

LEWISVILLE TEXAS

**WESTERN DAYS
FESTIVAL**

Friday, Sept. 23, 7-11:30pm
Saturday, Sept. 24, 10am-11:30pm

**FRIDAY
HEADLINER**

**JOSH
ABBOTT**

**SATURDAY
HEADLINER**

**PAT
GREEN**

Free Park 'n' Ride Shuttles from Vista Ridge Village, FM 5040 & MacArthur, Fri. 6pm - 12 midnight; Sat. 9am - 12:30am.

Download tickets at lewisvillewesterndays.com

LEWISVILLE **med fusion** **99.5 the wolf TEXAS COUNTY** **ORTHOFIX** **STAR LINE** **BUD LIGHT** Vista Ridge Village Shopping Center
Gilley's DALLAS **TIME WARNER CABLE** **CHASE** **HORIZON HEALTH** **First Choice Power** Vinson Process Controls

OPERATING BUDGET FY 2011-20112

HOW TO USE THIS BUDGET

The City's budget is a planning and financial guide for citizens, staff, and Council members. The purpose of this document is to communicate the initiatives authorized by the City Council and enacted by City management. This guide details key revenue sources (e.g. property tax, water sales, etc.) and their planned use for the fiscal year. Readers will find a breakdown of costs, how the organization is structured, goals, objectives, accomplishments, performance measures for each department, and other pertinent statistical data about Lewisville.

The budget document contains the following information:

Introduction:

This section contains the City Manager's transmittal letter to the Mayor, Council, and citizens of Lewisville. The letter provides a brief overview of the most important modifications to the approved budget, including a discussion of the tax rate, any changes to utility rates, significant service improvements, and challenges for the upcoming year.

Strategic Planning:

The City's strategic planning initiatives are described as a foundation on which the City Council and staff operate to conduct municipal business. The City's primary 5-year planning documents are also included in this section.

Budget Overview:

The overview is the executive summary, providing detailed analysis of revenues and expenditures for all funds and management's response to the growing demands of the City.

Fund Summaries:

This section contains financial summary information for each of the operating funds.

Debt Summary:

The Debt Summary itemizes Lewisville's annual principal and interest costs, purposes, and lengths of all issued General Obligation, Revenue Bonds, and Certificates of Obligation.

Departmental Information:

The departmental sections detail department missions, activity descriptions, expenditure information presented by fund and activity, staffing level resources, and departmental accomplishments and performance measures.

Capital Improvements:

The Capital Improvements section discusses the process and itemization of the City's capital improvements program (CIP) and details all current CIP projects.

Process & Policies:

The budget process, annual budget calendar, budgetary financial policies and the City's basis of budgeting are described in this section.

Appendix:

The appendix includes statistical data of the community, charter and ordinance authorization, chart of accounts, and a budget glossary.

Cover Information:

The cover illustration is an advertisement for the City's annual Western Days Festival.

Any questions regarding this document may be addressed by calling the City of Lewisville at (972) 219-3408 or by writing to: City of Lewisville, P. O. Box 299002, Lewisville, Texas 75029-9002. You may also visit our web site at www.cityoflewisville.com.

City of Lewisville

Texas

Annual Budget for Fiscal Year
October 1, 2011 to September 30, 2012

As Adopted by the City Council



History of Lewisville

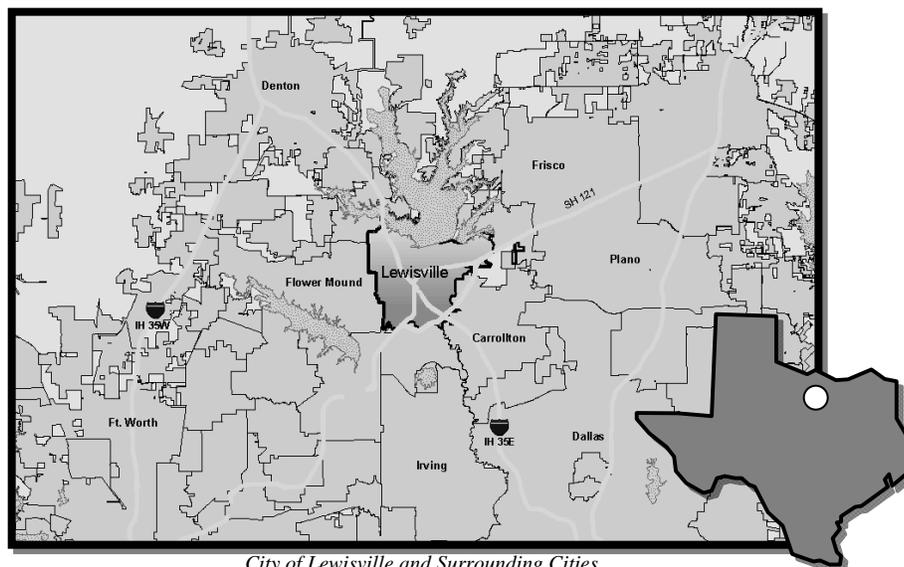
Lewisville's history dates to the early 1840's. The Texas Immigration and Land Company, recognizing the potential of the area's rich, black soil, purchased the area and offered 640 acres to families and 360 to bachelor settlers. The head of the company was W.S. Peters, and the first town in the area took his name: Peters Colony.

The actual site of the City of Lewisville was named Holford Prairie's Settlement after John and James Holford, who migrated to the area in 1844 from Platt County, Missouri. Increased settling led to land competition in the 1850's. Henry Hedgcox, title administrator for the Land Company, came in increasing conflict with settlers over title filings. In what became known as the "Hedgcox War," area residents destroyed his cabin and records and chased him out of town.

Unfortunately, property ownership then became quite difficult to determine. In 1853, Willis Stewart went to Austin on the resident's behalf. There, he completed the painstaking process of sorting out claims with the General Land Office. Stewart would eventually develop the first comprehensive homestead law. Two years later, Basdeal W. Lewis purchased the old Holford property and created the township of Lewisville.

The township's early growth was slow. But in 1881, its future was solidified by the construction of the Dallas and Wichita Railroad. By 1900, there were 500 residents. The City of Lewisville was incorporated on January 15, 1925, with a population of 825. The city's character further developed during this time through the damming of the nearby Elm Fork of the Trinity River, creating a reservoir for Dallas then known as Lake Dallas. A larger dam was constructed by the Corps of Engineers in the mid 1950's, collecting water from the Hickory, Cottonwood, and Stewarts' Creeks. This 29,700 acre ft. reservoir was named Lake Lewisville. Lake Lewisville, now the third largest lake in Texas, provides water for all city residents and has over three million visitors annually.

