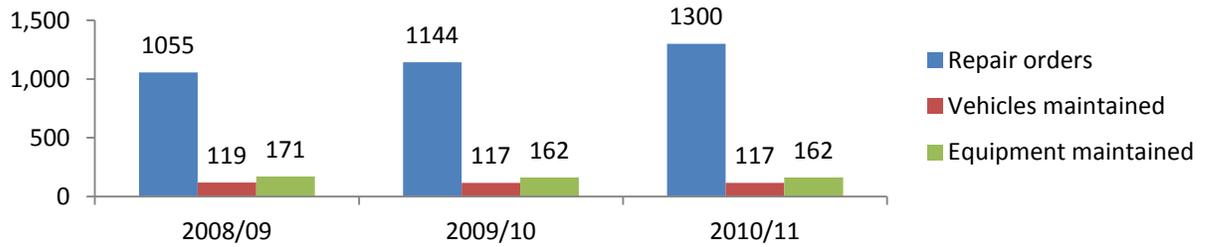
Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 350,524	\$ 346,449	\$ 346,449	\$ 381,629
Contractual Services	10,012	10,450	10,450	10,750
Supplies	61,050	58,050	58,050	58,810
Maintenance	169,599	154,500	154,500	165,700
Capital Outlay	-	10,525	10,525	-
Overhead Costs	-	-	-	100,222
Total Department Budget	\$ 591,185	\$ 579,974	\$ 579,974	\$ 717,111

* Fleet Fire is combined with the Fire department in FY11/12

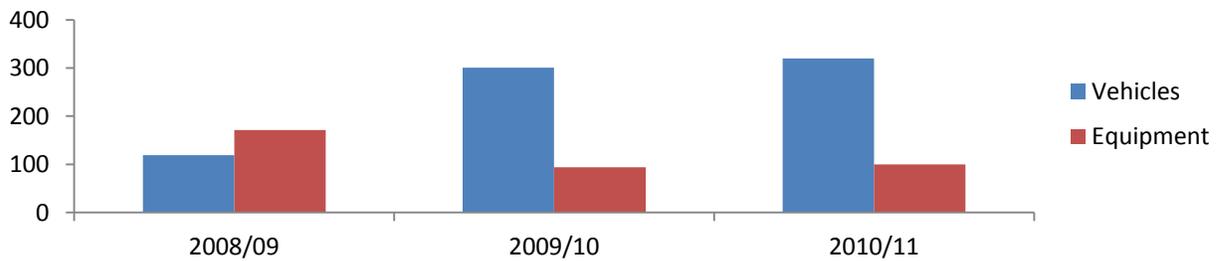
Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Fleet Services Manager	1	1	1
Administrative Assistant	1	1	1
Lead Technician	1	1	1
Automotive/Equipment Technician I	1	1	1
Automotive/Equipment Technician II	2	2	2
Total	6	6	6



Vehicles and Equipment



Preventative Maintenance Services



City Secretary

Program Description

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.

- 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.
- Publish and Implement revised records Management Manual and Disaster recovery for Records.
- Revise 2000 edition of Records Management Manual and provide training to city records liaison personnel. Complete Disaster Recovery Manual and review annually for needed updates.

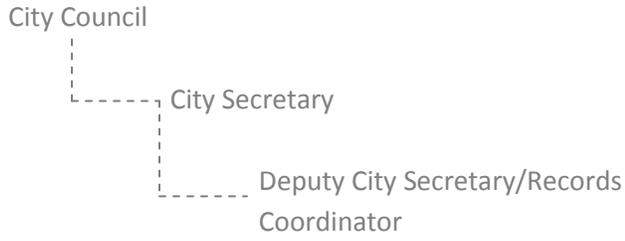
Program Narrative

Goals and Objectives for FY2012

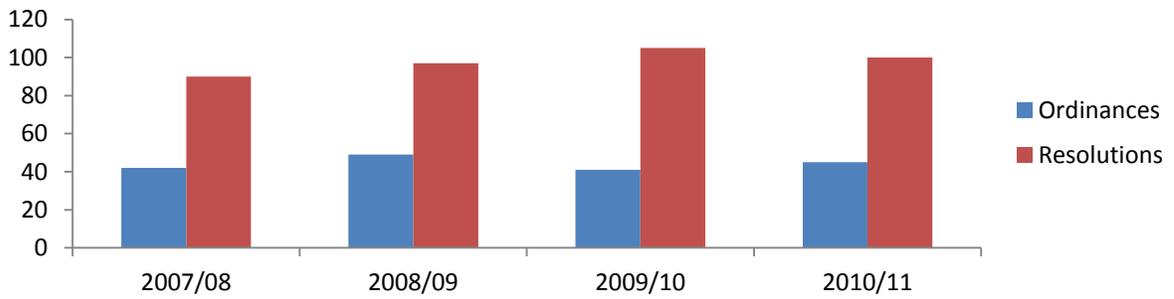
- *Maintain the professional requirements of the Office of the City Secretary and pursue specialized certifications.*

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 184,432	\$ 191,953	\$ 194,421	\$ 190,486
Contractual Services	30,466	34,884	41,034	38,788
Supplies	6,878	8,150	7,100	6,150
Maintenance	5,127	5,162	5,163	5,600
Overhead Costs	-	-	-	43,217
Election Expense	-	9,631	6,906	6,906
Total Department Budget	\$ 226,903	\$ 249,780	\$ 254,624	\$ 291,147

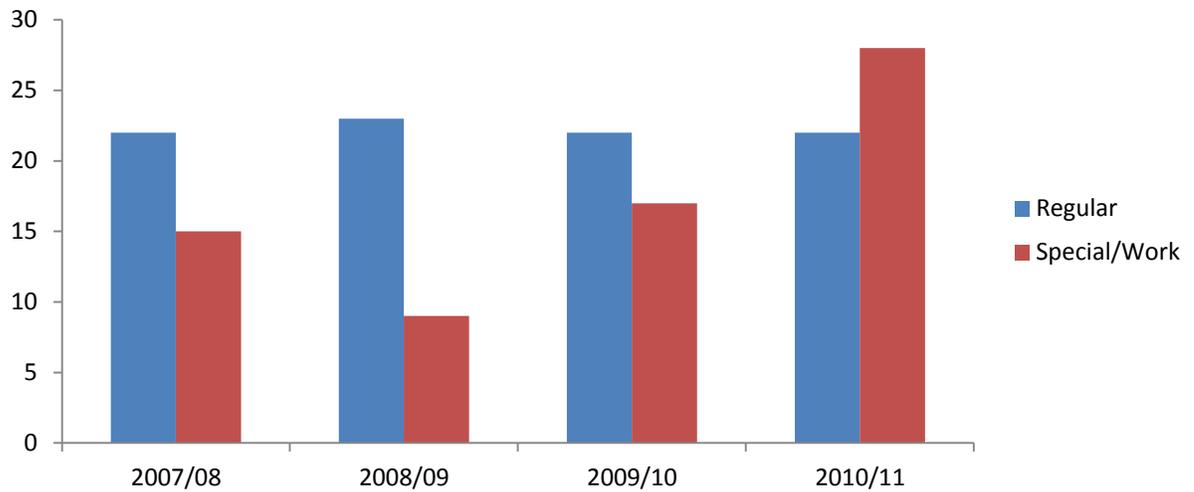
Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
City Secretary	1	1	1
Deputy City Secretary/Records Coordinator	1	1	1
Total	2	2	2



Ordinances and Resolutions Adopted



City Council Meetings



City Council

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.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 9,477	\$ 11,914	\$ 17,020	\$ 17,507
Contractual Services	47	200	250	25,204
Supplies	3,962	4,130	3,130	3,730
Maintenance	-	-	-	-
Overhead Costs	-	-	-	466
General Government	8,744	8,700	8,700	8,970
Total Department Budget	\$ 22,230	\$ 24,944	\$ 29,100	\$ 55,877

Council	Name	Profession	Term Expires
Mayor	Joe McCourry	Business Analyst	May, 2012
Council Member, Place 1	Allen Harris	Technical Sales Support	May, 2012
Mayor Pro Tem, Place 2	Richard Boyer	Corporate Compliance Officer	May, 2012
Council Member, Place 3	Jeff Connelly	General Manager Logistics	May, 2014
Council Member, Place 4	David Terre	Retired	May, 2014
Council Member, Place 5	Perry Schrag	Self Employed	May, 2014
Deputy Mayor Pro Tem, Place 6	Joel Marks	Sales	May, 2014



Human Resources

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.

Program Narrative

Goals and Objectives for FY2012

- *Provide the highest quality of human resource support to other City functions.*

- Provide effective and timely recruitment, advertising, screening, and referral of qualified applicants for open positions.
- Provide and maintain a compensation system that fairly and equitably compensates employees for performing established duties and responsibilities.
- Administer a competitive and cost effective benefits program.
- Continue updating job descriptions, and ensuring accuracy to existing positions as well as complying with legal requirements.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 260,455	\$ 257,766	\$ 229,832	\$ 232,273
Contractual Services	41,023	37,287	32,700	36,937
Supplies	5,346	5,750	6,100	6,400
Maintenance	75	-	-	-
Overhead Costs	-	-	-	38,938
Total Department Budget	\$ 306,899	\$ 300,803	\$ 268,632	\$ 314,548

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Director of Human Resources	1	1	1
Benefits Coordinator	1	1	1
Part-time HR Technician	1	1	1
Total	3	3	3

Director of Human Resources

----- Benefits Coordinator

----- Part-time HR Technician

Finance

Program Description

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. The Finance department also contains the Payroll department which is responsible for the timely and accurate payment of all City employees and administration of the Ceridian Time and Attendance System.

Program Narrative

Goals and Objectives for FY2012

Finance

- **Implement savings through the bid process and negotiations.**
- Coordinate purchasing efforts through inter-local on-line cooperation.
- **Improve year-end reporting process.**

- Design and prepare the FY 2011-2012 annual operating budget according to the guidelines set forth by the Government Finance Officers Association in their Distinguished Budget Presentation Award Program.
- Complete the 2010-2011 audit process by January 31, 2012.
- Produce and print the Comprehensive Annual Financial Report by March 31, 2012.
- **Strengthen the quality and timeliness of financial reporting.**
- Monitor and report the financial and budgetary status of all capital projects each month.
- Monitor and report the financial and budgetary status of all revenues and expenditures each month.

Payroll

- **Improve and expand payroll services.**
- Continue employee training to maintain certification and stay abreast of new payroll laws.
- Continue to offer follow-up training on the Ceridian Time and Attendance System.
- Update payroll procedures manual.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 546,516	\$ 555,077	\$ 565,371	\$ 583,045
Contractual Services	66,661	51,474	64,711	215,369
Supplies	11,232	11,750	10,720	10,920
Maintenance	33,960	33,438	34,938	34,330
Overhead Costs	-	-	-	76,291
Total Department Budget	\$ 658,369	\$ 651,739	\$ 675,740	\$ 919,955

* The Payroll department is combined with the Finance department in FY11/12 (history is also combined)

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Director of Finance	1	1	1
Administrative Assistant/Accounts Payable and Payroll Technician	1	1	1
Accounting Manager	1	1	1
Purchasing and Capital Projects Administrator*	1	1	1
Accounting Technician	1	1	1
Payroll Analyst	1	1	1
Purchasing Agent*	1	1	0
Total	7	7	6

* These positions were combined in FY10/11



Information Technology

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.

Program Narrative

Goals and Objectives for FY2012

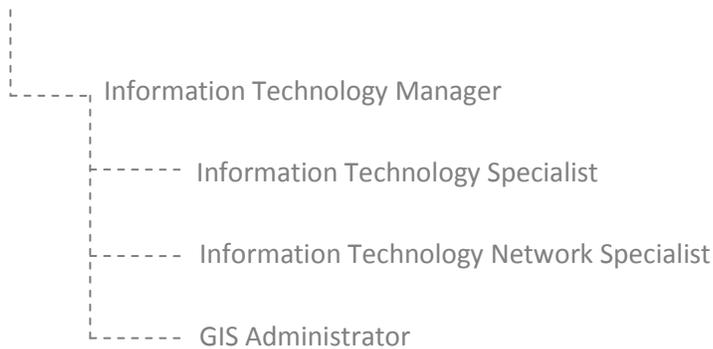
- *Provide the leadership necessary to effectively strategize and tactically plan the best possible use of technology.*
- *Provide policy and guidelines for the security and use of City computers and data.*
- *Develop and maintain highly efficient, reliable, secure and innovative information systems in support of the City's missions and goals.*
- Research, approve, and involve in hardware and software purchases by complying with the established City purchasing procedures.
- Ensure virus detection software is operating at all times at each workstation, the data servers and the mail server.
- Archive data as per the Records Retention policy for the purpose of data recovery.
- Assign usernames for each employee as well as oversee passwords set by each employee.
- Protect City interests by accounting for all application licenses, maintenance contracts, documentation, and security policies and data integrity.
- Work with vendors to access the City's network for periodic maintenance.
- Provide wireless access for both City network and Public network.
- Download 2011 aerial photos and digital two-foot contours from NCTCOG.
- Maintain Phase II Storm Water Drainage projects within the GIS System.
- Create policies and procedures for all aspects of Information Technology environment.
- Perform Active Directory Domain migration and consolidation.
- Perform server consolidations to lower overall costs.
- Maintain current phone system operation.
- Redesign the City's web presence.
- Assist with the data/voice infrastructure for new buildings.
- Ensure backup solution is working and policies are in place to maintain archived data.
- Research, approve and implement a video/audio security system.

- Maintain the media server with one year’s worth of archived videos and provide live streaming videos of Council meetings.
- Work with City Secretary's office to ensure electronic records retention is in compliance with regulations.
- Provide fast and reliable access to all information systems.

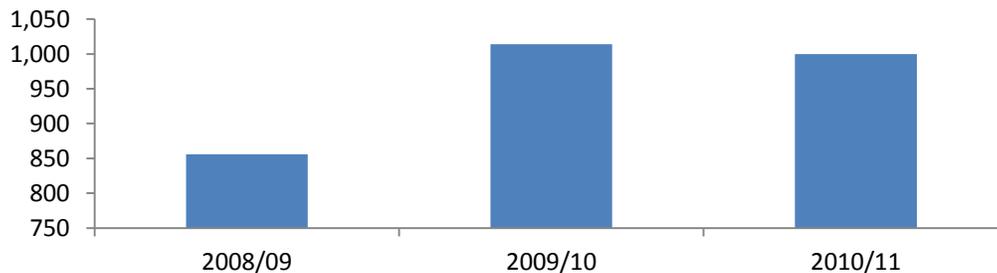
Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 383,395	\$ 398,987	\$ 400,041	\$ 513,761
Contractual Services	24,926	33,499	33,301	42,019
Supplies	24,145	32,000	26,921	32,500
Maintenance	109,398	188,425	188,925	183,255
Non-Capital	1,899	-	3,704	-
Computer Equipment Lease	40,603	5,898	5,898	5,899
Overhead Costs	-	-	-	44,834
Total Department Budget	\$ 584,366	\$ 658,809	\$ 658,790	\$ 822,268

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Director of Communications and Tourism	0	1	1
Information Technology Manager	1	1	1
Information Technology Specialist	1	1	1
Information Technology Network Technician	1	1	1
GIS Administrator	1	1	1
Total	4	5	5

Director of Communications and Tourism



Help Desk Tickets Processed



Municipal Court

Program Description

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.

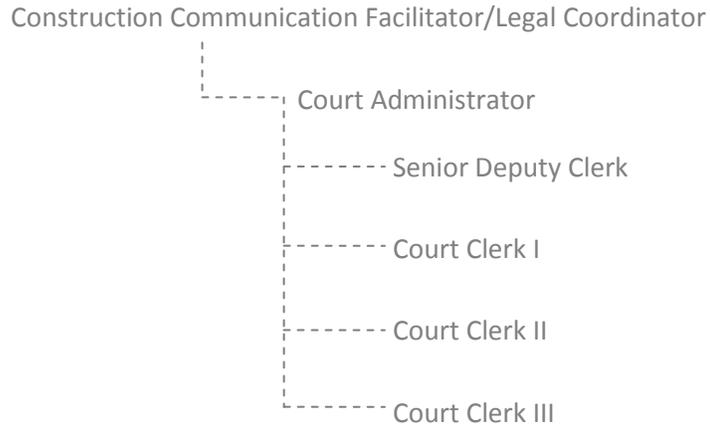
Program Narrative

Goals and Objectives for FY2012

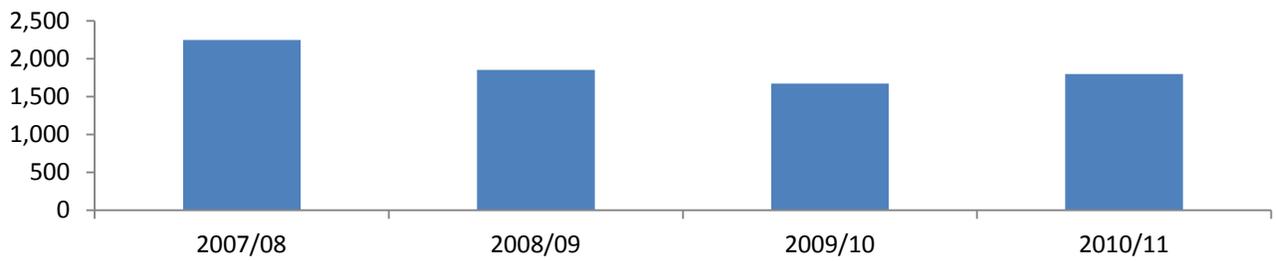
- *Ensure efficient and effective operation of the court.*
- Provide the best customer service for citizens of The Colony.
- Work closely with the IT and Police Department to get bids and continue to coordinate the security project for the Police and Court Building. Funds are to be taken from the Court Security Fund.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 262,582	\$ 273,904	\$ 276,524	\$ 272,917
Contractual Services	68,359	77,325	76,025	75,125
Supplies	5,724	8,050	7,030	7,880
Maintenance	961	1,250	950	1,000
Overhead Costs	-	-	-	49,872
Total Department Budget	\$ 337,626	\$ 360,529	\$ 360,529	\$ 406,794

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Court Administrator	1	1	1
Senior Deputy Clerk	1	1	1
Court Clerk I	1	1	1
Court Clerk II	1	1	1
Court Clerk III	1	1	1
Total	5	5	5



Warrants Issued



Facility Maintenance

Program Description

The Facility Maintenance/Right-Of-Way Departments 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.

Program Narrative

Goals and Objectives for FY2012

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

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 176,144	\$ 202,834	\$ 206,596	\$ 172,180
Contractual Services	\$ 16,938	\$ 16,000	\$ 12,261	\$ 16,000
Supplies	\$ 18,443	\$ 15,934	\$ 15,934	\$ 15,934
Maintenance	\$ 260,226	\$ 203,050	\$ 203,050	\$ 179,707
Overhead Costs	\$ -	\$ -	\$ -	\$ 41,386
Total Department Budget	\$ 471,751	\$ 437,818	\$ 437,841	\$ 425,207

* In FY11/12 100% of the Environmental/Facilities Manager personnel costs are moved to the Environmental department.

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Facility Maintenance Supervisor	1	1	1
Facility Maintenance Worker	2	2	2
Total	3	3	3

Environmental/Facility Manager



Facility Maintenance Supervisor



Facility Maintenance Worker (2)

Engineering

Program Description

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. The department prepares items for City Council, board, and commission meetings and attends said meetings for presentations and technical support. The inspection division performs inspections on new streets, drainages, and water and wastewater construction projects to assure compliance with City standards and acceptable engineering practices.

Program Narrative

Goals and Objectives for FY2012

Engineering

- ***Review and approve engineering designs, plans, plats and site plans, other engineering support services.***
- Review plats, site plans, and engineering plans for conformance with the City's Engineering design standards and other applicable regulations.
- Serve as the city's Floodplain Administrator.
- Initiate drainage studies, street paving/drainage designs, and other technical support services.

- Initiate continuous updates of the City's water and wastewater maps.
- Coordinate preparation and review of plans for Austin Ranch water and wastewater improvements, FM 423, FM 423 utility relocation, Tribute development projects along the FM 423 and HWY 121 corridors, City sponsored projects (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.

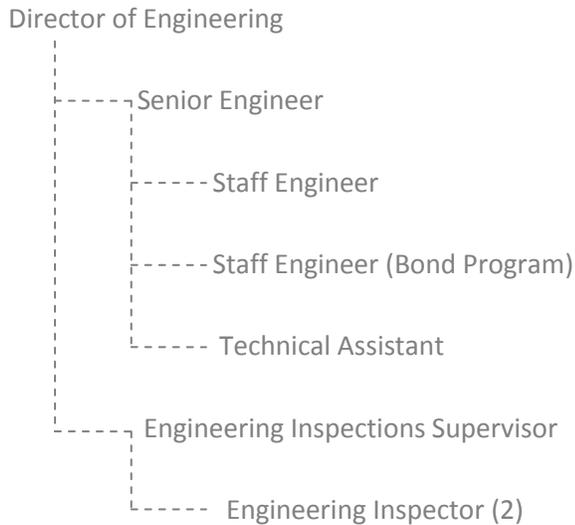
Engineering Inspections

- ***Provide quality and timely compliance inspections to contractors for all street, drainage, water, and wastewater projects within the City.***
- Review civil plans for discrepancies and bring to the attention of the design engineers.
- Respond to request for inspection within four (4) hours of request.
- Inspect work performed by contractors.
- Coordinate reconstruction of North Colony Blvd.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 237,834	\$ 289,251	\$ 239,979	\$ 752,789
Contractual Services	90,609	74,690	74,950	74,690
Supplies	9,508	13,300	13,300	13,300
Maintenance	4,357	4,650	4,650	3,150
Transfers Out	67,131	67,131	67,131	-
Overhead Costs	-	-	-	95,678
Total Department Budget	\$ 409,439	\$ 449,022	\$ 400,010	\$ 939,607

* Engineering Inspections is combined with Engineering in FY11/12 (history is also combined)

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Director of Engineering	1	1	1
Senior Engineer	1	1	1
Staff Engineer	1	1	1
Staff Engineer - Bond Program	1	1	1
Technical Assistant	1	1	1
Engineering Inspections Supervisor	1	1	1
Engineering Inspector	3	2	2
Part-time Intern	1	0	0
Total	10	8	8



Fire

Program Description

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.

Program Narrative

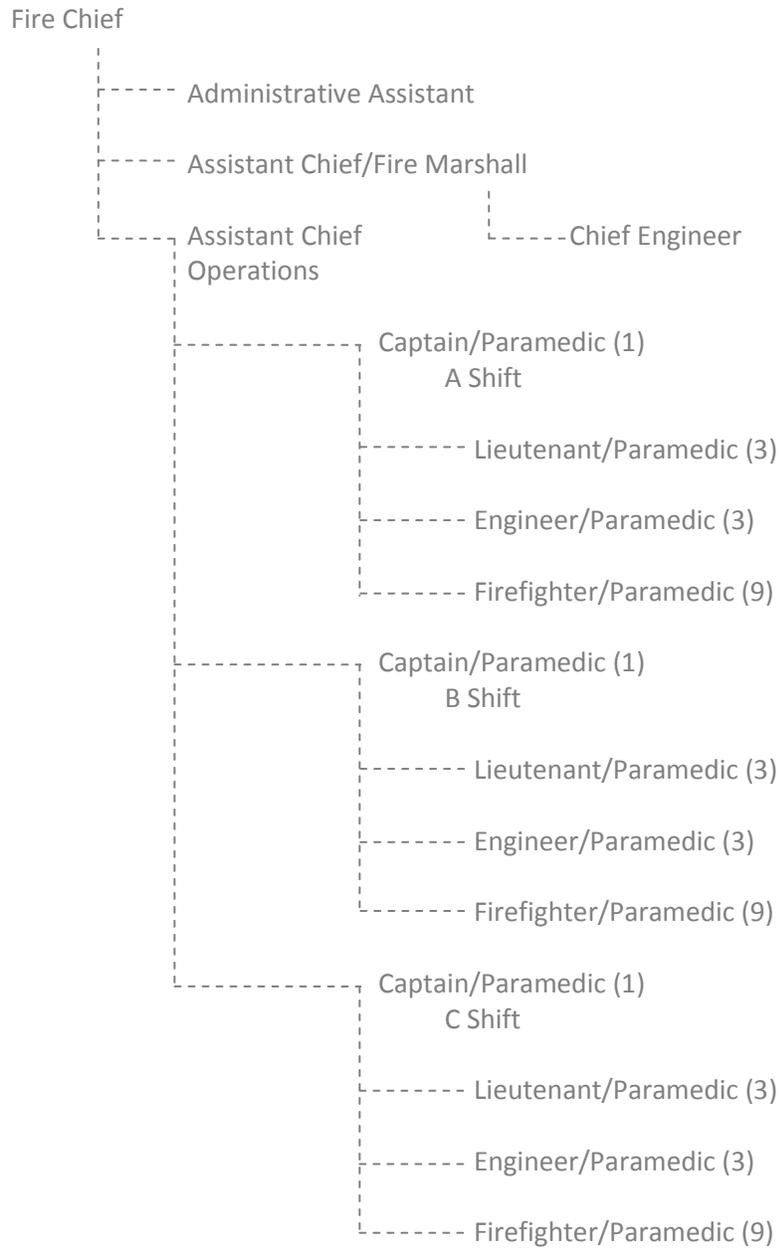
Goals and Objectives for FY2012

- *Assure health, safety and welfare of fire department members.*
- Increase minimum daily staffing in an effort to comply with nationally accepted guidelines and standards.
- Provide each member with the best possible protective clothing and equipment.
- Implement a physical fitness and medical surveillance program.
- *Maximize fire, rescue and emergency medical operational efficiency and effectiveness.*
- Enhance staffing levels to fire, rescue and emergency medical emergencies. Research the medical squad company concept.
- Reduce dependency on neighboring departments for fire, EMS, hazardous materials and technical rescue assistance.
- Build Fire Stations #4 and #5.
- *Commit to service excellence.*
- Continue to reinforce customer service as part of our core values and organizational culture.
- Conduct annual advanced customer service training.
- Continue the 10C's of Service Commitment.
- *Increase training, professional and leadership development.*
- Develop mentoring programs for each organizational level.
- Send at least (2) members each year to the Fire Department Instructors Conference.
- Make training and professional development a priority in the planning and budget process.
- *Increase community life safety and risk reduction efforts.*
- Complete community risk vulnerability assessment.
- Increase the communities' storm readiness.
- Update emergency management plans.

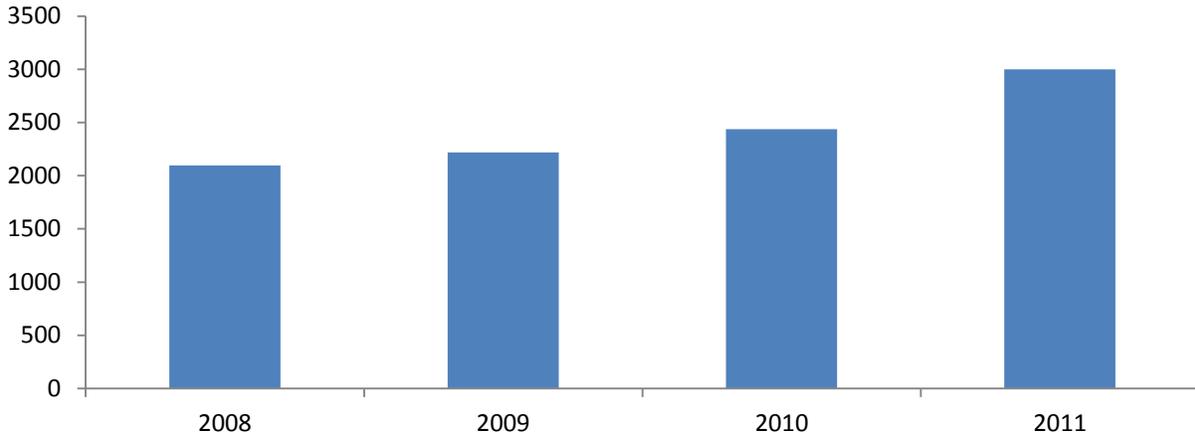
Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 4,488,064	\$ 4,581,030	\$ 4,714,022	\$ 4,760,069
Contractual Services	58,223	66,478	63,203	56,928
Supplies	130,271	154,154	132,700	117,800
Maintenance	179,653	180,084	182,834	98,700
Non-Capital	7,262	-	-	-
Overhead Costs	-	-	-	419,225
Total Department Budget	\$ 4,863,473	\$ 4,981,746	\$ 5,092,759	\$ 5,452,722

* Fleet Fire is combined with the Fire department in FY11/12 (history is also combined)

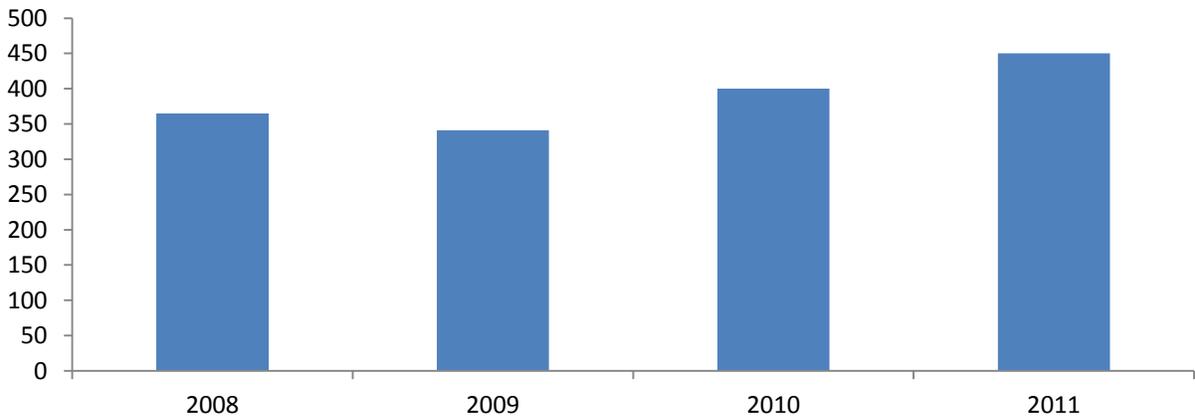
Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Fire Chief	1	1	1
Assistant Chief Operations	1	1	1
Assistant Chief/Fire Marshall	1	1	1
Captain/Paramedic	3	3	3
Lieutenant	6	6	9
Firefighter/Paramedic/Engineer	9	9	9
Firefighter/Paramedic	28	28	27
Administrative Assistant	1	1	1
Chief Engineer	1	1	1
Total	51	51	53



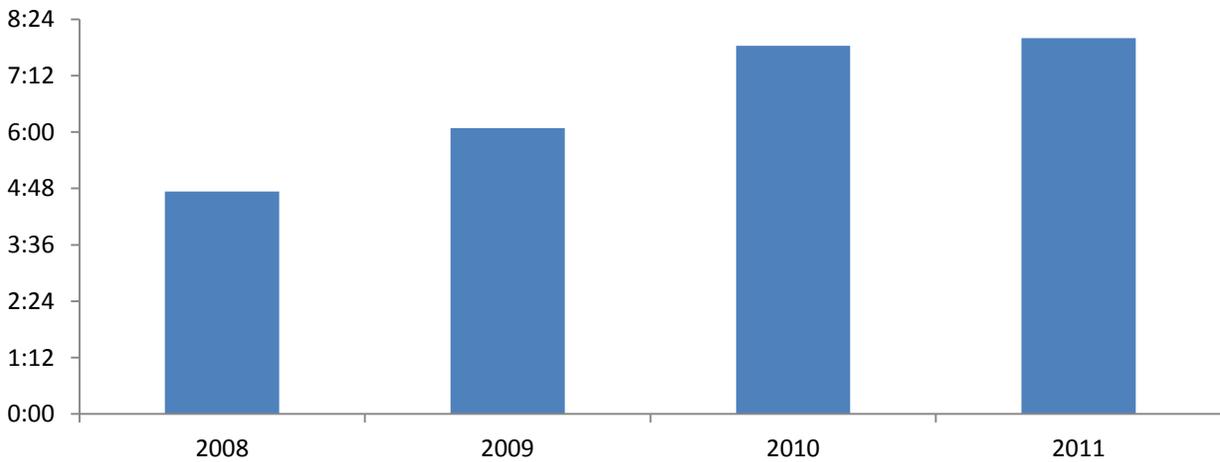
Total Annual Calls



Overlapping Calls



Average Response Time



Police

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.

