

# ANNUAL OPERATING BUDGET

CITY OF THE COLONY TEXAS



Industry



Recreation



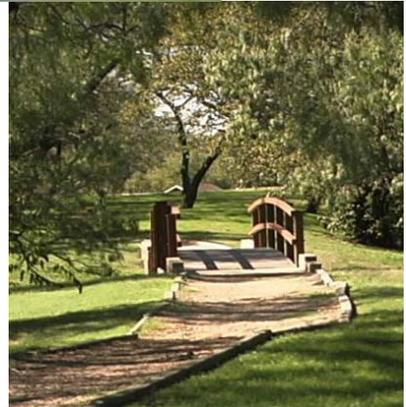
EXPLORE  
The Colony



The Lake



Parks



Sports



FISCAL YEAR 2008/2009

**CITY OF THE COLONY  
PRINCIPAL OFFICIALS  
OCTOBER 1, 2008**

**ELECTED OFFICIALS**

Mayor	John Dillard
Mayor Pro-Tem, Place 1	Allen Harris
Place 2	John Marshall
Place 3	Jeff Connelly
Place 4	Kirk Mikulec
Deputy Mayor Pro-Tem, Place 5	Perry Schrag
Place 6	Joel Marks

**APPOINTED OFFICIALS**

City Manager	Dale A. Cheatham
Assistant City Manager	Antonio Johnston
City Secretary	Christie Wilson
Finance Director	Rebecca Koo
Human Resources Director	Margaret Burkett
Public Works Director	Steve Eubanks
Community Services Director	Pam Nelson
Library Director	Joan Sveinsson
Acting Fire Chief	Van Weese
Police Chief	Joseph T. Clark
Court Administrator	Patti Ristagno
Director of Engineering & Utilities	Gordon Scruggs
Development Services Director	Donna Bateman
Economic Development Director	Tom Terrall
Communications Director/ Assistant to City Manager	Diane Baxter

**CITY OF THE COLONY, TEXAS  
HOME RULE, COUNCIL-MANAGER FORM OF GOVERNMENT  
ANNUAL OPERATING BUDGET  
2008-2009 FISCAL YEAR**

**CITY COUNCIL**

JOHN DILLARD  
**Mayor**

ALLEN HARRIS  
**Mayor Pro-Tem, Place 1**

JOHN MARSHALL  
**Place 2**

JEFF CONNELLY  
**Place 3**

KIRK MIKULEC  
**Place 4**

PERRY SCHRAG  
**Deputy Mayor Pro-Tem, Place 5**

JOEL MARKS  
**Place 6**

**CITY STAFF**

DALE A. CHEATHAM  
**City Manager**

ANTONIO JOHNSTON  
**Assistant City Manager**

REBECCA KOO  
**Finance Director**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of The Colony  
Texas**

For the Fiscal Year Beginning

**October 1, 2007**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a "Distinguished Budget Presentation Award" to the City of The Colony, Texas for its annual budget for the fiscal year beginning October 1, 2007.

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

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

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October 1, 2008

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

In accordance with the Civil Statutes of Texas and the Charter of the City of The Colony, the annual budget and work program for the fiscal year beginning October 1, 2008 and ending September 30, 2009, 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 2008-2009 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 (4A) Fund to promote new enterprises and residential development and to retain existing business. More positions are added to better serve the citizens. To assure a quality community, full funding of the cultural and leisure activities is provided for. New public safety personnel are approved to ensure a safe living environment. More streets will be reconstructed and repaired. A 4% cost of living and market adjustments are granted to employees to retain a trained workforce.

The total adopted budget is \$46,523,423, excluding transfers out, a 6.62% increase over the 2007-2008 revised budget. Ad Valorem Taxes are the City's major revenue source. Total current Ad Valorem Taxes are \$14,575,129, which is \$511,906 more than last year. This is attributable to an increase in the City's tax base and a .75 cent reduction in the tax rate from 69.75 cents to 69 cents. One percent is budgeted for uncollectable Ad Valorem Taxes. We have budgeted an increase of \$196,000 in sales tax revenues from 2008's original budget in the General Fund, and \$98,000 increases in sales tax revenues in each of the 4A and 4B Funds. Economic incentives in the form of sales tax rebate and property tax abatement were granted to Edward Don & Company. In that regards, \$128,031 is budgeted as sales tax rebate in the General Fund, and \$128,031 in the 4A Fund. Increases in various revenue sources are anticipated due to the development in Wynnwood Peninsula, Austin Ranch and along Highway 121, and increases in existing fees. Three new positions are created in the FY 2008-09 budget in the Police Department. A part-time position in the Parks and Recreation Department is also added. The following are some highlights and priorities for the new budget year:

## **Tax Rate**

It has been the City's desire to gradually reduce the Ad Valorem Tax Rate. The tax rate has been decreasing with a peak of 80 cents in 1993 to 69.75 cents per \$100 valuations for the fiscal year 2007-2008. For fiscal year 2008-2009, the tax rate is further reduced to 69 cents per \$100 valuation with increasing service deliveries. The reduction of tax rate can be accomplished through the rise in certified value, sales tax and other fees due to the continuous growth in the City. New developments account for \$54,201,645 and revaluation of existing properties is \$73,303,169.

## **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 (4A) and The Colony Community Development Corporation (4B). The 4A budget includes approximately a \$2.5 million dollar appropriation to fund economic development incentives. 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.

A developer, Jackson-Shaw/Cascades Limited Partnership is developing and constructing a mixed-use development on 92 acres of land located at the northeast corner of State Highway 121 and Morning Star Drive in the city of The Colony, which includes town homes, patio homes, retail, office and flex industrial space. The Colony Economic Development Corporation provided approximately \$3.6 million in economic incentives for infrastructure constructed by Jackson-Shaw. This development serves as a catalyst for increased economic activities. The City benefits from the additional tax revenues and increased daytime population.

Phase V of the Parks of Austin Ranch is currently under construction. The 20.99 acre tract is located at the southeast corner of Windhaven and Saintsbury. Uses proposed in this phase include retail, restaurants, and 500 multi-family units.

The developer at The Tribute (previously known as Wynnwood Peninsula) obtained approval from the City Council for a development plan in 2005 for commercial, golf course, and 1,148 residential lots for executive homes and golf villas. The cost of the homes has been estimated between \$275,000 and \$1,000,000. The City has a tax rebate agreement with Wynnwood Peninsula, Ltd., and MSW Wynnwood LLC, developer for the Tribute in exchange for the developer's construction of all public improvements within the Tribute.

An \$186,970,000 bond package is proposed to improve transportation throughout Denton County. The Colony will see some of the money as Farm to Market 423 (Main Street) will undergo major improvements. The bond program will provide close to \$1 billion in highway improvements through cooperation with the Texas Department of Transportation, Denton County, participating cities, and the North Central Texas Council of Governments. FM 423 from The Colony to 380 will be the most significant roadway improvement for the area. Also, State Highway 121 is undergoing expansion transforming the now four-lane highway to a six-lane tollway with three-lane service road. The project in The Colony has been completed. The expansion of the Highway results in significant economic boosts to the area.

## **Quality of Life**

The City values quality of life for its residents. The City continues to fund the Library and the Parks and Recreation Department operating budgets to assure a quality community. The City has opened facilities providing residents with high valued and low cost entertainment venues, which include the Five Star Community Complex, the Spray Park, and the Skate Park. Beautification and landscaping improvements are included in the budget to enhance the City's image.

## **Employee Compensations**

To continue to retain high caliber employees, which in turn provide excellent customer services to our citizens, salary increases for all employees are granted in the form of a cost of living adjustment of 4 percent. Market adjustments and step plans for Public Safety employees are included in the budget to ensure the City is competitive to the surrounding area. Longevity pay is being maintained at \$10 per month of service.

## **Capital Improvements and Debt Services**

Various enhancements including construction of municipal buildings, alleys, sidewalks, traffic signals, vehicles, equipment, leasing of computer equipment, improvements and extensions of the City's waterworks and sewer system are provided for in the budget. All these capital improvements are financed by operating funds and the issuance of Certificates of Obligation. The budget includes funding for all debt service payments for current year. The City's Revenue Bond ratings are rated A3 by Moody's rating agency and A- by Standard and Poor's and the general obligation bonds are rated A2 by Moody's and A+ by Standard and Poor's. These rates are a reflection of the City's diverse economic base, new growth, economic stability, expert management team and proactive City Council.

## **Future Challenges**

One of the main concerns facing the City is the national and regional economy. In the past, the City has experienced rapid growth. However, new construction slowed substantially in 2004, 2005 and 2006. For the next few years continuous development at the Wynnwood Peninsula, Austin Ranch and the Cascades are propelling the economic engine for the city. Single-family homes and commercial construction are picking up.

We have budgeted \$132,000 for lease payments from the Hawaiian Falls Adventure Park. This is based on annual sales of \$2.5 million. On the expenditure side, we are transferring \$100,000 to debt service to offset the cost of the infrastructure improvements related to this project. Commercial development along State Highway 121 will pick up. However, it is too early to tell what type of impact new commercial development will have on our sales tax revenues.

Due to various new development and aging infrastructure, the City is in dire need of updating and expanding infrastructure to service growing population. Contract with the Austin Ranch developer to construct sewage lines to route wastewater to be treated has been signed. The City has expanded the wastewater treatment plant to accommodate treating all wastewater for the City.

The City has initiated a citywide street improvement program to address badly needed repairs. A citizen advisory committee along with city staff has outlined the individual streets to be repaired with set priority levels. Construction of new streets to provide easy access to strategic areas has to be considered. The City has issued approximately \$4.5 million dollars of Certificates of Obligation for street projects in the summer of 2007.

As of October 1, 2008, the Council increased both its water and sewer rates by 6.75%. Future increases might be necessary to accommodate expected escalations in expenses, debt service transfers, sewer capital projects and/or increases in water purchases from the city of Dallas.

The City is working with the city of Carrollton to install a water main that would bring potable water from the Dallas Water Utilities (DWU) Elm Fork Treatment Plant. The once in a lifetime project will literally save the City millions of dollars in not only construction cost, but also valuable right-of-way/easement cost. The cost of this project for the City is \$8,400,000. This additional access to water will take care of the City's water needs through final built-out. It is also anticipated that the primary source of water will be from DWU and that wells will be utilized to supplement peak demand days.

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 construction costs of the two fire stations will be approximately \$8 million.

To staff the two new fire stations, twenty four additional firefighters will be needed. The annual operating cost for each fire station will be \$1 million. Additional police officers will be needed to patrol the area to ensure resident safety. To fully cover the two areas upon build-out in the next five to fifteen years, fifteen Patrol Officers, four Investigators, and three Sergeants will be needed with an estimated cost of \$1.8 million a year. The upfront cost of equipping the additional police officers will be approximately \$500,000.

The City is required to comply with a federal mandate relating to storm drainage management to improve water quality in streams and lakes by controlling the runoff of pollutants from construction sites and developed property. These are requirements of the Clean Water Act implemented by the Environmental Protection Agency (EPA) through the Texas Commission on Environmental Quality (TCEQ). The City has to continue to implement the storm water management program through August 2012; document the implementation of best management practices for storm water quality protection; and submit annual reports to TCEQ beginning in 2008. The City began implementation of the Storm Water Utility program on October 1, 2004 and submitted the first annual report to TCEQ in November 2008.

As the City grows, so does the need for City facilities. City Hall and the Library are both "space" challenged. Library patronage and demand for library services have increased significantly. The current City Hall provides no real accommodations for any staffing increases and storage spaces. The City's fleet has increased through the years and has outgrown the current fleet maintenance shop, which was designed 20 years ago. This can hamper the repairs and preventive maintenances on City vehicles and equipment and may cause safety concerns in the future. Plans are in the works to consider the construction of the public service station which will replace the current building that houses the fleet maintenance shop, the public works department and utility operations.

The Council has also expedited the expansion of the Police and Court building. The jail and property room are inadequate to serve current needs. The Colony's jail has not been increased in size in twenty years despite an increase of about 94 percent in the City's population during this period. The property room is filled to capacity. The building needs significant repairs to be brought up to today's standards. The estimated construction cost to build a larger jail area and address other areas of concern of the building is about \$7.5 million. The funding source of construction is from future debt issuance.

Hidden Cove Park has a projected deficit of \$381,398 as of September 30, 2009. Ever since the City acquired the Park from the Corps of Engineers, the Park has been operated at deficits. Park operation was privatized to Marine Quest on January 1, 2005. The contract with Marine Quest provides a \$50,000 annual lease payment to the City. The City repays the General Fund with the lease payment to offset contributions from the General Fund to the Hidden Cove Park for the past three years. Marine Quest is going to develop the park with marinas and other amenities to make it a tourist destination. Marine Quest has made a \$250,000 donation to the City after the Corps of Engineers approved the plans for construction.