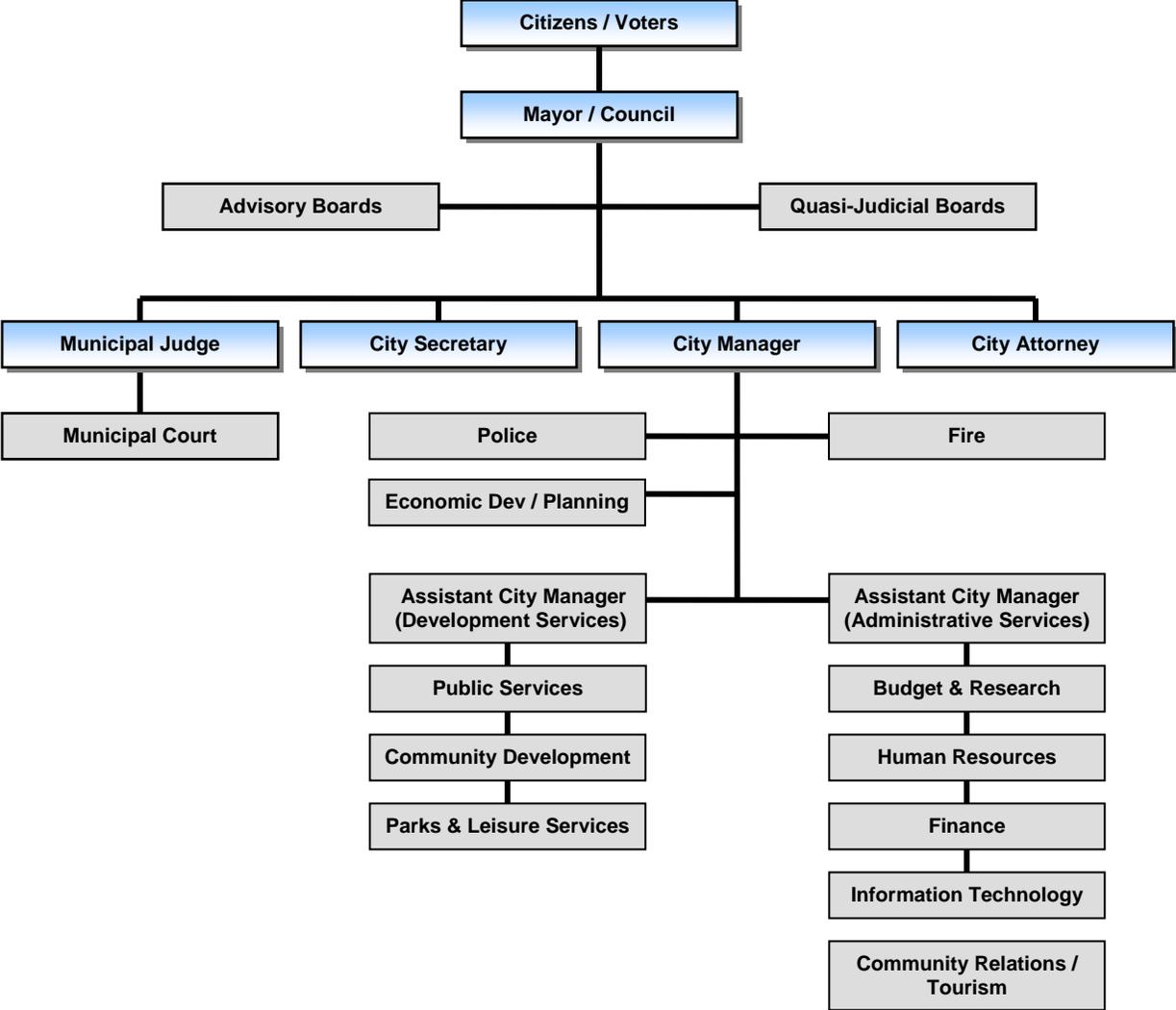
Today, Lewisville is a primary recipient of the rapid growth of the North Texas area. Encompassing 42 square miles with Interstate 35 as its corridor, Lewisville enjoys a population of 95,390, an increase of over 230 percent since 1980. Located only 30 minutes from Ft. Worth, Dallas, DFW Airport and the University of North Texas, Lewisville maintains a vital presence in the Metroplex today as it prepares for continued prosperity in the 21st Century.



City of Lewisville and Surrounding Cities

City of Lewisville

Organizational Chart



Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Lewisville

Texas

For the Fiscal Year Beginning

October 1, 2010

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 Lewisville, Texas for its annual budget for the fiscal year beginning October 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations 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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Honorable Mayor and City Council
City of Lewisville
Lewisville, TX 75029



Claude E. King, City Manager

To the Honorable Mayor Ueckert and Council Members:

In accordance with Section 9.02 of the City Charter and with State law requirements, I respectfully submit the FY 2011-12 Operating Budget for the City of Lewisville.

As you know, the economic situation has shown some improvement since last fiscal year. However, the prognosis for municipal finance in the future is very uncertain due to economic projections, increased political interference from Washington and Austin, and Lewisville's position in the market. However, we have continued to hold down costs (i.e. personnel) as much as possible and adjust as needed to the changes facing us. We have weathered this year's budget process well in terms of being able to maintain excellent service delivery and keep the property tax rate at \$0.44021, the same as last year's rate.

Throughout the development of the budget, input was received from citizens, the Mayor and Council, and city staff. I believe this adopted budget best meets the needs of the City, in the context of our financial resources and budget constraints.

General Fund Highlights

The property tax rate remained the same at \$0.44021 (O&M is \$0.32289 and I&S is \$0.11732).

Revenues

- The property tax revenue budget increased by \$550,098. Property values increased by 3.17% and the O/M rate stayed at .32289.
- The sales tax revenue budget increased by \$1,224,681. This is a 6.9% increase.
- The budgets for Delinquent and Penalty and Interest Property Tax payments decreased by \$151,663.
- Franchise fees for Texas New Mexico Power increased by \$119,437 and Verizon Cable by \$93,420. However, traditional telecommunications franchise fee payments continue to decline. For FY 2011-12, \$522,972 is budgeted compared to the \$607,000 budgeted in 2010-11 (-\$84,028/-13.8%).
- Building permit revenue is anticipated to increase \$104,768 to \$212,886 based on known projects

in the development pipeline (as discussed in the budget overview section).

- The two landfill host fees (Allied and TWM) are anticipated to decrease \$282K from the FY 2010-11 budget of \$1,865,000 to \$1,582,078. The host fees are dependent on construction/economic activity (Allied, in particular) and are another reflection of an economic downturn.
- Interest revenue continues to underperform projections as is now budgeted at only \$122,381, a decrease of \$246,652. This is based on a 0.4% interest rate.

Expenditures

- TMRS (employee retirement) rates increased from 16.58% to 17.61% resulting in a \$371,772 expenditure increase.
- The budget includes a 1.5% performance based compensation plan increase (\$665,537).
- Health insurance costs to the General Fund increased \$578,835, based on the recent history of claims in the Health Fund. The internal payment rate (the per employee rate charged to the departments to fund the employer share of the claims and administrative cost) increased from \$6563 to \$7590 per employee based on claims trends.

Utility Fund Highlights

- Water rates increased 0.65%. This increase provided an additional \$97,240 in revenue which was allocated to line replacements (\$39,281) and the compensation plan (\$57,959).