Program Narrative

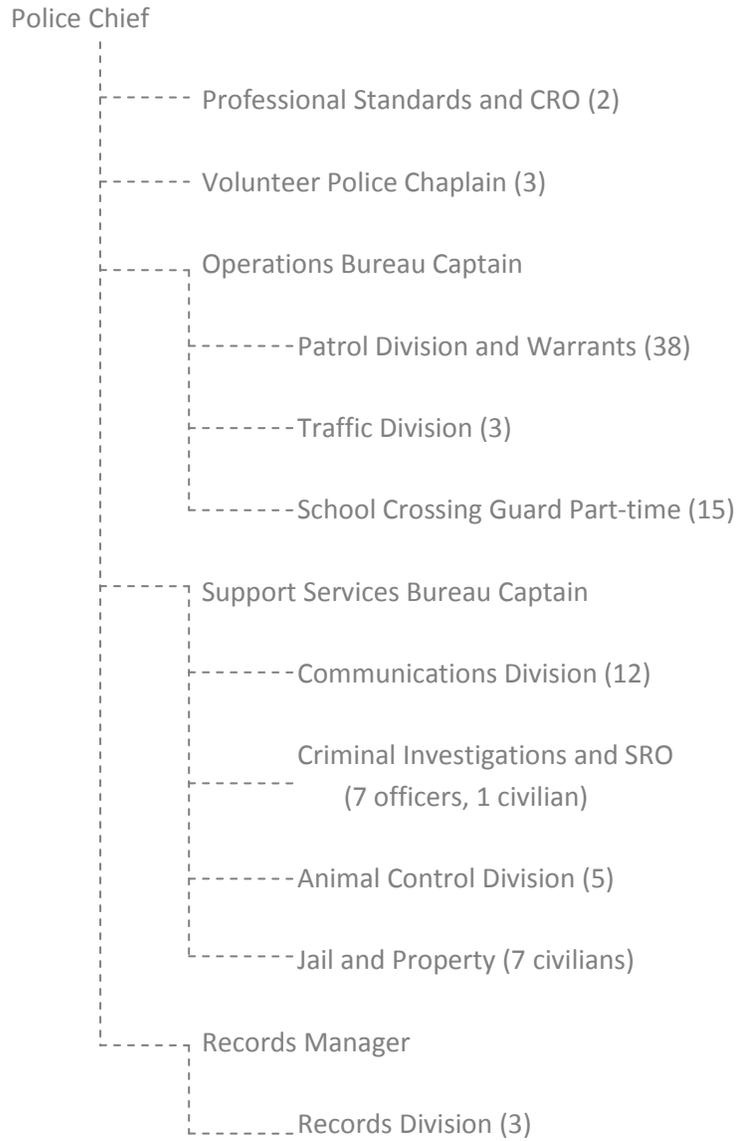
Goals and Objectives for FY2012

- *Provide professional police services.*
- 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.
- Increased training to help ensure a professional staff capable of exceeding citizen's expectations.
- Continuing improvement/replacement of equipment and uniforms.
- *Protect our citizens against the criminal actions of others and enhance their sense of security, safety and well being.*
- Reduction in per capita UCR crime rate.
- Increased recovery of property.
- Increased UCR case clearance rate.
- Improvement in citizen surveys.
- Expand usage of bicycle patrol operations between the hours of 15:30 and 19:00, after school in target areas and within Austin Ranch.
- *Improve traffic safety and our citizen's sense of safety and security.*
- Reduction in vehicle accidents.
- Expand traffic division and enforcement activities.
- *Provide public education to prevent crime, substance abuse, increase school safety and improve public perception and partnerships with The Colony Police.*
- Continue/expand Citizen Police Academy.
- Continue Alcohol and Substance Awareness Program in Elementary Schools.
- Continue School Resource Officer program in The Colony High School.
- Continue supporting National Night Out and Neighborhood Crime Watch activities.
- Increase bicycle patrol activities to increase officer-citizen contacts.
- *Expand narcotic/vice investigations within the City.*
- Increased number of search warrants.
- Increased street value of drugs seized.

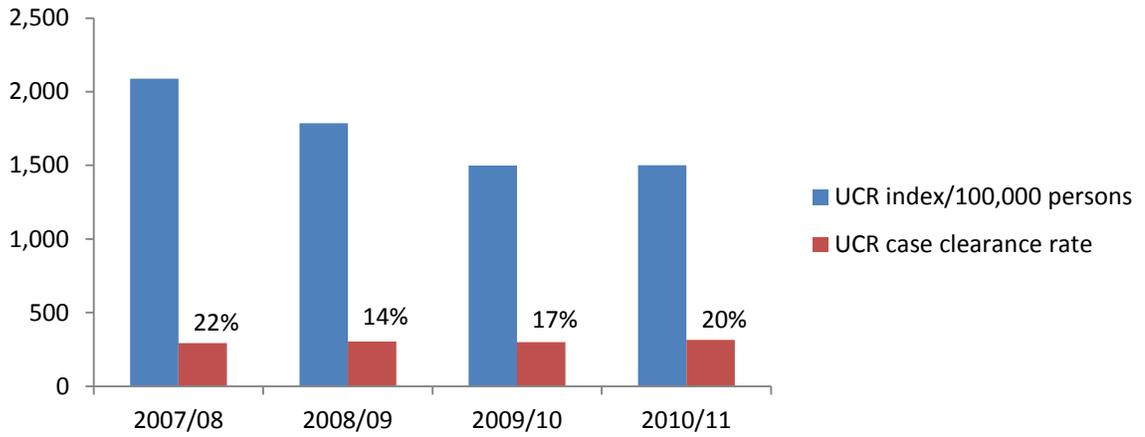
- Increased undercover operations related to all substance abuse by adding an investigator.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 5,944,209	\$ 6,092,334	\$ 6,178,299	\$ 6,325,150
Contractual Services	40,459	41,283	33,596	38,424
Supplies	177,568	162,620	180,055	181,990
Maintenance	260,771	279,267	270,697	125,774
Non-Capital	-	-	2,500	-
Overhead Costs	-	-	-	807,096
Other Charges	20,791	2,500	500	2,500
Total Department Budget	\$ 6,443,798	\$ 6,578,004	\$ 6,665,647	\$ 7,480,934

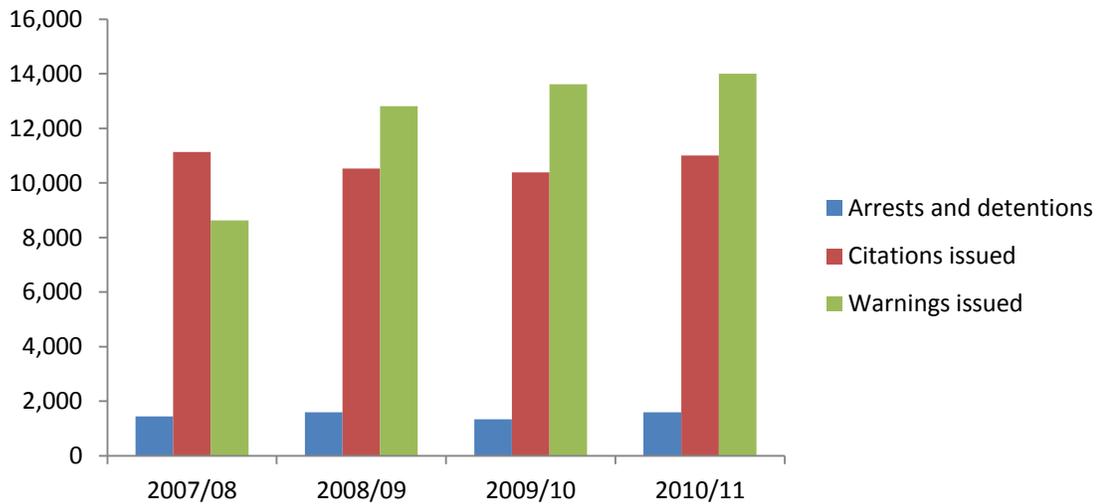
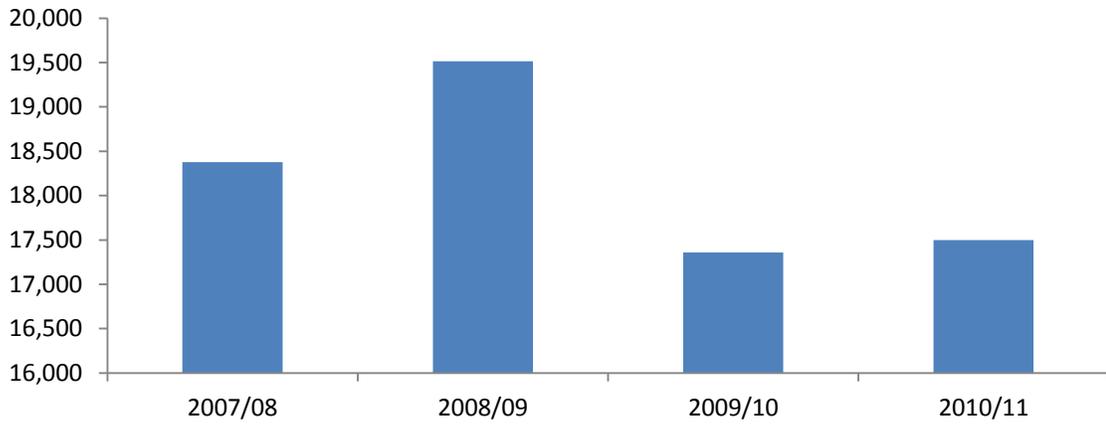
Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Police Chief	1	1	1
Captain	2	2	2
Lieutenant	5	5	5
Sergeant	6	6	6
Patrol Officer	28	28	28
Traffic Officer	2	2	2
CID Investigator	5	5	5
Community Resource Officer / A.S.A.P Officer	1	1	1
School Resource Officer	1	1	1
Communications Supervisor	1	1	1
Communications Officer/Dispatcher	11	11	11
Records Coordinator	3	3	3
Records Supervisor	1	1	1
CID Administrative Assistant	1	1	1
Property Room Coordinator	1	1	1
School Crossing Guard	15	15	15
Warrant Officer/Bailiff	2	2	2
Animal Control Manager	1	1	1
Animal Control Officer	3	4	4
Animal Control Receptionist	1	0	0
Jail Supervisor	0	1	1
Detention Officer	2	4	5
Total	93	96	97



Uniform Crime Reporting



Calls For Service



Library

Program Description

“Information, Imagination, Inspiration, Innovation” – With this motto in mind, The Colony Public Library is dedicated to improving its customers’ quality of life by facilitating their search for informational, educational, and recreational resources and materials. TCPL 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 its resources and services. TCPL’s collection consists of over 85,000 items, which include popular materials in various formats, reference materials, 24/7 electronic resources, downloadable ebooks and audiobooks, and research tools. TCPL’s 15,000 sq. ft. facility includes two group study rooms, space devoted to quiet study, a story time corner, 23 public access Internet workstations, 6 online catalog stations, wireless internet access, and a local history collection.

Program Narrative

Goals and Objectives for FY2012

- ***Improve quality, quantity, efficiency of and access to services to external and internal customers.***
- Improve customer service by adding the ability to accept payments via credit/debit cards.
- Improve customer access to microform materials through replacement of the 1987-vintage microform reader/printer.
- Increase participation in the Summer Reading Clubs by opening registration earlier in May and by exploring options for

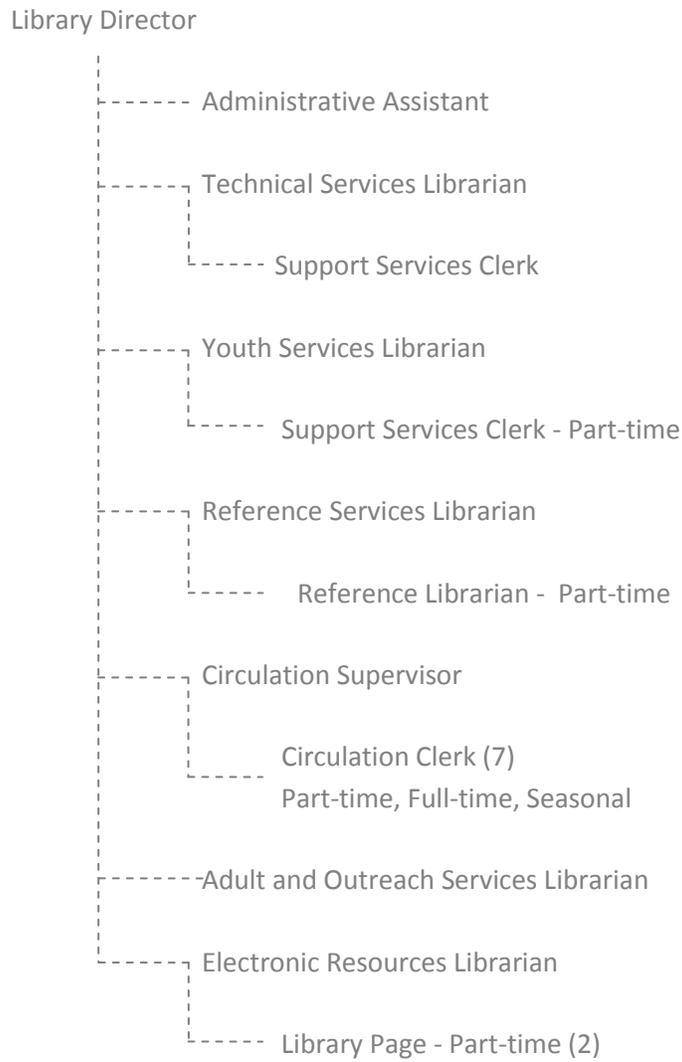
and implementing online registration; research options for future increased access for customers through implementation of an online Summer Reading Club.

- Increase customer access to early literacy activities through year-round outreach to children in day care facilities.
- Increase public awareness of TCPL’s services, programs, and resources through participation in public relations events in the schools and throughout the community, as well as through hosting such events as the Digital Bookmobile tour and the TCPL 30th Anniversary Celebration (February 2012).
- Explore options for implementing youth science-related programs.
- ***Improve the resources available to meet expressed patron needs.***
- Provide a high level of access to 24/7 resources for people of all ages through a well-developed collection of electronic resources and services, including downloadable ebooks and audiobooks; maintenance of participation in the licensing programs/consortia; expansion of mobile access; and management, statistical evaluation, and marketing of this collection.
- Continually assess the needs of the community through implementation of an ongoing customer survey service; adjust service and resource offerings to meet current/changing needs.

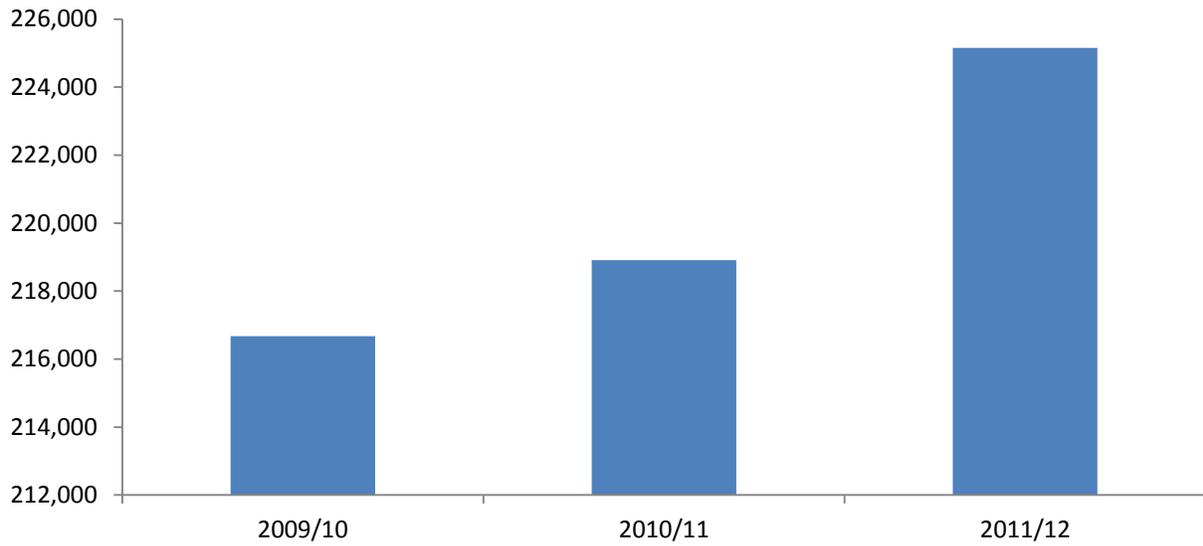
- Update material formats as appropriate to maintain currency with technology.
- Continue to improve quality of the reference collection through thorough evaluation, removing print and microform items which are outdated and/or have been superseded by electronic resources, and to expand/update all areas and formats of the adult and juvenile collections.
- Continue cataloging of local history collection; continue to seek donations of items relevant to the local history of The Colony area; implement/create a photo database for TCPL's Local History Collection.
- Continue to seek cost-effective methods of improving and expanding services via consortia and grant opportunities.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 773,890	\$ 804,260	\$ 794,588	\$ 810,274
Contractual Services	20,840	18,550	17,180	19,280
Supplies	122,770	126,020	123,780	117,020
Maintenance	11,225	11,280	15,280	13,730
Non-Capital	-	-	973	-
Overhead Costs	-	-	-	238,330
Total Department Budget	\$ 928,725	\$ 960,110	\$ 951,801	\$1,198,634

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Library Director	1	1	1
Reference Services Librarian	1	1	1
Youth Services Librarian	1	1	1
Reference Librarian - Part-time	1	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 Clerk	2	2	2
Circulation Clerk - Part-time	4	4	4
Library Page - Part-time	2	2	2
Support Services Clerk - Part-time	1	1	1
Support Services Clerk	1	1	1
Secretary	1	0	0
Administrative Assistant	0	1	1
Seasonal Circulation Clerk (Summer)	1	1	1
Total	20	20	20



Library Resource Usage



Library Resource Usage - Combined total of items circulated, electronic resource usage; computer usage; program attendance; reference transactions, and electronic resource training sessions.

Parks Fund

The Parks Fund is an operating fund within the city. This fund consists of a combination of funds that were formerly in the general fund or were separated into stand-alone special revenue funds. This fund includes the Parks and Recreation Department, Aquatic Park, and Community Center. The fund gets the majority of its revenue from an operating transfer from the General Fund but it is also funded through Recreation and Athletic program revenue, Swimming fees, and Community Center program revenues. In addition to these revenue sources, there are transfers in from the Community Development Corporation for personnel as well as for maintenance on Five Star Park.

PARKS FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
Parks & Recreation:						
Recreation Program Revenue	-	-	-	-	-	187,000
Athletic Program Revenue	-	-	-	-	-	90,500
Tournament Revenue	-	-	-	-	-	-
Pass & Facility Revenue	-	-	-	-	-	95,215
Total	-	-	-	-	-	372,715
Aquatic Park:						
Swimming Lessons	-	-	-	-	-	75,000
Season Passes	-	-	-	-	-	8,000
Swimming Team	-	-	-	-	-	14,000
Entrance Fees	-	-	-	-	-	45,000
Concession Sales	-	-	-	-	-	3,500
Private Party Fees	-	-	-	-	-	33,660
Aerobic Classes	-	-	-	-	-	14,000
Total	-	-	-	-	-	193,160
Community Center						
Rental Revenue	-	-	-	-	-	8,000
Program Revenue	-	-	-	-	-	1,000
Trip Revenues	-	-	-	-	-	35,251
Membership Fees - Resident	-	-	-	-	-	4,300
Total	-	-	-	-	-	48,551
TOTAL CHARGES FOR SERVICES	-	-	-	-	-	614,426
INVESTMENT INCOME:						
Interest Income	-	-	-	-	-	600
TOTAL INVESTMENT INCOME	-	-	-	-	-	600
TOTAL REVENUES	-	-	-	-	-	615,026
TRANSFER IN:						
Transfer - General Fund	-	-	-	-	-	3,270,000
Transfer - CDC Five Star Maintenance	-	-	-	-	-	150,000
Transfer - CDC Fund Personnel	-	-	-	-	-	122,845
Transfer - HCP Reserve from General Fund	-	-	-	-	-	165,000
Transfer - Community Center Fund Balance	-	-	-	-	-	36,987
TOTAL TRANSFERS	-	-	-	-	-	3,744,832
TOTAL REVENUES/TRANSFERS	-	-	-	-	-	4,359,858
EXPENDITURES:						
Parks & Recreation	-	-	-	-	-	2,895,951
Aquatic Park	-	-	-	-	-	468,278
Community Center	-	-	-	-	-	213,495
TOTAL EXPENDITURES	-	-	-	-	-	3,577,724
BEGINNING FUND BALANCE	-	-	-	-	-	-
EXCESS (DEFICIENCY)	-	-	-	-	-	782,134
ENDING FUND BALANCE	-	-	-	-	-	782,134
Working Days in Fund Balance	-	-	-	-	-	80

Parks and Recreation

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, Special Events and median/right of way maintenance are also administered by this department.

Program Narrative

Goals and Objectives for FY2012

Administration

- ***Ensure the availability of a wide range of leisure and recreational opportunities for our citizens that improve the quality of life in our community.***
- Recruit and develop a high quality staff.
- Develop and implement programs and activities that are unique and desired.
- Utilize volunteer manpower to operate efficiently and cost effectively.
- Host special events that are desired by the community and increase tourism to The Colony.

Recreation

- ***Provide high quality programs that meet a wide variety of interests which will benefit our citizens.***
- Continue to develop and maintain a variety of unique and desired programs.
- Advertise programs using various formats.
- Provide accurate information regarding all programs via telephone, in-person, City website, etc.

- Recruit quality instructors.
- ***Provide high quality, friendly and safe leisure facilities to the citizens of The Colony.***
- Provide staff with training that promotes excellent customer service.
- Use various forms of advertising to notify patrons of upcoming events and activities including an email database, cable TV, newspaper, bulletin boards, direct mailings, etc.
- Perform consistent walkthroughs of facilities to ensure that proper maintenance needs are met.

Athletics

- ***Provide high quality athletic programs for youth and adults that cover a broad range of interests.***
- Continue to develop and maintain a variety of unique and desired athletic programs.
- Recruit and hire quality officiating crews to ensure fair and equitable competitions.
- Improve communications and working relationship with youth sport associations.
- Provide accurate information regarding programs via telephone, in-person, City website, etc.
- ***Provide, promote, and schedule safe, affordable, high quality athletic facilities for the community and north Texas region.***

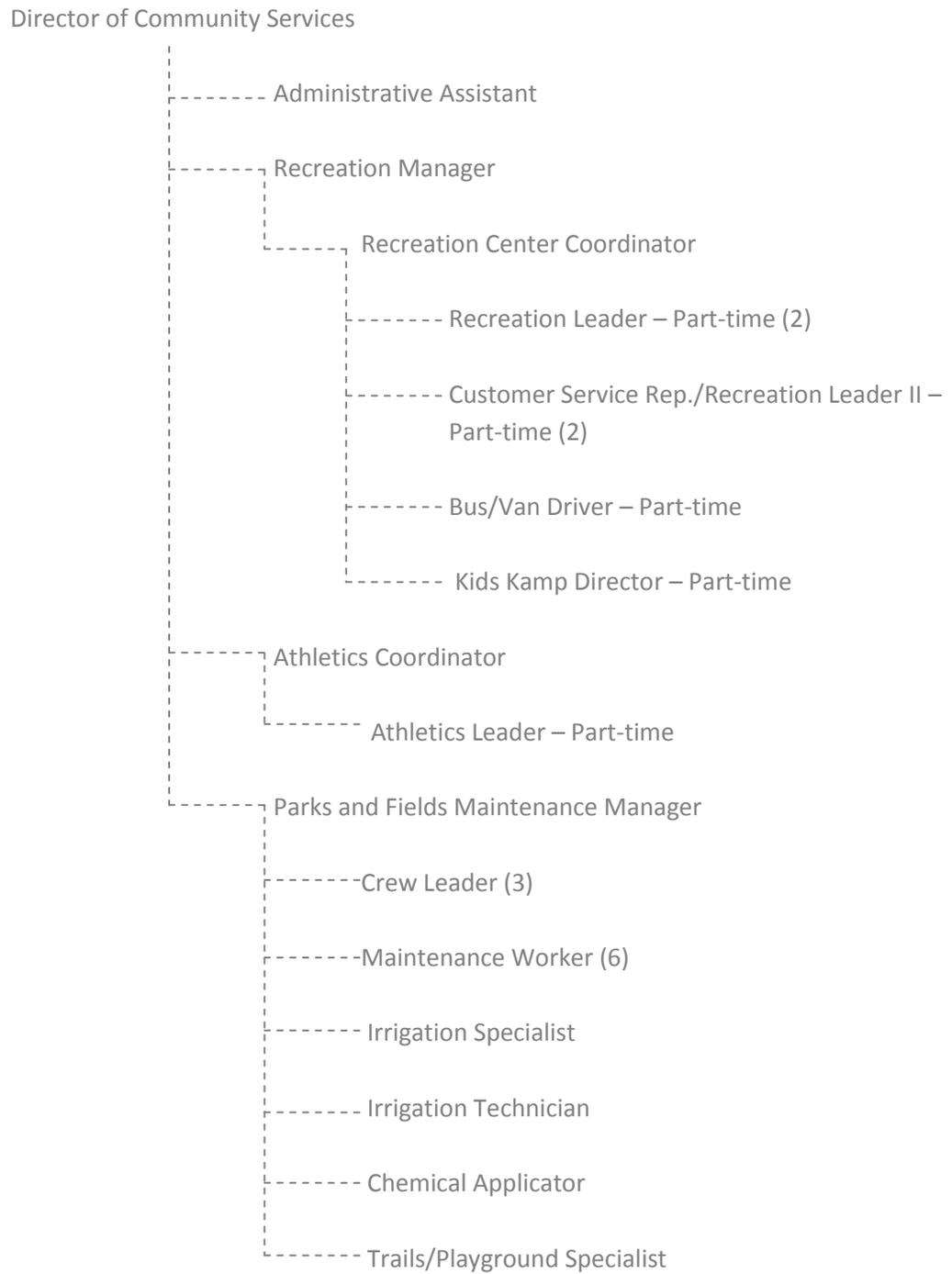
- Recruit quality youth and adult athletic events from regional, state and national organizations.
- Communicate with local associations to ensure that schedules are known and fields are properly prepared.
- Partner with maintenance department to evaluate calendar and determine ideal scheduling to ensure health and longevity of the fields.
- Relay complaints and concerns by facility users to maintenance department to ensure speedy resolution.
- Communicate with internal departments the approved usage calendar to ensure that all users are adhering to maintenance guidelines.