Employee healthcare costs are plaguing all employers in the Country. Our rate increased by 7% for 2008-2009. According to State law, we are required to offer health insurance for retirees because of our population size. The retirees pay the premiums themselves with no subsidies from the City. In view of all these, increasing funding will have to be made to anticipate the spiraling costs of providing employee health insurance.

The Texas Municipal Retirement System (TMRS) where City holds its pension fund is revising member cities' actuarial contribution rates and its investment strategies. The rate for the calendar year 2009 has increased by .11 percentage points and the city has the option of making additional contributions to TMRS to reduce the city's unfunded pension liabilities. The actuary TMRS hired to review the change in actuarial cost method and amortization schedule recommended an eight-year phase-in of the new contribution rate for cities. This, undoubtedly, will impact the city's finances in the future and more resources will have to be allocated to the employees' retirement fund.

Due to the continuous growth in world demand of oil and construction materials, the City is facing escalating costs of energy and construction. To combat these escalating costs, additional funding is needed in the operating budget for transportation and utilities. Construction costs of major projects, like the Carrollton water line has been increasing 15 to 20 percent per year. This has greatly put demand on the City's financing needs. Hopefully with careful planning and prudent leadership and new development coming into the City, these costs can be met with new revenue sources and reallocation of funding priorities.

### **Strategic Plans**

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

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

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

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

### Conclusions

The 2008-2009 budget has been prepared with the assistance of several devoted and dedicated employees who stand ready to accomplish the goals outlined and adopted by the City Council. Under the prudent leadership of the City Council, we commit our best efforts to ensure that the needs of our citizens are met and exceeded!

Respectfully submitted,



Dale A. Cheatham  
City Manager



Antonio Johnston  
Assistant City Manager



Rebecca Koo  
Finance Director

**2008-2009  
BUDGET OVERVIEW  
CITY OF THE COLONY, TEXAS**

**CITY MISSIONS AND GOALS**

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

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

**BUDGET GOALS**

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

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

It is the desire of the City Council of The Colony to produce a balanced budget with no tax increase. Due to the growth of certified values, sales tax and development the fiscal year 2008-2009 Approved Budget contains a reduced Ad Valorem tax rate of .75 to 69 cents with no reduction in core services.

**FINANCIAL POLICIES**

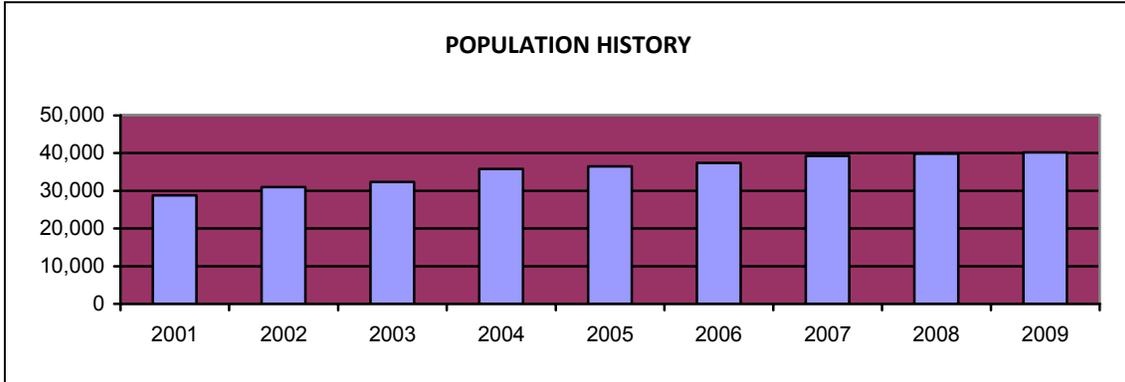
The goal of the financial policies is to enable the city to achieve a long-term stable and positive financial condition. The policies set the structure for the fiscal management of the City. The city has developed the Financial Management Policies (attached in the Appendix) which provides guidelines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

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

## GROWTH

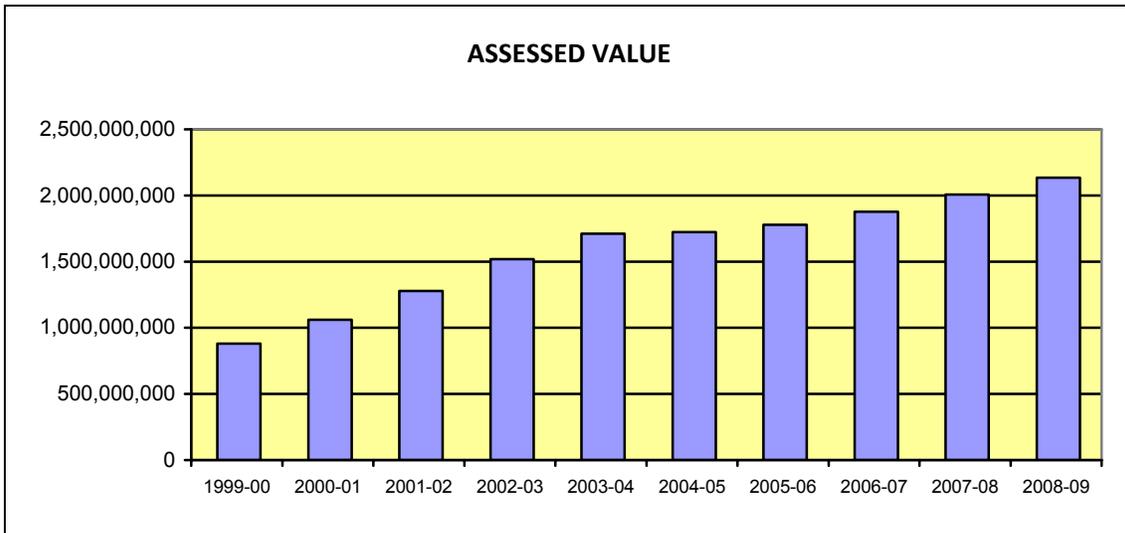
### POPULATION

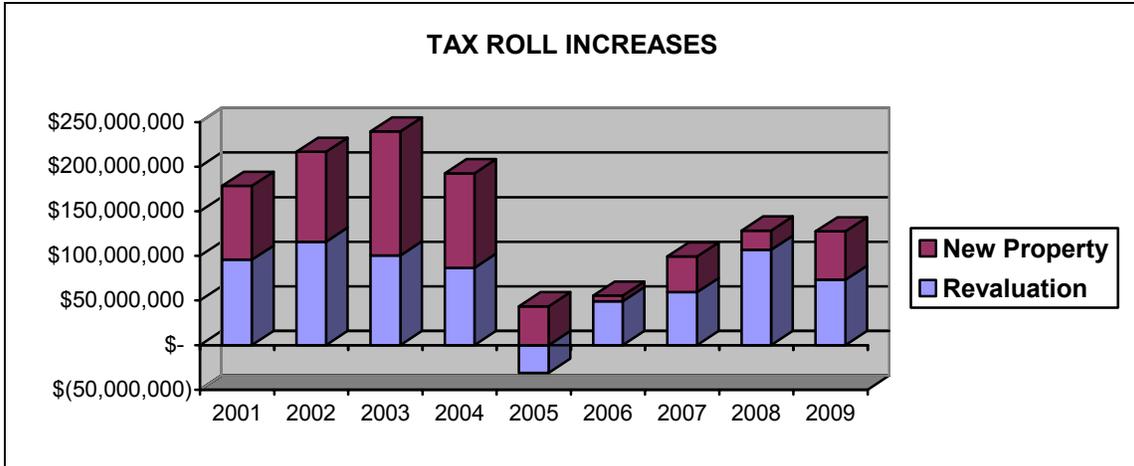
The City's estimated population is projected at 40,242 for 2009. This represents a 1% increase over the current year. The Colony's population continues to increase annually with even more growth expected because of development at Wynnwood Peninsula, the Cascades, and Austin Ranch.



### TAX BASE

The City's fiscal year 2008-2009 Ad Valorem tax base is \$2,133,752,344. This is an increase of \$127,504,814 or 6.36% from the 2007-2008 roll. Of this increase, new growth makes up \$54,201,645. This means that \$73,303,169 is the revaluation of existing properties.





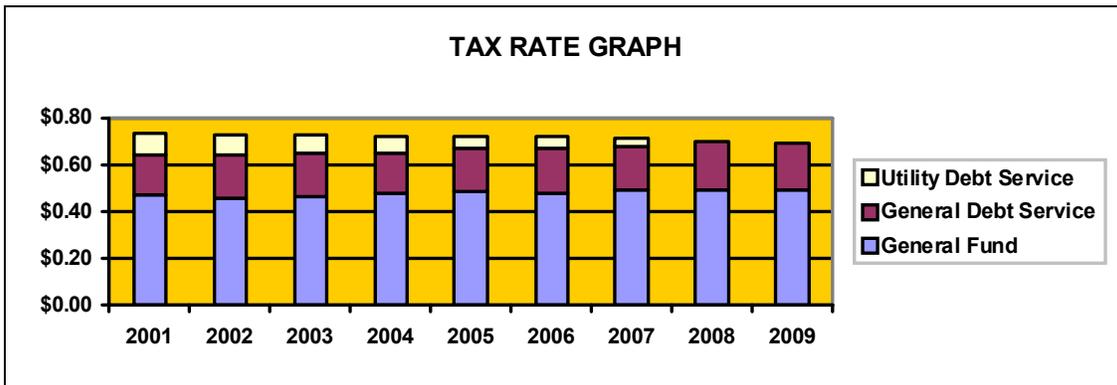
**SUMMARY**

The City of The Colony 2008-2009 budget for operations and debt service excluding transfers out totals \$46,523,423. This is a 6.83% increase over the 2007-2008 original budget. The growth in this budget reflects inflationary increases as well as increases for service level enhancements. Improved franchise taxes, charges for services, water and wastewater rate increases, sales tax collection, and increases in the certified tax roll and other fees fund these additional services.

The tax rate has been reduced from \$.80 per \$100 property valuation in 1994-1995 budget years to \$.69 per \$100 valuation in 2008-2009.

The adopted tax rate of \$.69 is above the effective rate of \$.67965 and below the rollback rate of \$.71374. The tax rate is a 1.08% reduction from 2007-2008.

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Fund	.46680	.45680	.46008	.47564	.47953	.47858	.49401	.48750	.48928
Gen Debt Serv	.17433	.18238	.18544	.17105	.18997	.18976	.18121	.21000	.20072
Util Debt Serv	.09387	.08582	.07948	.07331	.05050	.05166	.03978	0	0
	.73500	.72500	.72500	.72000	.72000	.72000	.71500	.69750	.69000



The water and wastewater rates were increased by 6.75% as of October 1, 2008. All other fees, including Impact Fees, Planning Fees, and Permit Fees are reviewed and increased, if needed, for fiscal year 2008-2009.

## **MUNICIPAL FUND STRUCTURE**

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

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

### **Governmental Fund Types**

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

- **General Fund:** The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
  
- **Special Revenue Funds:** The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. For budget purposes, the City has the following Special Revenue Fund:
  - **Engineering Inspections Fund** - To account for inspections on new streets, drainages, and water and sewer main construction projects.
  
  - **Economic Development Corporation - 4A Fund** - Organized exclusively for the public purposes of the promotion and development of new and expanded business enterprises.
  
  - **Community Development Corporation - 4B Fund** - Organized for the purpose of the promotion of economic development by developing, implementing, providing and financing projects under the Development Corporation Act of 1979.
  
  - **Court Security Fund** – To account for fees collected from traffic offenders dedicated to improve security for the Court.
  
  - **Court Technology Fund** – To account for fees collected from traffic offenders dedicated to improve technologies for the Court.
  
  - **Environmental Fund** - To account for recycling fees from residents as well as donated proceeds and state grants for the use of recycling.