Debt Service Fund Highlights

- A draw-down of \$142,923 was made in the debt service fund to achieve an I&S rate at \$0.11732 per \$100 valuation. This rate was needed to offset an increase to the O&M rate but the net effect was to be able to maintain the previous combined rate of \$0.44021. This drawdown is discussed more fully in the budget overview section.

New/Eliminated Positions

<u>Position:</u>	<u>Count</u>
Trainer in HR position eliminated and replaced with an ADA Compliance Specialist	-0
GIS Administrator position eliminated and a Network Engineer position added	-0
Management Projects Coordinator position eliminated and a Technology Projects Manager position created	-0
Systems Support Position	+1
Sr. Media Specialist position was reclassified to an Arts Center Specialist	-0
Police Officer Grant position added after grant awarded in FY 2010-11	+1
Plant Operator position created in Utility Fund using FY 2010-11 overtime savings	+1
Shelter Attendant position added for new Animal Shelter and Adoption Facility	+1
School Resource Officer position added for new LISD campus	+1
Three Maintenance Worker positions were added for Toyota of Lewisville Railroad Park	+3

Future Challenges

- ***Property values***
Although overall FY 2011-12 property values increased, the single largest increase was seen in the commercial real property category. It is important to note that this category of valuation can be more volatile due to shifts in business inventories or relocations.
- ***Sales tax***
The recession is also having a significant impact on sales tax revenues as consumers scale back on purchases. The base budget scenario is that sales tax comes in at the budgeted amounts and does not decline further during the year.
- ***Interest earnings***
Investments earnings are down significantly from FY 2008-09 (and previous years) amounts. Until investment returns and interest rates (which is obviously linked to the overall health of the economy) pick up pace, earnings on investments and cash in the bank are expected to remain extremely low.
- ***Landfill revenues***
As construction declined with the economy, so did revenues from the landfills as significantly less building debris was being discarded. This revenue will likely remain lower than normal until consumers and businesses are able to increase their spending and construction firms begin new projects.
- ***Aging neighborhoods***
Prior to the recession, the issue of aging neighborhoods was near the top of our future concerns. This issue will not get better during these lean times though as property owners may have less to spend on property maintenance.
- ***I-35E expansion***
When construction begins, many businesses along I-35E will be affected by right-of-way acquisition and the construction effort. A steering committee charged with addressing impacts of I35E construction is working on these issues and has provided recommendations to the City Council.

In closing, I appreciate the efforts of the City Council, department directors and other staff members that participated in the development of this document. Special thanks should go to Budget and Research Director, Gina Thompson who contributed numerous hours coordinating the budget process and preparing this critical document.

Sincerely,



Claude E. King
City Manager

Lewisville Strategic Plan

The Mission of the City of Lewisville is to enhance the quality of life for our community and provide effective municipal service.

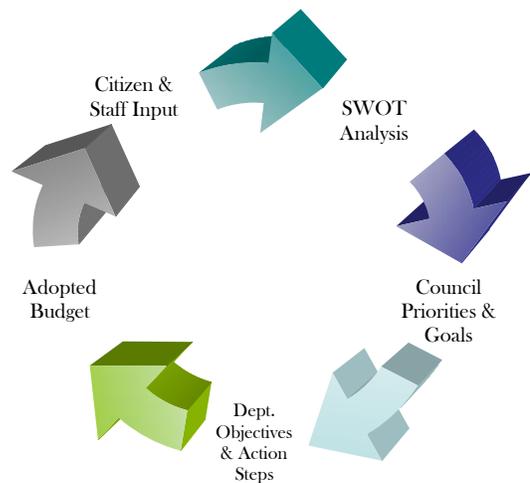
The City of Lewisville strategic planning process revolves around our core mission. Our strategic plan starts with determining where we stand. This is accomplished through citizen input and an internal SWOT Analysis. Based on this, the City Council sets priorities for the development of the budget. They also set one or more goals they want achieved for each priority. Departments then work to help Council achieve their priorities and goals by establishing objectives for themselves. Finally, departments determine what specific, operational steps will be needed to achieve their objectives and they request funding for specific programs.

Developing the Plan: SWOT Analysis and Citizen Input

In the first step towards refining the city’s strategic plan for the next fiscal year, departments look inwards and determine their Strengths, Weaknesses, Opportunities and Threats (this is referred to as a SWOT Analysis).

Strengths and Weaknesses are short-term, and Opportunities and Threats are more long-term. The departments first develop their strengths, weaknesses, opportunities and threats using four main categories and then the City Manager and Council, assuming a more global view, select the city-wide SWOTs which will then become the overall city SWOTs.

Below are the City’s Strengths, Weaknesses, Opportunities and Threats used to develop the strategic plan and adopted budget.



Infrastructure and Service Delivery – This category refers to infrastructure maintenance, development, changes, demand, equipment, etc. as well as service issues such as demand, staffing, processes, etc. Issues related to the department’s service responsibility are discussed in this category.

Short-Term		Long-Term	
Strengths	Weaknesses	Opportunities	Threats
5 & 10 Year CIP Planning Based on Updated Engineering Studies	Adequate training and testing facilities	Benchmarking studies	Change in state or federal laws
5 Year Street & Drainage Program	Aging Animal Services facility/poor location	Corporate Drive / Windhaven (Near Neighbor Program) / public/private partnerships	Disruption of technology
Apparatus and Equipment	Appearance of corridors	Developing East Hill Park for eastside service demand	Increased reliance on municipal courts to dispose of more serious cases
Aquatic Facilities	Appearance of junkyards on SH	Increases use of Electronic	Increasing non-compliance with

	121 Business	Document Management and reduced paper demands	nuisance codes
Communications service providing voice and data over same network	Deterioration and Aging Water/Sewer Facilities and Line Infrastructure	Expand technology-based service delivery	Unfunded state/federal mandates
Comprehensive Old Town development standards and board processes	Deterioration of older neighborhoods, older retail strip centers and facilities (aging infrastructure)	I-35E corridor improvements	Neighborhood transition and deterioration
Comprehensive regulations for new developer construction	Incomplete use of technology	Improve facilities maintenance programs	Organizational resistance to change
East Hill Park lease for future east side demands	Promotion and Marketing	Increased interlocal service and facility sharing	Public safety staffing / workload demands
Fleet reliability due to replacement program	Traffic safety and congestion	Lakes at Vista Ridge	Small pool of applicants including bilingual applicants
Friendly and helpful customer service orientation	Underutilization of GIS as a city-wide planning and mapping tool	Old Town parking / plaza development	
Toyota of Lewisville Railroad Park		Recreational needs analysis including outdoor programming	
GO bond program for infrastructure		Regional disaster response training	
Infrastructure planning and regular investment		Regional sports authority	
Inter-Departmental Efforts in Storm Water Compliance		Single-family rental property inspection program	
ISO rating		TOD overlays at DCTA station locations	
Known planning parameters (ie, build out, city limits)		Transportation (DCTA/mass transit, I-35 E widening, etc)	
New jail and fire station #7		Wastewater Reuse Program	
Park and library facility and service development through 4B		Water and sewer service to Bright property	
Positive Customer Satisfaction Rankings for Most City Services		Westside overlay and incentive program	
Medical Center of Lewisville Grand		New animal control facility (architectural design underway)	

People and Competencies – This category refers to current employee needs, concerns, and issues, such as performance measurement, recruitment, training, teamwork, etc. This category deals with department issues only and not broad organizational issues.