Maintenance

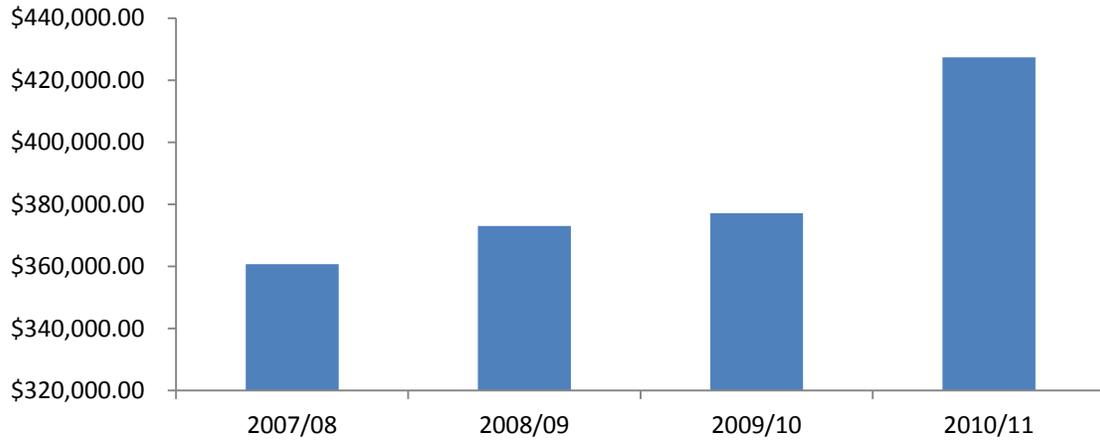
- *Provide a safe and aesthetically pleasing environment for sports organizations and parks and trail users.*
- Promote employee certification in playground safety, chemical applications, and irrigation in a way that those certifications can best serve the needs of the department.
- *Improve the quality of the parks and open spaces through creative construction and maintenance.*
- *Research and implement new concepts related to the construction and maintenance of parks and greenbelt areas.*

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 1,275,118	\$ 1,302,979	\$ 1,308,144	\$ 1,351,690
Contractual Services	142,173	150,606	398,597	148,735
Supplies	151,367	173,319	180,470	107,415
Maintenance	364,115	381,579	168,484	398,885
Non-Capital	-	-	8,325	-
Capital	-	6,000	6,000	-
Overhead Costs	-	-	-	889,226
Total Department Budget	\$ 1,932,773	\$ 2,014,483	\$ 2,070,020	\$ 2,895,951

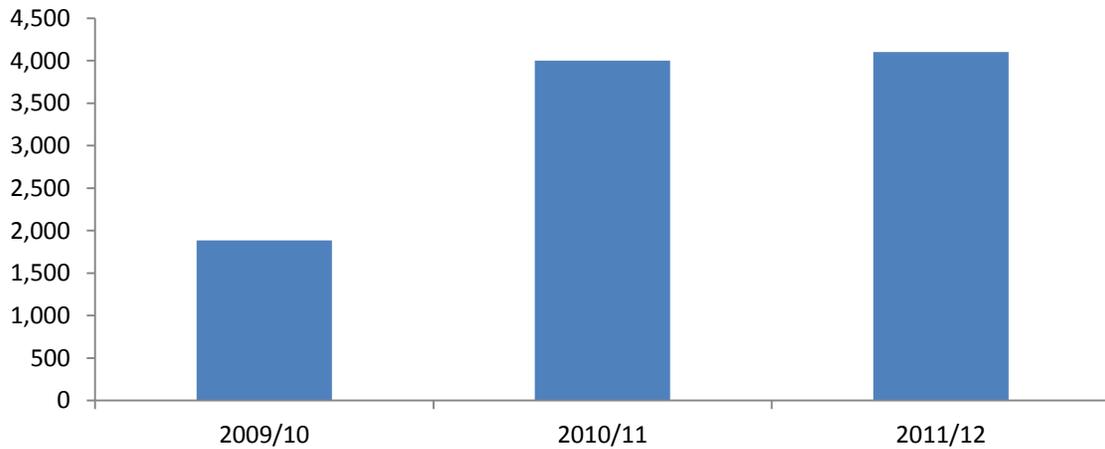
Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Director of Community Services	1	1	1
Recreation Manager	1	1	1
Administrative Assistant	1	1	1
Parks Maintenance Manager	1	1	1
Parks/Trails Crew Leader	1	1	1
Athletic Facilities Crew Leader	1	1	1
Greenscape/Special Projects Crew Leader	1	1	1
Trails/Playground Specialist	1	1	1
Irrigation Specialist	1	1	1
Irrigation Technician	1	1	1
Chemical Applicator	1	1	1
Maintenance Worker	7	6	6
Athletics Coordinator	1	1	1
Recreation Coordinator	1	1	1
Recreation Leader - Part-time	2	2	2
Customer Service Rep./Recreation Leader II - Part-time	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
Total	27	26	26



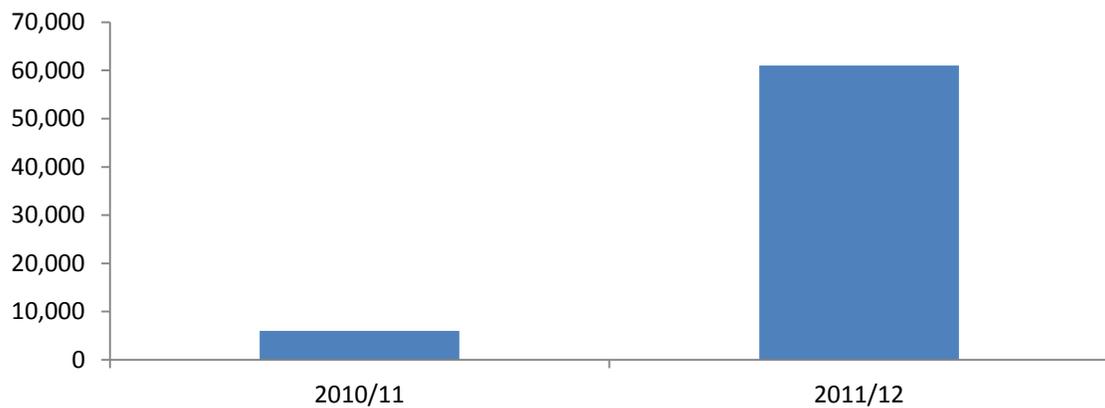
Recreation Revenue Collected



Volunteer Hours for Projects and Events



Recreation Center Visitors



*Parks started tracking volunteer hours in FY 2009/10 and the number of Recreation Center Visitors in 2010/11. The numbers for 2011/12 are projections.

Aquatic Park

Program Description

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.

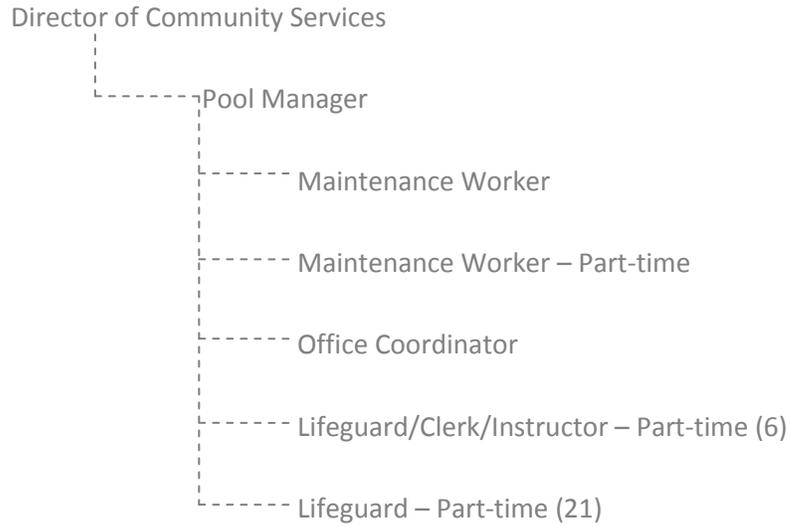
Program Narrative

Goals and Objectives for FY2012

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

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 298,257	\$ 306,102	\$ 303,046	\$ 304,790
Contractual Services	16,455	16,594	16,119	16,994
Supplies	20,562	24,880	22,180	22,260
Maintenance	13,246	17,585	17,585	16,255
Overhead Costs	-	-	-	107,979
Total Department Budget	\$ 348,520	\$ 365,161	\$ 358,930	\$ 468,278

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Pool Manager	1	1	1
Maintenance Worker	1	1	1
Maintenance Worker - Part-time	1	1	1
Office Coordinator - Part-time	1	1	1
Lifeguard/Clerk/Instructor - Part-time	6	6	6
Lifeguard - Part-time	21	21	21
Total	31	31	31



Community Center

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.

Program Narrative

Goals and Objectives for FY2012

- *Provide high quality programs to meet the needs of senior citizens at the Community Center.*
- Offer a variety of programming at the center to allow for new activities.
- Offer a travel program of day and overnight trips.
- Advertise programming to public in various formats.
- *Work to maintain a high level of satisfaction among senior citizen patrons.*
- Identify areas for trips/excursions that would appeal to a large segment of the senior population.
- Work closely with outside senior agencies to help provide a comprehensive array of programs, activities, and seminars to meet the needs of seniors.
- Utilize volunteer hours to increase customer service and assist in daily operations.
- *Provide a safe and affordable facility for residents to rent for meetings, banquets, or events.*
- Promote the facility as available for rental in various media.
- Accommodate scheduling of rentals around senior usage whenever possible.
- Provide adequate supervision and oversight of all facility usage to ensure that safety and maintenance issues are addressed in a timely manner.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 86,369	\$ 96,914	\$ 95,300	\$ 95,879
Contractual Services	104,224	82,157	119,081	33,873
Supplies	5,895	6,645	6,080	7,200
Maintenance	3,181	3,800	2,900	3,800
Overhead Costs	-	-	-	72,743
Total Department Budget	\$ 199,669	\$ 189,516	\$ 223,361	\$ 213,495

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Community Center Coordinator	1	1	1
Recreation Leader - Part-time	1	1	1
Total	2	2	2



*This position is accounted for in another department.

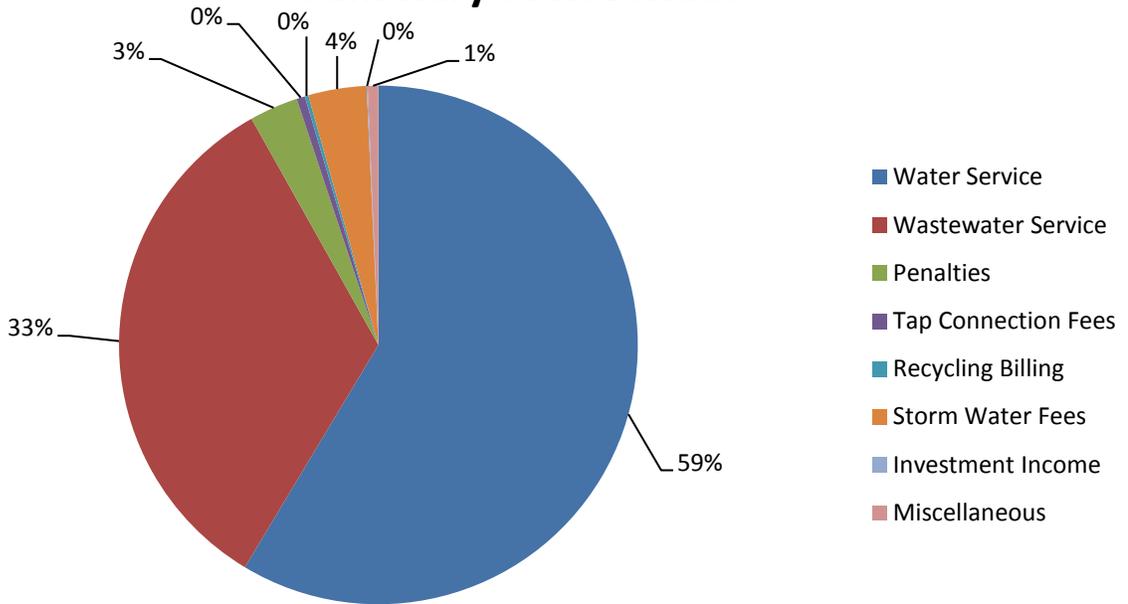
Utility Fund

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.

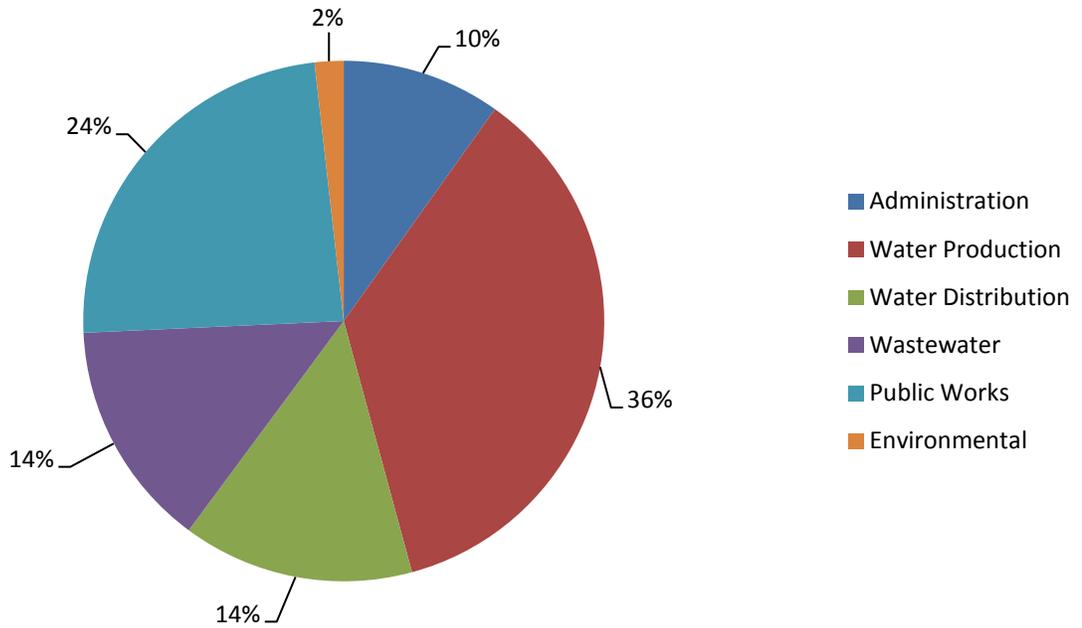
An annual cash transfer from the Utility Fund to the General Fund is made each year for reimbursement of payment in lieu of property taxes, franchise fees and administrative overhead costs incurred. Administrative services, such as operations management, personnel functions, financial management, purchasing 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 \$45,724,259 is amortized by an annual portion of the operational user fees. Capital improvements for the Utility Fund are funded through debt issues.

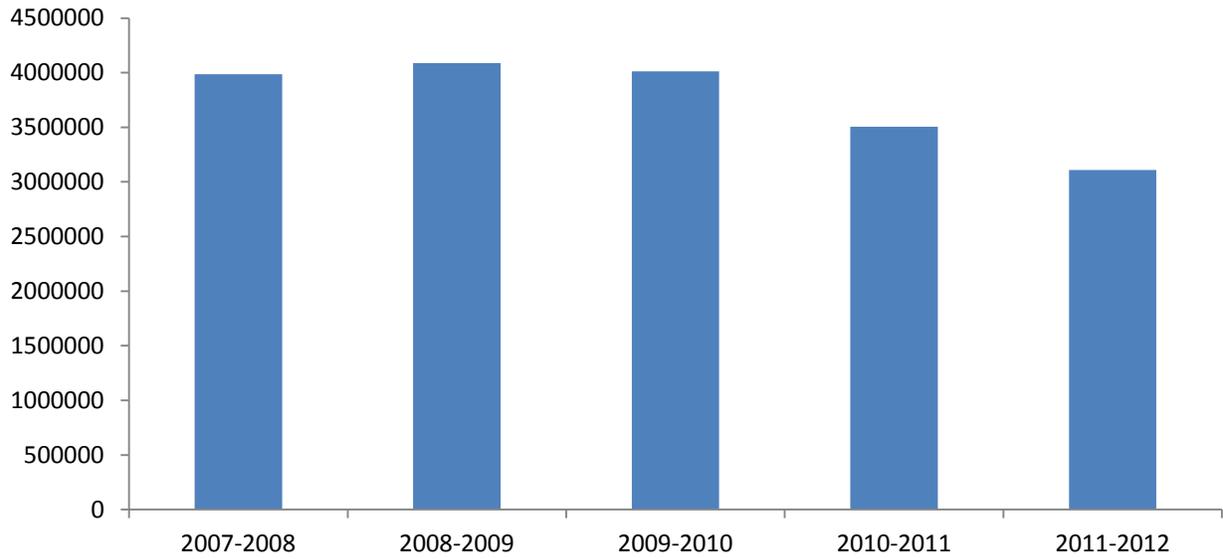
Summary of Revenues



Summary of Expenditures



Fund Balance



Fiscal Year	Working Days in Fund Balance	Value of Each Day
2007-2008	120	\$33,218
2008-2009	118	\$34,633
2009-2010	113	\$35,509
2010-2011	96	\$36,514
2011-2012	80	\$38,879

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. Expenses for providing safe drinking water and disposal of sewage have outpaced revenues leading to rate increases in the past. There is no rate adjustment for Fiscal Year 2011-2012.

UTILITY FUND
Revenue & Expense Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
Water Service	7,477,099	7,486,966	7,765,298	7,840,240	7,840,240	7,918,642
Wastewater Service	4,207,012	4,428,120	4,443,056	4,450,000	4,450,000	4,494,500
Reconnect Fees	27,010	24,550	22,330	25,000	25,000	25,000
Penalties	460,733	452,926	429,856	410,000	410,000	410,000
Tap Connection Fees	198,264	225,779	40,280	70,000	70,000	70,000
Investment Income	152,586	67,446	17,746	30,000	8,000	8,700
Miscellaneous	39,947	46,298	196,832	28,000	28,000	28,200
Storm Water Utility Fees	-	-	-	-	-	491,000
Recycling Billing	-	-	-	-	-	30,000
Recycling Education Contribution	-	-	-	-	-	36,000
TOTAL REVENUES	12,562,651	12,732,085	12,915,398	12,853,240	12,831,240	13,512,042
TRANSFERS IN:						
Transfer - Storm Water Utility Fund Balance	-	-	-	-	-	225,919
Transfer - Environmental Fund Balance	-	-	-	-	-	126,817
TOTAL TRANSFERS IN	-	-	-	-	-	352,736
TOTAL REVENUES/TRANSFERS	12,562,651	12,732,085	12,915,398	12,853,240	12,831,240	13,864,778
EXPENDITURES:						
Non-Departmental	1,433,589	1,284,093	1,117,223	1,008,386	1,029,936	219,736
Water Production	2,335,521	2,370,281	2,440,284	2,539,654	2,569,654	3,094,067
Water Distribution	1,313,863	1,389,041	1,406,331	1,445,056	1,480,365	1,237,560
Wastewater	835,519	945,788	758,403	671,126	670,370	1,218,126
Utility Administration	840,486	851,656	1,074,437	985,961	1,065,026	629,544
Payroll Administration	103,374	102,208	101,722	106,444	106,444	-
Public Works	317,139	333,547	239,483	262,048	198,786	1,884,905
Facilities Maintenance	292,783	385,897	471,751	437,818	437,841	-
Storm Water - Engineering	-	-	-	-	-	51,631
Storm Water - Public Works	-	-	-	-	-	124,693
Environmental	-	-	-	-	-	154,491
TOTAL EXPENDITURES	7,472,274	7,662,511	7,609,634	7,456,493	7,558,422	8,614,753
TRANSFERS OUT:						
Transfer - General Fund	1,555,000	1,919,000	2,255,000	2,405,000	2,405,000	2,320,000
Transfer - D. S. Utility Tax	1,601,050	1,600,000	2,000,000	1,900,000	2,000,000	2,050,000
Transfer - D. S. Revenue bonds	1,350,000	1,350,000	1,025,000	1,025,000	1,025,000	1,175,000
Transfer - Special Projects	100,000	100,000	100,000	100,000	100,000	100,000
Transfer - General Debt Service	27,300	-	-	-	-	-
Transfer - Capital Projects	-	-	-	250,000	250,000	-
TOTAL TRANSFERS OUT	4,633,350	4,969,000	5,380,000	5,680,000	5,780,000	5,645,000
TOTAL EXPENDITURES & TRANSFERS	12,105,624	12,631,511	12,989,634	13,136,493	13,338,422	14,259,753
BEGINNING FUND BALANCE	3,529,119	3,986,146	4,086,720	4,012,484	4,012,484	3,505,302
EXCESS (DEFICIENCY)	457,027	100,574	(74,236)	(283,253)	(507,182)	(394,975)
ENDING FUND BALANCE	3,986,146	4,086,720	4,012,484	3,729,231	3,505,302	3,110,327
Working Days in Fund Balance	120	118	113	104	96	80

Non-Departmental

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 38,141	\$ 35,000	\$ 35,000	\$ 35,000
Contractual Services	1,032,604	946,251	946,251	136,251
Supplies	1,235	1,435	1,435	1,235
Maintenance	45,243	47,250	47,250	47,250
Transfers Out	5,380,000	5,780,000	5,780,000	5,645,000
Total Department Budget	\$6,497,223	\$6,809,936	\$6,809,936	\$ 5,864,736



Water Distribution

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.

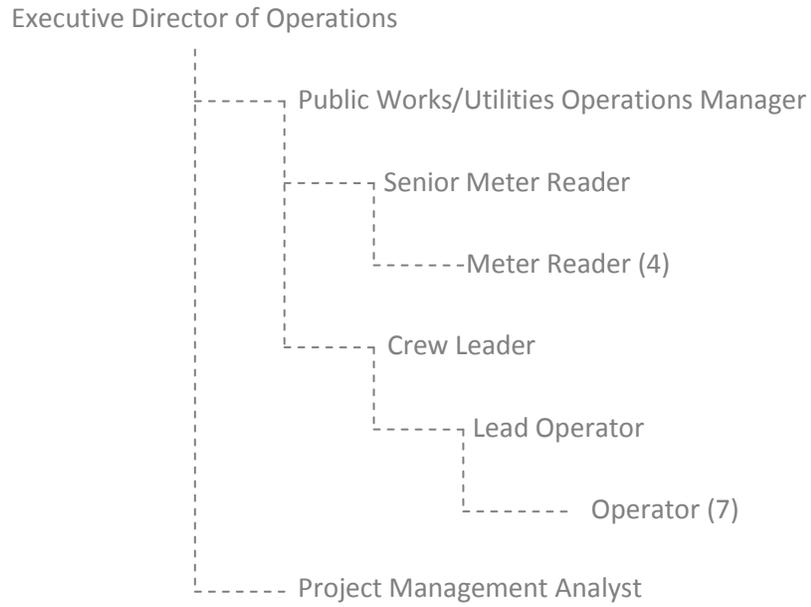
Program Narrative

Goals and Objectives for FY2012

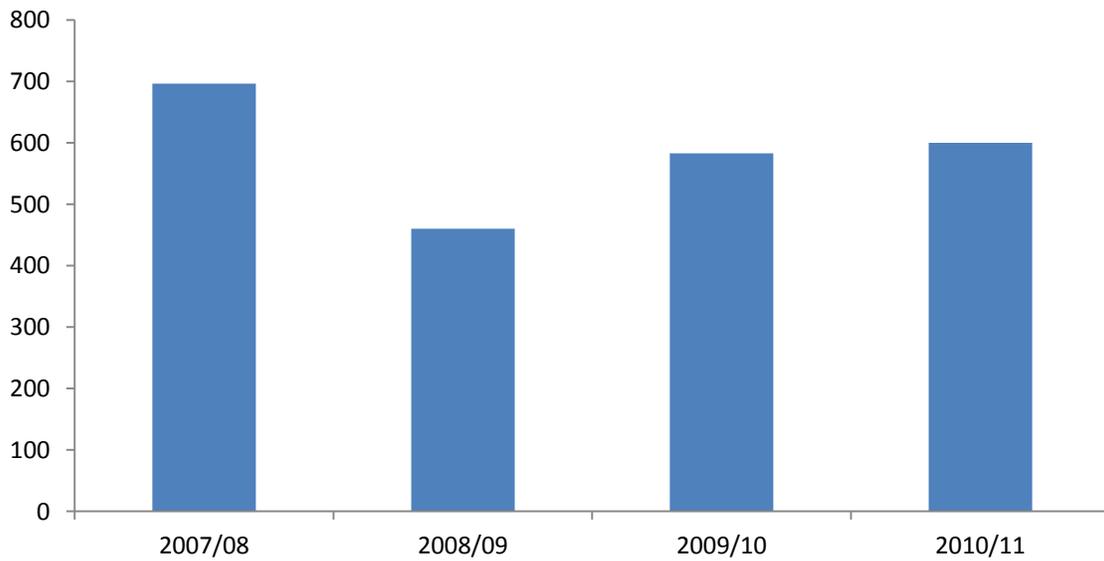
- *Reduce major water leaks and improve communications with customers.*
- Make repairs on water and sewer lines as soon as possible without interrupting service where feasible.
- Continue a water line replacement program.
- Continue replacing malfunctioning water meters for better customer service.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 1,102,458	\$ 1,096,236	\$ 1,181,931	\$ 915,874
Contractual Services	13,593	24,000	9,779	9,779
Supplies	43,537	81,350	46,780	46,780
Maintenance	246,743	243,470	241,875	8,975
Overhead Costs	-	-	-	256,152
Total Department Budget	\$ 1,406,331	\$ 1,445,056	\$ 1,480,365	\$ 1,237,560

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Director of Utilities	1	0	0
Public Works/Utilities Operations Manager	1	1	1
Crew Leader	1	1	1
Lead Operator	1	1	1
Operator	7	7	7
Senior Meter Reader	1	1	1
Meter Reader	4	4	4
Project Management Analyst	1	1	1
Total	17	16	16



Water Meters Replaced



Wastewater

Program Description

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 (TCEQ), and the US Environmental Protection Agency. Functions of the department include operations, monitoring and maintenance of the wastewater treatment plant, and associated lift stations within the City.

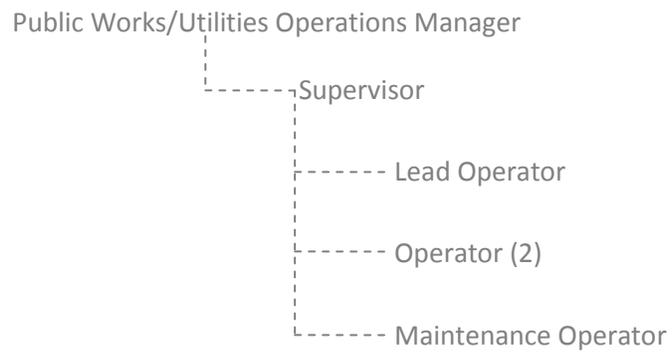
Program Narrative

Goals for FY2012

- *Maintain compliant and efficient operation of wastewater treatment plant systems.*
- *Plan for future plant expansions to accommodate growth of the City.*
- *Oversee construction upgrades and expansion of wastewater treatment plant.*
- *Plan for future EPA and TCEQ regulatory compliance issues.*

	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Expenditures				
Personnel Services	\$ 260,321	\$ 278,451	\$ 278,470	\$ 280,156
Contractual Services	376,217	216,850	211,500	206,700
Supplies	55,906	77,450	82,950	81,350
Maintenance	65,960	98,375	97,450	72,250
Overhead Costs	-	-	-	577,670
Total Department Budget	\$ 758,404	\$ 671,126	\$ 670,370	\$ 1,218,126

	Budget 2009-10	Budget 2010-11	Budget 2011-12
Personnel Detail			
Supervisor	1	1	1
Lead Operator	1	1	1
Operator	2	2	2
Maintenance Operator	1	1	1
Total	5	5	5



Utility Administration

Program Description

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, recycling, EMS, drainage fees, and sales tax.

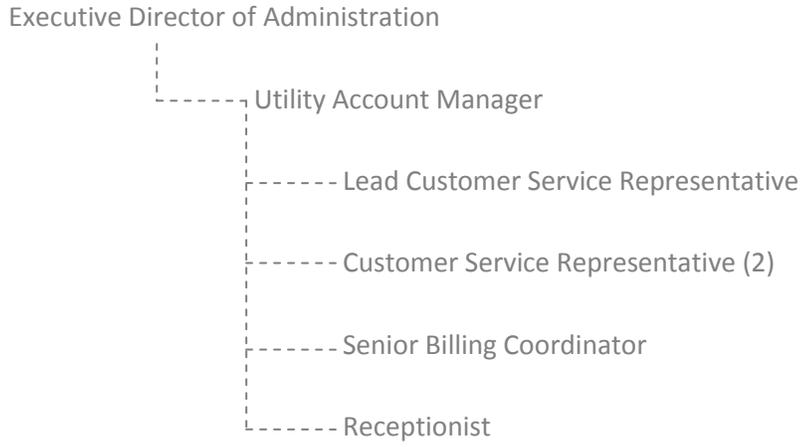
Program Narrative

Goals and Objectives for FY2012

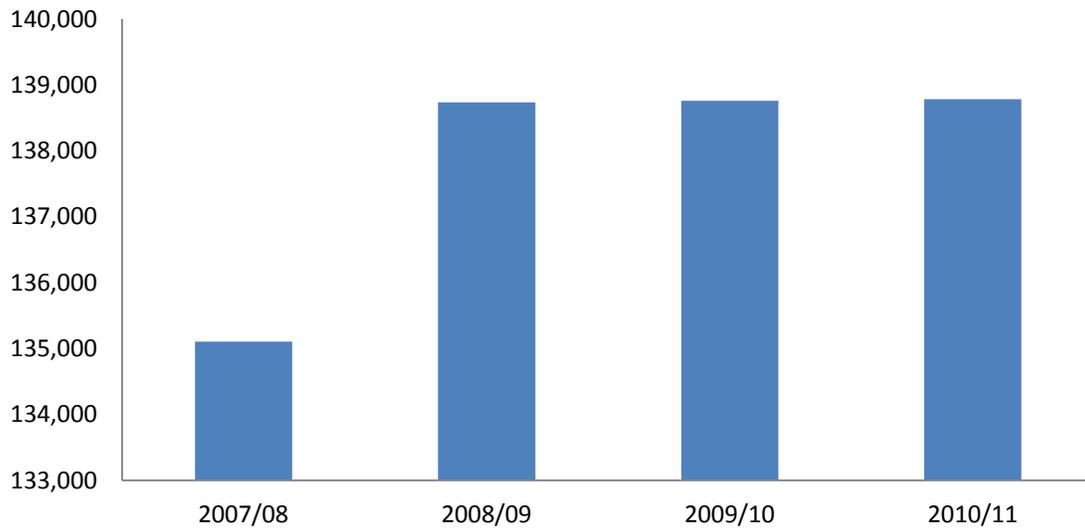
- *Increase customer satisfaction and maximize use of customer information.*
- Utilize the monthly letter billing to provide information to customers.
- Continue employee training.
- Continue to maintain, purge and archive utility records.
- Continue working with Incode on e-billing.

	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Expenditures				
Personnel Services	\$ 703,259	\$ 642,992	\$ 673,732	\$ 330,940
Contractual Services	283,797	297,405	297,405	135,691
Supplies	66,790	74,063	74,063	76,557
Maintenance	18,199	19,826	19,826	14,876
Non-Capital	2,392	-	-	-
Overhead Costs	-	-	-	71,480
Total Department Budget	\$ 1,074,437	\$1,034,286	\$ 1,065,026	\$ 629,544

	Budget 2009-10	Budget 2010-11	Budget 2011-12
Personnel Detail			
Utility Account Manager	1	1	1
Lead Customer Service Representative	1	1	1
Customer Service Representative	2	2	2
Senior Billing Coordinator	1	1	1
Receptionist	1	1	1
Total	6	6	6



Accounts Billed Annually



Water Production

Program Description

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.