- Hotel/Motel Tax Fund - To account for the receipts and allocations of the City's Hotel/Motel Occupancy Tax.
  - Lake Parks - To account for revenues generated by fees and permits to enter and utilize the park area and facilities located on eastern shore of Lake Lewisville.
  - Hidden Cove Park - To account for revenues and expenditures of the park area and facilities located on Lake Lewisville, northwest of The Colony.
  - Storm Water Utility Fund - To account for storm drainage management to improve water quality in streams and lakes by controlling pollutants from construction sites and developed properties. Storm water utility fees are collected from residents and business enterprises based on their impervious areas.
  - Special Events Fund - To account for various special events of the City including Christmas celebrations, 4<sup>th</sup> of July fireworks, the Pirate Days, Veteran's Day festivities and other events.
  - Community Center Fund - To account for revenues and expenditures related to the operation of the Community Center and senior activities.
  - Capital Projects Administration Fund – To account for engineering services in monitoring compliance and progress of capital projects.
- Debt Service Funds: The Debt Service Funds are used to account for the accumulation of resources for and the payment of long-term debt principal, interests and related costs. For budget purposes, the City has three Debt Service Funds:
- General Debt Service Fund - To account for the accumulation of resources and the payment of general long-term debt principal and interests. General Obligation Bonds and Certificates of Obligation are issued to finance major improvements for the construction of streets, parks, libraries, recreation centers, fire stations, police stations, and other general governmental improvements. Property taxes are the principal source of revenue.
  - Tax Supported Debt Services Funds - To account for The Colony Municipal Utility District (which was merged with the City on October 1, 1986) debt payments. Tax and revenue bonds are the primary source for financing utility infrastructure for the District. Tax and revenue bond indentures contain legal requirements that both tax and operational revenues must be pledged for the repayment of debt incurred by the former District. The debt was paid off in August, 2007. This fund is now used to account for Certificates of Obligation debt payments financed by Utilities operating fund.
  - Revenue Debt Service - To account for the payment of water utility revenue supported debts. Fees are currently collected on the City's utility bills for this fund. Transfers from impact fees and Utility operating fund are used to retire debt service.
- Proprietary Fund Types: Two fund types are used to account for a government's business type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and the internal service funds.

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

## **2007-2008 BUDGET RETROSPECTIVE REVIEW**

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

The City of The Colony's 2007-2008 revised budget totaled \$43,635,851 excluding transfers out, an increase of approximately \$5,254,336 or 13.69% more than expended in 2006-2007.

Economic development continued to expand in 2007-2008. The tax base increased by 6.84%. Due to cost control, the tax rate was lowered to \$.6975.

The value of the tax roll for 2007-2008 was \$2,006,247,530, an increase of \$128,373,684 from the previous year. The City had a 100% current tax collection rate for the 2007-2008 year. The relatively stable local economy and a vigorous pursuit of taxes were responsible for this outstanding record.

Sales tax revenues were originally forecasted to increase by 5.9% to \$2,870,000 in the City's General Fund original budget. After a review at mid-year, the taxes were increased by \$126,000 to \$2,996,000. This was due to the expanding economy and the continued growth of the Edward Don and Company's regional distributing center at The Colony.

Franchise taxes were originally forecasted to increase 6.47% to \$1,975,000 in the City's original budget. The total forecasted fees were adjusted at mid-year to \$1,941,000 due to lower usage of electricity because of a mild summer and winter.

Investment income was forecasted to remain as the original budget of \$350,000.

License and permits revenue was readjusted at mid-year from \$633,025 to \$1,400,328 due to the development at Wynnwood Peninsula, Austin Ranch, The Cascades and other commercial activities.

Fines and Forfeitures were lowered in mid-year from \$1,351,050 to \$1,189,890. The reduction in fine collections was due to the lowering of number of traffic citations issued.

Hidden Cove Park became a part of the City in May of 1995. The Land Fund transferred \$100,000 to initiate the park's repairs and initial operations. The fund has suffered losses in the past few years with a total deficit projected at \$387,398 at September 30, 2008. The operations of the Park were privatized as of January 1, 2005.

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

The ending fund balances were also exceeding expectations, with the General Fund ending fund balance estimated at 96 days, and the Utility Fund ending fund balance estimated at 97 days. The City's goal is at 60 days. Great things are happening in the City upon continued development at the Wynnwood Peninsula, Austin Ranch and State Highway 121 and the future is very promising.

## 2008-2009 BUDGET REVIEW

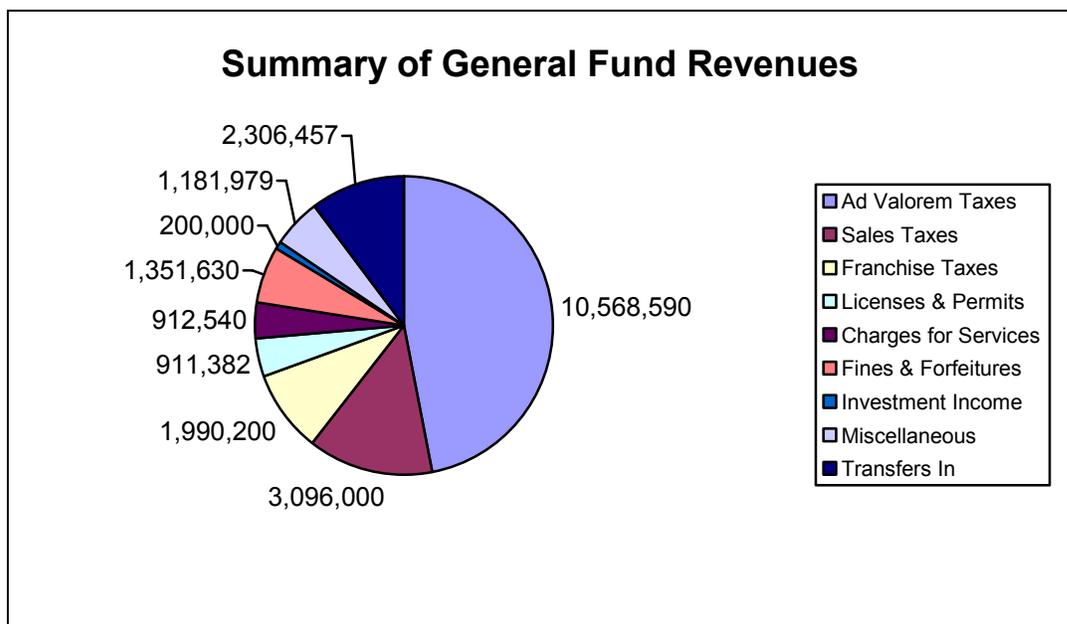
### GENERAL FUND

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

### REVENUES

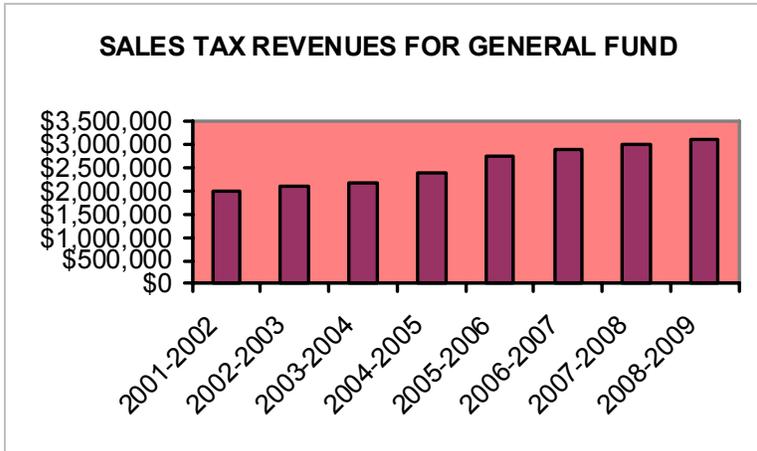
General Fund revenue and transfers in are budgeted at \$22,555,178. This includes \$19,749,792 of current revenue receipts, \$498,929 prior year surplus and \$2,306,457 of transfers in. The total revenue budget is 8.10% more than the 2007-2008 revised budget.

For the fiscal year 2008-2009, 70.9% of every Ad Valorem tax dollar goes to the General Fund operations. The remaining 29.1% goes to the payment of Debt Service obligations and related interests.



The certified tax roll for 2008-2009 is \$2,133,752,344. This is an increase of 6.36% from the 2007-2008 roll. This increase reflects the strength of the local economy and is the twelfth consecutive annual increase. The tax rate is reduced to \$0.69 per \$100 valuation. Service delivery has not been impacted. In fact, new positions are added in fiscal year 2008-2009 to better serve the citizens of The Colony.

Sales taxes represent approximately 15.29% of the City's total income (excluding transfers in) in General Fund. The sales tax rate is 8.25% of taxable sales. The City receives 1% for its General Fund, .5% for the Economic Development-4A Fund and .5% for the Community Development-4B Fund. The State keeps 6.25% and remits the City's share of sales tax to the City monthly.



<u>YEAR</u>	<u>AMOUNT</u>	<u>% INCREASE</u>
2001-2002	\$1,975,689	11.84%
2002-2003	\$2,085,561	5.56%
2003-2004	\$2,181,326	4.59%
2004-2005	\$2,399,776	10.01%
2005-2006	\$2,731,402	13.82%
2006-2007	\$2,880,582	5.46%
2007-2008	\$2,996,000	4.01%
2008-2009	\$3,096,000	3.34%

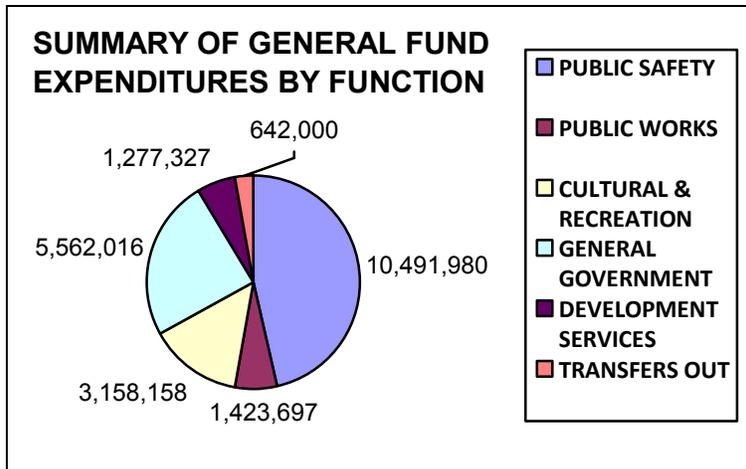
The expanding local economy and the relocation of Edward Don and Company's regional distributing center have fueled the increase in sales tax revenues in the previous three years. Due to the uncertainty of consumer spending, sales tax including mixed beverage tax is projected to increase modestly by \$100,000 in the General Fund and \$98,000 in sales tax each in the 4A and 4B Funds.

Franchise taxes are projected to increase by 2.53% from the 2007-2008 revised budget. The electrical franchises and all other franchise revenues have increased slightly due to the expanding population and commercial base. However, new home building permit revenues are projected to decrease from a revised \$1,133,000 in fiscal year 2007-2008 to \$657,500 because of the impending financial crisis and the recession in the global economy and also 2007-2008 was an exceptionally prosperous year for new construction. The development at Wynnwood Peninsula and other area of the city has fueled the explosion of the permit fees. Revenues in Fines and Forfeitures are projected to remain the same as the original 2007-2008 budget. Investment income in all funds is generally lowered because of the projected reduction of interest rates by the Federal Reserve Bank to stimulate the national and global economy.

There is a \$350,000 contribution by the Wynnwood Peninsula developer for a reimbursement for monies the City has expended in the construction of the lift station and force main serving the Peninsula. The contribution is included in the General Fund as miscellaneous revenues.

## **SHORT-TERM INITIATIVES AND EXPENDITURES**

Expenditures for 2008-2009 are budgeted at \$22,555,178 or 5.67% over the 2007-2008 revised budget. The overall emphases in the budget are:



- 1) Adjust for salary increases.
- 2) Adjust for healthcare cost increase.
- 3) Add three full-time positions and one part-time position to better serve the growing community.
- 4) Expend \$400,000 capital improvements from fund balance.
- 5) Increase spending in energy related costs.
- 6) Increase maintenance in street repair and technology hardware and software.

## **NON-DEPARTMENTAL**

Non-departmental is a special cost center which is being utilized in the 2008-2009 budget in an effort to pool several costs belonging to all departments. The expenditures included salary adjustments, new personnel costs, legal fees, utility services, worker's compensation insurance, unemployment compensation, general liability insurance, and economic incentives to developers and businesses.

## **CITY COUNCIL**

The City Council makes policies and gives direction to the City Manager to serve the citizens. This department includes City Council expenditures and \$5,000 contract for services for organizations that serve The Colony residents.

## **GENERAL ADMINISTRATION**

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

## **DEVELOPMENT SERVICES**

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

## **CITY SECRETARY**

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

## **HUMAN RESOURCES**

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

## **FINANCE**

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

## **INFORMATION TECHNOLOGY**

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

## **MUNICIPAL COURT**

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

## **PARKS & RECREATION**

Full year funding and staffing needs are provided for the operation of the city parks and recreation center. Various other capital improvements are budgeted to improve the parks and recreation system. One new part-time position at the cost of \$4,000 is added to expand the Kids Kamp program. \$332,000 is included in the 2009 debt issuance to improve City parks, vehicles and equipment.