Short-Term		Long-Term	
Strengths	Weaknesses	Opportunities	Threats
Annual salary analysis and adjustment	Competition for certified plant operators in Public Services	Alternative training programs through interlocals / COG	Constantly changing regulatory directives for certification requirements
Competitive benefits package	Management level diversity	Improve police recruitment marketing	Continued growth in work loads
Diverse backgrounds and experience among staff	Reward and recognition program	Increase employee training opportunities	Future non-competitiveness / inequity in salary/benefit structure.
High expectations for customer service fulfillment			

Internal training program			
Leadership Development Series program to enhance department's supervisory and management skills			
Low staff-to-population ratio			
Low turnover ratio			
Strong Human Resource System			
Intranet website for employee communication			
Wellness program			

Political and Social - This category encompasses issues dealing with the community, boards and council, other governmental entities, etc. Again, only issues related to the particular department are discussed.

Short-Term		Long-Term	
Strengths	Weaknesses	Opportunities	Threats
Annual City Council retreat	Resident perception of changing neighborhood profiles	Communication and continuity between the City and LISD	Changes in demographics
Political stability	Resident awareness of information and services available on city web site	Enhance customer satisfaction measurement tools / citizen & customer surveys	Continued loss of Federal and State funding for local programs (CDBG, Transportation)
Political support for codes and ordinances	Ineffective influence at State level	Enhance public education / marketing activities	Erosion of annexation authority in extra-territorial jurisdiction (legislative)
Positive Council/Staff relationship	Limited community involvement	Enhanced advisory board member training	Legislative restrictions or mandates
Staff involvement with regional social agencies	Marketing / image	Improve perception of community safety/security	School system ratings decrease
	Public perception of government	Increased involvement in legislative processes at State and Federal levels	
	Resident turnover	More active/effective community outreach programs	
	Small pool of board/commission candidates		

Economic and Financial - As the name implies, any economic or financial issues are addressed in this section: Issues such as financial policies, funding sources, revenue concerns, user fees/rates, etc. that relate specifically to the departments.

Short-Term		Long-Term	
Strengths	Weaknesses	Opportunities	Threats
Aggressive tax incentive policies which increase the ability to attract new businesses	Economy	Additional grant funding sources	Ad Valorem Tax - legislative cap effects
Competitive Energy Costs through Aggregation	Debt Ratio (UF)	Camelot landfill user fees	Business relocation to other cities
Competitive Water/Sewer Rates	Decrease of impact fee revenue	Continued expansion of tax base	Castle Hills debt load, reporting

		of East Lewisville and Old Town	requirements, accountant workload and bond rating impact
Comprehensive CIP review system	Dependence on sales tax	Creative funding programs to stimulate redevelopment of declining business centers	GASB 45 requirements for retiree benefits
Continuing redevelopment of Old Town	Diminishing amount of corporate campus land	Development of cost effective health plan alternatives	Higher operating costs due to increased density and service demand
Fees charged by departments electronically verified against fee schedule	GB and LI zoning remaining in Old Town	Development of Southwest Lewisville	Increased technology costs
Fiscally conservative financial policies	Low availability of new single family land	Energy conservation programs and products	Increasing salary & benefits costs/competitive pressure from other cities
Funding capabilities for high priority projects	Storm Water Financing	Expanded contractual purchasing agreements	Large Equipment Replacement Needs for Water and Wastewater
Geographic location	Unaccounted for Water Loss	Expanded participation in State-wide warrant roundup program	Legislative restrictions on revenue growth
Low employee to population ratio	Asset management system	Expanded use of collection services (MSB)	Loss of business properties on I-35 (real property and income)
Low/competitive tax rate		Expansion of lighting retrofit program for city facilities	Medical Inflation Rate
Municipal Court Security and Technology Funds		Improve cost center allocation	Non-funded or under-funded mandates
Old Town Tax Increment Financing revenue / incentive program		Increase revenue bond rating	Potential loss of City assets (theft, fraud, etc)
Sound bond ratings (General Obligation and Utility)		Increased use of electronic document management to reduce supply costs	Reduction of collection rate of ad valorem taxes
Southwest Lewisville streets funding through Denton County		Inter-Departmental Auditing and Accounting for Water Usage	
TIF bond financing in Old Town		Internal control improvements	
Vehicle and equipment replacement funding		Outsourcing services or joint provision of services	
Strategic Partnership Agreement / Limited Annexation with Castle Hills business districts		Partnership with Lewisville Economic Development Foundation	
		Resort on the Lake	
		Road impact fee	
		Solicitation of advertising/naming rights	
		Storm Water drainage utility/Storm Water Utility Fee	
		Use of Technology to reduce staffing demands	
		Water conservation programs	
		West side overlay and incentive programs	

City Council Priorities and Goals

The city mission is the point around which the strategic planning process revolves. To achieve our mission, the City Council has set nine fundamental priorities. Priorities are strategic versus operational. The Council priorities are:

- 1) **Provide a well developed and maintained infrastructure, and meet the demand for services.**
- 2) **Controlling cost of service delivery.**
- 3) **Maintain financial stability.**
- 4) **Provide opportunities for cultural/recreational activities for residents and visitors.**
- 5) **Provide a community where citizens/visitors are safe and secure.**
- 6) **Develop the City's economic base and improve aging/substandard areas.**
- 7) **Meet transportation and transit needs.**
- 8) **Maintain a stable, high performance workforce.**
- 9) **Enhance the community's image and citizen involvement.**

Each City Council priority has one or more corresponding goals. Goals are more specific than priorities and not operational in nature. Below are the goals (per priority) set by the City Council:

- 1) **Provide a well developed and maintained infrastructure, and meet the demand for services.**
 - a. *Goal:* Maintain facilities to meet service demand
 - b. *Goal:* Improve street, sidewalk, alley and utility line condition ratings
 - c. *Goal:* Maintain adequate capacity in water/sewer systems
 - d. *Goal:* Maintain an effective technology infrastructure
 - e. *Goal:* Ensure high quality plan review and inspection services
 - f. *Goal:* Maintain staffing and service levels that match community expectations
- 2) **Controlling cost of service delivery.**
 - a. *Goal:* Increase energy conservation measures
 - b. *Goal:* Oppose unfunded state mandates
 - c. *Goal:* Use technology in lieu of manpower when possible
 - d. *Goal:* Control employee/retiree health insurance costs
 - e. *Goal:* Use alternative procurement methods for facility construction when cost effective
 - f. *Goal:* Increase interlocal service provision
- 3) **Maintain financial stability.**
 - a. *Goal:* Maintain a budget system that funds competing needs according to the entire organization's priorities
 - b. *Goal:* Maintain/improve revenue base
 - c. *Goal:* Ensure effective internal control systems
- 4) **Provide opportunities for cultural/recreational activities for residents and visitors.**
 - a. *Goal:* Increase participation in recreation and athletic programs
 - b. *Goal:* Utilize partnerships with outside entities to improve recreational opportunities
 - c. *Goal:* Improve the park and recreation system assets
 - d. *Goal:* Increase opportunities for recreation oriented visitation
 - e. *Goal:* Develop major tourist attraction
 - f. *Goal:* Develop sport-related tourist attraction
- 5) **Provide a community where citizens/visitors are safe and secure.**
 - a. *Goal:* Provide necessary public safety facilities and equipment