Program Narrative

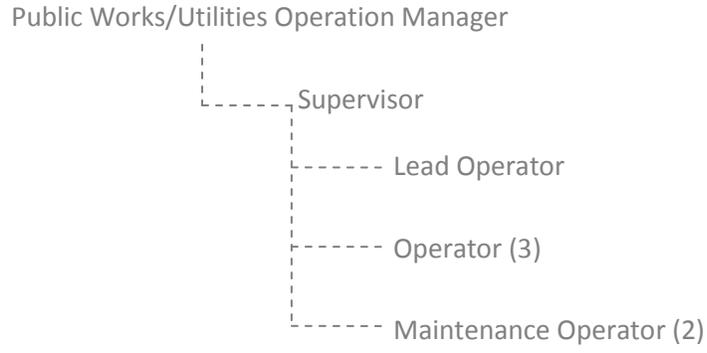
Goals and Objectives for FY2012

- *Increase the life expectancy and operating efficiency of the City's water assets.*

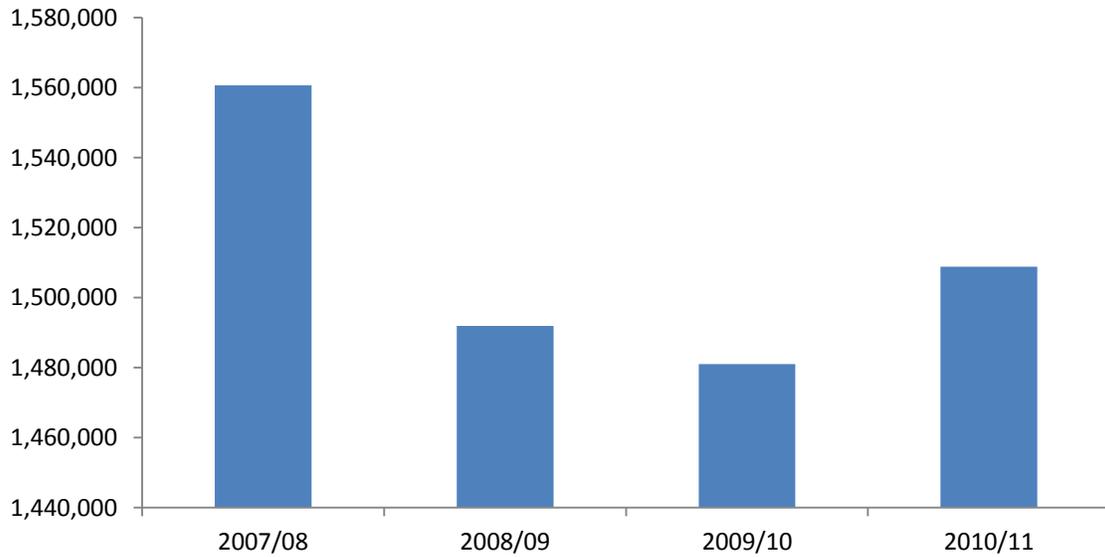
- Continue upgrading the SCADA System that operates all the City's well sites and the Office Creek Pump Station. Utilization of newer technology will result in better planning and better maintenance programs.
- Continue inspecting and providing preventative maintenance to all water storage facilities.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

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 415,908	\$ 420,113	\$ 427,676	\$ 427,493
Contractual Services	79,246	88,271	79,225	83,914
Supplies	1,799,901	1,865,740	1,903,549	2,018,642
Maintenance	145,229	165,530	159,204	142,477
Overhead Costs	-	-	-	421,541
Total Department Budget	\$ 2,440,284	\$ 2,539,654	\$ 2,569,654	\$ 3,094,067

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Supervisor	1	1	1
Lead Operator	1	1	1
Operator	3	3	3
Maintenance Operator	3	2	2
Total	8	7	7



Water Usage (millions of gallons)



Public Works

Program Description

Public Works 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 website inquiry. The Public Works department is responsible for maintenance of streets and alleys, sidewalks, storm 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.

Program Narrative

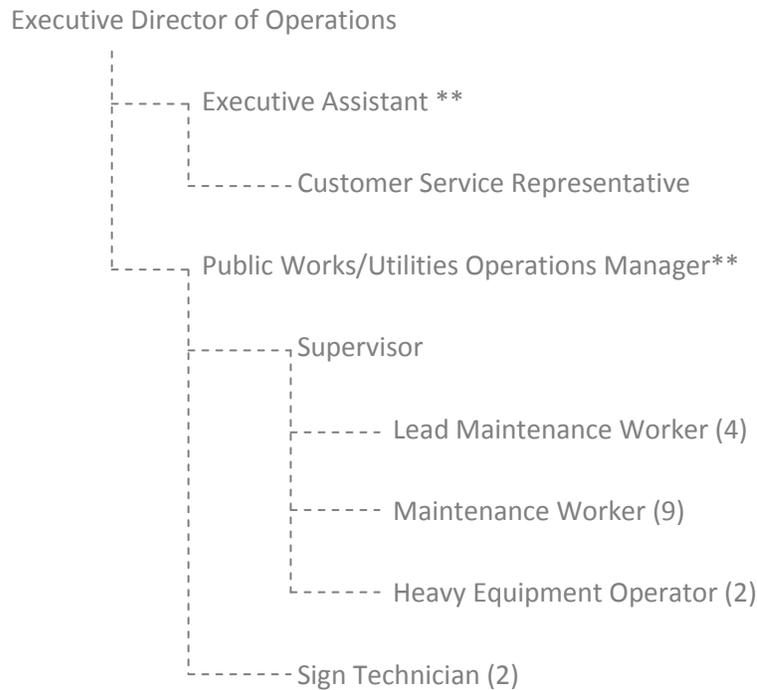
Goals and Objectives for FY2012

- *Provide direction for all Public Works/Utilities Department activities to ensure that resources are utilized in an efficient manner to deliver quality services to the residents and visitors of The Colony.*
- Conduct thorough reviews of all Department activities and establish efficient production goals, whenever possible.
- Evaluate alternative service delivery approaches and systems to improve the efficiency of allocated resources.
- Support Engineering and Utilities departments to improve City project service delivery.
- *Respond to the City's street, alley, sidewalk, and drainage maintenance needs.*
- Emphasize the maintenance and repair of streets, alleys, and sidewalks within the City.
- Support the City's Water and Wastewater Utilities department by making timely surface repairs for underground utility excavations.
- Support safe and efficient traffic flow along City streets and school zones.
- Eliminate potential surface hazards and sub grade erosion by patching or removal and replacement of pavement.
- Clear the City's drainage channels and drainage systems to provide unrestricted flow.
- Repair and minimize soil erosion within unimproved drainage ways.
- Implement Best Management Practices to support the Texas Commission for Environmental Quality Municipal Storm Sewer System storm water permit.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 997,357	\$ 888,859	\$ 828,348	\$ 889,318
Contractual Services	122,739	86,800	51,800	51,800
Supplies	43,030	37,900	31,900	31,720
Maintenance	411,449	444,589	451,769	341,025
Overhead Costs	-	-	-	571,042
Total Department Budget	\$ 1,574,575	\$ 1,458,148	\$ 1,363,817	\$ 1,884,905

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Director of Public Works/Utilities	1	0	0
Administrative Assistant	1	0	0
Superintendent	1	0	0
Supervisor	1	1	1
Lead Maintenance Worker	5	5	4
Maintenance Worker	10	10	9
Sign Technician	2	2	2
Heavy Equipment Operator	1	1	2
Customer Service Representative	1	1	1
Total	23	20	19

* Public Works and Public Works Administration are combined in FY11/12 (history is also combined)



** These positions are accounted for in other departments.

Storm Water – Engineering

Program Description

The City's Storm Water program is managed in a coordinated fashion by both the City's Engineering and 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 storm water 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.

Program Narrative

Goals and Objectives for FY2012

- *Continue implementation of the Storm Water Phase II Program.*
- Continue Storm Water Management Plan Annual Report.
- Continue staff training program.
- Continue BMP Design/Development for major City facilities.
- Develop forms for new Storm Water permitting.
- *Continue management of stream studies and erosion control projects.*
- Office Creek Stream Study.
- Design of BMP solutions for City facilities.
- Engineering Design Manual revisions to include ISWM.
- Design and install new bridge at Bill Allen Park.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 77,080	\$ 86,671	\$ 87,016	\$ 3,700
Contractual Services	31,339	37,900	35,900	37,900
Supplies	1,038	700	700	700
Maintenance	2,744	3,000	3,000	3,000
Capital	-	-	-	-
Overhead Costs	-	-	-	6,331
Total Department Budget	\$ 112,201	\$ 128,271	\$ 126,616	\$ 51,631

Storm Water – Public Works

Program Description

The City's Storm Water program is managed in a coordinated fashion by both the City's Engineering and 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 storm water 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.

Program Narrative

Goals and Objectives for FY2012

- *Continue and enhance Storm Water system maintenance programs.*
- Street sweep 3,000 curb miles.
- Maintain flumes, channels, ditches, inlets and catch basins.
- Maintain and repair storm drain conduits.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 123,467	\$ 93,730	\$ 86,055	\$ 100,062
Contractual Services	25,138	50,400	11,100	11,100
Supplies	240	2,000	200	200
Maintenance	53,229	40,500	26,000	7,000
Capital	-	-	47,750	-
Overhead Costs	-	-	-	6,331
Total Department Budget	\$ 202,074	\$ 186,630	\$ 171,105	\$ 124,693

Environmental

Program Description

The 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.

Program Narrative

Goals and Objectives for FY2012

- *Ensure that 90% of all solid waste and recycling customer service issues are responded to within 24 hours.*
- *Provide direction for public activities concerning recycling and environmental protection.*
- *Pursue public educational, recycling, and environmental programs.*
- *Prepare and submit grant applications to recycling and environmental related grant resources.*

	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Expenditures				
Personnel Services	\$ 52,918	\$ 48,921	\$ 46,051	\$ 83,926
Contractual Services	31,121	39,350	39,350	39,350
Supplies	17,152	23,025	23,125	22,725
Maintenance	1,620	2,320	600	600
Overhead Costs	-	-	-	7,890
Total Department Budget	\$ 102,811	\$ 113,616	\$ 109,126	\$ 154,491

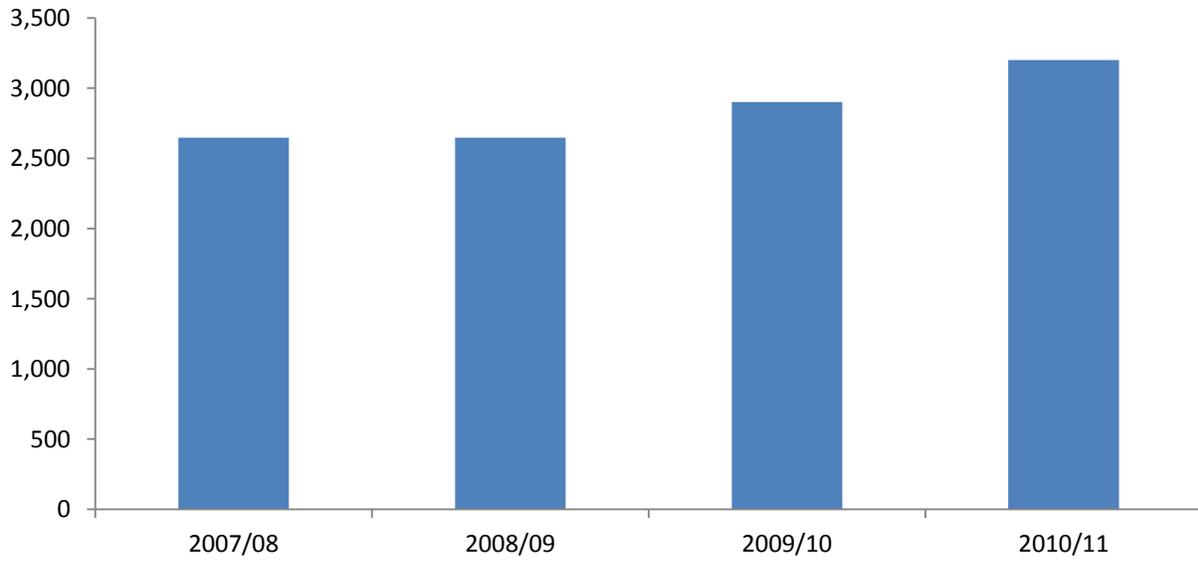
* In FY11/12 100% of the Environmental/Facilities Manager personnel costs are moved to the Environmental department.

	Budget 2009-10	Budget 2010-11	Budget 2011-12
Personnel Detail			
Environmental/Facilities Manager	1	1	1
Total	1	1	1

Executive Director of Operations

Environmental/Facilities Manager

Landfill Passes Distributed



Economic Development Fund – 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.

ECONOMIC DEVELOPMENT - TYPE A SALES TAXES
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Year

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CITY SALES TAXES:						
Sales Tax Revenues	1,476,096	1,496,624	1,508,431	1,450,000	1,595,000	1,829,500
Investment Income	183,787	84,970	9,229	40,000	8,000	8,000
Miscellaneous Revenue	-	33	685	-	-	-
TOTAL REVENUES	1,659,883	1,581,627	1,518,345	1,490,000	1,603,000	1,837,500
EXPENDITURES-OPERATIONAL:						
Personnel Services	244,713	245,412	291,780	298,437	286,355	276,364
Contractual Services	30,218	38,986	83,788	64,453	64,453	64,383
Supplies	2,906	3,997	3,492	8,200	8,200	8,090
Maintenance	-	757	-	500	500	500
Capital Outlay	-	-	5,004	-	-	-
Overhead Costs	-	-	-	-	-	72,152
TOTAL EXPENDITURES	277,837	289,152	384,064	371,590	359,508	421,489
EXPENDITURES-ECONOMIC INCENTIVES:						
Marketing	92,457	101,764	114,685	135,000	135,000	135,000
Contingencies	-	-	-	-	-	-
Economic Development Incentives	108,839	1,634,654	125,000	2,500,000	4,200,000	500,000
Sales Tax Rebate	100,000	256,062	123,405	430,500	430,500	855,500
Transfer Out - General Fund	-	27,962	37,000	37,000	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	179,079	179,307	294,863	294,882	292,839	292,450
Transfer Out - Tax Supported Debt	-	164,420	307,870	307,680	307,680	305,577
TOTAL EXPENDITURES	507,792	2,454,399	1,002,823	3,705,062	5,403,019	2,125,527
TOTAL EXPENDITURES	785,629	2,743,551	1,386,887	4,076,652	5,762,527	2,547,016
EXCESS (DEFICIENCY)	874,254	(1,161,924)	131,458	(2,586,652)	(4,159,527)	(709,516)
BEGINNING FUND BALANCE	5,435,957	6,310,211	5,148,287	5,279,745	5,279,745	1,120,218
ENDING FUND BALANCE	6,310,211	5,148,287	5,279,745	2,693,093	1,120,218	410,702
RESERVE FOR MARKETING	(148,646)	(211,854)	(256,421)	(256,421)	(256,421)	(256,421)
UNRESERVED FUND BALANCE	6,161,565	4,936,433	5,023,324	2,436,672	863,797	154,281

Program Description

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.

Program Narrative

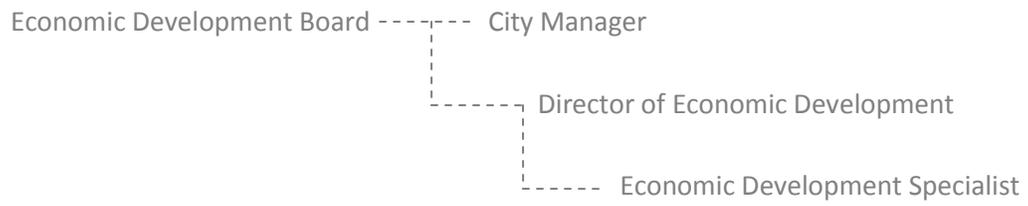
Goals and Objectives for FY2012

- Provide staff support for the EDC board.

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

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 291,780	\$ 298,437	\$ 286,355	\$ 276,364
Contractual Services	198,472	199,453	199,453	199,383
Supplies	3,492	8,200	8,200	8,090
Maintenance	-	500	500	500
Capital	5,005	-	-	-
Incentives	248,405	2,930,500	4,630,500	1,355,500
Transfers Out	639,733	639,562	637,519	635,027
Overhead Costs	-	-	-	72,152
Total Department Budget	\$ 1,386,887	\$ 4,076,652	\$ 5,762,527	\$ 2,547,016

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Director of Economic Development	1	1	1
Economic Development Specialist	1	1	1
Total	2	2	2



Community Development Fund – 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 - TYPE B SALES TAXES
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget Amended
CITY SALES TAXES:						
Sales Tax Revenues	1,476,096	1,496,653	1,508,430	1,450,000	1,595,000	1,829,500
Investment Income	60,925	21,601	2,295	12,000	2,000	2,000
Miscellaneous	-	-	642	-	-	-
TOTAL REVENUES	1,537,021	1,518,254	1,511,367	1,462,000	1,597,000	1,831,500
TRANSFERS IN:						
Transfer from General Fund	-	-	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-	-	-
TOTAL REVENUES/TRANSFERS	1,537,021	1,518,254	1,511,367	1,462,000	1,597,000	1,831,500
EXPENDITURES-OPERATIONAL:						
Personnel Services	143,864	184,640	199,976	223,885	203,392	101,040
Contractual Services	20,762	24,440	19,050	29,620	59,425	29,425
Supplies	2,567	4,716	2,388	4,200	4,250	4,250
Maintenance	-	452	6,156	15,250	15,250	17,750
Capital Outlay	-	-	-	-	-	-
Overhead Costs	-	-	-	-	-	27,698
TOTAL EXPENDITURES	167,193	214,248	227,570	272,955	282,317	180,163
EXPENDITURES-SPECIAL PROJECTS:						
Existing Park Improvements	300,000	-	331,860	325,000	450,000	382,500
Hike & Bike Trails	175,000	425,000	-	-	-	-
Sports Complex-Debt Serv.	528,200	531,103	528,389	550,798	550,798	550,693
Five Star Complex	25,000	25,000	-	-	-	-
Contingency	-	-	-	10,000	-	-
TOTAL EXPENDITURES	1,028,200	981,103	860,249	885,798	1,000,798	933,193
TRANSFERS OUT:						
Transfer to Hotel Motel Fund	26,215	-	-	-	-	-
Transfer to General Fund - HF Parking Lot	180,648	138,148	138,148	-	-	-
Transfer to General Fund - Five Star Maint.	-	75,000	125,000	150,000	150,000	150,000
Transfer to Special Events Fund	-	-	-	-	-	-
Transfer to Capital Project Fund	35,093	-	-	-	-	-
Transfer to Gen. Debt Serv.-Hike & Bike Trai	-	-	-	98,345	98,345	130,563
Transfer to Gen. Debt Serv.-Parking Lot	73,374	63,177	63,500	63,672	63,672	62,989
Transfer to Capt Projects HF Parking Lot	343,997	-	-	-	-	-
Transfer to Capt Projects - LL Parking Lot	-	202,000	-	-	-	-
Transfer to Parks Fund - Personnel	-	-	-	-	-	122,845
TOTAL TRANSFERS OUT	659,327	478,325	326,648	312,017	312,017	466,397
TOTAL EXPENDITURES/TRANSFERS	1,854,720	1,673,676	1,414,467	1,470,770	1,595,132	1,579,753
EXCESS (DEFICIENCY)	(317,699)	(155,422)	96,900	(8,770)	1,868	251,747
BEGINNING FUND BALANCE	1,688,361	1,370,662	1,215,240	1,312,140	1,312,140	1,314,008
ENDING FUND BALANCE	1,370,662	1,215,240	1,312,140	1,303,370	1,314,008	1,565,755

Program Description

The Community Development Corporation's ("the CDC") 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.

Program Narrative

Goals for FY2012

- *Develop sound planning strategies for future projects.*
- Use the completed Community Development Master Plan to prioritize projects and facilities development.
- Conduct monthly board meetings to plan and implement projects identified on the priority list of the Community Development Master Plan.
- Receive public input to stay current on the needs of our rapidly growing community.

- *Improve communications with the public, City Council, and other agencies.*
- Advertise and conduct public hearings/meetings on new projects.
- Conduct small events in neighborhood parks to encourage exchange of ideas.
- Seek additional public/private civic minded partnerships to support and promote economic growth.
- Operate the Corporation in a fiscally sound manner while planning and developing projects that will enhance economic development in the community.
- Conduct bi-annual review of revenues and expenditures to ensure meeting budget projections.
- Allocate a percentage of the fund balance each year towards a variety of projects while maintaining a four month debt service and operational reserve.

	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Expenditures				
Personnel Services	\$ 199,976	\$ 223,885	\$ 203,392	\$ 101,040
Contractual Services	19,050	29,620	59,425	29,425
Supplies	2,388	4,200	4,250	4,250
Maintenance	6,156	15,250	15,250	17,750
Capital	-	10,000	-	-
Transfers Out	1,186,897	1,187,815	1,312,815	1,399,590
Overhead Costs	-	-	-	27,698
Total Department Budget	\$ 1,414,467	\$ 1,470,770	\$ 1,595,132	\$ 1,579,753

	Budget 2009-10	Budget 2010-11	Budget 2011-12
Personnel Detail			
Park Development Manager	1	1	1
Total	1	1	1



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 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
REVENUES:						
Court Security Revenue	28,176	24,108	22,788	24,000	28,000	28,000
Investment Income	7,245	2,479	429	1,000	500	500
TOTAL REVENUES	35,421	26,587	23,217	25,000	28,500	28,500
TOTAL REVENUES	35,421	26,587	23,217	25,000	28,500	28,500
EXPENDITURES:						
Contractual Services	-	-	-	-	800	-
Supplies	4,030	800	-	-	-	-
Maintenance	-	325	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	4,030	1,125	-	-	800	-
EXCESS (DEFICIENCY)	31,391	25,462	23,217	25,000	27,700	28,500
BEGINNING FUND BALANCE	208,401	239,792	265,254	288,471	288,471	316,171
ENDING FUND BALANCE	239,792	265,254	288,471	313,471	316,171	344,671

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 efficiency and effectiveness of the Court.

COURT TECHNOLOGY
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
REVENUES:						
Court Technology Revenue	37,572	32,144	30,384	31,000	35,000	35,000
Investment Income	3,411	955	51	200	200	200
TOTAL REVENUES	40,983	33,099	30,435	31,200	35,200	35,200
TOTAL REVENUES/TRANSF.	40,983	33,099	30,435	31,200	35,200	35,200
EXPENDITURES:						
Contractual Services	2,867	8,500	1,081	1,200	950	950
Supplies	7,515	-	929	5,500	-	-
Maintenance	12,060	11,953	9,148	12,300	16,330	16,330
Non-Capital	-	-	2,810	-	-	-
Capital Outlay	-	102,014	-	-	-	-
Overhead Costs	-	-	-	-	-	18,492
TOTAL EXPENDITURES	22,442	122,467	13,968	19,000	17,280	35,772
EXCESS (DEFICIENCY)	18,541	(89,368)	16,467	12,200	17,920	(572)
BEGINNING FUND BALANCE	94,327	112,868	23,500	39,967	39,967	57,887
ENDING FUND BALANCE	112,868	23,500	39,967	52,167	57,887	57,315

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%.

HOTEL/MOTEL TAX FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
HOTEL/MOTEL TAXES						
Taxes	125,574	129,445	282,798	289,800	289,800	289,800
Miscellaneous	-	30	413	-	-	-
Investment Income	12,254	4,526	131	2,000	150	150
TOTAL REVENUES	137,828	134,001	283,342	291,800	289,950	289,950
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.	189,464	134,001	283,342	291,800	289,950	289,950
EXPENDITURES						
Personnel Services	9,546	13,212	48,522	69,764	70,614	66,917
Chamber of Commerce	5,000	-	-	-	-	-
Contractual Services	13,961	9,057	38,325	63,540	62,380	59,235
Supplies	3,363	2,186	5,348	4,950	5,260	9,115
Capital Outlay - Sculptures	26,215	133,793	-	-	-	-
Capital Outlay - Other Equipment	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Overhead Costs	-	-	-	-	-	7,897
TOTAL EXPENDITURES	58,085	158,248	92,195	138,254	138,254	143,164
TRANSFERS OUT:						
Transfer to General Fund	11,000	19,700	60,996	60,996	60,996	-
Transfer to Park Improvement	12,396	-	-	-	-	-
Transfer to Community Center - Operational	23,000	23,000	15,000	15,000	15,000	-
Transfer to Special Event	100,000	254,803	121,109	121,109	121,109	180,000
TOTAL TRANSFERS OUT	146,396	297,503	197,105	197,105	197,105	180,000
TOTAL EXPENDITURES & TRANSFERS	204,481	455,751	289,300	335,359	335,359	323,164
EXCESS (DEFICIENCY)	(15,017)	(321,750)	(5,958)	(43,559)	(45,409)	(33,214)
BEGINNING FUND BALANCE	426,694	411,677	89,927	83,969	83,969	38,560
ENDING FUND BALANCE	411,677	89,927	83,969	40,410	38,560	5,346

CVB

Program Description

The Colony CVB was founded in 2010 and is the tourism marketing entity for the City of The Colony. We are funded annually by local Hotel & Motel taxes. Through the CVB's marketing efforts, the department advocates the advantages and assets of our community as well as in the state, region and nation.

business travel, meetings, sporting activities, and by providing quality service to these visitors.

- Respond to visitor inquiries.
- Develop first-class marketing materials.
- Lend support to other city departments, businesses, organizations and events to promote tourism.

Program Narrative

Goals and Objectives for FY2012

- *Positively impact the economic well-being of The Colony by marketing the city as an outstanding destination for leisure travel,*

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 48,522	\$ 69,764	\$ 70,614	\$ 66,917
Contractual Services	38,325	55,940	54,780	59,235
Supplies	5,348	3,100	4,250	9,115
Maintenance	-	-	-	-
Overhead Costs	-	-	-	7,897
Total Department Budget	\$ 92,195	\$ 128,804	\$ 129,644	\$ 143,164

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Convention and Visitors Bureau Coordinator	0	1	1
Convention and Visitors Bureau Coordinator - Part-time	1	0	0
Total	1	0	0

Director of Communications and Tourism

┆
┆----- Convention and Visitors Bureau Coordinator

Lake Parks Fund

The Lake Parks Fund is a special revenue fund to account for operation of Stewart Creek Park and Hidden Cove Park. 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.

LAKE PARKS FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
Fees & Permits	118,737	117,461	124,382	121,875	118,775	122,775
Developer Contributions	49,720	84,280	62,000	49,720	62,000	62,000
Concession Revenues	-	-	-	-	-	2,000
Marine Quest	-	-	-	-	-	50,000
Investment Income	3,759	1,820	639	2,500	500	500
Mitigation Fees	-	-	3,035	-	350	1,000
Miscellaneous	58,342	658	65	-	3,436	-
TOTAL REVENUES	230,558	204,219	190,121	174,095	185,061	238,275
TRANSFERS IN:						
Transfer - Hidden Cove Fund Balance	-	-	-	-	-	(151,438)
TOTAL TRANSFERS	-	-	-	-	-	(151,438)
EXPENDITURES:						
Salaries	222	-	-	216	200	180
Contractual Services	74,034	76,854	83,121	84,360	85,686	72,365
Supplies	2,227	5,013	3,946	5,445	7,195	5,995
Maintenance	21,420	21,056	24,855	31,050	26,350	25,250
Capital Outlay	49,598	4,348	58,349	60,000	60,000	50,000
Overhead Costs	-	-	-	-	-	21,142
TOTAL EXPENDITURES	147,501	107,271	170,271	181,071	179,431	174,932
TOTAL REVENUES & TRANSFERS	230,558	204,219	190,121	174,095	185,061	86,837
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.	182,501	142,271	205,271	216,071	214,431	209,932
EXCESS (DEFICIENCY)	48,057	61,948	(15,150)	(41,976)	(29,370)	(123,095)
BEGINNING FUND BALANCE	107,892	155,949	217,897	202,747	202,747	173,377
ENDING FUND BALANCE	155,949	217,897	202,747	160,771	173,377	50,282

Program Description

Stewart Creek Park is accounted for in the Lake Parks department 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. Other revenues included in the Lake Parks Fund are lease fees from public/private partnerships operating in 4 Corps leased parks, including Stewart Creek, Eastvale, Wynnwood and Hidden Cove Parks.

- Implement enhancements outlined in the Stewart Creek Park Master Plan.
- Upgrade and maintain existing facilities.
- ***Increase park visitation and revenues.***
- Begin construction on the shoreline trail.
- Provide a variety of entertainment, activities and special events.

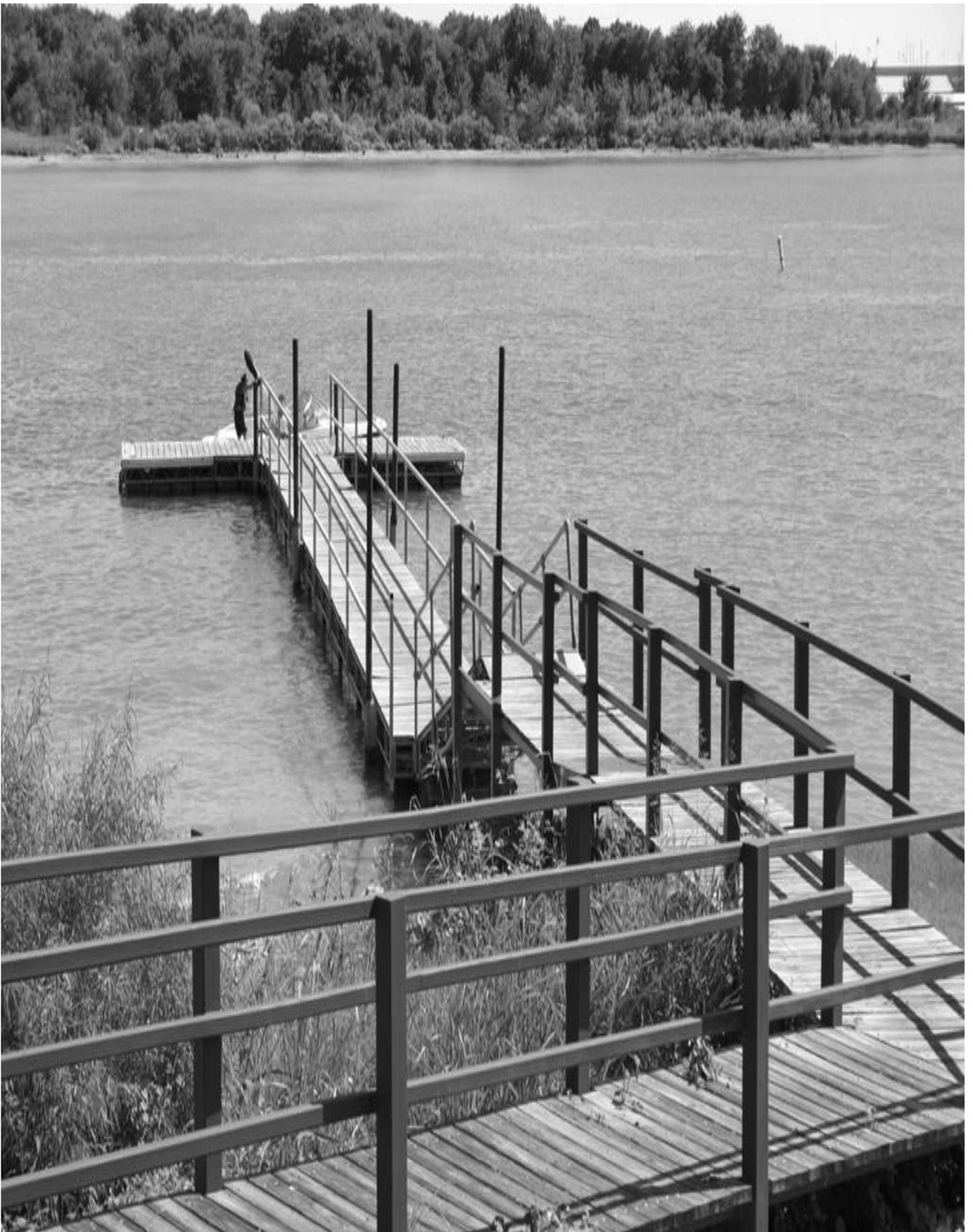
Program Narrative

Goals and Objectives for FY2012

- ***Enhance overall appearance of Stewart Creek park grounds and facilities.***

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ -	\$ 216	\$ 200	\$ 180
Contractual Services	83,121	85,360	87,432	72,365
Supplies	3,946	5,445	7,195	5,995
Maintenance	24,855	31,050	26,350	25,250
Capital	58,349	60,000	60,000	50,000
Overhead Costs	-	-	-	21,142
Transfers Out	85,000	85,000	85,000	35,000
Total Department Budget	\$ 255,271	\$ 267,071	\$ 266,177	\$ 209,932

* Lake Parks and Hidden Cove Park are combined in FY11/12 (history is also combined)



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 FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
REVENUES:						
Donations & Sponsorships	14,650	19,575	5,481	11,866	6,955	7,250
Investment Income	3,411	1,096	142	1,000	100	100
Miscellaneous	21,796	28,391	24,936	26,100	36,725	34,225
TOTAL REVENUES	39,857	49,062	30,559	38,966	43,780	41,575
TRANSFERS IN:						
Transfer from - General Fund	13,000	13,000	64,294	120,587	120,587	139,137
Transfer from - CDC	-	-	-	-	-	-
Transfer from - Hotel/Motel Tax	100,000	254,803	121,109	121,109	121,109	180,000
TOTAL TRANSFERS IN	113,000	267,803	185,403	241,696	241,696	319,137
TOTAL REVENUES/TRANSF.	152,857	316,865	215,962	280,662	285,476	360,712
EXPENDITURES:						
Personnel	53,047	53,046	51,160	66,245	64,839	64,747
Contractual Services	5,713	2,580	2,284	2,600	2,576	3,476
Christmas	17,131	29,625	31,042	12,825	55,310	25,000
Liberty by The Lake	52,808	57,470	53,886	63,575	63,575	63,575
American Heroes	-	42,204	45,830	61,200	62,425	61,200
Pirate Days	50,000	74,647	55,179	50,000	60,000	60,000
Lakeside Community Theatre - Haunted House	-	2,403	7,630	10,000	10,000	10,000
Cultural Arts Board	-	-	2,666	10,000	25,000	20,000
Other Events	11,319	14,559	15,478	17,950	30,285	34,700
Overhead Costs	-	-	-	-	-	8,630
TOTAL EXPENDITURES	190,018	276,534	265,155	294,395	374,010	351,328
EXCESS (DEFICIENCY)	(37,161)	40,331	(49,193)	(13,733)	(88,534)	9,384
BEGINNING FUND BALANCE	125,273	88,112	128,443	79,250	79,250	(9,284)
ENDING FUND BALANCE	88,112	128,443	79,250	65,517	(9,284)	100

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.