## **AQUATIC PARK**

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

## **ENGINEERING**

The Engineering Department supervises City Engineers, Engineering Inspections, Storm Water Utility and Capital Projects Administration. All of the director's salary is funded in other operating funds. Part-time Engineering and GIS Interns are included in the budget to help with the increasing development activities.

## **FIRE**

The Fire budget maintains full funding of all authorized positions to staff the three fire stations. There are no new personnel added in 2008-2009.

## **POLICE**

Full year funding of a communication officer and two jailers is approved at a budget of \$134,000. Architectural and engineering designs for the expansion of the jail and the Police/Municipal Court Building are in the process. The Council approved the expansion in the 2007-2008 budget year.

## **LIBRARY**

The budget for Library is increased by \$13,000 to enhance the Library collections of books and periodicals.

## **PUBLIC WORKS**

Continuing street and drainage repairs are emphasized in the 2008-2009 budget. Funding for street maintenance has been increased by \$25,000.

## **RESERVES**

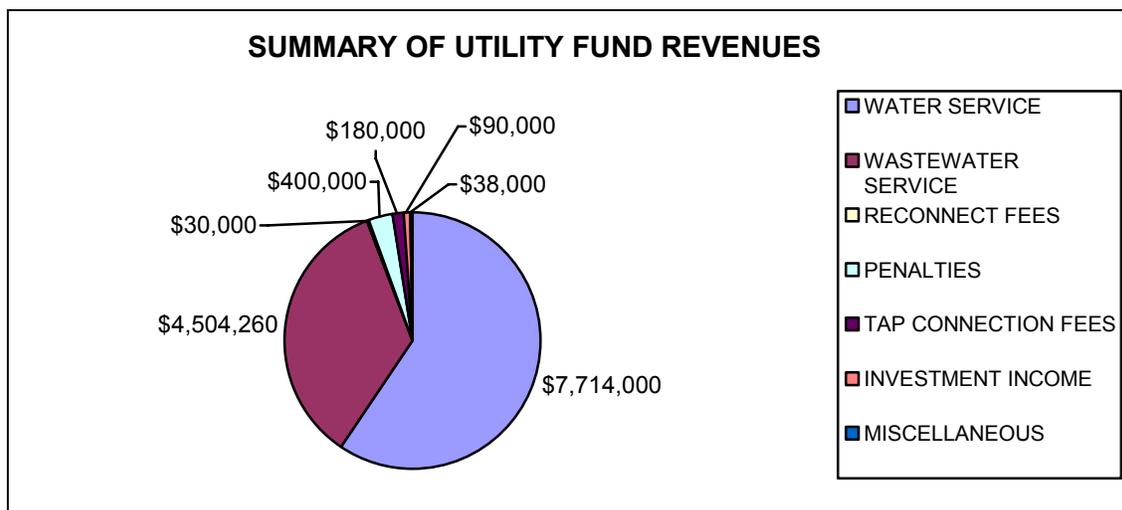
The unreserved and undesignated Fund Balance for the General Fund is budgeted to be \$5,118,974. A one-time capital expenditure of \$400,000 was approved resulting in the draw-down of the fund balance. The balance represents 83 days of Fund Balance or approximately 22.70% of the total annual expenditures. The City has set its goal at sixty (60) days per the City's financial management policies.

## **UTILITY FUND**

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

## **REVENUES**

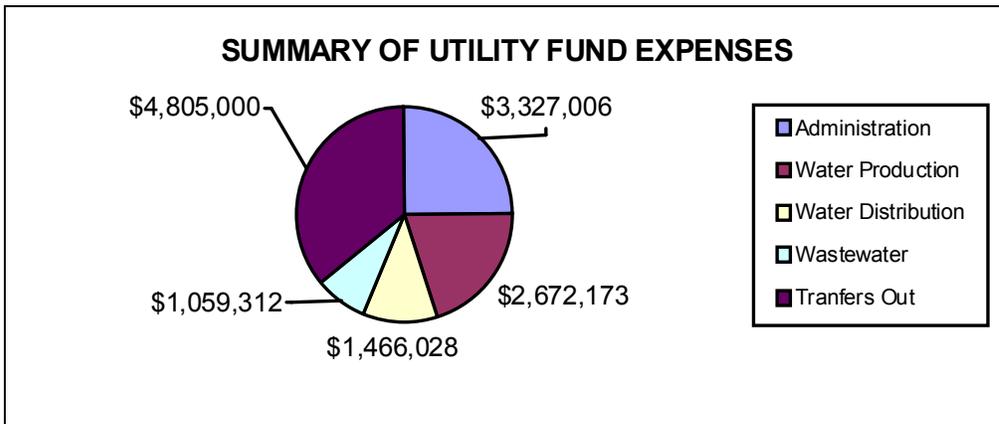
The Utility Fund revenues are budgeted at \$12,956,260 or a 6.80% increase from the revised 2007-2008 budget. There was a mid-year upward projection of water revenues for fiscal year 2007-2008 due to a dry August and September. The revenue projection for 2008-2009 also includes a rate increase of 6.75% as of October 1, 2008. Water sales account for 59.54%, wastewater services account for 34.77%, and interest and others account for 5.69% of all Utility Fund revenues. The residential wastewater charges are typically based on a three-month winter average of water usage. The drawdown of fund balance is to pay the escrow deposit to North Texas Municipal Water District. The escrow payment of \$350,000 is for wastewater treatment of Austin Ranch until infrastructure is constructed to treat all wastewater at the City's treatment plant. The escrow will be refunded to the City at the end of the contract.



## **SHORT-TERM INITIATIVES AND EXPENSES**

Expenses for the Utility Fund are proposed at \$8,524,519 and \$4,805,000 of transfers out. This total cost of \$13,329,519 is a 10.67% increase in expenses from 2007-2008 revised budget. This is largely attributed to the increase in contractual obligations to temporarily treat wastewater from Austin Ranch and the sludge hauling service. The purchases from Dallas Water Utility also

contribute to the increase in costs. There is a cost of living adjustment of 4%. Energy related expenses have also increased because of rising oil prices. We have increased fleet service charges by \$100,000 to the Utility Fund due to servicing of the expanding City fleet.



### **NON-DEPARTMENTAL**

Identical to the General Fund, this cost center is set up to pool various costs associated throughout the Fund. This cost center includes salary adjustment of \$113,000, deposit with North Texas Municipal Water District contract of \$300,000, electricity, workman's compensation insurance, unemployment compensation, and general liability insurance. The budget for electricity has increased by \$77,000 (10%) from fiscal year 2007-2008 original budget because of the drastic increase in energy related costs.

### **WATER PRODUCTION**

Dallas Water Utilities, where the city purchases its treated water, has increased its volume rate by 11.6% and increased the demand charge by one percent. The budget adequately provides funding for this increase.

### **WATER DISTRIBUTION**

A progressive water meter and box replacement program continues in fiscal year 2008-2009. Funding is available from past years. The City is in partner with the City of Carrollton to install a water main saving millions in construction cost and right-of-way/easement cost. This additional access to water will take care of the City's water needs through final build-out.

### **WASTEWATER**

This department has an ongoing sludge disposal operation. Contractual Services for sludge disposal and wastewater treatment for Austin Ranch have increased by \$265,500 from 2007-2008 original budget. Construction is completed to expand the capacity of treating wastewater and upgrading the plant to meet the Texas Commission of Environmental Quality regulations. These improvements add more efficiency to this cost center.

### **UTILITY ADMINISTRATION**

This department continues to handle all billing and collection services for the Utility Fund.

## **PAYROLL ADMINISTRATION**

For fiscal year 2008-2009 upgrade of the time and attendance system is in progress. Funding for the upgrade is provided by the 2008 debt issuance of \$16,000.

## **PUBLIC WORKS ADMINISTRATION**

This cost center was newly created in the 1995-1996 budget year to better segregate the administrative cost for Public Works area. Half of the Director of Engineering Services is paid out of this fund to better allocate Engineering's involvement in the Utility projects.

## **FACILITIES MAINTENANCE**

Created in the year 1995-1996, this cost center centralizes the City's entire facilities maintenance cost in the Utility Fund. Three full-time positions are included. The building maintenance and improvement budget is increased by \$126,000 from 2007-2008 original budget to provide better upkeep for all City facilities.

## **RESERVES**

The Utility Fund is projected to end the fiscal year at \$2,834,200. This amount reflects the desired 78 days of operating funds for emergency and cash needs. All Debt Service reserve requirements are being met and bond coverage rates are exceeded.

## **DEBT SERVICE FUNDS**

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

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

The adopted tax rate is \$.69 per \$100 assessed valuation of which \$.20072 is set-aside for debt obligation. Although the State allows the rate to go higher, the State Attorney General's Office will not allow the rate to go higher than \$1.50, unless under appropriate extreme circumstances.

## **GENERAL DEBT SERVICE**

General Debt Service expenditures are budgeted at \$5,240,003 compared to \$5,118,985 in the prior year revised budget. This increase is generated mainly from the \$1.7 million Certificates of Obligation issued in the summer of 2008 for a 5 year note for equipment, vehicles, computer hardware and software. A tax rate increase is not anticipated with this sale. Revenues will be derived from 29.09% of the \$.69 tax rate. This rate generates \$4,240,039 of tax revenue. \$544,401 is reserved for payment of the 4B Corporation.

## **UTILITY TAX SUPPORTED DEBT SERVICE**

Utility Tax Supported Debt Service expenditures are budgeted at \$1,616,461 compared to \$1,615,173 in the prior year. Revenues will be principally derived from a transfer of \$1,600,000 from the Utility Fund.

## **REVENUE BOND DEBT SERVICE FUND**

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

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

Debt service payments of the \$19,315,000 Water and Sewer System Revenue Bonds are structured in such a way that only interests were paid from fiscal year 2004-2005 to 2006-2007 since the MUD debt will be paid off on August 1, 2007. This freed up \$2.625 million to pay for the principal and interest of the 2004 Revenue Bonds. The budgeted revenues for 2008-2009 are at \$2,452,000 with transfers in from impact fees of \$622,000 and from Utility Operating fund of \$1,350,000. Collection of State Revolving Fund fees and investment income makes up the remaining revenues.

## **OTHER FUNDS**

### **FLEET SERVICES FUND**

This cost center was established in 1998 as its own fund identified as an Internal Service Fund. Vehicle maintenance and repairs are included in this cost center. All departments utilizing this service are allocated a vehicle maintenance charge. In fiscal year 2008-2009 charges to Utility Fund are increased by \$100,000 due to an increase in the number of fleet serviced by the shop. The budget includes full year funding of the emergency vehicle technician authorized in 2007-2008 to primarily work on emergency response vehicles and free up time of other mechanics to work on other vehicles/equipment.

### **PARK FUNDS**

The budgeted expenditures for Lake Parks Fund are \$224,760 for 2008-2009 and the projected fund balance is \$587. It is management's decision to continue to draw down the fund balance. More aggressive marketing efforts will be employed to increase attendance. There is a budgeted transfer of \$35,000 to General Fund for maintenance and administrative services provided by personnel in the General Fund. Hidden Cove Park, although establishing a surplus Fund balance in 1994-1995, has gone into a deficit since the 1996 budget year. The City has attempted to curtail this deficit by transferring supplemental funds of \$110,000 from the General Fund in 2002-2003, 130,000 for the 2003-2004 budget years and \$27,500 for the 2004-2005 budget year. The General Fund has designated \$392,000 in its fund balance to fund the deficit. Operations of the Hidden Cove Park were outsourced as of January 1, 2005. Marine Quest, the company that

operates the park, is providing \$50,000 a year to the city as annual rentals. The \$50,000 is recorded as revenues in the Hidden Cove Park Fund and transferred to the General Fund to repay the advances for subsidizing the park operations in the past years.

## **ECONOMIC/COMMUNITY DEVELOPMENT 4A AND 4B FUNDS**

On January 17, 1998, the voters of the City of The Colony approved two half-cent sales taxes to promote economic development. Two funds, The Colony Economic Development 4A Fund and The Colony Community Development 4B Fund were established to account for the two half-cent sales taxes. Both funds have budgeted revenues of \$1,498,000 sales tax receipts for fiscal year 2008-2009.

The Colony Economic Development 4A Fund has set aside \$2,500,000 in fiscal year 2008-2009 for economic development incentives to lure development to the City. An economic director and an economic development specialist are paid out of this fund. The fund is also paying a debt service of \$179,307 to the General Debt Service Fund for \$2,850,000 incentives to the Cascades development. \$150,000 is budgeted to be transferred to the General Fund for the City's share of the economic incentives granted to Edward Don and administrative costs incurred by the City.