- b. *Goal:* Involve the community more in safety and security
- c. *Goal:* Match demand for public safety with the appropriate manpower
- d. *Goal:* Ensure high compliance with community health and safety ordinances
- e. *Goal:* Improve neighborhood security in aging areas
- f. *Goal:* Ensure disaster preparedness and timely response

6) Develop the City’s economic base and improve aging/substandard areas.

- a. *Goal:* Improve the appearance of aging neighborhoods
- b. *Goal:* Increase investment in Old Town
- c. *Goal:* Increase re-development in other areas of the city
- d. *Goal:* Reduce the impacts of retail competition and I-35 expansion
- e. *Goal:* Stimulate retail development (existing shopping centers)
- f. *Goal:* Work with Vista Ridge Mall on long-range market position

7) Meet transportation and transit needs.

- a. *Goal:* Improve local thoroughfare system
- b. *Goal:* Utilize outside resources for road construction funding
- c. *Goal:* Develop transit (bus/rail) system in Lewisville
- d. *Goal:* Facilitate funding for full length of I35 corridor (I635 to SH380)

8) Maintain a stable, high performance workforce.

- a. *Goal:* Develop the organization
- b. *Goal:* Improve quality of job candidates

9) Enhance the community’s image and citizen involvement.

- a. *Goal:* Use the Visitors Bureau and other City resources to define and promote a positive City image among residents & visitors to the City
- b. *Goal:* Increase opportunities for citizen and community participation
- c. *Goal:* Work with local stakeholders, regional and state partners, and third-party entities to maximize Lewisville's potential as a tourist destination
- d. *Goal:* Improve corridor appearance
- e. *Goal:* Develop I35 corridor comprehensive plan overlay and incentive program
- f. *Goal:* Improve communication with LISD
- g. *Goal:* Implement branding program
- h. *Goal:* Improve communication with realtor community

Departmental Objectives (for funded action steps)

Departments help achieve the City Council’s priorities and goals by creating specific objectives they will attempt to achieve during the next fiscal year. Each department objective is tied to a City Council goal (which is in turn tied to a priority).

Provide a well developed and maintained infrastructure and meet demand for services.

Improve street, sidewalk, alley and utility line condition ratings

Public Services	Completion of the funded maintenance programs listed on the Five Year Street and Drainage Program.
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Maintain an effective technology infrastructure

ITS	Implement technology systems that will improve information, storage, and reporting requirements for the organizations technology needs.
ITS	Improve Internal Information Access

Maintain staffing and service levels that match community expectations

Public Services	All Scheduled Replacement/Maintenance of Treatment Equipment and Appurtenances.
Public Services	Completion of scheduled maintenance activities
Public Services	Appropriate and convenient solid waste/recycling options for residents on an ongoing basis
Public Services	Maintain services to meet customer's expectations and protect revenue.
Public Services	Meet or exceed regulatory and community standards for environmental programs and services.
Public Services	Replacement of worn out and obsolete equipment

Maintain facilities to meet service demand

Police	Properly maintain the Kealy Radio Tower site utilizing funds provided under the ILA between Denton County, Denco 911 District and the City of Lewisville.
Public Services	Maintain staffing and service levels that match community expectations
Public Services	Meet or Exceed 100% State & Federal Regulations
Public Services	Perform safe and environmentally proper A/C refrigerant handling tasks
PALS	Optimal use of materials, products and utilities to meet service demands.
PALS	Provide quality landscape maintenance at parks facilities and medians to meet service demands
PALS	Provide quality maintenance and safety at aquatic parks
Com Dev	Construct a new animal shelter.
Com Dev	Improve service delivery to customers by improving technology.
Com Dev	Provide in-house design, plan review, inspections and coordination of City construction projects.

Control cost of service delivery.

Use technology in lieu of manpower when possible

Public Services	Extend all communication to remote facilities.
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Maintain financial stability.

Maintain/improve revenue base

City Sec.	Increase funding for police and fire operations.
Finance	Continuous improvement in the efficiency of the Finance operations.
Comm. Rel.	Attract corporate, leisure and sports visitors to Lewisville hotels, meeting facilities and retail establishments.
Econ Dev	Aggressively pursue grant revenue

Maintain a budget system that funds competing needs according to the entire organization's priorities

Admin.	Provide appropriate level of funding for ongoing expenses
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Provide opportunities for cultural/recreational activities for residents and visitors.

Increase opportunities for recreation oriented visitation

Comm. Rel.	Develop ongoing and special programs at the Lewisville Center for the Creative Arts for both residents and visitors.
Comm. Rel.	Expand the size, quality and marketability of the Western Days festival.

Increase participation in recreation and athletic programs

PALS	Improve promotion of Recreation, Library and Arts Center events and classes
PALS	Provide quality equipment at Recreation Centers Fitness Rooms

Provide a community where citizens/visitors are safe and secure.

Match demand for public safety with the appropriate manpower

Police	Ensure a SRO is designated for the new 9th grade LISD campus.
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Provide necessary public safety facilities and equipment

Police	Ensure a SRO is designated for the new 9th grade LISD campus.
Police	Ensure the newer sniper rifles are available for deployment by July 2012.
Police	Ensure twelve year old radars are replaced by June 2012.
Police	Purchase a spare trunk radio controller by August 2012 to create a more robust radio system for emergency responders and ensure the sustainability of our radio system through 2018 or beyond.
Police	To replace 100% of body armor that is outside the manufacturer warranty period.
Public Services	Implement Identified Safety Needs
HR	Develop an ADA Transition Plan to comply with the 2010 ADA standards.

Develop the City's economic base and improve aging/substandard areas.

Increase re-development in other areas of the city

Econ. Dev.	Aggressively pursue grant revenue for implementation of catalyst projects
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Maintain a stable, high performance workforce.

Develop the organization

PALS	Maintain staffing levels to meet customer expectations
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Departmental Action Steps

Once the departments have set their objectives for the next fiscal year, they determine if they will need new tools to achieve those objectives. These new requests can be seen as the specific “actions” the department will be taking to achieve their objectives and are hence referred to as “Action Steps”. An example of an action step would be: “Create and print crime prevention brochures.” The department would then ask for specific dollar amounts needed to create and print crime prevention brochures. Not all

action steps require new money though. Many times departments determine a specific step that can be taken to achieve an objective which does not require new funding but can instead be absorbed into their existing operating budgets.