Program Narrative

Goals and Objectives for FY2012

- *To plan, organize, and execute events that are unique to The Colony and portray the City in a positive light.*
- 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.
- Originate creative sponsorship plans and opportunities that will allow local businesses to financially invest in the events of the City.
- Work diligently with other City departments (Fire, Police, and Inspections) to execute well organized, safe and fun events.
- *To provide the public with user-friendly and cost effective methods to participate in City special events.*

- 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.
- Accurately reflect current market trends and competitive price points for registration and admission fees.
- *To be the communication point and information source for the public interested in participating in the City's event programs.*
- Produce informational press releases for each event that will be distributed to local media.
- Work directly with the Director of Communications and Tourism to utilize all avenues of city communication (i.e. Cable channel promotions, City website postings, and inter-office communications).
- Write, produce, and print, photographic, audio/visual and multi-media presentations that will advertise the success of city special events to staff, council, citizens and potential sponsors.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 51,160	\$ 66,245	\$ 64,839	\$ 64,747
Contractual Services	213,994	228,150	309,171	277,951
Overhead Costs	-	-	-	8,630
Total Department Budget	\$ 265,154	\$ 294,395	\$ 374,010	\$ 351,328

Personnel Detail	Budget 2009-10	Budget 2010-11	Budget 2011-12
Special Events Coordinator	1	1	1
Total	1	1	1

Recreation Manager



-----Special Events Coordinator

Citizen Donation Fund

The 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 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
REVENUES:						
One Dollar Donation	-	68	314	300	300	300
Recycling Rebate Donation	-	74	803	700	700	700
Investment Income	-	-	1	-	-	-
TOTAL REVENUES	-	142	1,118	1,000	1,000	1,000
TOTAL REVENUES/TRANSF.	-	142	1,118	1,000	1,000	1,000
EXPENDITURES:						
Contractual Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Non-Capital	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
EXCESS (DEFICIENCY)	-	142	1,118	1,000	1,000	1,000
BEGINNING FUND BALANCE	-	-	142	1,260	1,260	2,260
ENDING FUND BALANCE	-	142	1,260	2,260	2,260	3,260

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 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
REVENUES:						
Child Safety Fund Revenue	-	-	-	10,000	8,800	8,800
Denton County Child Safety Fund	-	-	-	42,000	42,000	42,000
TOTAL REVENUES	-	-	-	52,000	50,800	50,800
TRANSFERS IN:						
Transfer In - General Fund	-	-	194,009	-	-	-
TOTAL TRANSFERS IN	-	-	194,009	-	-	-
TOTAL REVENUES/TRANSF.	-	-	194,009	52,000	50,800	50,800
EXPENDITURES:						
Contractual Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Overhead Costs	-	-	-	-	-	1,462
Child Advocacy Center	-	-	-	16,308	16,308	16,308
TOTAL EXPENDITURES	-	-	-	16,308	16,308	17,770
TRANSFER OUT:						
Transfer - General Fund	-	-	75,000	75,000	75,000	75,000
TOTAL TRANSFER OUT	-	-	75,000	75,000	75,000	75,000
TOTAL EXPEND. & TRANSF.	-	-	75,000	91,308	91,308	92,770
EXCESS (DEFICIENCY)	-	-	119,009	(39,308)	(40,508)	(41,970)
BEGINNING FUND BALANCE	-	-	-	119,009	119,009	78,501
ENDING FUND BALANCE	-	-	119,009	79,701	78,501	36,531

Capital Projects Administration Fund

The Capital Projects Administration Fund is used to account for and provide or reimburse other Funds for personnel providing administrative support for capital projects of the city.

Revenues are transferred in from various Capital Projects. Transfer outs are related to allocated personnel costs from other funds.

CAPITAL PROJECTS ADMINISTRATION
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
REVENUES:						
TXDOT	-	-	-	199,260	-	199,260
Investment Income	19,264	7,395	654	5,000	600	600
Miscellaneous	-	-	268	-	174	-
TOTAL REVENUES	19,264	7,395	922	204,260	774	199,860
TRANSFERS IN:						
Transfer from - Revenue Bond Projects	200,000	-	-	225,000	221,037	225,000
Transfer from - Capt Proj Streets	-	-	-	-	-	-
Transfer from - General Obligation Bonds	200,000	200,000	-	225,000	225,409	225,000
Transfer from - 2006 U.F.Cert of Oblig	-	200,000	-	-	-	-
TOTAL TRANSFERS IN	400,000	400,000	-	450,000	446,446	450,000
TOTAL REVENUES/TRANSF.	419,264	407,395	922	654,260	447,220	649,860
EXPENDITURES:						
Personnel Services	371,153	426,830	425,743	547,087	515,513	97,258
Contractual Services	6,637	7,347	1,904	7,500	9,100	4,600
Supplies	3,238	3,559	4,154	5,500	6,500	7,700
Maintenance	56	39	30	1,000	1,000	1,000
Overhead Costs	-	-	-	-	-	11,072
TOTAL EXPENDITURES	381,084	437,775	431,831	561,087	532,113	121,630
TRANSFER OUT:						
Transfer - General Fund	-	-	-	-	-	580,000
TOTAL EXPENDITURES	-	-	-	-	-	580,000
TOTAL EXPENDITURES & TRANSFERS	381,084	437,775	431,831	561,087	532,113	701,630
EXCESS (DEFICIENCY)	38,180	(30,380)	(430,909)	93,173	(84,893)	(51,770)
BEGINNING FUND BALANCE	570,620	608,800	578,420	147,511	147,511	62,618
ENDING FUND BALANCE	608,800	578,420	147,511	240,684	62,618	10,848

Program Description

Capital Projects Administration personnel review construction plans, inspect construction, manage the contractor’s payments, respond to public inquiries, and coordinate issues.

Program Narrative

Goals and Objectives for FY2012

- *Manage design and construction of capital projects for streets, drainage, water, and wastewater.*
- Review construction plans for discrepancies and bring to the attention of the design engineer.
- Respond to request for inspection within four (4) hours of request.
- Respond to questions and other construction issues.
- Inspect work performed by contractors.

- **Coordinate construction of:**
- FM 423 utility relocations.
- Memorial widening from Standridge to Paige.
- Freeman/Archer roadway connector project.
- Residential water main replacements.
- Wynnwood elevated storage tank.
- Plano Parkway widening.
- Installation of three new traffic signals on Memorial Dr.
- Phase IVA residential streets.
- Reconfigure and connect the alleys between Jenkins, Nervin, and Chapman.
- City Hall parking modifications.
- Parking improvements at Office Creek Pump Station.

Expenditures	Actual 2009-10	Budget 2010-11	Revised 2010-11	Budget 2011-12
Personnel Services	\$ 425,742	\$ 547,087	\$ 515,513	\$ 97,258
Contractual Services	1,904	1,500	3,100	4,600
Supplies	4,154	5,500	6,500	7,700
Maintenance	30	1,000	1,000	1,000
Overhead Costs	-	-	-	11,072
Total Department Budget	\$ 431,830	\$ 555,087	\$ 526,113	\$ 121,630

* All personnel costs except for the Construction Communication Facilitator/Legal Coordinator are moved to their respective department's in FY 11/12.

** The Construction Communication Facilitator/Legal Coordinator is accounted for in the General Administration department.



Debt Service Funds

GENERAL 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 \$0.203029, which is 29.73% of the 2012 tax rate (\$.6830). The purpose of this fund is to retire outstanding general obligation bonds and pay interest 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.

GENERAL DEBT SERVICE
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
Current Property Taxes	4,193,509	4,216,238	4,148,647	4,017,432	4,030,000	4,333,454
Delinquent Property Taxes	50,844	25,592	41,257	40,000	80,000	70,000
Ag. Roll Back Taxes	27,561	50,611	16,888	30,000	10,000	20,000
Penalty & Interest	14,696	36,200	28,574	30,000	20,000	30,000
Investment Income	63,747	22,038	4,421	10,000	5,000	10,000
TOTAL REVENUES	4,350,357	4,350,679	4,239,787	4,127,432	4,145,000	4,463,454
TRANSFERS IN:						
Transfers In - General Fund	100,000	264,000	400,000	400,000	400,000	400,000
Transfers In - Engineering Inspection:	17,020	17,094	17,131	17,131	17,131	17,131
Transfers In - Utility Fund	27,300	-	-	-	36,317	37,400
Transfers In - 4A Memorial Drive	47,838	47,838	48,322	48,483	48,483	47,964
Transfers In - 4A Jackson Shaw	131,241	131,469	246,541	246,399	246,399	244,286
Transfers In - Hike & Bike Trail	-	-	-	98,345	98,345	130,563
Transfers In - Parking Lot	73,374	63,177	63,500	63,672	63,672	62,989
Transfers In - Parks 4B Projects	528,200	531,103	528,389	550,798	490,843	523,500
TOTAL TRANSFERS IN	924,973	1,054,681	1,303,883	1,424,828	1,401,190	1,463,833
TOTAL REVENUES/TRANSFERS	5,275,330	5,405,360	5,543,670	5,552,260	5,546,190	5,927,287
EXPENDITURES:						
Certificates of Obligation - 1998:	242,845	239,265	240,265	-	-	-
Refunding Bonds - 1998/2007:	770,829	772,400	770,000	771,700	771,700	772,400
Certificates of Obligation - 1999:	138,000	141,750	-	-	-	-
Certificates of Obligation - 2000:	167,883	169,762	170,200	-	-	-
Certificates of Obligation - 2000A:	174,200	174,900	-	-	-	-
Certificates of Obligation - 2001:	545,680	545,011	544,402	443,264	443,264	337,343
Certificates of Obligation - 2002	701,250	708,650	714,400	714,400	714,400	452,917
Certificates of Obligation - 2003	530,080	311,955	311,005	314,005	314,005	311,605
Certificates of Obligation - 2004	440,844	445,644	384,806	386,094	386,094	381,956
Refunding Bonds - 2005	426,469	424,369	737,269	913,794	913,794	913,668
Certificates of Obligation - 2006	288,878	284,116	404,061	404,166	404,166	244,286
Certificates of Obligation - 2007	688,888	690,431	691,231	686,431	686,431	691,231
Certificates of Obligation - 2008	-	316,410	322,392	317,612	317,612	322,596
Certificates of Obligation - 2010	-	-	(28,203)	585,750	585,750	945,501
Certificates of Obligation - 2010A	-	-	(8,560)	210,175	249,783	207,900
Refunding Bonds - 2010	-	-	(3,925)	323,315	318,683	423,800
Refunding Bonds - 2011	-	-	-	-	-	217,822
Fiscal Agent Fees & Other	1,558	3,374	2,641	3,000	3,000	3,000
TOTAL EXPENDITURES	5,117,404	5,228,037	5,251,984	6,073,706	6,108,682	6,226,025
EXCESS (DEFICIENCY)	157,926	177,323	291,686	(521,446)	(562,492)	(298,738)
BEGINNING FUND BALANCE	965,998	1,123,924	1,301,247	1,592,933	1,592,933	1,030,441
ENDING FUND BALANCE	1,123,924	1,301,247	1,592,933	1,071,487	1,030,441	731,703
RESERVED FOR 4B	528,200	531,103	528,385	550,798	490,843	523,500

UTILITY TAX SUPPORTED DEBT
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
Current Property Taxes	959	798	(1,401)	-	-	-
Delinquent Property Taxes	7,761	(7,089)	6,110	10,000	3,000	3,000
Ag. Roll Back Taxes	10,452	12,694	5,924	6,700	-	-
Penalty & Interest	4,586	2,767	2,027	2,000	2,000	2,000
Investment Income	17,704	3,529	1,462	1,000	1,000	1,000
TOTAL REVENUES	41,462	12,699	14,122	19,700	6,000	6,000
TRANSFERS IN:						
Transfers In - EDC 4A	-	164,420	307,870	307,680	307,680	305,577
Transfers In - Utility Fund	1,601,050	1,600,000	2,000,000	1,900,000	2,000,000	2,050,000
TOTAL TRANSFERS IN	1,601,050	1,764,420	2,307,870	2,207,680	2,307,680	2,355,577
TOTAL REVENUES/TRANSFERS	1,642,512	1,777,119	2,321,992	2,227,380	2,313,680	2,361,577
EXPENDITURES:						
Certificates of Obligation - 2002:						
Principal Payments	120,000	125,000	130,000	135,000	135,000	140,000
Interest Payments	110,238	106,038	101,350	94,850	94,850	5,654
Total Bond Payments	230,238	231,038	231,350	229,850	229,850	145,654
Certificates of Obligation - 2006:						
Principal Payments	8,900	8,900	693,849	718,952	718,952	745,281
Interest Payments	777,098	776,786	776,452	750,432	750,432	714,486
Total Bond Payments	785,998	785,686	1,470,301	1,469,384	1,469,384	1,459,767
Certificates of Obligation - 2007:						
Principal Payments	230,000	240,000	250,000	260,000	260,000	270,000
Interest Payments	365,938	356,737	347,137	337,137	337,137	326,738
Total Bond Payments	595,938	596,737	597,137	597,137	597,137	596,738
Certificates of Obligation - 2010:						
Principal Payments	-	-	-	-	-	140,000
Interest Payments	-	-	(10,320)	214,350	214,350	142,900
Total Bond Payments	-	-	(10,321)	214,350	214,350	282,900
Certificates of Obligation - 2010A:						
Principal Payments	-	-	-	20,000	20,000	20,000
Interest Payments	-	-	(1,781)	15,801	16,317	17,400
Total Bond Payments	-	-	(1,781)	35,801	36,317	37,400
General Obligation Refunding Bonds - 2011:						
Principal Payments	-	-	-	-	-	4,800
Interest Payments	-	-	-	-	-	63,986
Total Bond Payments	-	-	-	-	-	68,786
Fiscal Agent Fees & Other	12,138	604	604	1,200	600	600
TOTAL EXPENDITURES	1,624,312	1,614,065	2,287,290	2,547,722	2,547,638	2,591,845
EXCESS (DEFICIENCY)	18,200	163,054	34,702	(320,342)	(233,958)	(230,268)
BEGINNING FUND BALANCE	282,182	300,382	463,436	498,138	498,138	264,180
ENDING FUND BALANCE	300,382	463,436	498,138	177,796	264,180	33,912

REVENUE BOND DEBT SERVICE
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
Fees	381,856	387,274	394,518	390,000	400,000	405,000
Investment Income	52,862	15,421	3,489	2,000	3,500	3,500
TOTAL REVENUES	434,718	402,695	398,007	392,000	403,500	408,500
TRANSFERS IN:						
Transfers In - Utility Fund	1,350,000	1,350,000	1,025,000	1,025,000	1,050,000	1,175,000
Transfers In - Impact Fees	622,000	622,000	622,000	622,000	622,000	355,000
TOTAL TRANSFERS IN	1,972,000	1,972,000	1,647,000	1,647,000	1,672,000	1,530,000
TOTAL REVENUES/TRANSFERS	2,406,718	2,374,695	2,045,007	2,039,000	2,075,500	1,938,500
EXPENDITURES:						
Revenue Bonds - 1991 (SRF)						
Principal Payments	-	-	-	-	-	-
Interest Payments	9,497	-	-	-	-	-
Total Bond Payments	9,497	-	-	-	-	-
Revenue Bonds - 1995 (SRF)						
Principal Payments	-	-	-	-	-	-
Interest Payments	21,065	-	-	-	-	-
Total Bond Payments	21,065	-	-	-	-	-
Revenue Bonds - 1996-A (SRF)						
Principal Payments	-	-	-	-	-	-
Interest Payments	20,038	-	-	-	-	-
Total Bond Payments	20,038	-	-	-	-	-
Revenue Bonds - 1996-B						
Principal Payments	-	-	-	-	-	-
Interest Payments	15,096	-	-	-	-	-
Total Bond Payments	15,096	-	-	-	-	-
Revenue Bonds - 1998						
Principal Payments	150,000	-	-	-	-	-
Interest Payments	75,083	-	-	-	-	-
Total Bond Payments	225,083	-	-	-	-	-
Revenue Bonds - 2004						
Principal Payments	1,025,000	1,060,000	865,000	895,000	895,000	925,000
Interest Payments	829,250	798,500	766,700	739,885	739,885	710,350
Total Bond Payments	1,854,250	1,858,500	1,631,700	1,634,885	1,634,885	1,635,350
Revenue Refunding Bonds - 2008						
Principal Payments	265,000	385,000	325,000	350,000	350,000	330,000
Interest Payments	30,861	105,693	92,795	81,908	81,908	70,183
Total Bond Payments	295,861	490,693	417,795	431,908	431,908	400,183
Cost of Issuance	36,004	-	-	-	-	-
Fiscal Agent Fees & Other	3,981	298	323	800	500	500
TOTAL EXPENDITURES	2,480,875	2,349,491	2,049,818	2,067,593	2,067,293	2,036,033
EXCESS (DEFICIENCY)	(74,157)	25,204	(4,811)	(28,593)	8,207	(97,533)
BEGINNING FUND BALANCE	2,025,597	1,951,440	1,976,644	1,971,833	1,971,833	1,980,040
ENDING FUND BALANCE	1,951,440	1,976,644	1,971,833	1,943,240	1,980,040	1,882,507
RESERVED	1,850,378	1,850,378	1,850,378	1,846,520	1,846,520	1,846,520
REMAINING FUND BALANCE	101,062	126,266	121,455	96,720	133,520	35,987

CITY OF THE COLONY
OUTSTANDING PRINCIPAL ON TAX DEBT
FISCAL YEAR 2011/2012

ISSUE	PRINCIPAL OUTSTANDING	INTEREST RATES	FINAL MATURITY
Series 2002 Certificates	\$ 575,000	4.450%	2022
Series 2003 Certificates	2,885,000	4.000% - 5.000%	2023
Series 2004 Certificates	3,815,000	3.900% - 4.500%	2024
Series 2005 GO Ref Bonds	8,175,000	3.500% - 4.125%	2021
Series 2006 Certificates	18,220,000	4.000% - 5.000%	2026
Series 2007 Certificates	12,090,000	4.000% - 5.500%	2027
Series 2007 GO Ref Bonds	4,120,000	4.000%	2017
Series 2008 Certificates	895,000	3.642%	2018
Series 2010 Certificates	14,000,000	2.500% - 4.000%	2030
Series 2010A Certificates	3,235,000	2.000% - 4.000%	2030
Series 2010 GO Ref Bonds	4,580,000	2.000% - 4.000%	2022
Series 2011 GO Ref Bonds	7,575,000	2.000% - 4.000%	2022
	<u>\$ 80,165,000</u>		

OUTSTANDING PRINCIPAL ON WATER & SEWER REVENUE DEBT
FISCAL YEAR 2011/2012

ISSUE	PRINCIPAL OUTSTANDING	INTEREST RATES	FINAL MATURITY
Series 2004 W & SS Rev	15,470,000	3.300% - 5.250%	2024
Series 2008 W & SS Rev Ref	2,095,000	3.500% - 4.125%	2018
	<u>\$ 17,565,000</u>		

CITY OF THE COLONY
TAX SUPPORTED DEBT SERVICE
FISCAL YEAR 2011/2012

YEAR	PRINCIPAL	INTEREST	TOTAL
2011-12	5,175,000	3,492,826	8,667,826
2012-13	5,585,000	3,118,234	8,703,234
2013-14	5,530,000	2,925,866	8,455,866
2014-15	5,745,000	2,721,219	8,466,219
2015-16	5,715,000	2,490,060	8,205,060
2016-17	5,960,000	2,257,273	8,217,273
2017-18	5,425,000	2,023,921	7,448,921
2018-19	5,250,000	1,811,312	7,061,312
2019-20	5,480,000	1,600,869	7,080,869
2020-21	5,125,000	1,371,673	6,496,673
2021-22	5,060,000	1,146,167	6,206,167
2022-23	3,840,000	914,867	4,754,867
2023-24	3,705,000	730,270	4,435,270
2024-25	3,475,000	561,893	4,036,893
2025-26	3,630,000	402,775	4,032,775
2026-27	2,095,000	234,425	2,329,425
2027-28	1,080,000	134,800	1,214,800
2028-29	1,120,000	91,600	1,211,600
2029-30	1,170,000	46,800	1,216,800
TOTALS	\$ 80,165,000	\$ 28,076,850	\$ 108,241,850

CITY OF THE COLONY
REVENUE SUPPORTED DEBT SERVICE
FISCAL YEAR 2011/2012

YEAR	PRINCIPAL	INTEREST	TOTAL
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	\$ 17,565,000	\$ 6,011,375	\$ 23,576,375



Demographic and Economic Statistics

2011 Estimated Population: 36,390

2011 Assessed Value: \$2,155,995,108 for FY2012

Median Age: 30.4

Average Household Income: \$62,738

Number of Households: 10,131

Square Miles: 15.86

Total Employment in The Colony: 22,557

Unemployment Rate: 7.8%

Major Employers in The Colony:

- Lewisville ISD
- City of The Colony
- Wal-Mart
- Hawaiian Falls
- Home Depot
- Edward Don and Company
- Texas Roadhouse
- The Tribute
- Kroger
- Austin Ranch



Appendix A - 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 20th, 2011, the City Council adopted the 2011/12 Annual Operating Budget and approved the Ad Valorem Tax Rate.

March	<i>Information Distributed -</i> Budget workbooks are distributed to all departments and a budget preparation meeting is held.
April	<i>Budget Requests are Submitted and Reviewed –</i> Budget and Capital requests are due to Finance. Fleet and IT needs are reviewed with the respective departments.
May	<i>City Manager Review –</i> Preliminary budget is due to the City Manager for review. The City Manager will spend several weeks meeting with individual departments and reviewing their budget requests.
June	<i>Budget Retreat –</i> A Budget retreat is held for Directors to review the budget requests for all departments. Directors are encouraged to ask each other questions concerning their budgets. The City Manager will decide what budget cuts if any will be necessary from each department.
July	<i>Tax Rolls Received –</i> Certified Tax Roll is turned in by the Denton Central Appraisal District.
July	<i>Preliminary Budget Due –</i> Per the City Charter the preliminary budget is due to the City Secretary’s office not later than July 31 st .
August	<i>Budget Work Sessions -</i> The Mayor and Council hold several budget work sessions to discuss individual priorities.
August	<i>Schedule Public Hearings –</i> The Mayor schedules public hearings for the budget and proposed tax rate.
September	<i>Public Hearings –</i> Public hearings are held as scheduled for the budget and proposed tax rate.
September	<i>Budget is Adopted -</i> Council approves an ordinance to adopt the budget for FY2011/12.

Appendix B - 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, Economic Development Type A & Type B, Court Security, Court Technology, Hotel/Motel Tax Fund, Special Events Fund, Child Safety Fund, Citizens Donation Fund, and Capital Projects Administration 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 for the 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.

Appendix C - Financial Policies

CITY OF THE COLONY

FINANCIAL MANAGEMENT POLICIES

September 20th, 2011

Prepared by the Finance Department

Approved by the City Manager

Confirmed by the City Council on September 20th, 2011

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 RESPONSIBILITY** – 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 reviewed annually by the City Council.

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 projected, 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.

CITY OF THE COLONY

DEBT MANAGEMENT POLICIES

September 20th, 2011

Prepared by the Finance Department

Approved by the City Manager

Confirmed by the City Council on September 20th, 2011

I. PURPOSE

The Debt Management Policies set forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that:

1. The City obtains financing only when necessary.
2. The process for identifying the timing and amount of debt or other financing is as efficient as possible.
3. The most favorable interest rates and lowest costs of issuance are obtained.
4. The City strives to maintain flexibility for future debt issuances.

II. RESPONSIBILITY

The primary responsibility for developing financing recommendations rests with the City Manager. In developing the recommendations, the City Manager shall be assisted by the Assistant City Manager and the Finance Director and their responsibilities shall be to:

1. Meet periodically to consider the need for financing and assess progress on the Capital Improvement Program.
2. Meet as necessary in preparation for financing.
3. Review changes in state and federal legislation.
4. Review annually the provisions of ordinances authorizing issuance of obligations.
5. Annually review services provided by the Financial Advisor, Bond Counsel, Paying Agent and other service providers to evaluate the extent and effectiveness of services provided.

Every February, under the direction of the Assistant City Manager, Departments will submit Capital Projects for the Capital Improvement Program. The report shall be prepared by the Finance Director and be based in part on information from the department directors in the City and shall include a projection of near term financing needs compared to available resources, an analysis of the impact of contemplated financings on the property tax rate and user charges, and a financing recommendation.

In developing financing recommendations, city management shall consider the following:

1. The amount of time proceeds of obligations are expected to remain on hand and the related carrying cost.
2. The options for interim financing including short term and interfund borrowing, taking into consideration federal and state reimbursement regulations.
3. The effect of proposed action on the tax rate and user charges.
4. Trends in interest rates.
5. Other factors as appropriate.

A. Bond Counsel Involvement

The Bond Counsel will issue an opinion as to the legality and tax-exempt status of any obligations. The City will also seek the advice of Bond Counsel on all other types of financings and on any other questions involving federal tax or arbitrage law.

The Bond Counsel is also responsible for the preparation of the ordinance authorizing issuance of obligations, and all of the closing documents to complete their sale and delivery, and will perform other services as defined by the contract approved by the City Council.

B. Financial Advisor Involvement

The City will seek the advice of the Financial Advisor when necessary. The Financial Advisor will advise on the structuring of obligations to be issued, informs the City of various options, advise the City as to how choices will impact the marketability of City obligations and will provide other services as defined by contract approved by the City Council. Financial Advisor will be able to bid on any City competitive debt issues if approval is given by the City. The Financial Advisor will inform the City Manager of significant issues.

III. SHORT TERM DEBT

A. General

When appropriate, the city may consider short-term obligations. Some forms of short-term obligations can be obtained quicker than long-term obligations and thus can be used in emergencies until long-term financing can be obtained. In some cases when the amount of financing required in the immediate future is relatively small, it may be cheaper for the City to issue a small amount of short-term obligations to provide for its immediate needs, than to issue a larger amount of long-term obligations to provide financing for both immediate, and future needs when the carrying costs of issuing obligations, which are not immediately needed are taken into account.

The amount of short-term obligations due to mature in a year shall not exceed 5% of the aggregate principal amount of outstanding long-term debt.

B. Commercial Paper

Interest rates on commercial paper are generally favorable to an issuer relative to interest on other forms of debt. However, it is not feasible for the city of The Colony to issue commercial paper because the applicable state law requires a population of at least 50,000. Furthermore, the cost of issuance for small issuers is too great and the market for commercial paper from a small issuer is poor. In addition, cities may legally only issue commercial paper for revenue supported projects. However, should the opportunity to participate in a commercial paper issuance pool present itself, the advantages and disadvantages shall be evaluated by city management, Bond Counsel and Financial Advisor.

C. Line of Credit

With the approval of the City Council, the City may establish a tax-exempt line of credit with a financial institution selected through a competitive process. Draws shall be made on the line of credit when the following occurs:

1. The need for financing is so urgent that time does not permit the issuance of long-term debt.
2. The need for financing is so small that the total cost of issuance of long term debt including carrying costs of debt proceeds not needed immediately is significantly higher.

Draws will be made on the line of credit to pay for projects designated for line of credit financing by the City Council. The Finance Director (or designee) will authorize draws. The Accounting Manager will identify the line-of-credit draws and expenditures on the books of account. Line of credit financing will only be entered into in accordance to applicable state law.

IV. **LONG TERM DEBT**

A. **General**

Long-term obligations will not be used for operating purposes, and the life of the obligations will not exceed the useful life of the projects financed.

A resolution of intent to issue bonds or other debt obligations authorizing staff to proceed with preparations shall be presented for the consideration of the City Council when capital projects are identified. This provision may be waived in the event of emergencies or other good cause.

Debt service structure will approximate level debt service unless operational matters dictate otherwise.

The cost of issuance of private activity bonds is usually higher than for governmental purpose bonds. Consequently, private activity bonds will be issued only when they will economically benefit the City.

The cost of taxable debt is higher than the cost of tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances, and may allow valuable flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds. Therefore, the City will usually issue obligations tax-exempt, but may occasionally issue taxable obligations.

B. **Bonds**

Long-term general obligation or revenue bonds may be issued to finance significant capital improvements. If required by state law or charter, an election will be held to authorize such obligations.

Bonds will have a maximum repayment term of 25 years or less. When cost/beneficial, and when permitted under applicable ordinances, the City may consider the use of surety bonds, lines of credit, or similar instruments to satisfy reserve requirements.

C. Certificates of Obligation

Certificates of Obligation may be issued to finance permanent improvements, land acquisition, and other public purposes. The life of certificates of obligation issued to finance equipment shall match to the extent possible the useful life of the equipment, which is usually three to five years.

Certificate of Obligations will be secured by a tax pledge and/or a revenue pledge, as required by law and as determined to be in the best interest of the City. Some revenues are restricted as to the uses for which they may be pledged. Water and wastewater revenues may be pledged without limit.