The fund balance is projected to decrease by \$1,836,124 at September 30, 2009 from projected 2008 fund balance because of reimbursements to be paid to the City for economic development incentives to Austin Ranch.

The Colony Community Development is paying for the Five Star Community Complex debt services and other projects approved by its Board. The assistant parks and recreation director is paid out of this fund. The total budget is \$1,508,144 for fiscal year 2008-2009. The fund includes \$175,000 for hike and bike trails, and \$250,000 in contingency. There is a transfer of \$75,000 to General Fund for operating costs of Five Star Sports Complex and \$138,148 for partial repayment for funds fronted by General Fund for the Hawaiian Falls parking lot expansion. Transfer of \$63,177 to the General Debt Service Fund is for debt service payment of the original construction of the Hawaiian Falls parking lot. The advance of \$375,000 from General Fund for the Hawaiian Falls parking lot expansion was received in fiscal year 2006-2007 while the transfers to the Capital Projects fund for the construction was made in fiscal year 2007-2008 causing the fund balance to decrease by about the same amount.

## **STORM WATER UTILITY FUND**

The Storm Water Utility Fund was established in fiscal year 2003-2004 to account for storm drainage management pursuant to the Texas Commission on Environmental Quality. The Council approved a loan of \$143,995 from General Fund in fiscal year 2003-2004 to fund cost of service study by outside consultants. In fiscal year 2005-2006, an additional loan of \$115,183 was advanced from the General Fund for engineering services. The fund also borrowed \$250,000 from the General Fund in 2007-2008 to repair drainage on Creek Hollow Way. The expenditure for the repair will be made in 2008-2009. The decrease in fund balance is due to such timing. The loans are supposed to be repaid by revenues collected from a monthly fee charged to residential (\$2.50 per month) and commercial units (based on impervious area). The Fund is paying 50% of a senior engineer, 10% of an administrative assistant, a street sweeper, and three maintenance workers. The Storm Water Utility Fund is transferring \$83,609 to the General Fund to repay the remaining cost of service study and engineering service loans and the drainage repair loan. \$20,000 is transferred to the Environmental Fund for the household hazardous waste disposal program. The ending fund balance on September 30, 2009 is estimated to be \$1,655.

## **OTHER SPECIAL FUNDS**

An Environmental Fund has been established to handle the City's recycling program, which has been very successful. A full-time regular position is being funded from this project along with

various expenses dealing with recycling education. Revenues applied to this fund will be from recycling charges and any grant revenues awarded to the City. There is a budgeted transfer of \$44,000 from the General Fund for reimbursing the recycling coordinator's service with solid waste disposal program and \$20,000 from the Storm Water Utility Fund for the household hazardous waste disposal program in 2008-2009. Expenditures exceed revenues in 2008-2009 and it is management's decision to draw down fund balance.

The Hotel/Motel Tax Fund was established in fiscal year 1998-1999. The City collects 7% hotel/motel occupancy tax. \$226,663 is transferred to Special Events Fund for attracting tourists for July 4<sup>th</sup>, Christmas, Veteran's Day and Pirate Days celebrations. \$23,000 is transferred to the Community Center Fund for operation and capital needs. \$19,700 is transferred to General Fund for overtime incurred during the July 4<sup>th</sup> and Veteran's Day events. The fund is paying 10% of the special events coordinator's and athletics coordinator's salaries and fringe benefits started in 2007-2008 and will continue into 2008-2009. The reduction in fund balance is due to the increase funding of special events to draw visitors into the City.

The Engineering Inspections Fund was created to account for inspection fee revenues and expenditures. The Fund has four inspector positions authorized, but only three inspectors are budgeted for fiscal year 2008-2009 with one inspector being paid out of the Capital Projects Administration Fund. When development starts to pick up, the position may be filled to handle the additional workload. Funding is from inspection fees of \$125,000. The ending fund balance as of September 30, 2009 is estimated to be \$82,933 which is lower than 2007-2008 projected fund balance due to the slower economy and allocation of 25% of the director of engineering service's salaries and benefits from General Fund.

The Capital Projects Administration Fund was created in fiscal year 2003-2004 to simplify the accounting of engineering personnel. Revenues are transferred from the Bond Funds to fund the director of engineering services (25%), an inspector (100%), lead inspector (100%), customer service representative (100%), engineer (100%), senior engineer (50%) and an administrative assistant (90%). The total budgeted expenditures are \$461,255 for fiscal year 2008-2009.

Special Events Fund provides residents with activities to celebrate July 4<sup>th</sup>, Veteran's Day, Pirate Days, Christmas and other events. Funding is from donations, transfers from General Fund of \$13,000 and Hotel/Motel Tax Funds of \$226,663. Total budgeted expenditures for fiscal year 2008-2009 are \$277,614. A special events coordinator is funded partly by General Fund. The ending fund balance is estimated to be \$57,509 for fiscal year 2008-2009. More special events and celebrations are planned and is putting prior year surplus to better serve the citizens.

The Community Center Fund was created for fiscal year 2005-2006 to account for the revenues and expenditures of operating a Community Center. The personnel expenses are funded by a transfer of \$23,000 from Hotel/Motel Tax Fund and \$85,000 from General Fund. The fund employs one full-time staff and three part-time personnel. The activities at the Community Center are subsidized by the General Fund and the Hotel/Motel Tax Fund. Actual expenditures were below budget in previous years. For 2008-2009, expenditures are budgeted to exceed revenues and it is anticipated that past practices of operating below budget will prevail.

The Court Security and the Court Technology Funds are included in the 2008-2009 adopted budget. These funds derived revenues from fees collected from traffic offenders and are dedicated to improve security and technology for the Court. A video security system (\$130,000) to enhance security in the Police/Court building and fiber optic connection (\$112,000) to provide high-speed connectivity to City Hall are included in the 2008-2009 budget. These capital expenditures are causing the fund balance to decrease by \$96,100 in the Court Security Fund and \$87,200 in the Court Technology Fund. The projected fund balance at September 30, 2009 for Court Security Fund is \$143,401 and for Court Technology Fund is \$30,911.

## **ACTIVITY ENHANCEMENTS**

The schedules on page 386 includes the approved enhancements (vehicles and other equipment), totaling \$1,150,000. The enhancements will be financed by the 2009 Certificates of Obligation. \$400,000 for constructing and repairing alleys, sidewalks and traffic signals are provided for by General Fund fund balance.

Three new full-time positions and one part-time position are added to the operating budgets of the General Fund to increase support for public safety and provide excellent customer service to our citizens.

## **STRATEGIC AND LONG-RANGE PLANNING**

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

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

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

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

The schedules on pages 36 - 44 outline each department's request for capital improvements and personnel positions. This outline is for the current and the next five years and will be updated annually for modifications and changes. Information from this planning device will be used for budget purposes and future bond issues.

The first schedule, on pages 36 - 40, summarizes the City of the Colony Improvements Program Requests Summary by fund and by department for each year. A total breakdown of dollars is accumulated at the end of the schedule by fund and by year.

The second schedule, pages 41 - 44, summarizes the City of the Colony Personnel Requests Summary by fund and by department for each year. A total breakdown of positions and dollars are accumulated at the end of the schedule by fund and by year.

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

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

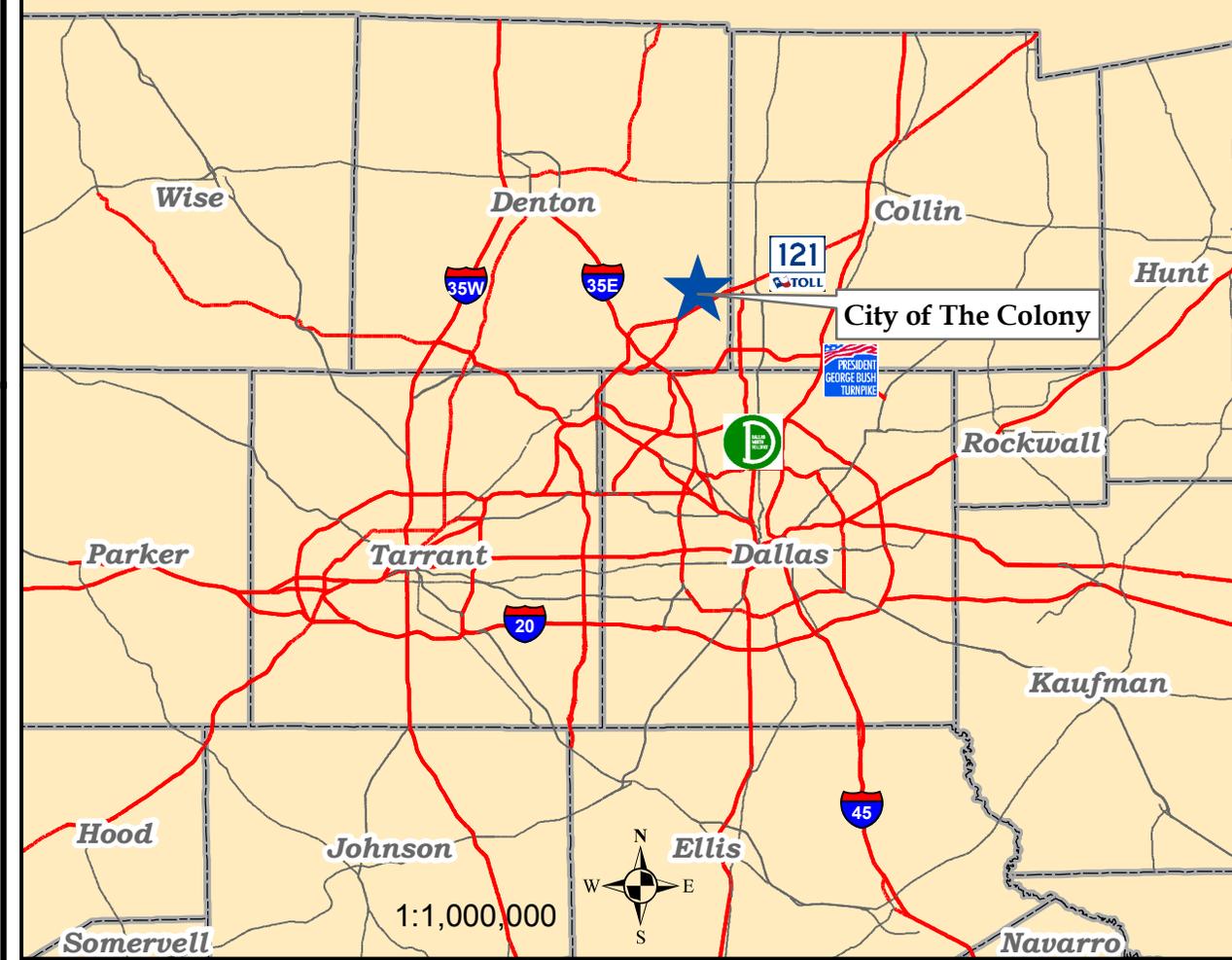
## Highlights of Strategic Plan with FY 2009 Budget

<b>Strategic Performance Area</b>	<b>Related Items in the FY 2009 Budget</b>
Growth management.	The City is expecting doubling its population in the next ten to fifteen years. To accommodate the growth and to relieve congestion of thoroughfares, the City is partnering with the County, the State, and the Council of Governments to widen streets and Farm-to-Market 423. The City is also partnering with developer for the construction of lift Station and force main in Austin Ranch. The 2009 budget provides funding for the construction and acquisition of the easement. The 4A Fund is contributing the entire amount as economic incentives.
Review of revenue strategies and alignment of City revenues to strategic goals and services.	The water and sewer rates are increased as of October 1, 2008 to continue providing safe drinking water and treatment of wastewater. The rate increase is necessary to accommodate the population growth and new development. Other fees are revised to approximate cost and surrounding cities. The tax rate is reduced by .75 cents to stimulate economic growth.
Enhancements of City image.	The budget provides funding for beautification, special events celebration, parks upkeep and expansion of library collections.
Providing and maintaining adequate infrastructure.	Increased funding for street maintenance, draw-down of General Fund fund balance to repair and construct alleys, sidewalks and traffic signals, replacement of water and sewer lines, and expansion of lift station are included in the operating budget and the planned issuance of debt in fiscal year 2009.
Excel in customer service.	Spending on technology has increased in fiscal year 2009 to redesign the delivery of government services through innovative technology. A fiber optic loop to connect city facilities and for future expansion is in the plan. \$250,000 is appropriated for the loop. Various technology upgrades in hardware and software are planned. A part-time position in Parks and Recreation will expand the Kids Kamp program.
Public Safety enhancement.	There are three new positions approved in fiscal year 2009 budget. Two are jailers and one is a dispatcher. The additions will start the training and staffing of the new jail approved and budgeted in the Capital Improvement Plan. Funding for the construction of the jail and expansion of the Police/Court building are from future debt issuance. The budget includes various equipment and vehicles for the Fire and Police Departments. This will continue the safe living environment and quality community for our residents.