Adding Dollars to Achieve the Desired Results of the Strategic Plan

The final step towards the development of the city’s strategic plan is funding new projects/programs so the plan’s goals and objectives can be achieved. New funding is not always necessary but there are projects/programs that can not be initiated without it. Below is a listing of all action steps that were funded.

Provide a well developed and maintained infrastructure and meet demand for services.

		FY 11-12	On-Going Oper. Impacts
Police Department	Kealy Radio Tower Maintenance Budget	12,127	12,127
Public Services	CIP - Alley Rehab	170,000	170,000
Public Services	CIP - Drainage Improvements	300,000	300,000
Public Services	CIP - Neighborhood Rehab	400,000	400,000
Public Services	CIP - Screening Wall Maintenance	50,000	50,000
Public Services	CIP - Traffic Improvements	330,000	330,000
Public Services	Increased Water Cost	96,751	96,751
Public Services	IS - A/C Recycling Station	3,645	0
Public Services	IS - Contract Janitorial Service for the MCL Grand Theater - Option 1	40,000	40,000
Public Services	PW - 14" Gas Cutoff Saws	1,658	0
Public Services	PW - Water and Sewer Line Maintenance	4,000	4,000
Public Services	UT - Belt Press Filter Belts	5,896	5,896
Public Services	UT - Eastside Automatic Transfer Switch	17,320	0
Public Services	UT - Generator switchgear connections	14,972	0
Public Services	UT - Lewisville Raw Water Pump #3	33,000	0
Public Services	UT - Odor Control Systems	59,910	11,010
Public Services	UT - Timber Creek Lift Station Rotating Assemblies	19,948	0
Public Services	UT - Wastewater Aeration Basin Wall Repairs	8,750	0
Public Services	UT - Wastewater Laboratory Furnace	5,240	0
Public Services	Water/Sewer Impact Fee & Land Use Assumption Plan Review Studies	75,000	0
PALS	Expanded for Field Maintenance Materials for Toyota of Lewisville Railroad Park	15,000	15,000
PALS	Expanded Funding for Electricity at Toyota of Lewisville Railroad Park	38,000	38,000
PALS	Replace Spray Feature In Tot Pool	12,800	0
Com. Dev.	CAD System Software for Animal Services	24,746	2,098
Com. Dev.	Increase Dues & Memberships Funding for Civil Engineer (Utility Fund)	82	82
Com. Dev.	Option 1: Full-Time Kennel Attendant (Full Year Funding)	39,249	39,249
Com. Dev.	Option 1: Utilities Costs For the New Animal Shelter & Adoption Facility (Full Year Funding)	72,680	72,680
Econ. Dev.	Needs Assessment and Cololidated Plan Consultant	17,000	0
Econ. Dev.	Needs Assessment and Consolidated Plan Consultant	17,000	0
ITS	Computer Room Air Conditioner Annex	63,300	0
ITS	Computer Room Air Conditioner OTCH	56,200	0
ITS	Computer Room Fire Suppression System OTCH	25,000	0
ITS	PC Replacement, Phone Set Replacement, Printer Replacement	105,000	0

ITS	Physical Security	433,800	
		\$2,568,074	\$1,586,893

Controlling cost of service delivery.

		FY 11-12	On-Going Oper. Impacts
Public Services	UT - IFIX Program Software and Support	12,728	0
		\$12,728	\$

Maintain financial stability.

		FY 11-12	On-Going Oper. Impacts
Non-Departmental	Compensation Plan 1.5% (Approved by Council)	716,000	716,000
Non-Departmental	Electricity funding	30,000	30,000
Public Records	Funding for Crime Control and Fire Prevention Sales Tax Election	25,000	0
Finance Department	Tracker Investment Software	2,340	2,340
Comm Rel.	Incorporate LCVB website into City website	20,000	0
Comm Rel.	Texas Firefighter Olympics	20,000	0
Econ. Dev.	Audit Cost	5,650	0
Econ. Dev.	Audit cost for single Audit of all Federal grants	5,650	0
		\$824,640	\$748,340

Provide opportunities for cultural/recreational activities for residents and visitors.

		FY 11-12	On-Going Oper. Impacts
PALS	Downloadable E-Books for E-Readers	10,000	10,000
PALS	Expand Summer W.O.W. Brochure from 16 to 20 pages.	3,872	3,872
PALS	Fitness Equipment Replacement	20,330	0
Comm Rel.	Continue the Texas Tunes concert series	24,100	24,100
Comm Rel.	Minor equipment needs at MCL Grand	10,628	0
Comm Rel.	Purchase new outdoor Christmas tree and decor for Arts Center and new decor for existing tree.	9,000	0
Comm Rel.	Purchase new outdoor portable sound system	36,500	0
Comm Rel.	Purchase new tents to replace damaged/unusable existing tents	20,000	0
Comm Rel.	Relocation of tourism information center to MCL Grand	-30,875	-30,875
		\$103,555	\$7,097

Provide a community where citizens/visitors are safe and secure.

		FY 11-12	On-Going Oper. Impacts
Police Department	A Spare Trunk Radio Controller	53,057	2,527
Police Department	One (1) School Resource Officer for a new LISD Campus	84,016	75,626
Police Department	Replacement of Thirty Six (36) Sets of Body Armor	22,860	0
Police Department	Six (6) Handheld RADAR Units	14,554	0
Police Department	Six (6) Tactical Rifles for the SWAT Team (4 Replacement and 2 New Purchases)	24,684	0

Public Services	UT - SCBA Replacement	16,672	0
Human Resources	ADA Miscellaneous Issues	106,000	0
		\$321,843	\$78,153

Maintain a stable, high performance workforce.

		FY 11-12	On-Going Oper. Impacts
PALS	TOL RR Park Crew	109,989	79,188
		\$109,989	\$79,188

Measuring Performance

This section shows the results of each department's FY 2010-11 (last year's) efforts to achieve their objectives. Results are listed by Council priority.

Provide a well developed and maintained infrastructure and meet demand for services.

Parks & Leisure Services

FY 2011 Objective	Status as of September 30,2011
Provide quality maintenance at PALS facilities	All library public area upholstery was cleaned using funds from the 2011 Loan Star Libraries grant.