D. Public Property Finance Contractual Obligation

Public property finance contractual obligations may be issued to finance the acquisition of personal property. The life of the contractual obligations issued to finance personal property shall match the useful life of the personal property.

E. Anticipation Notes

Anticipation Notes may be used to finance projects or acquisition that could also be financed with Certificates of Obligation.

Anticipation Notes may be secured and repaid by a pledge of revenue, taxes, a combination of revenue and taxes or the proceeds of a future debt issue. Anticipation Notes are authorized by an ordinance adopted by the City.

Anticipation Notes have several restrictions, which include:

1. Anticipation Notes issued for general purposes must mature before the seventh anniversary of the date the Attorney General approves the issue.
2. A governing body may not issue Anticipation Notes that are payable from bond proceeds unless the proposition authorizing the issuance of the bonds has already been approved by the voters and the proposition states that anticipation notes may be issued.

F. Negotiated versus Competitive Sale versus Private Placement

When feasible and economical, obligations shall be issued by competitive sale rather than negotiated sale. A sale may be negotiated when the issue is predominantly a refunding issue or in other non-routine situations, which require more flexibility than a

competitive sale allows. In addition, market volatility may necessitate a negotiated sale. Whenever the option exists to offer an issue either for competitive sale or for negotiated sale, analysis of the options shall be performed to aid in the decision making process. When a sale is not competitively bid, the City will participate with the Financial Advisor in the selection of the underwriter or direct purchaser.

The criteria used to select a winning bidder in a competitive sale shall be the true interest cost. In a negotiated sale, the underwriter may be selected through a request for proposals (RFP). The criteria used to select an underwriter in a negotiated sale should include the following:

1. Overall experience
2. Marketing philosophy
3. Capability
4. Previous experience with the City as managing or co-managing underwriter
5. Financial Statement
6. Public Finance team and resources
7. Breakdown of underwriter's discount
 - a. Management fee – compensation to the underwriter for their work in structuring the issue.
 - b. Underwriting fee – compensation to the underwriter for using their capital to underwrite the bonds.
 - c. Average takedown – the portion of the underwriter's discount used to pay the sales force.
 - d. Expenses – administrative costs such as underwriter's counsel and administrative fees.

In a negotiated underwriting, the sale will be, to the extent appropriate, negotiated with a consortium of underwriting firms, to preserve some of the benefits of competition.

When cost/beneficial, the City may privately place its debt. Since no underwriter participates in a private placement, it may result in lower cost of issuance. Private placement is sometimes an option for small issues. The opportunity may be identified by the Financial Advisor.

G. Bidding Parameters

The notice of sale will be carefully constructed to ensure the best possible bid for the City, in light of existing market conditions and other prevailing factors. Parameters to be examined include:

1. Limits between lowest and highest coupons
2. Coupon requirements relative to the yield curve
3. Method of underwriter compensation, discount or premium coupons
4. Use of true interest cost (TIC) versus net interest cost (NIC)

5. Use of bond insurance
6. Deep discount bonds
7. Variable rate bonds
8. Call provisions

H. **Bond Elections**

Before a bond election, the City Manager and City Council members will be provided with competent debt capacity analyses, tax and user fee impact projections and other information as directed by the City Manager's Office. The Bond Counsel and Financial Advisor will provide support during the process.

V. **REFUNDING**

The City shall consider refunding debt whenever an analysis indicates the potential for present value savings or the city's needs to restructure its debt payments.

As a general rule, private activity bonds may be refunded in a current refunding only.

VI. **CAPITAL LEASING**

Capital leasing is an option for the acquisition of a piece or package of equipment costing less than \$1,000,000.

Leasing shall not be considered when funds are on hand for the acquisition unless the interest expense associated with the lease is less than the interest that can be earned by investing the funds on hand or when other factors such as budget constraints or vendor responsiveness override the economic consideration.

Whenever a lease is arranged with a private sector entity, a tax-exempt rate shall be sought. Whenever a lease is arranged with a government or other tax-exempt entity, the City shall strive to obtain an explicitly defined taxable rate so that the lease will not be counted in the City's total annual borrowings subject to arbitrage rebate.

The lease agreements shall permit the City to refinance the lease at no more than reasonable cost should the City decide to do so. A lease, which can be called at will, is preferable to one, which can merely be accelerated.

Since the market for lease financings is relatively inefficient, the interest rates available at any one time may vary widely. Therefore, the City shall attempt to obtain at least three competitive proposals for any major lease financing. The net present value of competitive bids shall be compared; taking into account whether payments are in advance or in arrears, and how frequently, payments are made. The purchase price of equipment shall be competitively bid as well as the financing cost.

The advice of the City's Bond Counsel shall be sought in any leasing arrangement and when federal tax forms 8038 are prepared to ensure that all federal tax laws are obeyed.

The City may consider issuing certificates of participation to finance a very large project. Care should be taken because financing costs may be greater than for other types of financing. When possible, the lease agreement will be backed with a tax pledge.

If the City is obligated to make payment, more than a year in the future then the agreement will probably be considered debt by the State. However, if the payments are subject to annual appropriation by the City Council, then they may not.

VII. OTHER TYPES OF FINANCING

From time to time, other types of financing may become available. Examples of these options are debt pools with other entities and low-interest loans from State Agencies such as the Texas Water Development Board. The Finance Director will prepare a written analysis of an option, with the advice of the City's Bond Counsel and Financial Advisor.

VIII. RATIOS AND RESERVES

The portion of the City's property tax levied for debt service shall not exceed 40% of the total tax rate levied each year even though the Texas Attorney General's Office, in its review of bonds or other obligations secured by Ad Valorem Taxes, generally imposes a limit of \$1.50 for debt service for cities with a \$2.50 maximum tax rate. However, the City is obligated to levy an Ad Valorem Tax sufficient to provide for the timely payments of its debt obligations secured by Ad Valorem Taxes.

The City will maintain net revenues equaling to at least 1.10 times the maximum annual principal and interest requirement and 1.25 times the average annual principal and interest requirements of all parity bonds outstanding in the Water and Wastewater Fund.

For water and sewer, and other types of revenue bonds, the bond documents will designate the reserve fund amount if a reserve fund is to be established.

When revenue supported debt is issued, a debt service reserve or similar alternative may be established. The requirements for and source of the reserve will be determined on a case-by-case basis.

IX. OFFICIAL STATEMENT

The Official Statement is the disclosure document prepared by or on behalf of the City for an offering of securities.

A. Responsibility

The preparation of the Official Statement is the responsibility of the Finance Director with the help of the Financial Advisor. Information for the Official Statement is gathered from departments/divisions throughout the City.

B. Timing

The Finance Director will begin assembling the information needed to update the Official Statement before the offering of debt. Audited financial statement information is expected in March. As soon as it is available, audited financial statement information and capital budget information will be incorporated.

If the next anticipated bond sale is expected to be more than twelve months after fiscal year end, then the prior year's audited financial statement information may be updated using unaudited figures.

The Financial Advisor shall begin preparing the Official Statement at least eight weeks prior to an anticipated bond issuance. Subsequent timing will generally be as follows:

1. The first draft of the preliminary Official Statement takes approximately 2 weeks to create.
2. Copies of the first draft are provided to the City's Bond Counsel and City Staff, who will review it for 2 weeks. In the case of a negotiated sale, the underwriter's counsel will also be asked for comments.
3. Comments from reviewers should be submitted during the two-week review period. About 1 week will be required to make the requested changes. After they have been made, the Official Statement is either sent to print or subjected to a second review.
4. During the printing process or the second review, a copy of the draft Official Statement is sent to the rating agencies for their review.
5. The preliminary Official Statement should be completed and mailed or electronically distributed to underwriters 2 weeks prior to the bond sale date. The preliminary document will be titled "preliminary" with red printed disclosure language and will be called a "red herring".
6. After interest rates have been accepted by the City Council, the final Official Statement must be prepared and distributed to the underwriter within seven business days of the date of sale.

C. Auditor's Involvement

The City will include a review of its Official Statement in the contract for services with its external auditor if required.

D. Printing

The Financial Advisor may print the Official Statement for the City.

X. **RATINGS**

The City's goal is to maintain or improve its bond ratings. To that end, prudent financial management policies will be adhered to in all areas.

Full disclosure of operations will be made to the bond rating agencies. The City staff, with the assistance of the Financial Advisor and Bond Counsel, will prepare the necessary materials for presentation to the rating agencies.

The City may choose to use Fitch Ratings, Moody's or Standard and Poor's. The City shall maintain a line of communications with those rating agencies (Moody's, Standard and Poor's, or Fitch), informing them of major financial events in the City as they occur. The Comprehensive Annual Financial Report shall be distributed to the rating agencies after it has been accepted by the City Council.

The rating agencies will also be notified either by telephone or through written correspondence when the City begins preparation for a debt issuance. After the initial contact, a formal ratings application will be prepared and sent along with the draft of the Official Statement relating to the bond sale to the rating agencies. This application and related documentation should be sent several weeks prior to the bond sale to give the rating agencies sufficient time to perform their review.

A personal meeting with representatives of the rating agencies will be scheduled every few years or whenever a major project is initiated.

XI. **CREDIT ENHANCEMENTS**

Credit enhancements are mechanisms that guarantee principal and interest payments. They include bond insurance and a line or letter of credit. Credit enhancement will usually bring a lower interest rate on debt and a higher rating from the rating agencies, thus lowering overall costs.

During debt issuance planning, the Financial Advisor will advise the City whether or not a credit enhancement is cost effective under the circumstances and what type of credit enhancement, if any, should be purchased. In a negotiated sale, bids will be taken during the period prior to the pricing of the sale. In a competitive sale, the bidder may purchase bond insurance if the issue qualifies for bond insurance.

XII. **SECONDARY MARKET DISCLOSURE**

SEC 15c2-12 regulations became effective July 3, 1995. The new regulation requires municipal debt issuers to provide specified financial and operating information for fiscal years beginning on January 1, 1996, or later. The information provided should mirror the information provided in an official statement at the time of a primary offering.

The annual financial information is to be sent to all Nationally Recognized Municipal Information Depositories (NRMSIRs) designated by the SEC. Additionally, issuers must notify the State Information Depositories (SIDs) if one exists.

In addition to the financial and operating information, any material event must be provided to all NRMSIRs, Municipal Securities Rulemaking Board (MSRB) and to the state SID's. Municipal debt issuers will be obligated to provide ongoing disclosure on the status of the following material events:

1. Principal and interest payment delinquencies
2. Non-payment-related defaults
3. Unscheduled draws on reserves
4. Unscheduled draws on credit enhancements
5. Substitution of credit or liquidity providers, or the failure to perform
6. Adverse tax opinions or events affecting the tax-exempt status of the security
7. Modifications to rights of security holders
8. Bond calls
9. Defeasances
10. Matters affecting collateral
11. Rating changes

The Finance Director will be designated "Compliance Officer" for disclosure requirements. Levels of reporting will include:

1. Notification by certified mail to NRMSIRs, and SID's of material events, with copies to the City Council
2. Copies of CAFR and updated tables from the Official Statement to NRMSIRs and SIDs within six months of fiscal year end.

XIII. **ARBITRAGE LIABILITY MANAGEMENT**

It is the City's policy to minimize the cost of arbitrage rebate and yield restrictions while strictly complying with the law.

A. **General**

Federal arbitrage legislation is intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the City will not issue obligations except for identifiable projects with very good prospects of timely initiation. Obligations will be issued as closely in time as feasible to the time contracts are expected to be awarded so that they will be spent quickly.

B. **Responsibility**

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel and other qualified experts will be sought whenever questions about arbitrage rebate regulations arise. The City contracts outside consultants for arbitrage rebate services.

The Accounting Manager will be responsible for identifying the amount of unspent debt proceeds including interest which is on hand and will be responsible for ensuring that, to the extent feasible, the oldest proceeds on hand are spent first.

The consultants will maintain a system for computing and tracking the arbitrage rebate liability. The consultants will notify the City within 60 days of year-end of the amount of accrued liability. The consultants will also be responsible for notifying the City two months in advance of when a rebate of excess arbitrage earnings is due to the Internal Revenue Service.

The City's Bond Counsel and Financial Advisor may be requested to review in advance any arbitrage rebate payments and forms sent to the Internal Revenue Service.

The expenditure of obligation proceeds will be tracked in the financial accounting system by type of issue. Investments will be pooled for financial accounting purposes and may, at the discretion of the Finance Director, be pooled for investment purposes. When investments of bond proceeds are co-mingled with other investments, the City shall adhere to the Internal Revenue Service rules on accounting allocations.

Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

C. Internal Interim Financing

In order to defer the issuance of obligations, when sufficient non-restricted reserve funds are on hand, consideration shall be given to appropriating them to provide interim financing for large construction contracts or parts of contracts. When the appropriations are subsequently re-financed with proceeds of obligations or other resources, the non-restricted reserve funds shall be repaid.

When expenditures are reimbursed from debt issuances, applicable state law and the Internal Revenue Service rules on reimbursements will be complied with so that the reimbursements may be considered expenditures for arbitrage purposes. Requirements are in general:

1. The City shall declare its intention to reimburse expenditure with debt proceeds before paying the expenditure, and will exclude cost of issuance.
2. Reimbursement bonds must be issued and the reimbursement made within eighteen months after the expenditure was made or the property financed by the expenditure was placed in service, whichever is later.
3. The expenditure to be reimbursed must be a capital expenditure.

D. Spend-out Exceptions For Federal Rebate

Arbitrage rebate regulations provide certain spending exceptions to the imposition of Federal rebate obligations. One such safe harbor applies to obligations issued for construction if certain rules are adhered to and the proceeds are spent within two years. Other such exceptions apply to expenditures of proceeds within 6 months or eighteen months. These options should be considered when circumstances indicate the City will with certainty be successful in achieving a spend-out goal. Such circumstances may include, but are not limited to the following:

1. Obligations are issued to finance a variety of small construction projects, not large projects that might be unexpectedly delayed after the issuance. In addition, project management understands the requirements and is firmly committed to achieving the spend-out goal.
2. Obligations are issued for a single, large high priority project with a relatively short construction period and there is a high level of commitment to speedy completion.

When the two-year spend-out option is elected, debt will be issued for an estimated one year of expenditures to provide for unexpected delays of up to a year without incurring penalties.

The exercise of the spend-out options will always be coordinated with Bond Counsel and the Financial Advisor. The city shall coordinate with Bond Counsel and the Financial Advisor regarding the proper elections to be made in connection therewith.

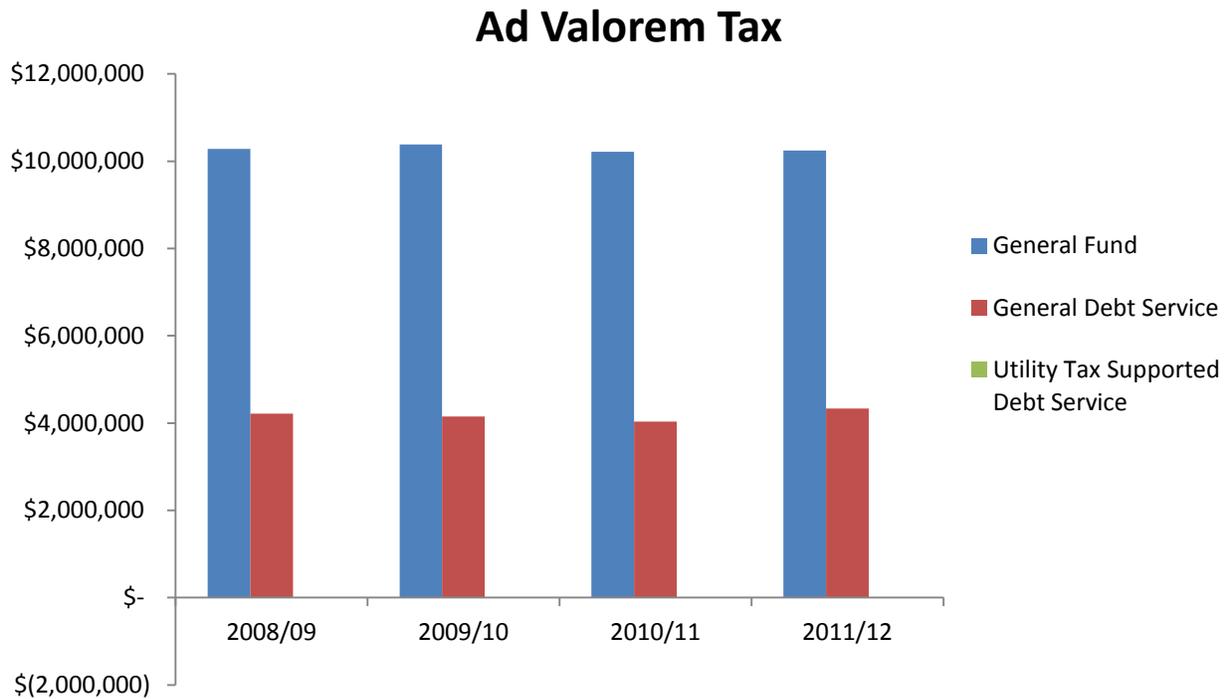
XIV. **MODIFICATIONS TO POLICIES**

Management staff will review these policies annually and significant changes may be made with the approval of the City Manager. Significant policy changes will be presented to the City Council for confirmation.

Appendix D - Major Revenue Sources

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 \$.6830 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 increase by \$368,427 based on reduction in tax rate from \$.6855 to \$.6830 and an increase of property values of \$61,608,524 with new construction at \$22,907,767 causing a total decrease in certified value of \$38,700,757.



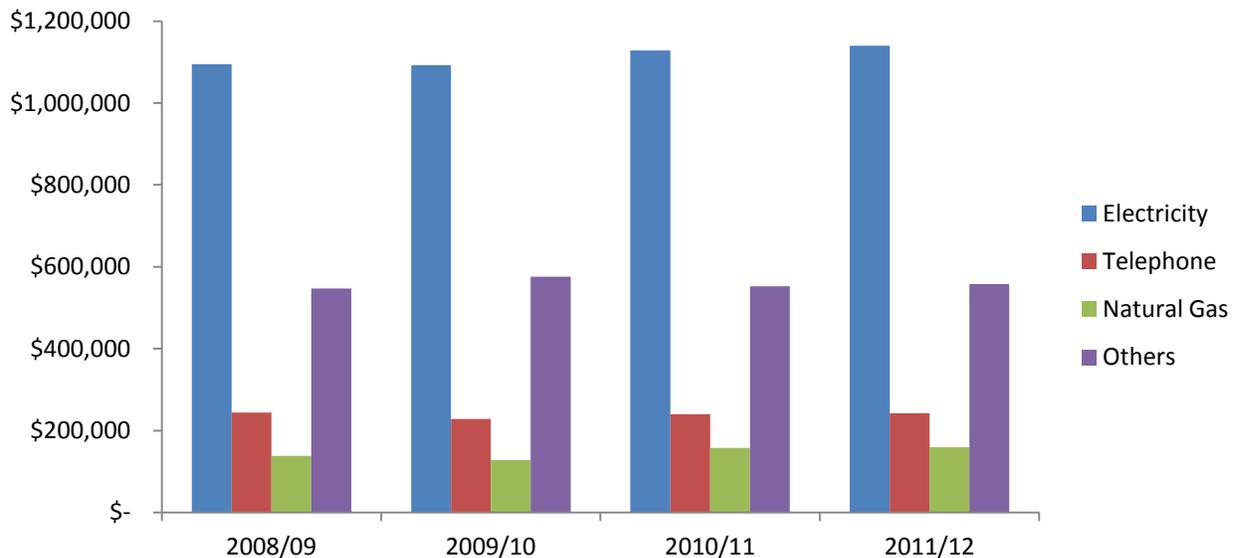
Franchise Tax:

These taxes are based on a percentage of the utilities' gross receipts or formula set by the State. Projections are based on population increases and projected utility use. However, some 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.

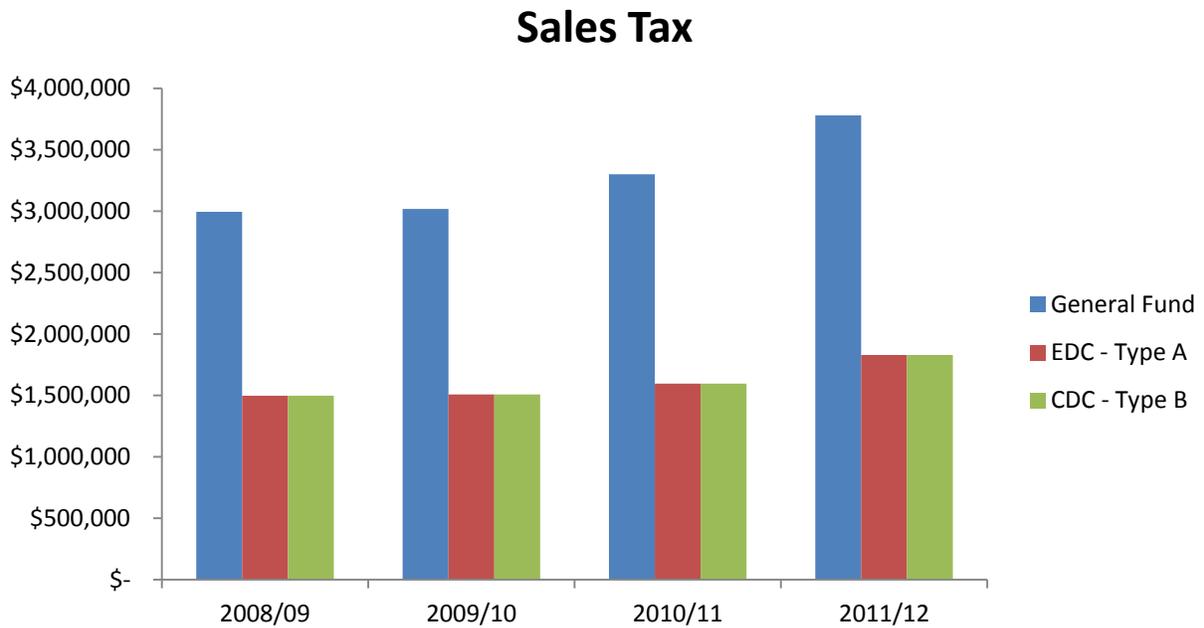
In August of 1995, the City entered into a new agreement with SBC on franchise taxes. The new contract allowed the City to be paid a set minimum of \$180,000 with growth factors thereafter. Beginning in fiscal year 2005-06, TXU Electric started paying the franchise fees on a quarterly basis thus inflating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

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 \$480,000 more than fiscal year 2010-2011 revised budget. In the event the economy recovers and with added business coming into the City, the City stands to reap the surplus.



Water and Wastewater Fees:

There is no reduction in the water and wastewater rates for the fiscal year 2011-2012. Total revenues are projected to increase by approximately \$122,902 from the revised 2010-2011. The City stands to earn extra revenue if drought conditions occur. If unusually wet conditions appear, the revenue projections will be adjusted at mid-year and the expenses will be realigned accordingly. Fiscal year 2010-2011 has seen a dry summer and voluntary water restrictions have been in place. Revenues were projected to remain the same as the original budget.

Water and Wastewater Fees - Utility Fund



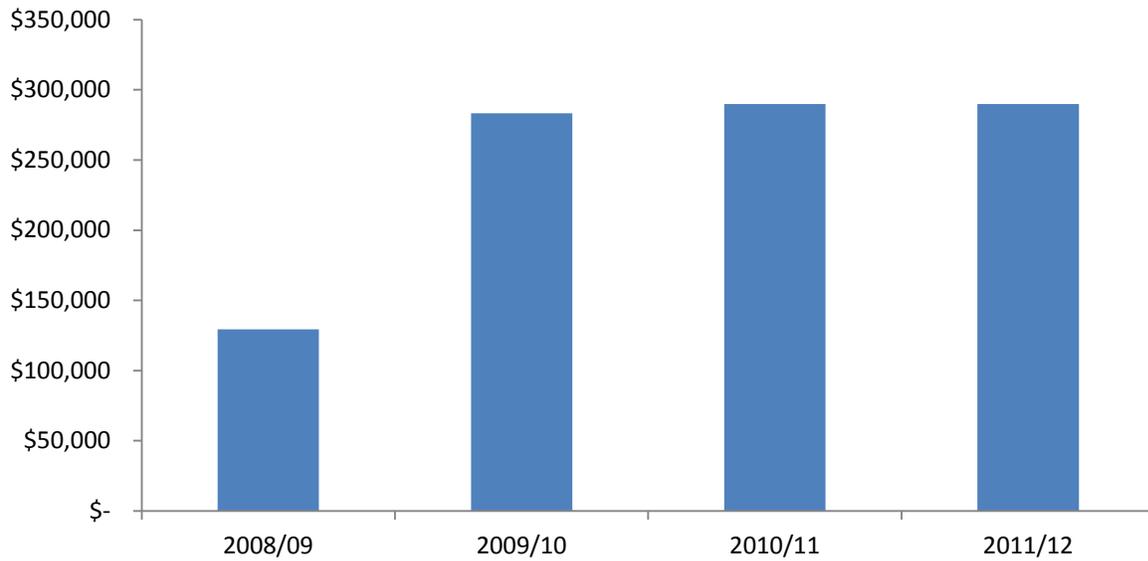
Ten Largest Water Customers

Customer	Type of Business	Consumption (gallons)	% of Total Usage
Stonebriar Country Club	Golf Course	166,941	10.10
Austin Ranch Phase I-IV	Apartment Complex	100,015	6.05
City of The Colony	Municipality	60,598	3.67
Lewisville ISD	School District	48,545	2.94
The Legends Texas HOA, Inc.	Home Owners Association	24,215	1.47
Bristol Oaks	Apartment Complex	23,309	1.41
Sonoma Grande at The Legends	Apartment Complex	20,405	1.23
Cascades HOA	Home Owners Association	19,654	1.19
Budget Suites	Apartment Complex	18,822	1.14
Estancia at Morningstar	Apartment Complex	18,335	1.11

Hotel/Motel Occupancy Tax:

The Hotel/Motel Tax Fund was established in fiscal year 1998-1999. The City collects 7% hotel/motel occupancy tax.

Hotel/Motel Occupancy Tax



Appendix E – Capital Projects Summary

4-Year Summary of Projects Expenditures

Description	FY 2008	FY 2009	FY 2010	FY 2011	Inception to Date
Streets/Drainage					
FM 423 Streetscape	-	89,328	72,173	36,713	198,214
N. Colony improvements	-	-	590,266	4,858,168	5,448,434
Memorial Drive Traffic Study	-	-	32,059	90,756	122,815
Freeman/Archer Loop	-	-	424,240	120,175	544,415
Plano Parkway Widening	-	-	120,759	365,866	486,625
Lebanon Road Improvements	-	-	125,250	17,463	142,713
Phase IV Streets Reconstruction	-	-	3,000	329,065	332,065
Subtotal:	-	89,328	1,367,747	5,818,206	7,275,281
Buildings					
Public Services Complex	7,338	136,840	92,096	1,549,962	1,786,236
PD Complex	220,117	867,722	2,422,763	3,483,432	6,994,034
Subtotal:	227,455	1,004,562	2,514,859	5,033,394	8,780,270
Parks					
Hike & Bike Trail	116,290	2,760,597	150,967	40,374	3,068,228
Stewart Creek Park	-	-	279,038	173,802	452,840
Kids Colony Park	-	-	16,500	293,917	310,417
Ridgepointe Park	-	-	-	99,953	99,953
Bill All Park Bridge	-	-	-	37,416	37,416
Lions Club Parking Lot	-	-	-	3,710	3,710
Wilcox Park	-	-	8,471	68,338	76,809
Subtotal:	116,290	2,760,597	454,976	717,510	4,049,373
Enhancements					
Vehicles and Equipment	754,527	602,481	274,387	593,823	2,225,218
Subtotal:	754,527	602,481	274,387	593,823	2,225,218
General Funds Total:	1,098,272	4,456,968	4,611,969	12,162,933	22,330,142
Water and Sewer Projects					
FM 423 Utility Improvements	524,028	61,767	9,386	262,137	857,318
Freeman Archer Loop Water Lines	-	-	-	240,574	240,574
Wynnwood Disinfection Facility	-	-	-	59,461	59,461
N. Colony Water Lines	-	-	-	560,532	560,532
WWTP Phosphorous removal	-	-	-	104,353	104,353
New Water Well, site #4	-	19,927	2,181,721	190,206	2,391,854
Subtotal:	524,028	81,694	2,191,107	1,417,263	4,214,092
Enhancements					
Vehicles & equipment	366,246	307,612	57,615	25,300	673,858
Subtotal:	366,246	307,612	57,615	25,300	673,858
Enterprise Funds Total:	890,274	389,306	2,248,722	1,442,563	4,887,950
Grand Total:	1,988,546	4,846,274	6,860,691	13,605,496	27,218,092

2011-12 Enhancements from Available Funds

The following list identifies capital projects to be funded from available balances in various capital project funds. There were many requests for additional capital items; however, due to limited resources, only the following items are proposed for purchase via fund balance/savings/contingency from existing sources.

1. Phase IV Street Reconstruction	
A. Avery – Clover Valley to Paige	\$626,000
2. Redistricting of City Council single-member districts	\$25,000
3. ADA Chair lift to meet new standards	\$9,900
4. General Vehicle Replacement*	\$100,000
5. Pump Station 1 Trinity Well 1, casing repair, pump and motor service	\$180,000
6. PD – Digital radio upgrade – Fed mandated 01-01-2013**	\$669,747
7. Library – Microform Reader/Printer (pc based)	\$8,310
8. City Hall UPS/Generator	\$25,000

* Funds from upcoming auction to be added to this allocation.

** Balance from New Municipal Building to be used as the starting funding for this project.

Appendix F - 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 outline the projected needs for the departments.