# Dallas/Fort Worth Metro Area, Texas

## Location of The City of The Colony



## BACKGROUND INFORMATION

### THE COLONY, TEXAS

#### COMMUNITY:

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

#### DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

Year	Estimated Population <sup>a</sup>	Personal Income	Per Capita Personal Income <sup>b</sup>	Median Age <sup>b</sup>	Median Household Income <sup>b</sup>	School Enrollment <sup>c</sup>	Unemployment Rate <sup>d</sup>
1999	27,400	385,518,000	14,070	28	54,741	6,743	1.9%
2000	28,500	652,735,500	22,903	28	58,418	6,747	2.2%
2001	28,841	660,545,423	22,903	28	58,418	6,658	3.6%
2002	31,000	709,993,000	22,903	31	64,341	6,674	5.0%
2003	32,314	740,087,542	22,903	31	66,956	6,727	5.3%
2004	35,796	819,835,788	22,903	31	71,621	6,730	3.9%
2005	36,450	834,814,350	22,903	32	74,852	6,670	4.7%
2006	37,386	856,251,558	22,903	32	79,071	6,609	3.8%
2007	39,300	1,155,144,900	29,393	32	80,827	6,703	4.0%
2008	39,850	1,469,428,900	36,874	33	88,804	6,584	4.8%

#### **Sources:**

<sup>a</sup> Estimated Population – City of The Colony

<sup>b</sup> Per Capital Income, Median Age and Median Household Income – Community Sourcebook of Zip Code Demographics

<sup>c</sup> School Enrollment – Texas Education Agency

<sup>d</sup> Unemployment – Texas Workforce Commission

#### **Note:**

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

#### GOVERNMENT:

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

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

**SERVICES:**

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

**BUSINESS AND INDUSTRY:**

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

Commercial development adjacent to the improved State Highway 121 is planned for future years. The Colony and the Dallas-Fort Worth Metroplex have a highly diversified business environment. A planned and continued emphasis on commercial development is a committed goal for future years. Several major corporations have selected and relocated their national headquarters to the north Dallas area. J.C. Penney, Electronic Data Systems, Frito Lay, a distribution center for Edward Don & Co. and Pizza Inn, are only a few of the major companies who are now located close to or in The Colony.

**FUTURE:**

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

## CITY OF THE COLONY

### TEN LARGEST TAXPAYERS

Name of Taxpayer	Nature of Property	2008/09 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Residences of Austin Ranch Ph I	Investor (Real Estate)	\$ 40,913,648	1.92%
Residences of Austin Ranch Ph IV LTD	Investor (Real Estate)	38,684,806	1.81%
Wynnwood Peninsula Venture	Investor (Real Estate)	34,790,363	1.63%
Residences of Austin Ranch Ph II	Investor (Real Estate)	34,689,716	1.63%
Residences of Austin Ranch Ph I-IV LTD	Investor (Real Estate)	33,654,556	1.58%
Estancia at Morningstar II LP	Apartment Complex	28,002,031	1.31%
Sonoma Grande at The Legends LP	Apartment Complex	24,770,000	1.16%
Bristol Oaks Apartments P/S II LP	Apartment Complex	19,340,123	0.91%
Wal-mart Real Est Bus	Investor (Real Estate)	14,903,918	0.70%
TXU Electric Delivery Co	Electric Utility	12,161,630	0.57%
		<u>\$ 281,910,791</u>	<u>13.21%</u>

### TEN LARGEST WATER CUSTOMERS

Customer	Type of Business	Consumption (000s of Gallons)	% of Total Usage
City of Frisco (Stonebriar)*	Golf Course	93,313	29.08%
Lewisville ISD	School District	54,001	16.83%
City of The Colony	Municipality	34,163	10.65%
Billingsley Property Services	Development	26,338	8.21%
Austin Ranch Phase I	Apartment Complex	23,951	7.46%
Bristol Oaks Apartments	Apartment Complex	19,357	6.03%
Estancia at Morningstar	Apartment Complex	18,381	5.73%
Austin Ranch Phase IV	Apartment Complex	17,689	5.51%
The Legends Texas HOA, Inc	Home Owners Association	17,026	5.31%
Sonoma Grande at the Legends	Apartment Complex	16,645	5.19%

\* Effluent water

# CITY OF THE COLONY

## MAJOR BUSINESSES

<u>Name of Business</u>	<u>Type of Business</u>	<u>Number of Employees</u>
Lewisville ISD	Education	690
City of The Colony	Municipality	387
Wal-Mart	Discount Store	353
Hawaiian Falls Water Park	Water Park	200
Home Depot	Hardware Store	112
Texas Roadhouse	Restaurant	110
Edward Don & Company	Distribution Center	105
TheTribute	Hotel/Golf	100
Kroger	Grocery Store	82
Pizza Inn	Corporate Office	46
Angelina's	Restaurant	43
Golden Corral	Restaurant	43
IHOP	Restaurant	42
CVS Pharmacies	Drug Store	40
Ross Dress for Less	Retail	39
Austin Ranch	Apartments	36
Stan's Lakeside	Restaurant	35

## UTILITY CONNECTIONS

<u>Fiscal Year Ended 9/30</u>	<u>Number of Water Connections</u>	<u>Number of Sewer Connections</u>
2008	11,474	11,094

## CITY OF THE COLONY POPULATION GROWTH

<b>FISCAL YEAR</b>	<b>ESTIMATED POPULATION</b>
1990	22,113
1991	23,475
1992	23,600
1993	24,081
1994	24,442
1995	24,809
1996	24,947
1997	25,450
1998	26,300
1999	27,400
2000	28,500
2001	28,841
2002	31,000
2003	32,314
2004	35,796
2005	36,450
2006	37,386
2007	39,300
2008	39,850
2009	40,242

## DENTON COUNTY EMPLOYMENT STATISTICS

	<b>September 2008</b>	<b>September 2007</b>	<b>September 2006</b>	<b>September 2005</b>
Civilian Labor Force	337,284	331,422	319,998	303,304
Total Employed	321,151	318,328	307,907	289,172
Unemployed	16,133	13,094	12,091	14,132
% Unemployed	4.8%	4.0%	3.8%	4.7%

**2008 - 2009 ANNUAL BUDGET  
AD VALOREM TAX ASSESSMENT  
SUMMARY**

CLASSIFICATION	03 - 04 TOTAL		04 - 05 TOTAL		05 - 06 TOTAL	
<hr/>						
Residential						
Land - Homesite	280,098,728		288,731,437		291,355,092	
Improvements - Homesite	1,140,119,360		1,119,434,051		1,117,472,094	
Gross Residential	<u>1,420,218,088</u>		<u>1,408,165,488</u>		<u>1,408,827,186</u>	
Over Age Exemption	(5,018,543)		(5,373,699)		(5,761,425)	
Disabled Persons Exemption	(950,000)		(910,000)		(910,000)	
Disabled Veterans Exemption	(1,079,000)		(1,079,500)		(1,200,500)	
House Bill 366	(818)		(2,914)		(30,544)	
Pollution	(48,287)		(21,049)		(21,049)	
Prorated Exempt Property	(103,813)		(20,992)		(24,529)	
Homestead Cap Adjustment	(7,876,876)		(1,257,551)		(938,667)	
Net Residential	<u>1,405,140,751</u>	82%	<u>1,399,499,783</u>	81%	<u>1,399,940,472</u>	79%
<hr/>						
Commercial						
Land - Non Homesite	119,520,088		124,348,136		145,044,417	
Improvements - Non Homesite	161,626,959		178,736,109		209,199,952	
Personal Property	69,753,685		71,570,200		77,954,909	
Minerals	-		-		-	
Gross Commercial	<u>350,900,732</u>		<u>374,654,445</u>		<u>432,199,278</u>	
Abatement	(4,134,971)		(4,069,448)		(3,794,528)	
Freeport	(1,066,094)		(988,398)		(1,316,490)	
Exempt Property	(40,300,525)		(46,351,581)		(51,634,185)	
Net Commercial	<u>305,399,142</u>	18%	<u>323,245,018</u>	19%	<u>375,454,075</u>	21%
<hr/>						
Farm Land						
Land - AG Market	118,581,267		133,138,817		119,849,545	
Land - Exempt AG/Timber Mkt	42,480		42,480		2,862,990	
Agricultural Exemption	(118,294,207)		(132,831,056)		(119,568,514)	
Net Farm Land	<u>329,540</u>	0%	<u>350,241</u>	0%	<u>3,144,021</u>	0%
<hr/>						
<b>Net Assessment</b>	<u>1,710,869,433</u>	100%	<u>1,723,095,042</u>	100%	<u>1,778,538,568</u>	100%

**2008 - 2009 ANNUAL BUDGET  
AD VALOREM TAX ASSESSMENT  
SUMMARY (CON'T)**

CLASSIFICATION	06 - 07 TOTAL		07 - 08 TOTAL		08 - 09 TOTAL	
Residential						
Land - Homesite	303,281,139		318,867,344		326,167,816	
Improvements - Homesite	1,135,928,111		1,186,127,984		1,207,897,394	
Gross Residential	<u>1,439,209,250</u>		<u>1,504,995,328</u>		<u>1,534,065,210</u>	
Over Age Exemption	(6,630,000)		(7,355,753)		(8,000,000)	
Disabled Persons Exemption	(1,020,000)		(1,147,513)		(1,319,464)	
Disabled Veterans Exemption	(1,283,500)		(1,281,000)		(1,301,500)	
House Bill 366	(3,798)		(3,474)		(7,388)	
Pollution	(21,049)		(20,024)		(20,024)	
Prorated Exempt Property	-		-		-	
Homestead Cap Adjustment	(1,785,816)		(2,792,993)		(1,274,304)	
Net Residential	<u>1,428,465,087</u>	76%	<u>1,492,394,571</u>	74%	<u>1,522,142,530</u>	71%
Commercial						
Land - Non Homesite	190,188,350		236,663,985		297,409,342	
Improvements - Non Homesite	251,108,360		271,427,831		307,389,835	
Personal Property	66,733,924		93,318,790		97,394,194	
Minerals	25,201,650		-		-	
Gross Commercial	<u>533,232,284</u>		<u>601,410,606</u>		<u>702,193,371</u>	
Abatement	(8,371,675)		(3,488,045)		(3,770,193)	
Freeport	(5,931,303)		(7,064,259)		(8,970,128)	
Exempt Property	(69,801,485)		(77,255,808)		(78,053,258)	
Net Commercial	<u>449,127,821</u>	24%	<u>513,602,494</u>	26%	<u>611,399,792</u>	29%
Farm Land						
Land - AG Market	144,934,528		124,507,965		162,071,245	
Land - Exempt AG/Timber Mkt	-		-		-	
Agricultural Exemption	(144,653,590)		(124,257,500)		(161,861,273)	
Net Farm Land	<u>280,938</u>	0%	<u>250,465</u>	0%	<u>209,972</u>	0%
<b>Net Assessment</b>	<u>1,877,873,846</u>	100%	<u>2,006,247,530</u>	100%	<u>2,133,752,294</u>	100%

CITY OF THE COLONY

Tax Rate for Fiscal Year 2008-2009

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

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

Tax Rate for Fiscal Year 2007-2008

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

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

CITY OF THE COLONY

Tax Rate for Fiscal Year 2006-2007

Tax Roll	1,877,873,846
Tax Rate	<u>.715/100 valuation</u>
Gross Taxes	13,426,798
Less: 1% uncollectable	<u>134,268</u>
Net Taxes	<u><u>13,292,530</u></u>

	<u>General Fund</u>	<u>Total Debt Service</u>	<u>General Debt Service</u>	<u>Utility Debt Service</u>
Rate Distrib.	0.49401	0.22099	0.18121	0.03978
% of Tax Rat	69.092	30.908	25.344	5.564
		% of Total Debt	<u>82.00</u>	<u>18.00</u>
Gross Taxes	9,276,885	4,149,913	3,402,929	747,067
1% uncollect	<u>92,803</u>	<u>41,465</u>	<u>34,002</u>	<u>7,546</u>
Net Taxes	<u><u>9,184,082</u></u>	<u><u>4,108,448</u></u>	<u><u>3,368,927</u></u>	<u><u>739,521</u></u>