Community Development

FY 2011 Objective	Status as of September 30,2011
Develop program to retrofit businesses required to have oil and sand interceptors in FY 10/11.	The Building Inspection division is coordinating with the Fire Prevention division to determine an inventory of non-conforming occupancies. The department has been unable to meet this goal due to staffing levels.
Obtain electronic plan review process equipment.	All electronic plan review process equipment has been obtained and the program has been implemented.
Provide in-house design, plan review, inspections and coordination of City construction projects.	Engineering staff completed the in-house design of an emergency replacement of the 30-inch waterline near Willow Grove Park, the emergency realignment design of Kenny Court sanitary sewer line, waterline replacement on Grove Drive and the 12-inch waterline replacement design on Purnell Street from Mill Street to IH-35E. Department staff conducted plan reviews for the Animal Shelter and Adoption Facility and conducted inspection as needed for the Grand Theatre.
Provide in-house design, plan review, inspections and coordination of City construction projects.	Engineering staff completed the in-house design of an emergency replacement of the 30-inch waterline near Willow Grove Park, the emergency realignment design of Kenny Court sanitary sewer line, waterline replacement on Grove Drive, and the 12-inch waterline replacement design on Purnell Street from Mill Street to IH-35E. Department staff conducted plan reviews for the Animal Shelter and Adoption Facility and conducted inspections as needed for the Grand Theater.

Control cost of service delivery.

Community Development

FY 2011 Objective	Status as of September 30,2011
Establish Green Building standards and programs.	The Building Official was unable to meet with the ICC regarding the standards and code hearings during the second half of FY 10/11 and will be waiting for the adoption of the standards.

Human Resources

FY 2011 Objective	Status as of September 30,2011
Make the necessary changes to the Health Plan to ensure compliance with the Patient Protection and Affordable Care Act	Plan is compliant.
Roll out the use of the HRIS to Departments to give them access to important data to reduce duplication of effort.	The department has been unable to find a technology solution that would work.

Economic Develop/Planning

FY 2011 Objective	Status as of September 30,2011
Build departmental capacity through use of technology to maximize productivity.	Reports are being used for recruitment.
Partner with community organizations to advance departmental goals where possible	FY 10/11 \$170,000 (general fund) and \$95,265 (CDBG fund) provided to non-profits for social services. 4 Round Table Meetings held. Staff supported DCHC. FY 11/12 \$170,00 (general fund), and \$80,690 (CDBG fund).

Municipal Court

FY 2011 Objective	Status as of September 30,2011
Add Teen Court module to court case management system.	This module is part of the new version of the court software "N2" received in December 2011 and which will be tested during January 2012. A "go-live" target date is scheduled for February 2012.
Develop strategy for the deployment of electronic ticket writing to all officers.	The initial plan is to select the 4 officer who issue the most citations (preferably one (1) from each shift) and deploy the program to those officers. More officers would be added each year thereafter with a goal of 80% of all citations coming to court via electronic file within 3 years. This plan is contingent upon IT support services and acceptance of the project by the Police Department. Deployment of the initial phase of system-printed citations resulted in a direct cost savings of \$800 per 100 rolls. (\$1.87 per 100 system-printed citations vs. \$10 per 100 vendor-printed citations)

Maintain financial stability.

POLICE DEPARTMENT

FY 2011 Objective	Status as of September 30,2011
To insist LISD bear the increased school crossing guard costs due to opening of new schools and school time changes.	Objective not met. LISD not in favour of our proposal.

Finance Department

FY 2011 Objective	Status as of September 30,2011
Adjust water/sewer rates as needed to provide coverage and meet service demand.	Rate Study completed according to budget calendar.
Protect against potential loss of City assets (theft, fraud, etc.)	Internal audits completed in 2011: Ambulance Billing and Medical Supplies, CDBG Compliance Audit and Follow-up, Animal Services Cash Collections, PD Records and Jail Cash Collections, HR Payroll Audit Follow-up, Greater Lewisville Arts Council Audit Follow-up, Mid-year Grant Review, Purchasing and Accounts Payable Audit Follow-up, Employee-Vendor Audit, Republic Services Host Fees Audit, and Webb Watch Data Analysis Review. Three outsourced audits completed - Oncor Franchise Fees, Time Warner Franchise Fees, and Waste Management Host and Franchise Fees. Procurement Card Training completed this year for all card holders. Cash Handling Training currently being designed.

Human Resources

FY 2011 Objective	Status as of September 30,2011
Streamline payroll process by eliminating paper checks and duplicate checks which will result in lower costs to the City and opportunities for check fraud.	Complete.
Streamline payroll process by eliminating paper checks and duplicate checks which will result in lower costs to the City and opportunities for check fraud.	Completed.

Provide opportunities for cultural/recreational activities for residents and visitors.

Parks & Leisure Services

FY 2011 Objective	Status as of September 30,2011
Provide recreational experience matching customer expectations	Library Board 2011 customer service survey indicated that over 90% of survey respondents found all or part of what they were looking for during recent visit to library. 94% of students in computer classes for adults rated overall quality of the training as high. New medical, science, technology, and travel materials have been purchased. Down-loadable e-books will be funded in FY2012 budget.

Comm Relations / Tourism

FY 2011 Objective	Status as of September 30,2011
Expand the size, quality and marketability of the Western Days festival.	Western Days 2010 expanded to two days and a new web landing page was launched to focus marketing efforts. Attendance dipped due to weather, but revenue to the City reached an all-time high.

Provide a community where citizens/visitors are safe and secure.

POLICE DEPARTMENT

FY 2011 Objective	Status as of September 30,2011
Ensure more efficient operations of the Dispatch Center by providing quality control, mentoring and development of dispatch staff, and critical incident management through the first-line supervision.	In September of 2011, Dispatch employee, Gayla Scheidler, was promoted to the fifth supervisor position. Gayla has more than 10 years of dispatching experience and had been a Dispatcher II for the two previous years. She is in her third year of the city's leadership training series.
Ensure Public Safety Communications Center is equipped with a reliable audio recording system that can provide dispatchers with a dependable safety net for verifying addresses, locations and other pertinent information during times of emergency and comply with Texas Open Records Act requirements.	VPI Solutions was selected as our audio recording system. The system was successfully installed in September 2011. There are a few open issues that we continue to work on but the software has been purchased and installed.
Maintain a patrol response to Priority I calls to 7:30 minutes and Priority II calls to 10 minutes on average. (Option B).	The action step (expand patrol unit by hiring 4 police officers) related to this objective was not funded.
Maintain patrol response to Priority I calls to not exceed 7:30 minutes on average. (Option C).	The action step (expand patrol unit by hiring 2 police officers) related to this objective was not funded.
Maintain patrol response to Priority I calls under 7:30 minutes on average and Priority II calls under 10 minutes on average. (Option A).	The action step (expand patrol unit by hiring 6 police officers) related to this objective was not funded.
Provide desk officer 5 days a week for 12 hours during the day. (Option B).	The action step (expand jail staffing by hiring 3 CSOs) related to this objective was not funded.
Provide desk officer almost continuous staffing in the Jail lobby. (Option A).	The action step (expand jail staffing by hiring 5 CSOs) related to this objective was not funded.

FIRE

FY 2011 Objective	Status as of September 30,2011
Prepare for purchase of Code Red Weather Warning piece when grant funds no longer available.	Grant money not awarded so equipment not purchased

Community Development

FY 2011 Objective	Status as of September 30,2011
Continue evaluating NET program results.	Six (6) NET program picnics were held in FY 10/11.