CITY OF THE COLONY PERSONNEL - SUMMARY												
	Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year	
	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Positions	Cost	Positions	Cost	Positions	Cost	Positions	Cost	Positions	Cost	Positions	Cost
GENERAL FUND												
City Secretary												
Records Clerk	1	42,958										
City Secretary Total	1	42,958	0	0	0	0	0	0	0	0	0	0
Information Technology												
Helpdesk Technician	1	46,522										
Information Technology Total	1	46,522	0	0	0	0	0	0	0	0	0	0
Fire												
Battalion Chiefs	2	180,648										
Fire Inspector/Emergency Management Assistant	1	102,516										
Increase minimum staffing by (3)			3	208,894								
1/2 Staffing for Fire Station #4				462,000								
1/2 Staffing for Fire Station #4						462,000						
Fire Department Total	3	283,164	3	670,894	0	462,000	0	0	0	0	0	0
Police												
Detention Officer	2	89,974										
Patrol Officer	2	132,799										
Communication Officer	1	50,410										
Police Sergeant/Detective			1	111,402								
Police Detective/PIO Professional Standards			1	90,847								
Crime Scene Tech			2	171,264								
Communication Officer			1	50,410								
Animal Control Officer			1	46,622								
Patrol Officer					4	336,650						
Bicycle Patrol Officer (Trails & Business)					2	168,325						
Police Detective/K-9 Officer					1	90,847						
Detention Officer					4	179,948						
Communication Officer							2	100,820				
Animal Control Officer							1	46,622				
Patrol Officer									4	336,650		
Police Detective											1	90,847
Assistant Chief of Police											1	166,260
Police Department Total	5	273,183	6	470,545	11	775,770	3	147,442	4	336,650	2	257,107
Library												
Youth Services Library Assistant (R-FT)	1	45,046										
Adult & Outreach Services Library Assistant			1	45,046								
Page (R-FT)			1	10,066								
Technical Services Library Assistant (R-FT)					1	45,046						
Circulation Clerk (R-PT)					1	14,490						
Youth Services Librarian					1	58,295						
Staffing for new Library									TBD	TBD		
Library Total	1	45,046	2	55,112	3	117,831	0	0	0	0	0	0
GENERAL FUND TOTAL												
	12	691,993	13	1,288,233	18	1,778,592	6	186,925	5	347,897	2	257,107
PARKS FUND												
Parks & Recreation Administration												
Five Star Community Center Supervisor					1	62,750						
Five Star Community Center Assistant Supervisor					1	52,470						
Programs Coordinators						96,180						
Recreation Leaders						129,845						
Athletics Leader							1	11,247				
Programs Leader									1	11,247		
Parks & Recreation Administration Total	0	0	0	0	2	341,245	1	11,247	1	11,247	0	0
Parks & Recreation Maintenance												
Part-time Seasonal Maintenance Worker			1	10,996								
Irrigation Technician			1	80,686								
Maintenance Worker - Parks & Trails Crew					1	40,493						
Maintenance Worker - Mowing Crew					1	41,253						
Seasonal Maintenance Worker - Sportsfield Crew							1	14,118				
Seasonal Maintenance Worker - Sportsfield Crew							1	14,118				
Parks & Recreation Maintenance Total	0	0	2	91,682	2	81,746	2	28,236	0	0	0	0
Aquatic Park												
Aquatics Leader Upgrade	1	1,120										
Aquatic Park Total	1	1,120	0	0	0	0	0	0	0	0	0	0
Community Center												
Programs Leader upgrade	1	1,218										
Community Center Total	1	1,218	0	0	0	0	0	0	0	0	0	0
PARKS FUNDS TOTAL												
	1	1,218	0	0	0	0	0	0	0	0	0	0
UTILITY FUND												
Water Distribution												
Water Distribution Operator	1	61,832										
Water Distribution Operator			1	61,832								
Water Distribution Operator					1	61,832						
Water Distribution Operator							1	61,832				
Water Distribution Total	1	61,832	1	61,832	1	61,832	1	61,832	0	0	0	0
Wastewater												
Wastewater Operator			1	56,873								
Wastewater Operator			1	56,873								
Wastewater Operator					1	56,873						
Wastewater Operator							1	56,873				
Wastewater Total	0	0	2	113,746	1	56,873	1	56,873	0	0	0	0
Public Works												
Maintenance Workers for Asphalt Patch Crew	2	76,830										
Public Works Total	2	76,830	0	0	0	0	0	0	0	0	0	0
UTILITY FUND TOTAL												
	3	138,662	3	175,578	2	118,705	2	118,705	0	0	0	0
GRAND TOTAL												
	16	831,873	16	1,463,811	20	1,897,297	8	305,630	5	347,897	2	257,107

CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY						
	Fiscal Year 2011-2012	Fiscal Year 2012-2013	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017
GENERAL FUND						
Fleet Services						
Texas State Vehicle Inspection Equipment		8,000				
Air Compressor			10,000			
Parts Washing machine				5,000		
5,000 gallon diesel fuel dispensing system - new PW center					100,000	
10,000 gallon unleaded fuel dispensing system - new PW center						135,000
Fleet Services Total	0	8,000	10,000	5,000	100,000	135,000
City Secretary						
Agenda Management Software		25,000				
Laserfiche Records Management Module			7,200			
City Secretary Total	0	25,000	7,200	0	0	0
City Council						
Redistricting of City Council single-member districts	25,000					
City Council Total	25,000	0	0	0	0	0
Information Technology						
Replacement of 1/3 of City's Workstations	110,000					
Replacement of EMC with a VNXe3300	46,377					
City Hall UPS	25,000					
Website redesign	44,000					
Web Filtering System	30,000					
Fiber Optics from Aquatics to Morningstar/Memorial	200,000					
Wireless Hot Spots around the City	15,000					
Tablet Devices	10,000					
Replacement of 1/3 of City's Workstations		110,000				
Network Modules and/or Switches		30,000				
Fiber Optics from Morningstar to Main along Memorial		250,000				
Replace UPS Batteries at City Hall and PD		40,000				
Blades Modules for Network Servers		20,000				
Replacement of 1/3 of City's Workstations			110,000			
Austin Ranch Fire Station			50,000			
Information Technology Total	480,377	450,000	160,000	0	0	0
Facilities Maintenance						
City Hall/Library AC & Heater Upgrade	47,000					
Emergency Generator for City Hall	250,000					
Fire Station 1 repairs	125,000					
Recoat roofs at Community Center and Parks and Rec	45,000					
Employee Entrance Air Lock	10,000					
Remodel Blockbuster building	250,000					
Parking Lot maintenance for City lots	35,000					
Animal Control Remodel/Addition	152,500					
Replace roof at Wastewater main office	20,800					
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	935,300	47,000	0	48,000	49,000	0
Engineering						
Replace vehicles #202 and #203	50,000					
Engineering Total	50,000	0	0	0	0	0
Fire						
Ford F250 4x4 Crew Cab Diesel & Equipment	57,000					
Engine & Equipment	603,500					
Outdoor Warning Signs	50,000					
Chevrolet Tahoe 4x4 & Equipment		34,900				
Fire Headquarters, Training, Fleet Maintenance Building		3,500,000				
100' Tower Ladder Quint		889,000				
Ambulance		260,000				
Fire Station #4 - Austin Ranch			4,000,000			
Engine for Station #4			580,000			
Medical Squad			120,000			
Fire Station #5				4,000,000		
Engine for Station #5				580,000		
1/2 Ton 4x4 Pickup & Equipment				35,000		
Ambulance				260,000		
Self Contained Breathing Apparatus				100,000		
Chevrolet Tahoe 4x4 & Equipment				35,000		
Fire Department Total	710,500	4,683,900	4,700,000	5,010,000	0	0

CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY						
	<i>Fiscal Year</i>					
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Police						
Police vehicle replacements - 5	169,552					
Digital radio upgrade - Fed mandated 01-01-13	669,747					
Patrol car camera replacements/upgrade - 31	196,471					
Phase 2 & 3 PD - Court construction	2,900,000					
Kennel expansion/replacement	40,000					
Police vehicle replacements - 5		169,552				
Detective cars - 2		50,000				
Medical dispatch and Animal Control software		67,000				
Animal Shelter expansion & remodel 1570 square feet		300,000				
Telescopic Surveillance camera and lighting - command trailer		35,000				
Provide leather, gun, handcuffs & baton for officers		63,300				
CIDE Officer shields w/camera		28,000				
SRT vehicle replacement		175,000				
Crime Scene search unit and equipment		75,000				
Police vehicles - 6			205,000			
Police cars associated with new positions - 4			140,000			
K9 Cage insert			8,000			
Panasonic Toughbooks - 14			59,000			
Police vehicles - 6				205,000		
Patrol Cars - 2					80,000	
Detective car - 1						30,000
<i>Police Department Total</i>	3,975,770	962,852	412,000	205,000	80,000	30,000
Library						
Microform Reader/Printer (pc based)	8,310					
Consulting Services for preliminary planning of future Library		50,000				
Convert to RFID Materials Security & Inventory Control System		112,750				
18 Public Access Network Computers			18,000			
RFID Automated Book Returns (3)			44,200			
16 Public Access Network Computers				16,000		
New Library Facility Construction (based of 39,696 sq. ft.)				10,717,920		
<i>Library Total</i>	8,310	162,750	62,200	10,733,920	0	0
GENERAL FUND TOTAL	6,185,257	6,339,502	5,351,400	16,001,920	229,000	165,000
PARKS FUND						
Parks & Recreation						
Fitness Center Expansion	180,000					
Lighting Detection system		60,000				
Five Star Community Center			12,760,000			
Gym Floor replacement				50,000		
<i>Parks & Recreation Total</i>	180,000	60,000	12,760,000	50,000	0	0
Parks & Recreation Maintenance						
Light Duty Dump Truck to replace #553	70,500					
3/4 Ton Pickup to replace #551	26,044					
Golf Cart to replace #531E	9,000					
Light Pole replacement		65,000				
Pond Improvements & Aeration - Lions Club Park		225,000				
Pave Gravel Parking Lot - Turner Soccer Fields			288,000			
Pond Improvements & Aeration - BB Owen Park				200,000		
Pave Parking Lot - BB Owen & N Colony Park					392,065	
Pave Parking Lot - Bridges, Miller						448,800
<i>Parks & Recreation Maintenance Total</i>	105,544	290,000	288,000	200,000	392,065	448,800
Aquatic Park						
ADA Chair lift to meet new standards	9,900					
Ultraviolet Sanitation for pool water	94,000					
Deck heater for winter swim classes		35,000				
Additional Play features for splash zone		15,000				
Additional Play features for splash zone pad			15,000			
<i>Aquatic Park Total</i>	103,900	50,000	15,000	0	0	0
PARKS FUND TOTAL	389,444	400,000	13,063,000	250,000	392,065	448,800

CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY						
	Fiscal Year 2011-2012	Fiscal Year 2012-2013	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017
UTILITY FUND						
Water Distribution						
John Deere 310 Backhoe	90,000					
Meter & Meter Box Replacement	130,000					
Ditch Witch FX 360 Vacuum Excavator		120,000				
1 Ton Utility Truck		30,000				
Vactor 2100 plus sewer cleaner			200,000			
Water Distribution Total	220,000	150,000	200,000	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	8,500,000	1,800,000	0	0	0
Utility Administration						
Hand Helds	37,238					
Utility Administration Total	37,238	0	0	0	0	0
Water Production						
Pump Station 1 Trinity Well 1, casing repair, pump & motor service	180,000					
EDT #1 rehab structure to meet AWWA, OSHA, TCEQ standards	250,000					
Pump Station 2 rehab piping in high service vault on tank 2	13,000					
Repair floor in pump room at Wynnwood Pump Station	30,000					
OCPS - upgrade PLC, Controls and PLC Cabinet size	50,000					
EST #1,2, & 3 - Install circulating pumps in elevated tanks	45,000					
Install electrical equipment cooling system PS2 and PS3	30,000					
Install vault and flow meter on fill line at Wynnwood Pump station	50,000					
EST 2 rehab structure to meet AWWA, OSHA, TCEQ standards		250,000				
Replace truck 6104		27,000				
Add security perimeter fence at OCPS		15,000				
Replace existing MCC panel and wiring for well and HSP at PS1		100,000				
Replace control wiring and panels for French Drains at PS1 & PS2		60,000				
Replace chlorine header pipe, valves and gauges for chlorine systems at PS1, PS2, and PS3		12,000				
Demolish old sewer lift station at OCPS			5,000			
Replace motor controls and starts for pump 1 & 2 at OCPS			75,000			
PS 2 & PS3 GSR's replace inlet and over flow piping			50,000			
Replace truck 6111			28,000			
EST 1, 2, & 3 Install water circulating pumps in GST's			65,000			
Upgrade SCADA operating system, computers, software and hardware at all sites			150,000			
Paint exterior of Ground Storage Tanks at OCPS				30,000		
Install sanitation sewer lines to drain residual water from analyzers				20,000		
EST 3 rehab structure to meet AWWA, OSHA, TCEQ standards				150,000		
Upgrade SCADA communication system to fiber optics					250,000	
Replace fill and conduits in cooling towers at PS1 & PS2					85,000	
Replace concrete basin under cooling tower at PS3					30,000	
Recoats paint on inlet and over flow pipe in GST#2 at OCPS					7,500	
Recoats paint on inlet and over flow pipe in GSR at PS1						6,500
Replace discharge pipe for wells at PS from well pump to tower						15,000
Replace discharge pipe for well at PS 2 from well to tower						13,000
Water Production Total	648,000	464,000	373,000	200,000	372,500	34,500
Public Works						
Continue contracted alley maintenance	250,000					
Continue contracted sidewalk maintenance	70,000					
Asphalt Patch Truck and Crew	145,000					
Opticom		64,000				
Public Works Total	465,000	64,000	0	0	0	0
UTILITY FUND TOTAL	2,377,138	9,178,000	2,373,000	200,000	372,500	34,500

CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY						
	<i>Fiscal Year</i> 2011-2012	<i>Fiscal Year</i> 2012-2013	<i>Fiscal Year</i> 2013-2014	<i>Fiscal Year</i> 2014-2015	<i>Fiscal Year</i> 2015-2016	<i>Fiscal Year</i> 2016-2017
SPECIAL FUNDS						
Lake Parks						
Replace Post & Cable	30,250					
Dumpster Enclosures (3)	60,000					
Utility Vehicle - Replace #534E	13,500					
Trash Receptacles		8,000				
Gazebo		45,000				
Fishing Pier		100,000				
Basketball Court		50,000				
Trail Head/Boat Ramp restroom			150,000			
Electrical Upgrades - Phase II				50,000		
Lake Parks Total	103,750	203,000	200,000	0	0	0
Special Events						
Replacement Christmas Tree	25,000					
Special Events Total	25,000	0	0	0	0	0
Economic Development						
Building remodeling finish out work	300,000					
Office furniture for new building	20,000					
Economic Development Total	320,000	0	0	0	0	0
Community Development						
Historical Park Gazebo	12,500					
Perryman Park Overflow Parking Area	20,000					
Kids Colony Playground Phase 2	150,000					
Stewart Creek Park Playground	150,000					
Image Enhancement Projects	50,000					
Bill Allen Memorial Park Bathroom		100,000				
Image Enhancement Projects		50,000				
Kids Colony Spray ground Addition		200,000				
Trailhead Bathroom Facilities - Stewart Creek Park		100,000				
Historical Parks Development Phase 1			150,000			
Image Enhancement Projects			50,000			
Dog Park Development			200,000			
Ridgepointe Park Improvements			150,000			
Park Loop Trail Phase 2			200,000			
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	382,500	450,000	750,000	550,000	3,050,000	0
SPECIAL FUNDS TOTAL	831,250	653,000	950,000	550,000	3,050,000	0
GRAND TOTAL	9,783,089	16,570,502	21,737,400	17,001,920	4,043,565	648,300

Appendix G – Master Fee Schedule

Item	GENERAL FUND Existing Fee	Proposed Fee	Eff Date
LICENSES & PERMITS			
Building Permits-New Homes	} SEE EXHIBIT A	} SEE EXHIBIT A	
Building Permits-Other			
Commercial Permits			
Certificates of Occupancy			
Zoning Fees			
Building Plan Reviews			
Platting Fees			
Solicitors Fees			
Solicitors Badge			
Health Permits			
Alcohol Permits	SEE EXHIBIT C	SEE EXHIBIT C	
	\$10/day \$25/wk \$100/yr		
	\$10/pp each permit		
	SEE EXHIBIT C		
	1/2 of State Fees Per Ordinance #719		
Floodplain Development Permit			
Single Family Residential Lot	\$100		
<300-linear feet stream or shore line	\$300		
300 to 1,000 linear feet stream or shore line	\$400		
>1,000 linear feet stream or shore line	\$500		
Grading Permit			
Single family Residential Lot	\$40		
<3 acres	\$200		
>3 acres	\$300		
Well Drilling Permit			
Monitor well	\$50		
De-watering well	\$50		
Injection well	\$250		
Test well	\$50		
Irrigation well	\$250		
Water well - residential	\$100		
Water well - non-residential	\$250		
ENGINEERING			
Engineering Inspections	4.0%		
FIRE & AMBULANCE			
Ambulance Calls	\$550 - Resident \$650 - Non-Resident		
Enrollment for Ambulance			
Subscription Service			
Existing Subscribers	\$60/year-\$5/month		
New Subscribers	\$96/year-\$8/month		
Fire Sprinkler Contractor	No charge for registration		
	Based on the number of sprinkler heads:		
	001 - 100 = \$140		
	101 - 200 = \$165		
	201 - 300 = \$175		
	301 - 400 = \$190		
	401 - 500 = \$215		
	over 500 = \$250 plus \$0.15 per sprinkler		
	over 500		
Fire Sprinkler Permit			
	\$50		
Foster Care & Group Home - Annual Fire			
Inspection	\$50		
State Mandated Fire Inspections	\$50		
Fire Plan Review (Alarm & Sprinkler)	\$150		
Fire Re-Inspections	\$75		
	Based on the number of signal		
	initiating devices:		
	1 - 25 = \$125		
	26 - 50 = \$175		
	51 - 75 = \$225		
	76 - 100 = \$300		
	101+ = \$330 plus \$0.50 per device over		
	100		
Vent Hood Permit	\$75		
Special Locks	\$100		
Above Ground Storage Tank	\$100		
Underground Storage Tank	\$150		
Fire line Permit	\$200		

Item	GENERAL FUND		Eff Date
	Existing Fee	Proposed Fee	
LIBRARY FEES			
Restitution for lost/ruined materials:			
Book (according to classification):			
E / J FIC / YA FIC	\$17.00, plus \$5.00 proc fee		
YA FIC (paperbound)	\$15.00, plus \$5.00 proc fee		
Graphic Novel	\$12.00, plus \$5.00 proc fee		
Adult Fiction (hardbound)	\$28.00, plus \$5.00 proc fee		
Adult Fiction (paperbound)	\$15.00, plus \$5.00 proc fee		
LP Fiction	\$28.00, plus \$5.00 proc fee		
Non-Fiction (hardbound)	\$27.00, plus \$5.00 proc fee		
Non-Fiction (paperbound)	\$18.00, plus \$5.00 proc fee		
Board books	\$7.00, plus \$2.00 proc fee		
Magazine	\$5.00, plus \$2.00 proc fee		
Vertical file	\$5.00, plus \$2.00 proc fee		
Paperback	\$8.00, plus \$2.00 proc fee		
Children's kit (cassette & book)	\$9.00, plus \$5.00 proc fee		
Children's kit (CD & book)	\$20.00, plus \$5.00 proc fee		
Video History tape	\$8.00, plus \$5.00 proc fee		
Audiobooks & kits	\$10.00/piece, plus \$5.00 processing fee		
Videocassette	\$10.00, plus \$5.00 proc fee		
Compact disc	\$15.00/piece plus \$5.00 proc fee		
DVD	\$20.00, plus \$5.00 proc fee		
MP3	\$20.00, plus \$5.00 proc fee		
Playaway Audiobook	\$60.00 plus \$5.00 proc fee		
Camera/Cassette Player	\$30.00, plus \$5.00 proc fee		
CD-ROM software	\$15.00/disc, plus \$5.00 proc fee		
Equipment (AV, computer)	Actual cost, plus \$5.00 proc fee		
Inter-library loan material	Assigned by owning agency		
Restitution for repairable damage:			
Inter-library loan material	Minimum: \$0.25 Maximum: Assigned by owning agency		
AV equipment	Minimum: \$0.25 Maximum: Repair cost, plus shipping & handling charges		
Other items	Minimum: \$0.25 Maximum: 3/4 lost/ruined fee		
Partial loss (piece missing):	% of lost/ruined fee		
Return of AV equipment in drive-up drop:			
1st offense:	\$10.00 fine (per item), plus warning		
2nd offense:	\$10.00 fine (per item), plus revocation of AV equipment privileges		
Loss or damage to proc items:	Current catalog price		
Replacement library card:	\$2.00		
Inter-library loan service:			
Photocopy charges:	Assigned by owning agency		
Postage to return:	Actual cost		
Exam Proctoring Service:	\$15.00 per exam proctored		
Printing Fee:	\$.10 per page		

Item	GENERAL FUND		Eff Date
	Existing Fee	Proposed Fee	
ANIMAL CONTROL FEES			
Adoption Fee	\$20		
Impound Fee	\$25		
1st impound	\$25		
2nd impound of the same animal	\$60		
3rd impound of the same animal	\$85		
4th impound and all subsequent of the same animal	\$115		
Release of Ownership Fee	\$20		
Sheltering Fee	\$10/day		
Euthanasia Fees	\$20		
Voluntary Dog Registration Fees	\$10		
Rabies Test	\$75		
Private Cremation Fees	\$100		
Incinerator Fees	\$25 per animal		
Animal Remains Removal Fees	\$15 per animal		
Home Quarantine Fee	\$25		
Shelter Quarantine Fee	\$100		
Veterinarian Service Vouchers	\$75		
PROHIBITED ANIMALS	\$150		
Permanent Permit fee	\$500/year		
MISCELLANEOUS			
Scanner Fees	\$5		
PUBLIC RECORDS			
- Copies - paper	\$.10/page		
- CD	\$1		
- DVD	\$3		
- Diskette	\$1/each		
- Magnetic Tape	Actual Cost		
- VHS	\$2.50/each		
- Audio cassette	\$1/each		
- Paper - Oversized	\$.50/each		
- Other	actual cost		
- Personnel	\$15/hr		
- Overhead	20% of personnel charge		
- Postage/Shipping	actual cost		
- Other	actual cost		
Permit for Sexually Oriented Business	\$500 annual permit		
POLICE REPORTS			
ACCIDENT REPORTS	\$6.00		
OFFENSE REPORT AND/OR COPIES	\$.10/page		
ALARM FEES-PERMIT	\$20 annual-alarm permit		
ALARM FEES-FALSE	\$50 #4. \$75 #6, \$100 - 8 or more		
NSF Check returned fee per incident	\$25		
Online payment for Court fines	\$1.50 per transaction		

Item	PARKS FUND Existing Fee	Proposed Fee	Eff Date
RECREATION:			
Parks & Recreation Fees			
Resident Recreation Pass (7 yrs +)	\$10/yr		
Resident Recreation Pass (6 yrs -)	\$8/yr		
Non-resident Recreation Pass (7 yrs +)	\$45/yr		
Non-resident Recreation Pass (6 yrs -)	\$40/yr		
Corporate Recreation Center Pass	\$35/yr		
ID Card Replacement	\$5		
Resident Fitness Center	\$60/yr \$35/6 mos \$25/3mos		
Non-res Fitness Center	\$85/yr \$55/6mos		
Senior Citizen Fitness Center Resident	\$10/year		
Senior Citizen Fitness Center Non-Resident	\$20/Year		
Corporate Recreation Fitness Center	\$60/yr \$40/6 months		
Non-Member program registration fee	\$5/month or \$2/class		
Kidz Kamp - Summer sessions (base)	\$110/week		
Kidz Kamp - Holiday sessions (base)	\$25/day		
Recreation Center Rentals During Hours			
Gym Rental - 1/2 Court	\$25/hr res / \$40/hr non-res		
Gym Rental - Full Court	\$50/hr res / \$65/hr non-res		
Recreation Center Rentals After Hours			
Gym Rental	\$60/hr res / \$75/hr non-res		
Activity Room Rental	\$40/hr res / \$55/hr non-res		
Recreation Center Building Rental	\$80/hr res / \$95/hr non-res		
Activity Room Rental	\$15/hr res / \$30/hr non-res		
Birthday Party Rental	\$30/hr res / \$45/hr non-res		
PARKS:			
Pavilion Rentals			
Hourly rental (2 hour minimum)	\$10/hr resident \$15/hr non-res		
ATHLETICS:			
Youth Sports User Fees			
	\$2/player/season-Admn		
	\$3/player/season - Game Fields		
	\$5/player/season - Practice Fields		
	\$10/player/season - Non-Resident		
Youth Basketball	\$65 res/ \$75 non-res		
Youth Volleyball	\$50 res/\$60 non-res		
Adult Softball Fee	\$350/team/season		
Adult Basketball	\$380/team/season		
Adult Volleyball	\$275/team/season		
Facility Rentals-Usage User Fee Co-Sponsored	Res-\$5/pp/season Non-res-\$20pp/ seas		
Practice Rental Rates - co-sponsored	\$10/hr unlit \$15/hr lit		
Practice Rental Rates - res non-co-spon	\$15/hr unlit \$25/hr lit		
Practice Rental Rates - non-res non-co-spon	\$20/hr unlit \$30/hr lit		
Tournament Rental Rates - co-spon			
Five Star Lit	\$65/field/day, or \$12/game		
Five Star Unlit	\$50/field/day, or \$10/game		
Other Lit	\$45/field/day, or \$9/game		
Other Unlit	\$35/field/day, or \$8/game		
Tournament Rental Rates - non- co-spon			
Five Star Lit	\$200/field/day, or \$30/hr		
Five Star Unlit	\$185/field/day, or \$25/hr		
Other Lit	\$175/field/day, or \$25/hr		
Other Unlit	\$150/field/day, or \$20/hr		
Addl. Playing Surface	\$10/addl. Playing surface/hr		

Item	PARKS FUND Existing Fee	Proposed Fee	Eff Date
SHORELINE MITIGATION FEES:			
MUZ Permit	\$20		
Narrow Shoreline Variance Permit	\$25, plus shoreline variance mitigation costs listed in Exhibit B		
Irrigation Permit	\$20		
Combined MUZ, NSV, and Irrigation	\$35, plus shoreline variance mitigation costs listed in Exhibit B		
AQUATIC PARK:			
Swim Lessons - Coach/train	\$30/1/2 hr		
Swim Lessons-Private	\$200/4 hr		
Swim Lessons - Semi-Priv	\$110/4hr (non-res \$120)		
Swim Lessons - Public	\$65/4hr (non-res \$75)		
Swim Lessons - Lifeguard	\$200/27 hr		
Swim Team	\$7/per lane hour		
Entrance Fees-Kayak & Scuba	\$2.50/hr		
Entrance Fees-Sr. Adult Lap Swim	\$2/hr		
Entrance Fees-Pub Swim Non-Res => Age 7	\$4.00/4-6 hr		
Entrance Fees-Pub Swim Non-Res<= Age 6	\$3.00/4-6 hr		
Entrance Fees-Pub Swim Res >= Age 7	\$2.00/4-6 hr		
Entrance Fees-Pub Swim <= Age 6	\$1.00/4-6 hr		
Private Party Fees-1 zone, 50 people	\$85/hr non-res additional \$20/hr (make non-res fee per hour used) plus \$20 per additional 50 people		
Aerobic Classes-daily	\$4.00/hr		
Aerobic Classes - monthly	\$20(T/Th) or 30(M/W/F)		
Picnic Table Reservation (public swim)	\$25/hr for 2 tables		
Petite Pavilion Reservation (public swim)	\$35/hr		
COMMUNITY CENTER			
Membership for Seniors			
Resident Rate	\$10/yr		
with pass to fitness room	\$15/yr		
Non-Resident Rate	\$18/yr		
with pass to fitness room	\$25/yr		
Trip Registration Fee up to 50 miles	\$4/per trip		
Trip Registration Fee up to 100 miles	\$6/per trip		
Trip Registration Fee up to 150 miles	\$8/per trip		
Resident Rental Rates			
Large Activity Room with Kitchen (200 people maximum)	\$170 for first 3 hours \$40/hour each additional hour		
Large Activity Room without Kitchen (200 people maximum)	\$155 for first 3 hours \$40/hour each additional hour		
Activity Room with Kitchen (1/2 of large room) (100 people maximum)	\$140 for first 3 hours \$35/hour each additional hour		
Activity Room without Kitchen (1/2 of large room) (100 people maximum)	\$125 for first 3 hours \$30/hour each additional hour		
Small Meeting (20 people maximum)	\$20 per hour		
Non-Resident Rental Rates			
Large Activity Room with Kitchen (200 people maximum)	\$215 for first 3 hours \$50/hour each additional hour		
Large Activity Room without Kitchen (200 people maximum)	\$185 for first 3 hours \$50/hour each additional hour		
Activity Room with Kitchen (1/2 of large room) (100 people maximum)	\$170 for first 3 hours \$45/hour each additional hour		
Activity Room without Kitchen (1/2 of large room) (100 people maximum)	\$155 for first 3 hours \$40/hour each additional hour		
Small Meeting (20 people maximum)	\$25 per hour		

Item	UTILITY FUND		Eff Date
	Existing Fee	Proposed Fee	
Water Service	See Attached Water Rate Schedule	See Attached Water Rate Schedule	
Wastewater Service	See Attached Sewer Rate Schedule	See Attached Water Rate Schedule	
Reconnect Fees	\$20		
Reconnect Fees - After Hours	\$50		
Disconnect Fees after hours	\$50		
Transfer Fees	\$25		
Administration Fees	\$20		
e.g. credit references			
research on their accounts			
Check for Leaks -	\$25		
allowed 3 free checks for a 6			
month period, thereafter \$25			
each check			
Residential deposit water &	\$75		
sanitation for homeowners			
Residential deposit water &	\$150		
sanitation for renters			
Commercial deposit Water &	Average of the past 12 months billings		
sanitation	of the premises or comparable		
	business, whichever is higher.		
Commercial irrigation Deposit	\$1,000		
Water			
NSF Checks	\$25		
Penalties - late payment	15%		
Delinquent accounts	2 extensions a year before cut-off.		
	Cash and credit card only.		
	Increase deposits to the highest		
	account balance for the past 2 years.		
Online payment for Utility account	\$1.25 per transaction		
WATER TAP & METER FEES			
5/8" Tap & Meter	\$475		
3/4" Tap & Meter	\$595		
1" Tap & Meter	\$730		
1.5" Tap & Meter	\$1,085		
2" Water Line Tap Only	\$1,200		
3" Water Line Tap Only	\$1,625		
4" Water Line Tap Only	\$1,895		
6" Water Line Tap Only	\$2,415		
8" Water Line Tap Only	\$3,210		
10" Water Line Tap Only	\$4,270		
When a paved road must be bored to make tap,			
\$500 fee will be added to the fee listed	\$500		
Tap & Meter fee includes a service connection from			
main line to meter within fifty (50) feet.			
Connections greater than fifty (50) feet shall include	\$20 per foot		
a "per foot" fee.			
4" Sewer Tap	\$570		
6" Sewer Tap	\$865		
8" Sewer Tap	\$1,410		
10" Sewer Tap	\$2,220		
4" Fire Line Tap	\$1,895		
6" Fire Line Tap	\$2,415		
8" Fire Line Tap	\$3,210		
10" Fire Line Tap	\$5,000		

2010-2011

Water Rates			
Inside city		Outside city	
Meter size (inches)	Rate	Meter size (inches)	Rate
5/8	15.86	5/8	23.80
3/4	21.04	3/4	31.56
1	29.82	1	44.74
1 1/2	57.88	1 1/2	86.82
2	96.47	2	144.72
3	149.12	3	223.62
4	232.34	4	348.51
5	348.51	5	522.78
6	522.78	6	784.14
7	784.14	7	1,176.24
8	1,176.24	8	1,764.36
9	1,764.36	9	2,646.57
10	2,646.57	10	3,969.84
Commodity rate (per th. Gallons)		Commodity rate (per th. Gallons)	
2,001-15,000	3.59	2,001-15,000	5.39
15,001-25,000	4.48	15,001-25,000	6.69
25,001-40,000	4.78	25,001-40,000	7.14
40,001 and over	5.20	40,001 and over	7.82