Tax Rate for Fiscal Year 2005-2006

Tax Roll	1,778,538,568
Tax Rate	<u>.72/100 valuation</u>
Gross Taxes	12,805,478
Less: .5% uncollectable	<u>63,741</u>
Net Taxes	<u><u>12,741,737</u></u>

	<u>General Fund</u>	<u>Total Debt Service</u>	<u>General Debt Service</u>	<u>Utility Debt Service</u>
Rate Distrib.	0.47858	0.24142	0.18976	0.05166
% of Tax Rate	66.469	33.531	26.356	7.175
		% of Total Debt	<u>78.60</u>	<u>21.40</u>
Gross Taxes	8,511,801	4,293,677	3,374,830	918,847
.5% uncollect.	<u>42,368</u>	<u>21,373</u>	<u>16,799</u>	<u>4,574</u>
Net Taxes	<u><u>8,469,433</u></u>	<u><u>4,272,304</u></u>	<u><u>3,358,031</u></u>	<u><u>914,273</u></u>

**CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY**

<i>GENERAL FUND</i>	<i>Fiscal Year 2008-2009</i>	<i>Fiscal Year 2009-2010</i>	<i>Fiscal Year 2010-2011</i>	<i>Fiscal Year 2011-2012</i>	<i>Fiscal Year 2012-13</i>	<i>Fiscal Year 2013-14</i>
<b>Development Services</b>						
3 Toughbook Laptops	14,355					
<i>Development Services Total</i>	<b>14,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>City Secretary</b>						
Upgrade Laserfiche Scanner	6,397					
Agenda preparation software program		10,000				
Upgrade CS office printers			5,000			
Upgrade council meeting recording device				5,000		
<i>City Secretary Total</i>	<b>6,397</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>Human Resources</b>						
Incode HR module		29,997				
<i>Human Resources Total</i>	<b>0</b>	<b>29,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Information Technology</b>						
Conduit along FM423 - Stewarts Creek Bridge to 121	100,000					
Fiber Optic - City Hall to 1 Harris Plaza	110,000					
File/Application Servers	45,000					
Workstations	15,000					
Video Security - Parks and Rec and City Hall	125,000					
Voice Over IP - City Hall/Fire Station 3/1 Harris Plaza	250,000					
Network Switches	20,000					
Wireless Mesh	4,500,000					
Color Laser Printer - 11x17	3,500					
ArcEditor Floating Licenses	5,500					
Storage Drives for EMC		20,000				
Fiber Optic - PD to Morningstar		150,000				
Fiber Optic - Stewarts Creek Bridge to 121		75,000				
Fiber Optic - Morningstar to Memorial		250,000				
Voice Over IP - Rest of the City		250,000				
Network Switches		20,000				
Extract Systems		3,000				
Digital Camera		800				
Macromedia/Adobe Suite		2,500				
Fiber Optic - Morningstar/Memorial to Memorial/Main			250,000			
Fiber Optic - Paige/Morningstar to AR Fire Station/Lift Station			200,000			
Network Switches			20,000			
Austin Ranch Fire Station			50,000			
Replace UPS Batteries City Hall and Fire Station			28,000			
New ArcServer/SDE Server			7,000			
Replacement of 1/3 of City's workstations				90,000		
Network Switches				20,000		
Wynnwood Peninsula Fire Station				50,000		
ArcServer Enterprise				30,000		
ArcServer/SDE Server Replication Server				7,000		
Replacement of 1/3 of City's workstations					90,000	
GeoCortex					8,000	
Replacement of 1/3 of City's workstations						90,000
<i>Information Technology Total</i>	<b>5,174,000</b>	<b>771,300</b>	<b>555,000</b>	<b>197,000</b>	<b>98,000</b>	<b>90,000</b>
<b>Parks &amp; Recreation</b>						
Fitness Center expansion	180,000					
Lightning Detection System	20,000					
Re-tile Recreation Center floors	10,000					
Storage Room Addition	210,000					
Racquetball Court Renovation		42,000				
Fireworks Barge		65,000				
Five Star Community Center		11,000,000				
<i>Parks &amp; Recreation Total</i>	<b>420,000</b>	<b>11,107,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY**

<i>GENERAL FUND</i>	<i>Fiscal Year 2008-2009</i>	<i>Fiscal Year 2009-2010</i>	<i>Fiscal Year 2010-2011</i>	<i>Fiscal Year 2011-2012</i>	<i>Fiscal Year 2012-13</i>	<i>Fiscal Year 2013-14</i>
<b>Parks &amp; Recreation Maintenance</b>						
Re-wire field lighting system	300,000					
Pond Improvements & Aeration - Lions Club Park	250,000					
Drainage Improvements - Bill Allen/Turner	150,000					
Disc Golf Expansion - Bill Allen	18,100					
Pave gravel parking lot - Little League Complex	535,700					
Pave gravel parking lot - Turner Soccer Fields	277,000					
Pond Improvements & Aeration - BB Owen park		200,000				
Replace Wooden Light Poles - Old Sports Fields		100,000				
Drainage Improvements - Bill Allen/Turner		80,000				
Pre-Fab restroom building - Bridges Park		35,000				
3/4 Ton Pickup			26,000			
Pave parking lot - BB Owen and N Colony park			310,000			
Pave parking lot - Bridges, Miller, Lions Club					370,000	
<b><i>Parks &amp; Recreation Maintenance Total</i></b>	<b>1,530,800</b>	<b>415,000</b>	<b>336,000</b>	<b>370,000</b>	<b>0</b>	<b>0</b>
<b>Aquatic Park</b>						
Resurface Indoor Pool and update markings	19,500					
Deck Heater	33,400					
Salt Water Sanitizing system - Indoor Pool	6,900					
Rubber Safety Play Surface - Splash Zone	30,000					
Additional Splash Zone Waterplay platform		50,000				
Entrance upgrade w/shade volleyball, pavilion		33,000				
Replace overhead roller doors		12,500				
Additional Splash Zone Waterplay platform			55,000			
Indoor Water entertainment attraction (5 star)			6,500,000			
Rental Pavilion				26,500		
Large Tipping Bucket				120,000		
<b><i>Aquatic Park Total</i></b>	<b>89,800</b>	<b>95,500</b>	<b>6,555,000</b>	<b>146,500</b>	<b>0</b>	<b>0</b>
<b>Fire</b>						
Thermal Imaging Cameras	40,000					
Ambulance Cot	12,500					
Outdoor Warning Siren	25,000					
Vehicle Maintenance Equipment	15,000					
Battalion Chief Vehicle	52,000					
Replace E473 with a Quint		680,000				
Thermal Imaging Cameras		40,000				
Outdoor Warning Siren		25,000				
Replace Cardiac Monitors		110,000				
Replace Medic Unit			225,000			
Austin Ranch Fire Station				3,700,000		
Wynnwood Fire Station and Training Facility					4,500,000	
<b><i>Fire Department Total</i></b>	<b>144,500</b>	<b>855,000</b>	<b>225,000</b>	<b>3,700,000</b>	<b>4,500,000</b>	<b>0</b>
<b>Police</b>						
6 Police Vehicles	153,156					
3 Police Vehicles w/radios and equipment	88,578					
Police-Courts facility expansion/remodel	8,500,000					
Police-Courts Phone system	250,000					
Police-Courts bldg foundation repair/carpet/paint	145,000					
Communications radio console (station #3)	45,000					
10 Panasonic toughbooks	40,000					
Telescopic Surveillance Camera - Command trailer	30,000					
6 Police Vehicles		160,814				
3 Police Vehicles w/radios and equipment		93,007				
1 AFIX fingerprint system		35,000				
6 Police Vehicles			168,855			
4 Police Vehicles w/radios and equipment			130,210			
K9 Cage insert			7,500			
Digital Radio upgrade all UHF mobile and portable radios				250,000		
6 Police Vehicles				177,298		
2 Police Vehicles w/radios and equipment				67,027		
6 Police Vehicles					186,163	
2 Police Vehicles w/radios and equipment					70,378	
12 Panasonic Toughbooks					48,000	
6 Police Vehicles						195,471
2 Police Vehicles w/radios and equipment						75,367
<b><i>Police Department Total</i></b>	<b>9,251,734</b>	<b>288,821</b>	<b>306,565</b>	<b>494,325</b>	<b>304,541</b>	<b>270,838</b>

**CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY**

<b>GENERAL FUND</b>	<b>Fiscal Year 2008-2009</b>	<b>Fiscal Year 2009-2010</b>	<b>Fiscal Year 2010-2011</b>	<b>Fiscal Year 2011-2012</b>	<b>Fiscal Year 2012-13</b>	<b>Fiscal Year 2013-14</b>
<b>Library</b>						
Replace 14 Public Access Computers	18,200					
Microform Reader/Printer (pc based)	8,500					
Self-Checkout System	20,570					
Convert to RFID system		85,000				
Integrated Library System (ILS)		12,000				
Consulting Services - Five Star Library		30,000				
Five Star Library facility construction				9,130,080		
Replace 15 Public Access Computers				19,500		
Replace 14 Public Access Computers					18,200	
<b>Library Total</b>	<b>47,270</b>	<b>127,000</b>	<b>0</b>	<b>9,149,580</b>	<b>18,200</b>	<b>0</b>
<b>Public Works</b>						
Continue contracted alley maintenance	200,000					
Continue contracted sidewalk maintenance	120,000					
Traffic Signal maintenance	80,000					
<b>Public Works Total</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL FUND TOTAL</b>	<b>17,078,856</b>	<b>13,699,618</b>	<b>7,982,565</b>	<b>14,062,405</b>	<b>4,920,741</b>	<b>360,838</b>

Note: Capital projects for bond programs are not included here. They are to be submitted by Engineering.

**CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY**

<i>UTILITY FUND</i>	<i>Fiscal Year 2008-2009</i>	<i>Fiscal Year 2009-2010</i>	<i>Fiscal Year 2010-2011</i>	<i>Fiscal Year 2011-2012</i>	<i>Fiscal Year 2012-13</i>	<i>Fiscal Year 2013-14</i>
<b>Water Production</b>						
PS #1 Replace electrical replacement	20,000					
PS #1 Cement driveway	35,000					
PS #2 Cement driveway	35,000					
EST #1 Floran Storage Tank	10,000					
PS #2 well pump and piping inspection/replacement		70,000				
PS #3 Fencing and lighting replacement		80,000				
PS #2 Replace well starter, controls, electrical		40,000				
EST #2 & 3 Floran Storage Tanks		20,000				
OCPS - preventive maintenance software			4,000			
OCPS - roof replacement			150,000			
OCPS - Security Fence			140,000			
GSR's install circulating pumps in tanks				100,000		
OCPS - upgrade PLC				20,000		
PS #1 well pump and piping inspection/replacement				80,000		
PS #1 replace wires and controls - control building				100,000		
EST #1 & 2 repaint inside and outside				400,000		
EST #1, 2 & 3 - Install circulating pumps in tanks				50,000		
OCPS - rebuild front parking lot - 423 expansion					70,000	
OCPS - Cement rear parking area & road to Dallas meter vault gate					20,000	
OCPS - Replace controls for H.S. #1 & 2					25,000	
PS #2 Liners inside GSR's					60,000	
PS #3 Liners inside GSR's					60,000	
OCPS - upgrade SCADA to Fiber optic					10,000	
OCPS - Demolish sewer lift station					10,000	
<b><i>Water Production Total</i></b>	<b>100,000</b>	<b>210,000</b>	<b>294,000</b>	<b>750,000</b>	<b>255,000</b>	<b>0</b>
<b>Water Distribution</b>						
Sewer Inspection Van W/Video Equipment	92,000					
1 Ton Utility truck		40,000				
Ditch Wich FX 360 Vacuum Excavator			120,000			
1 Ton Utility truck				40,000		
<b><i>Water Distribution Total</i></b>	<b>92,000</b>	<b>40,000</b>	<b>120,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>
<b>Wastewater</b>						
Install new Rotary drum sludge thickener	259,000					
Install new VFD's on Aeration Blowers	80,000					
Install Back up Phosphorous Removal equipment		150,000				
Install new VFD's at ML #2		200,000				
RAS Pumping Improvements		200,000				
WWTP Expansion to 7.0 MG					6,500,000	
Austin Ranch 20" Force Main					2,000,000	
Increase ML 1 capacity to 15MG						1,800,000
<b><i>Wastewater Total</i></b>	<b>339,000</b>	<b>550,000</b>	<b>0</b>	<b>0</b>	<b>8,500,000</b>	<b>1,800,000</b>
<b>Utility Administration</b>						
Printronix Printer and Maintenance Agreement	7,485					
<b><i>Utility Administration Total</i></b>	<b>7,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Facilities Maintenance</b>						
City Hall and Library Roof replacement	205,000					
Energy reduction program for city facilities	200,000					
Animal Control Remodel/Addition	150,000					
City Hall Carpet replacement	87,000					
Library Carpet replacement	77,000					
Emergency generator for City Hall	205,000					
IT Air Conditioner replacement and upgrade	50,000					
<b><i>Facilities Maintenance Total</i></b>	<b>974,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UTILITY FUND TOTAL</b>	<b>1,512,485</b>	<b>800,000</b>	<b>414,000</b>	<b>790,000</b>	<b>8,755,000</b>	<b>1,800,000</b>

**CITY OF THE COLONY IMPROVEMENTS PROGRAM - SUMMARY**

<i>SPECIAL FUNDS</i>	<i>Fiscal Year 2008-2009</i>	<i>Fiscal Year 2009-2010</i>	<i>Fiscal Year 2010-2011</i>	<i>Fiscal Year 2011-2012</i>	<i>Fiscal Year 2012-13</i>	<i>Fiscal Year 2013-14</i>
<b>Lake Parks</b>						
Electrical upgrades	20,500					
RV Site upgrades	35,200					
Permanent storage facility	30,500					
Camping/Picnic table sites	25,000					
Swim Area and Beach expansion		40,000				
Playground Equipment		50,000				
Gazebo		45,000				
Basketball Court		40,000				
Fishing Pier			50,000			
Road Improvements			200,000			
<i>Lake Parks Total</i>	<b>111,200</b>	<b>175,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Special Events</b>						
Mobile Stage	140,000					
Inflatable Movie Screen	14,000					
Arbor Day Celebration	3,500					
Veteran's Day Celebration	55,000					
<i>Special Events Total</i>	<b>212,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fleet Services</b>						
New Building - Fleet, PW, WD and security parking lot	TBD					
Fork-lift and trailer	35,300					
Used pickup truck	15,300					
10,000 gal unleaded fuel tank		135,250				
5,000 gal diesel fuel tank			135,250			
Portable wireless lift system			45,000			
Suspension aligning equipment				25,200		
Texas State vehicle inspection equipment					14,550	
Parts Washing Machine					5,100	
Air Compressor						10,100
<i>Fleet Services Total</i>	<b>50,600</b>	<b>135,250</b>	<b>180,250</b>	<b>25,200</b>	<b>19,650</b>	<b>10,100</b>
<b>Community Development</b>						
The Colony Shoreline Hike & Bike trail	1,984,150					
Stewart Creek Park Hike & Bike trail	86,000					
Inner City Trail - Gas easement North	201,000					
Austin Ranch Hike & Bike trail	505,000					
Landscape and Beautification projects	25,000					
Historical Parks Development	550,000					
Dog Park development	255,000					
Little League complex ROW sidewalks	20,000					
Ridgepointe park improvements	125,000					
Friendship Park playground renovations	80,000					
Landscape and Beautification projects	50,000					
Inner City Trail - Gas easement South		400,000				
Inner City Trail - Electric easement North		750,000				
Landscape and Beautification projects		50,000				
Austin Ranch Hike & Bike trail connection		750,000				
Turner Soccer Complex renovations		650,000				
Landscape and Beautification projects		50,000				
Four Plex Softball Facility			3,325,000			
<i>Community Development Total</i>	<b>3,881,150</b>	<b>2,650,000</b>	<b>3,325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL FUNDS TOTAL</b>	<b>4,255,450</b>	<b>2,960,250</b>	<b>3,755,250</b>	<b>25,200</b>	<b>19,650</b>	<b>10,100</b>
<b>GENERAL FUND TOTAL</b>	<b>17,078,856</b>	<b>13,699,618</b>	<b>7,982,565</b>	<b>14,062,405</b>	<b>4,920,741</b>	<b>360,838</b>
<b>UTILITY FUND TOTAL</b>	<b>1,512,485</b>	<b>800,000</b>	<b>414,000</b>	<b>790,000</b>	<b>8,755,000</b>	<b>1,800,000</b>
<b>SPECIAL FUNDS TOTAL</b>	<b>4,255,450</b>	<b>2,960,250</b>	<b>3,755,250</b>	<b>25,200</b>	<b>19,650</b>	<b>10,100</b>
<b>TOTAL</b>	<b>22,846,791</b>	<b>17,459,868</b>	<b>12,151,815</b>	<b>14,877,605</b>	<b>13,695,391</b>	<b>2,170,938</b>

**CITY OF THE COLONY PERSONNEL - SUMMARY**

<i>GENERAL FUND</i>	<i>Fiscal Year 2008-2009</i>		<i>Fiscal Year 2009-2010</i>		<i>Fiscal Year 2010-2011</i>		<i>Fiscal Year 2011-2012</i>		<i>Fiscal Year 2012-2013</i>		<i>Fiscal Year 2013-14</i>	
	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>								
<b>City Secretary</b>												
Administrative Assistant	1	42,184										
Records Technician									1	42,184		
<b>City Secretary Total</b>	<b>1</b>	<b>42,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>42,184</b>	<b>0</b>	<b>0</b>
<b>Information Technology</b>												
GIS Technician	1	62,494										
Webmaster/Audio Video Technician	1	86,844										
Computer Technician (Part-time/Intern)	1	12,960										
<b>Information Technology Total</b>	<b>3</b>	<b>162,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parks &amp; Recreation Administration</b>												
Kidz Kamp Assistant Director part-time	1	8,142										
Programs Leader			1	10,820								
Five Star Community Center Supervisor					1	55,750						
Five Star Community Center Asst Supervisor					1	50,910						
Programs Coordinators						93,140						
Recreation Leaders						129,845						
Athletic Leader							1	10,820				
Programs Leader									1	10,820		
<b>Parks &amp; Recreation Administration Total</b>	<b>1</b>	<b>8,142</b>	<b>1</b>	<b>10,820</b>	<b>2</b>	<b>329,645</b>	<b>1</b>	<b>10,820</b>	<b>1</b>	<b>10,820</b>	<b>0</b>	<b>0</b>
<b>Parks &amp; Recreation Maintenance</b>												
Maintenance Worker - playgrounds and trails crew	1	37,499										
Seasonal Maintenance Workers	2	46,308										
Chemical Applicator	1	71,742										
Maintenance Worker - parks and trails crew			1	37,499								
Maintenance Worker - mowing crew			1	37,499								
Seasonal Maintenance Worker					1	31,312						
<b>Parks &amp; Recreation Maintenance Total</b>	<b>4</b>	<b>155,549</b>	<b>2</b>	<b>74,998</b>	<b>1</b>	<b>31,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Aquatic Park</b>												
Staffing for Indoor Water Attraction (Five Star)	TBA	TBA										
<b>Aquatic Park Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								
<b>Fire</b>												
Battalion Chief	3	257,112										
Firefighter/Paramedics	3	208,201										
Fire Inspector	1	136,003										
Emergency Management Intern	1	7,560										
Personnel for adequate staffing			3	208,000								
Personnel for Wynnwood Fire Station Phase 1					3	208,000						
Personnel for Wynnwood Fire Station Phase 2							6	416,000				
Personnel for Wynnwood Fire Station Phase 3									6	416,000		
<b>Fire Department Total</b>	<b>8</b>	<b>608,876</b>	<b>3</b>	<b>208,000</b>	<b>3</b>	<b>208,000</b>	<b>6</b>	<b>416,000</b>	<b>6</b>	<b>416,000</b>	<b>0</b>	<b>0</b>
<b>Police</b>												
Patrol Officers	2	152,909										
Communications Officers	2	93,252										
Jailers	5	210,640										
Police Detective - Narcotics	1	83,140										
Animal Control Officer	1	46,210										
Police Detective w/upgrade to Sergeant			1	100,089								
Detective Professional Standards Division			1	83,140								
Jail Supervisor			1	62,128								
Jailer			1	42,128								
Bicycle Patrol Officer (Trails)			1	90,118								
Patrol Officers					4	305,818						
Communications Officer					1	46,626						
Police Detective/K-9 Officer					1	83,140						
Bicycle Patrol Officer (Trails)					1	90,118						
Crime Scene Tech/ Property Room					1	46,210						
Animal Control Officer							1	46,210				
Community Resource Officer / PIO							1	90,118				
Communications Officers									2	93,252		
Patrol Officers									4	305,818		
Police Detective											1	83,140
Detective Professional Standards Unit											1	83,140
Crime Scene Tech/ Property Room											1	46,210
Assistant Chief of Police											1	123,100
<b>Police Department Total</b>	<b>11</b>	<b>586,151</b>	<b>5</b>	<b>377,603</b>	<b>8</b>	<b>571,912</b>	<b>2</b>	<b>136,328</b>	<b>6</b>	<b>399,070</b>	<b>4</b>	<b>335,590</b>

**CITY OF THE COLONY PERSONNEL - SUMMARY**

<b>GENERAL FUND</b>	<b>Fiscal Year 2008-2009</b>		<b>Fiscal Year 2009-2010</b>		<b>Fiscal Year 2010-2011</b>		<b>Fiscal Year 2011-2012</b>		<b>Fiscal Year 2012-2013</b>		<b>Fiscal Year 2013-14</b>	
	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>
<b>Library</b>												
Youth Services Library Assistant (R-FT)	1	40,194										
Library Page (R-PT)	1	9,020										
Reference Librarian (R-PT)	1	10,899										
Circulation Clerk (R-PT)	2	13,997										
Adult and Outreach Services Library Assistant (R-FT)			1	40,194								
Circulation Clerk (R-PT)			1	13,443								
Youth Services Library Assistant (R-FT)					1	55,389						
Technical Services Library Assistant (R-FT)					1	40,194						
Library Page (R-PT)					1	9,020						
Staffing for new Library facility									TBD	TBD		
<b>Library Total</b>	<b>5</b>	<b>74,110</b>	<b>2</b>	<b>53,637</b>	<b>3</b>	<b>104,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Public Works</b>												
Management Analyst-Intern	1	35,494										
Asphalt Patch Crew			1	120,000								
Traffic Signal Technician					1	50,000						
<b>Public Works Total</b>	<b>1</b>	<b>35,494</b>	<b>1</b>	<b>120,000</b>	<b>1</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL FUND TOTAL</b>	<b>34</b>	<b>1,672,804</b>	<b>14</b>	<b>845,058</b>	<b>18</b>	<b>1,295,472</b>	<b>10</b>	<b>605,332</b>	<b>13</b>	<b>825,890</b>	<b>4</b>	<b>335,590</b>

**CITY OF THE COLONY PERSONNEL - SUMMARY**

<i>UTILITY FUND</i>	<i>Fiscal Year 2008-2009</i>		<i>Fiscal Year 2009-2010</i>		<i>Fiscal Year 2010-2011</i>		<i>Fiscal Year 2011-2012</i>		<i>Fiscal Year 2012-2013</i>		<i>Fiscal Year 2013-14</i>	
	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>								
<b>Water Distribution</b>												
Distribution Operator			1	48,000								
Distribution Operator							1	48,000				
Distribution Operator											1	48,000
<i>Water Distribution Total</i>	0	0	1	48,000	0	0	1	48,000	0	0	1	48,000
<b>Facility Maintenance</b>												
Facility Maintenance Worker	1	27,352										
<i>Facility Maintenance Total</i>	1	27,352	0	0	0	0	0	0	0	0	0	0
<b>UTILITY FUND TOTAL</b>	1	27,352	1	48,000	0	0	1	48,000	0	0	1	48,000

**CITY OF THE COLONY PERSONNEL - SUMMARY**

<i>SPECIAL FUND</i>	<i>Fiscal Year 2008-2009</i>		<i>Fiscal Year 2009-2010</i>		<i>Fiscal Year 2010-2011</i>		<i>Fiscal Year 2011-2012</i>		<i>Fiscal Year 2012-13</i>		<i>Fiscal Year 2013-14</i>	
	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>	<i>Positions</i>	<i>Cost</i>
<b>Community Center</b>												
Community Center Programs Leader	1	6,456										
<i>Community Center Total</i>	1	6,456	0	0	0	0	0	0	0	0	0	0
<b>SPECIAL FUNDS TOTAL</b>	1	6,456	0	0	0	0	0	0	0	0	0	0
<b>GENERAL FUND TOTAL</b>	34	1,672,804	14	845,058	18	1,295,472	10	605,332	13	825,890	4	335,590
<b>UTILITY FUND TOTAL</b>	1	27,352	1	48,000	0	0	1	48,000	0	0	1	48,000
<b>SPECIAL FUNDS TOTAL</b>	1	6,456	0	0	0	0	0	0	0	0	0	0
<b>GRAND TOTAL</b>	36	1,706,612	15	893,058	18	1,295,472	11	653,332	13	825,890	5	383,590