2011-2012 Water Rates (NO CHANGES PROPOSED)

Water Rates			
Inside city		Outside city	
Meter size (inches)	Rate	Meter size (inches)	Rate
5/8	15.86	5/8	23.80
3/4	21.04	3/4	31.56
1	29.82	1	44.74
1 1/2	57.88	1 1/2	86.82
2	96.47	2	144.72
3	149.12	3	223.62
4	232.34	4	348.51
5	348.51	5	522.78
6	522.78	6	784.14
7	784.14	7	1,176.24
8	1,176.24	8	1,764.36
9	1,764.36	9	2,646.57
10	2,646.57	10	3,969.84
Commodity rate (per th. Gallons)		Commodity rate (per th. Gallons)	
2,001-15,000	3.59	2,001-15,000	5.39
15,001-25,000	4.48	15,001-25,000	6.69
25,001-40,000	4.78	25,001-40,000	7.14
40,001 and over	5.20	40,001 and over	7.82

2010-2011 Sewer Rates

<i>Sewer Rates</i>			
<i>Inside city</i>		<i>Outside city</i>	
<i>Meter size (inches)</i>	<i>Rate</i>	<i>Meter size (inches)</i>	<i>Rate</i>
5/8	15.37	5/8	23.06
3/4	18.66	3/4	28.02
1	25.29	1	37.94
1 1/2	41.84	1 1/2	62.76
2	61.67	2	92.54
3	108.02	3	162.03
4	174.19	4	261.30
5	278.72	5	418.09
6	445.96	6	668.93
7	713.16	7	1070.28
8	1,141.63	8	1,712.43
9	1,826.59	9	2,739.90
10	2,922.56	10	4,383.83
Commodity rate (per th. Gallons)		Commodity rate (per th. Gallons)	
Residential(over 2,000)	3.22	Residential(over 2,000)	4.84
Commercial(over 2,000)	4.36	Commercial(over 2,000)	6.51

2011-2012 Sewer Rates (NO CHANGES PROPOSED)

<i>Sewer Rates</i>			
<i>Inside city</i>		<i>Outside city</i>	
<i>Meter size (inches)</i>	<i>Rate</i>	<i>Meter size (inches)</i>	<i>Rate</i>
5/8	15.37	5/8	23.06
3/4	18.66	3/4	28.02
1	25.29	1	37.94
1 1/2	41.84	1 1/2	62.76
2	61.67	2	92.54
3	108.02	3	162.03
4	174.19	4	261.30
5	278.72	5	418.09
6	445.96	6	668.93
7	713.16	7	1070.28
8	1,141.63	8	1,712.43
9	1,826.59	9	2,739.90
10	2,922.56	10	4,383.83
Commodity rate (per th. Gallons)		Commodity rate (per th. Gallons)	
Residential(over 2,000)	3.22	Residential(over 2,000)	4.84
Commercial(over 2,000)	4.36	Commercial(over 2,000)	6.51

Item	<u>LAKE PARKS FUND</u>		Eff Date
	Existing Fee	Proposed Fee	
STEWART CREEK PARK REVENUES			
Daily Pass - Resident	\$7/vehicle		
Daily Pass - Non Resident	\$10/vehicle		
Annual Pass - Resident - First Car	\$35		
Annual Pass - Resident - Second Car	\$25		
Annual Pass - Non-Resident - First Car	\$65		
Annual Pass - Non-Resident - Second Car	\$40		
RV Sites - w/ Annual Pass	\$15		
RV Sites - w/o Annual Pass	\$20		
Tent Sites - w/ Annual Pass	\$12		
Tent Sites - w/o Annual Pass	\$17		
Pavilion Rental	\$100 res / \$125 non-res		
Annual Combo - Resident - First Car	\$55		
Annual Combo - Resident - Second Car	\$45		
Annual Combo - Non-Resident - First Car	\$95		
Annual Combo - Non-Resident - Second Car	\$60		

**EXHIBIT A 2011-2012 PROPOSED FEE SCHEDULE
DEVELOPMENT SERVICES DEPARTMENT**

Current Application Types	Current Fee	Proposed Fee	Change	Effective Date
RENTAL REGISTRATION & INSPECTIONS				
Rental Registration	\$5.00 per unit annually			
Rental Inspections-per unit inspected (Multi-Family)	First Inspection = \$5 Follow-up reinspection = no fee Third reinspection = \$100 Fourth reinspection = \$250 Fifth and subsequent re inspections = \$500 each			
Rental Inspections	First Inspection = \$50 Follow-up reinspection = no fee Third reinspection = \$100 Fourth reinspection = \$250 Fifth and subsequent re inspections = \$500 each			
Late Rental Registration	\$10.00 per unit			
Late Rental Inspection	\$100.00 per unit			
BUILDING PERMITS, NEW RESIDENTIAL HOMES				
Residential Building Permit	Valuation and fee determined per the "Square Foot Construction Costs" table provided each August by the International Code Council with a permit fee multiplier of 0.0090.			
ALL COMMERCIAL & NEW MULTI-FAMILY PERMITS				
Commercial Building Permit	Valuation and fee determined per the "Square Foot Construction Costs" table provided each August by the International Code Council with a permit fee multiplier of 0.0090.			
BUILDING PERMITS, OTHER				
POOLS/SPAS -				
In Ground/Above Ground Swimming Pool	\$200			
Spray Park/Splash Zone	\$200			
Hot Tub or Spa	\$150			
OTHER BUILDING PERMITS -				
Accessory Structure Permit	0.159 per square foot (minimum \$50.00)			
Remodels, Additions and Finish Out Permits	0.159 per square foot (minimum \$50.00)			
SIGN PERMITS -				
Sign Permit Fees-				
0- 24.99 sq.ft.	\$30			
25 - 49.99 sq. ft.	\$45			
50 - 99.99 sq. ft.	\$60			
100 - 299.99 sq. ft.	\$125			
300 - 399.99 sq. ft.	\$200			
400 and up	\$300			
Banner Signs -				
0 - 29.99 sq. ft.	\$30			
30 and up	\$45			
Inflatable signs	\$45 each			
Billboard -				
Registration	\$75			
Annual Renewal	\$150			
PLUMBING PERMITS -				
Plumbing Permits	\$10 for every \$1,000 value (\$100 minimum)			
New Lawn Sprinkler System & Backflow Test	\$125			
Annual Backflow Inspection Report	\$50 per device annually			
Backflow Repair/Replacement Permit	\$75			

EXHIBIT A 2011-2012 PROPOSED FEE SCHEDULE				
DEVELOPMENT SERVICES DEPARTMENT				
Current Application Types	Current Fee	Proposed Fee	Change	Effective Date
MECHANICAL PERMITS -				
Mechanical Permits	\$10 for every \$1,000 value (\$100 minimum)			
ELECTRIC PERMITS -				
Electric Permits	\$10 for every \$1,000 value (\$100 minimum)			
Temporary Power Pole	\$50			
CONTRACTOR LICENSE/REGISTRATION -				
General Contractor**	\$75 per registration			
**General Contractor shall include but not be limited to the following: commercial, residential, homebuilders, pool, fence, sign, remodeling, etc.				
MISCELLANEOUS PERMITS -				
Demolition	\$75			
Foundation Repair	\$100			
Temporary Commercial Structure	\$100			
Re-Inspection	\$75			
After Hours Inspection (At the discretion of the Building Official)	\$100 per hour (two hour minimum)			
Same Day Inspection (At the discretion of the Building Official. During Business Hours)	\$50 per hour (two hour minimum)			
Holiday Inspection (at the discretion of the Building Official, includes weekends in conjunction with Holidays)	\$200 per hour (two hour minimum)			
Single Family Re-roofing	\$75			
Multi-family & Commercial Re-roofing	\$10 per \$1,000 value (\$100 minimum)			
Manufactured Home Inspection	\$275			
Manufactured/Modular Home Moving Permit	\$100			
Siding permit	\$50			
Special Event	\$50			
Tent	\$50			
New spaper Box - Annual Permit	\$20			
New spaper Box - Relocation Permit	\$10			
Donation Box - Annual Permit	\$10			
Donation Box - Relocation Permit	\$5			
Commercial Tree Removal Permit	\$50 plus additional \$100 for each protected tree to be removed			
Fence (1 lot)	\$50			
Subdivision Fence	\$50 plus \$0.25 per linear foot			
Retaining Wall	\$75			
Copies 11" X 17" or greater	\$0.50 per page			
Small Copies up to 8 1/2" X 14"	\$0.10 per page			
Color Copies larger than 11" X 17"	\$1 per square foot			
Archiving Fee	\$5 per page			
Work performed without a permit	Scheduled fee doubled			
Commercial Cell Tower	\$100			

**EXHIBIT A 2011-2012 PROPOSED FEE SCHEDULE
DEVELOPMENT SERVICES DEPARTMENT**

Current Application Types	Current Fee	Proposed Fee	Change	Effective Date
CERTIFICATES OF OCCUPANCY				
Commercial Certificate of Occupancy	\$75			
Temporary Certificate of Occupancy	\$75			
Operating a business without a Certificate of Occupancy	Scheduled fee doubled			
ZONING FEES				
Zoning Amendments, Planned Developments, Specific Use Permits -				
0 - 4.99 acres or portion thereof	\$375			
5 - 9.99 acres or portion thereof	\$650			
10 - 24.99 acres or portion thereof	\$825			
25 - 49.99 acres or portion thereof	\$1,000			
50 - 99.99 acres or portion thereof	\$1,250			
100+ acres	\$200 plus \$12 per acre			
PD Amendment	\$375			
SUP Amendment	\$375			
Site Plan (CC Approval) -				
0 - 4.99 acres or portion thereof	\$350			
5 - 14.99 acres or portion thereof	\$500			
15 - 29.99 acres or portion thereof	\$750			
30+ acres	\$200 plus \$20 per acre			
Site Plan Amendment Review	\$100			
Annexation Petition	\$500			
Special Exception	\$350			
Zoning Verification Letter (any size)	\$50 per property (to process within 7 days) Additional \$20 per request to expedite within 3 days or less			
Annexation Newspaper Notice(s)	Cost (\$400 minimum)			
Public Hearing Signs -				
Deposit (per sign)	\$35			
Variance Application	\$350			
BUILDING PLAN REVIEW, ALL				
Application Fee / Non-Refundable Plan Review Fee (to be paid at time of application)	\$50			
Plan Amendment Fee	\$100			
Commercial Plan Review	25% of Building Permit Fee			
Multi-Family Plan Review	25% of Building Permit Fee			
Residential Plan Review	\$100			
Remodels, Additions and Finish Out	\$50 or 25% of Building Permit Fee, whichever is less			
Accessory Structure Plan Review	\$50 or 25% of Building Permit Fee, whichever is less			
Sign Plan Review	\$20			

EXHIBIT A 2011-2012 PROPOSED FEE SCHEDULE				
DEVELOPMENT SERVICES DEPARTMENT				
Current Application Types	Current Fee	Proposed Fee	Change	Effective Date
PLATTING FEES				
Preliminary plat –				
Single Family / Duplex	\$375 plus \$15 per lot			
Multifamily / TH	\$250 plus \$144 per acre or portion thereof			
All others	\$250 plus \$72 per acre or portion thereof			
Final plat / Amending plat –				
Single Family / Duplex	\$375 plus \$15 per lot			
Multifamily / TH	\$250 plus \$144 per acre or portion thereof			
All others	\$250 plus \$72 per acre or portion thereof			
Replat –				
Single Family / Duplex	\$375 plus \$15 per lot			
Multifamily / TH	\$250 plus \$144 per acre or portion thereof			
All others	\$250 plus \$72 per acre or portion thereof			
Minor Plat	\$300 plus \$10 per acre or portion thereof			
Preliminary or Final Conveyance Plat -				
Single family / Duplex	\$375 plus \$15 per lot			
Multifamily / TH	\$250 plus \$144 per acre or portion thereof			
All others	\$250 plus \$72 per acre or portion thereof			
Preliminary or Final Development Plat -				
Single family / Duplex	\$375 plus \$15 per lot			
Multifamily / TH	\$250 plus \$144 per acre or portion thereof			
All others	\$250 plus \$72 per acre or portion thereof			
Plat Extension	\$100			
Vacating Plat	\$250			
General Development Plat	\$50 per acre or portion thereof			
Street Address Change				
1 – 5 addresses	\$100			
6 – 10 addresses	\$225			
11 + addresses	\$400			

EXHIBIT B 2011-2012 PROPOSED FEE SCHEDULE

Shoreline Variance Mitigation Cost Schedule			
Vegetation/Habitat Conditions using the Corps PEA Flood Elevations	Excellent Vegetation/Habitat Conditions (3:1 to 6:1)	Good Vegetation/Habitat Conditions (2:1 to 5:1)	Poor Vegetation/Habitat Conditions (1:1 to 4:1)
Woodlands			
(522 - 528)	3 x \$.012 x SF	2 x \$.012 x SF	1 x \$.012 x SF
(528 - 530.8)	4 x \$.012 x SF	3 x \$.012 x SF	2 x \$.012 x SF
(530.8 - 535.2)	5 x \$.012 x SF	4 x \$.012 x SF	3 x \$.012 x SF
(535.2 ≥ 537)	6 x \$.012 x SF	5 x \$.012 x SF	4 x \$.012 x SF
Grasslands			
(522 - 528)	3 x \$.05 x SF	2 x \$.05 x SF	1 x \$.05 x SF
(528 - 530.8)	4 x \$.05 x SF	3 x \$.05 x SF	2 x \$.05 x SF
(530.8 - 535.2)	5 x \$.05 x SF	4 x \$.05 x SF	3 x \$.05 x SF
(535.2 ≥ 537)	6 x \$.05 x SF	5 x \$.05 x SF	4 x \$.05 x SF
Savannah			
(522 - 528)	3 x \$.08 x SF	2 x \$.08 x SF	1 x \$.08 x SF
(528 - 530.8)	4 x \$.08 x SF	3 x \$.08 x SF	2 x \$.08 x SF
(530.8 - 535.2)	5 x \$.08 x SF	4 x \$.08 x SF	3 x \$.08 x SF
(535.2 ≥ 537)	6 x \$.08 x SF	5 x \$.08 x SF	4 x \$.08 x SF

**EXHIBIT C 2011-2012 PROPOSED FEE SCHEDULE
COMMUNITY IMAGE DEPARTMENT**

Current Application Types	Current Fee	Proposed Fee	Change	Effective Date
CODE ENFORCEMENT FEES				
Administrative Fee	\$100			
HEALTH PERMITS				
Annual Health Permits --				
Late Payment of Health Permit - 1 to 5 days late	50% of health permit fee			
6 or more days	100% of health permit fee			
Grocery Stores (<8,000 sq. ft. GFA)	\$350			
Grocery Stores (>8,000 sq. ft. GFA)	\$550			
Restaurants (<2,000 sq. ft. GFA)	\$350			
Restaurants (>2,000 sq. ft. GFA)	\$550			
Warehouse/Distribution/Catering (<2,000 sq. ft. GFA)	\$350			
Warehouse/Distribution/Catering (>2,000 sq. ft. GFA)	\$550			
Convenience Stores (with deli)	\$320			
Child Care Facilities	\$200			
Seasonal Permits (6 months)	\$100			
Temporary Permits (14 days or less)	\$50 per event / per vendor			
Mobile Vender (Hot Food)	\$200			
Mobile Vender (Cold Food)	\$150			
Plan Review	\$150			
Registered Food Service Manager	\$30 biennially			
Replacement RFSM Certificate	\$5 per certificate			
Replacement Health Permit	\$5 per permit			
Public/Semi-Public Swimming Pool/Spa/Splash Zone Inspection	\$150 first and \$100 each additional			
Food Handler Card Annual Fee	\$15 Off-site, \$25 On-site			
Food Handler Card, Replacement	\$5 per card			
Same Day Inspection (At the discretion of the Health Inspector During Business Hours)	\$50 per hour (2 hour minimum)			
After hours inspection (At the discretion of the Health Inspector)	\$100 per hour (two hour minimum)			
Holiday Inspection (at the discretion of the Health Inspector, includes weekends in conjunction with Holidays)	\$200 per hour (two hour minimum)			
Pre-Opening/Change of Ownership Fee	\$75			
Reinspection Fee (Facility Initiated)	\$100			
Re-Inspection Fee	\$75			
Health Card Video Deposit	\$75			
Operating without a permit	Scheduled fee doubled			
MISCELLANEOUS				
Copies 11" X 17" or greater	\$0.50 per page			
Small Copies up to 8 1/2" X 14"	\$0.10 per page			
Color Copies larger than 11" X 17"	\$1 per square foot			

Appendix H - Glossary of Terms

A

ACCOUNTS PAYABLE - A liability account reflecting amounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE - An asset reflecting amounts owing to the government by private person or organizations for goods or services furnished by a government.

ACCRUAL ACCOUNTING - A basis of accounting in which transactions are recognized at the time they are incurred, regardless of when the cash is received or paid.

AD VALOREM - Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

AMORTIZATION - Payment of principal plus interest over a fixed period of time.

APPROPRIATION - A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.

ARBITRAGE - The interest earnings derived from invested bond proceeds or debt service fund balances.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes.

B

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.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s).

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

C

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 fixed assets which are individually priced at more than \$5,000.

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 Report.

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 may be incurred before cash outlay; ultimately, money or other consideration must be given in exchange.

CURRENT ASSETS – Those assets which are available or can be made readily available to finance current operations to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes 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.

D

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.

DEPRECIATION - Change in the value of assets (equipment, buildings, etc. with a useful life of five years or more) due to use of the assets.

DWU: Dallas Water Utilities

E

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.

ENCUMBRANCES - Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result upon completion of contracts.

EPA - 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 financial resources. Expenses include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

F

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.

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 difference between governmental fund assets and liabilities also referred to as fund equity.

G

GAAP – An acronym for Generally Accepted Accounting Principles which are a collection of rules and procedures that set the basis for the fair presentation of financial statements. The accounting and reporting policies of the City conform to the GAAP applicable to state and local governments.

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.

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.

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).

M

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 ACCOUNTING - Accounting system in which revenues are recognized and recorded in the accounts when they are measurable, available and collectible in the fiscal year.

O

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.

P

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.

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.

R

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.

S

SCADA - (Supervisory Control And Data Acquisition System) controls the water pumps to ensure efficient operation of the water distribution system.

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.

T

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 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.

U

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.

W

WORKING CAPITAL - The amount that current assets exceed current liabilities.

Appendix I – Closed Funds

The following pages contain financial summaries for Funds that were closed at the end of fiscal year 2010-11. These Funds were incorporated into other Funds and the fund balance was transferred to the respective Fund.

- The Engineering Inspections Fund was combined with the Engineering Department within the General Fund.
- The Fleet Services Fund was moved into the General Fund as a Department.
- The Environmental Fund was moved into the Utility Fund as a Department.
- The Storm Water Utility Fund was moved into the Utility Fund as two separate departments. The Storm Water Engineering Department and the Storm Water Public Works Department.
- The Hidden Cove Park Fund was combined with the Lake Parks Fund.
- The Community Center Fund was moved into the newly created Parks Fund as a Department.

ENGINEERING INSPECTIONS
Revenue & Expense Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
INSPECTION REVENUES:						
Inspection Fees	212,021	172,068	268,661	48,000	48,000	-
TXDOT	-	-	-	192,000	192,000	-
Investment Income	6,999	1,941	75	1,000	200	-
Miscellaneous	4,560	-	160	1,000	1,000	-
TOTAL REVENUES	223,580	174,009	268,896	242,000	241,200	-
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	50,000	-
Transfer Fund Balance to General Fund	-	-	-	-	-	157,742
TOTAL TRANSFERS	17,020	17,094	67,131	67,131	67,131	157,742
EXPENSES:						
Personnel Services	128,466	169,249	131,488	179,048	135,529	-
Contractual Services	117,551	29,427	42,240	45,240	45,500	-
Supplies	10,186	7,079	4,909	7,900	7,900	-
Maintenance	1,215	1,545	1,613	1,650	1,650	-
Overhead Costs	-	-	-	-	-	-
TOTAL EXPENSES	257,418	207,300	180,250	233,838	190,579	-
TOTAL EXPENSES/TRANSFERS	274,438	224,394	247,381	300,969	257,710	157,742
EXCESS (DEFICIENCY)	(33,838)	(50,385)	21,515	(58,969)	(16,510)	(157,742)
BEGINNING FUND BALANCE	236,960	203,122	152,737	174,252	174,252	157,742
ENDING FUND BALANCE	203,122	152,737	174,252	115,283	157,742	-

FLEET SERVICES FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
General Fund Charges	459,000	459,000	439,000	439,000	439,000	-
Utility Fund Charges	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	-
Engineering Inspections	1,215	1,500	1,500	1,500	1,500	-
Investment Income	2,824	987	234	1,100	300	-
Insurance Reimbursement	52,334	19,540	16,337	15,000	18,000	-
Auction Proceeds	1,350	3,600	1,355	6,000	3,000	-
Miscellaneous	537	320	1,034	300	600	-
TOTAL REVENUES	753,880	821,567	815,080	818,520	818,020	-
TRANSFERS OUT:						
Transfer Fund Balance to General Fund	-	-	-	-	-	248,089
TOTAL TRANSFERS	-	-	-	-	-	248,089
EXPENDITURES:						
Personnel Services	374,003	428,612	426,066	476,998	437,562	-
Contractual Services	10,759	10,687	10,537	11,870	11,170	-
Supplies	140,022	109,520	113,119	120,240	115,050	-
Maintenance	187,559	183,913	252,358	233,000	239,000	-
Non-Capital	3,595	-	7,262	-	-	-
Capital Outlay	-	-	-	-	10,525	-
Sundry Charges	-	-	5,013	-	-	-
Overhead Costs	-	-	-	-	-	-
TOTAL EXPENDITURES	715,938	732,732	814,355	842,108	813,307	-
TOTAL EXPENSES/TRANSFERS	715,938	732,732	814,355	842,108	813,307	248,089
EXCESS (DEFICIENCY)	37,942	88,835	725	(23,588)	4,713	(248,089)
BEGINNING FUND BALANCE	115,874	153,816	242,651	243,376	243,376	248,089
ENDING FUND BALANCE	153,816	242,651	243,376	219,788	248,089	-

ENVIRONMENTAL FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
Recycling Billing	24,764	25,085	25,693	30,000	30,000	-
Recycling Education Contribution	30,000	36,000	36,000	36,000	36,000	-
Landfill Passes	(1,750)	-	-	-	-	-
Local Grant Revenues	-	-	-	-	-	-
Investment Income	2,474	1,104	168	500	300	-
Miscellaneous	-	32	417	-	200	-
TOTAL REVENUES	55,488	62,221	62,278	66,500	66,500	-
TRANSFERS IN:						
Transfer - Storm Water Utility Fund	20,000	20,000	25,000	25,000	25,000	-
Transfer - General Fund	44,000	44,000	44,000	44,000	44,000	-
TOTAL TRANSFERS IN	64,000	64,000	69,000	69,000	69,000	-
TOTAL REVENUES/TRANSF.	119,488	126,221	131,278	135,500	135,500	-
EXPENDITURES:						
Salaries	70,378	68,876	52,918	48,921	46,051	-
Contractual Services	29,994	36,489	31,121	39,350	39,350	-
Supplies	19,793	14,359	17,152	23,025	23,125	-
Maintenance	1,620	1,862	1,620	2,320	600	-
Capital Outlay	2,000	-	-	-	-	-
Overhead Costs	-	-	-	-	-	-
TOTAL EXPENDITURES	123,785	121,586	102,811	113,616	109,126	-
TRANSFERS OUT:						
Transfer Fund Balance to Utility Fund	-	-	-	-	-	126,817
TOTAL TRANSFERS	-	-	-	-	-	126,817
TOTAL EXPENSES/TRANSFERS	123,785	121,586	102,811	113,616	109,126	126,817
EXCESS (DEFICIENCY)	(4,297)	4,635	28,467	21,884	26,374	(126,817)
BEGINNING FUND BALANCE	71,638	67,341	71,976	100,443	100,443	126,817
ENDING FUND BALANCE	67,341	71,976	100,443	122,327	126,817	-

STORM WATER UTILITY FUND
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
REVENUES:						
Storm Water Utility Fees	432,256	475,466	487,199	485,000	485,000	-
Investment Income	3,985	2,042	215	2,000	350	-
TOTAL REVENUES	436,241	477,508	487,414	487,000	485,350	-
TRANSFERS IN:						
Transfer from General Fund	250,000	185,000	-	-	-	-
TOTAL TRANSFERS IN	250,000	185,000	-	-	-	-
TOTAL REVENUES/TRANSF.	686,241	662,508	487,414	487,000	485,350	-
EXPENDITURES:						
Personnel Services	202,171	206,985	200,547	180,401	173,071	-
Contractual Services	153,742	106,069	56,477	88,300	47,000	-
Supplies	9,766	7,396	1,278	2,700	900	-
Maintenance	45,794	16,714	55,973	43,500	29,000	-
Capital Outlay	-	385,310	-	-	47,750	-
Contingencies	-	-	-	-	-	-
Overhead Costs	-	-	-	-	-	-
TOTAL EXPENDITURES	411,473	722,474	314,275	314,901	297,721	-
TRANSFERS OUT:						
Transfer to General Fund	94,000	83,609	80,000	80,000	80,000	-
Transfer to Environmental Fund	20,000	20,000	25,000	25,000	25,000	-
Transfer Fund Balance to Utility Fund	-	-	-	-	-	225,919
TOTAL TRANSFERS OUT	114,000	103,609	105,000	105,000	105,000	225,919
TOTAL EXPENDITURES/TRANSF.	525,473	826,083	419,275	419,901	402,721	225,919
EXCESS (DEFICIENCY)	160,768	(163,575)	68,139	67,099	82,629	(225,919)
BEGINNING FUND BALANCE	77,958	238,726	75,151	143,290	143,290	225,919
ENDING FUND BALANCE	238,726	75,151	143,290	210,389	225,919	-

HIDDEN COVE PARK
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
CHARGES FOR SERVICES:						
Fees & Permits	3,200	-	2,893	4,000	4,000	-
Golf Course Contributions	-	-	-	-	-	-
MOU Reimbursement	(3,000)	-	-	-	-	-
Concession Revenues	3,806	-	-	2,000	2,000	-
Storage Revenues	-	-	-	-	-	-
Marine Quest	300,000	50,000	54,925	50,000	50,000	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	304,006	50,000	57,818	56,000	56,000	-
EXPENDITURES:						
Salaries	-	-	-	-	-	-
Contractual Services	2,007	207	-	1,000	1,746	-
Supplies	-	-	-	-	-	-
Maintenance	-	23,711	-	-	-	-
Non-Capital	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Overhead Costs	-	-	-	-	-	-
TOTAL EXPENDITURES	2,007	23,918	-	1,000	1,746	-
TRANSFERS OUT:						
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000	-
Transfer Fund Balance to Parks Fund	-	-	-	-	-	(151,438)
TOTAL TRANSFERS OUT	50,000	50,000	50,000	50,000	50,000	(151,438)
TOTAL EXPENDITURES/TRANS.	52,007	73,918	50,000	51,000	51,746	(151,438)
EXCESS (DEFICIENCY)	251,999	(23,918)	7,818	5,000	4,254	151,438
BEGINNING FUND BALANCE	(391,591)	(139,592)	(163,510)	(155,692)	(155,692)	(151,438)
ENDING FUND BALANCE	(139,592)	(163,510)	(155,692)	(150,692)	(151,438)	-

COMMUNITY CENTER
Revenue & Expenditure Projections
For Revised 2010-2011 & 2011-2012 Budget Years

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
REVENUES:						
Rental Revenue	8,598	8,856	9,980	9,000	8,000	-
Program Revenues	399	775	1,785	150	1,000	-
Trip Revenue	47,726	37,237	85,103	53,000	83,000	-
Membership Fees - Resident	3,383	3,518	4,778	3,684	4,300	-
Membership Fees - Non-Resident	-	-	-	770	-	-
Miscellaneous Revenues	-	-	417	-	177	-
Investment Income	652	299	53	200	100	-
TOTAL REVENUES	60,758	50,685	102,116	66,804	96,577	-
TRANSFERS IN:						
Transfer - Hotel/Motel	23,000	23,000	15,000	15,000	15,000	-
Transfer - General Fund	86,000	85,000	90,000	90,000	90,000	-
TOTAL TRANSFERS IN	109,000	108,000	105,000	105,000	105,000	-
TOTAL REVENUES/TRANSF.	169,758	158,685	207,116	171,804	201,577	-
EXPENDITURES:						
Salaries	75,575	85,537	86,369	96,914	95,300	-
Contractual Services	74,959	58,801	104,224	82,157	119,081	-
Supplies	5,559	5,044	5,895	6,645	6,080	-
Maintenance	890	475	3,180	3,800	2,900	-
Overhead Costs	-	-	-	-	-	-
TOTAL EXPENDITURES	156,983	149,857	199,668	189,516	223,361	-
TRANSFERS OUT:						
Transfer Fund Balance to Parks Fund	-	-	-	-	-	36,987
TOTAL TRANSFERS OUT	-	-	-	-	-	36,987
TOTAL EXPENDITURES/TRANS.	156,983	149,857	199,668	189,516	223,361	36,987
EXCESS (DEFICIENCY)	12,775	8,828	7,448	(17,712)	(21,784)	(36,987)
BEGINNING FUND BALANCE	29,720	42,495	51,323	58,771	58,771	36,987
ENDING FUND BALANCE	42,495	51,323	58,771	41,059	36,987	-



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, 2010. 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.

City Staff

City Manager's Office	Troy Powell, City Manager
City Manager's Office	Tim Miller, Executive Director of Administration
City Manager's Office	Tod Maurina, Executive Director of Operations
City Manager's Office	Brant Shallenburger, Construction Communication Facilitator/Legal Coordinator
Communications/Tourism	Diane Baxter, Director of Communications and Tourism
City Secretary's Office	Christie Wilson, City Secretary
Human Resources	Margaret Burkett, Director
Finance	David Cranford, Director
Development Services	Mike Joyce, Director
Engineering	Gordon Scruggs, Director
Fire	Scott Thompson, Chief
Police	Joe Clark, Chief
Municipal Court	Patti Ristagno, Court Administrator
Parks and Recreation/ Community Development	Pam Nelson, Director of Community Services
Economic Development	Keri Samford, Director
Library	Joan Sveinsson, Director

Consultants

Auditors	BKD, LLP – Kevin Kemp
Bond Counsel	McCall, Parkhurst, & Horton, LLP – Leroy Grawunder
City Attorney	Brown & Hofmeister, LLP – Jeff Moore
Financial Advisors	First Southwest, Co. – Boyd London, Jason Hughes
Risk Management	TML Intergovernmental Risk Pool