Continue to provide staff support for the Ad Hoc Neighborhood Preservation Committee and implement committee recommendations after City Council approval in FY 2010/2011.	The Community Development department provided staff support through meeting attendance, presentations and providing information and options to the committee. Recommendations are being submitted to City Council for consideration.
Eliminate illegal bandit signs.	The Building Inspection division removed 4,265 illegal signs during FY 10/11. Code Enforcement removed 2,216 illegal signs in the FY 10/11.
Evaluate neighborhoods for substandard building conditions.	At mid-year FY 10/11, there were six buildings in the substandard building process. Of those six buildings, one has been demolished, one is being demolished by Habitat for Humanity and two have been revitalized by the owner.
Throughout FY 10/11, enforce and regulate oil and gas well ordinance.	The Fire Prevention Division dedicated a vast amount of staff hours to developing, modifying, and enforcing the Oil and Gas Ordinance. Strong and positive relationships have been developed with stakeholders through meetings and the site inspection program. The division performed 225 gas well site inspections in FY 10-11.
Throughout FY 10/11, maintain a compliance rate of 98% of commercial buildings for fire and life safety.	In FY 10/11, the Fire Prevention division performed 2,881 inspections of commercial buildings with a compliance rate of 98%.
Throughout FY 10/11, maintain a compliance rate of 99% in multi-family units.	The Fire Prevention division inspected 75 apartment complexes in FY 10/11 with a compliance rate of 99%.

Develop the City's economic base and improve aging/substandard areas.

Community Development

FY 2011 Objective	Status as of September 30,2011
Continue to evaluate the Single Family Rental Inspection Program which began on July 1, 2008.	The Building Inspection division was notified by the Finance department of 946 rental properties during FY 10/11, of which 499 have been inspected, with 17 re-inspections. 20 inspections are currently pending. 427 properties have not been inspected due to the inability to contact the property owners. Staff is awaiting City Council direction in regard to improving the Single Family Rental Inspection Program as outlined in the Neighborhood Preservation Committee Report.
Improve Nuisance code enforcement.	Code Enforcement has a 98% compliance rate. Staff has performed 49 after-hours and 40 weekend sweeps for a total of 89

Economic Develop/Planning

FY 2011 Objective	Status as of September 30,2011
Aggressively pursue grant revenue for implementation of catalyst projects	Main Street project is in progress with COG/TXDOT, will be under design later in 2012.
Continue to work with Shopping Center owners to promote improvement projects and redevelopment	Efforts are made to occupy large vacant boxes.
Develop a high quality Corridor Development Plan for I-35 to mitigate impacts and plan for revitalization	Final draft plan completed. Project is ready for public hearings.

Effectively communicate and coordinate with all departments and community partners involved in the revitalization of Old Town	Proposed Sign Ordinance changes have been presented to OTDRC, and staff is currently modifying documents to reflect comments from the City Attorney. ED & Planning in conjunction with Community Development has developed recommendations for miscellaneous structures in old town, including carports, accessory buildings and porch covers.
Promote well planned sustainable developments that increase tax base and keep value in the long run	Old Town Plaza design is nearing complete. Project will be under construction in October 2012.

Meet transportation and transit needs.

Community Development

FY 2011 Objective	Status as of September 30,2011
Assist Innovative Transportation Solutions with project details for approval process with NCTCOG.	All funding from TxDot has been received. The Denton County Precinct 3 funding share of 10% local match is available in the amount of approximately \$1.45 million.
Construct Railroad Street (Bennett - SH 121) as GO Bond project (Misc. Streets).	The project was delayed as a result of financial problems of the original contractor. The surety company stepped in and agreed to complete the project by hiring a contractor (Tiseo). Estimated completion is January/February 2012.
Continue implementing 2003 Bond Program.	The Westwood Estates Phase I project and the Southwest Lewisville Infrastructure improvements project are complete. Vista Ridge Mall Drive extension is complete. Bellaire Heights Reconstruction project is underway and approximately 10% complete. Westwood Estates II is design complete with a bid letting scheduled for January 2012.
Coordinate with DCTA rail station location and design throughout FY 10/11.	All DCTA Rail Station site locations have been completed. Rail crossing and signal pre-emption agreements have been approved by the City Council. DCTA is operating their services as anticipated.
Include sidewalk/trail for Trinity Trail System on 35-E bridge (TxDOT).	The project funding and procurement process is in the refinement process by a special stakeholder committee.
Monitor progress and assist Innovative Transportation Solutions in the proposed Denton County TRIP-08 Bond Program.	The Interlocal Cooperation Agreement (ICA) between Denton County and the City of Lewisville was approved and executed for the Corporate Drive extension within the Precinct 3 boundary. TRIP-08 funding for additional projects will be available from the County's FY 11/12 Bond Sale.
Pursue funding for intersection improvements, signalization and Land Use Transportation Joint Venture Project.	The TxDot/NCTCOG CMAQ Traffic Signal Funding for video detection on SH 121 Business, FM 3040 and FM 1171 has been utilized. All construction has been completed on these on-system roadways.
Work with TxDot, Denton County and City of Denton on achieving FHWA approvals, Ultimate Freeway Capacity and Lane Configuration process.	The project received the FHWA Finding of No Significant Impact. Right-of-way acquisition has commenced. The FM 407/IH-35E interchange has been funded for a stand-alone project by TxDot and is 90% design complete. Staff is working to incorporate City of Lewisville aesthetic features under the new bridge.

Maintain a stable, high performance workforce.

Community Development

FY 2011 Objective	Status as of September 30,2011
Develop and invest in continuing education/training.	<p>Engineering Division: Two Civil Engineers attended the Texas Water Conference, Ethics Conference, Flooding and Drainage class and BPI classes in May 2011. One Civil Engineer attended the Best Practices for Lift Station Planning and Design class and Urban Stream Restoration Workshop. The City Engineer attended the APWA Conference. The Assistant City Engineer attended the National Flood Insurance Program (NFIP) – Community Rating System class and the NFIP Rules and Overview class. Three Construction Inspectors and the Franchise Utility Inspector attended the First Responder and Excavator Training classes provided at no charge through 811 Dig Tess and one Construction Inspector attended the Water Utility Safety class.</p> <p>Building Inspection Division: Building Inspectors attended the following classes/training: three (3) attended Plumber’s Continuing Education classes; one (1) attended the Tx Chapter IAEI 2010 Annual Meeting; one (1) attended the Construction Management Workshop; one (1) attended the TRASA 2011 Conference; and, three (3) attended BPI classes in May 2011. The Chief Building Inspector attended BPI classes and accessibility training in May 2011. The Plans Examiner attended BPI classes in May 2011. The Building Official attended the Building Official of Texas Conference.</p> <p>Fire Prevention Division: Two (2) Fire Inspectors attended the National Fire Academy; Fire Inspectors attended the BPI training conference; one (1) Fire Inspector attended the Oklahoma State University’s Fire Engineering program; and, numerous local training programs were attended.</p> <p>Health & Code Division: The Health & Code Manager, Chief Sanitarian, Chief Code Enforcement Officer and five Code Enforcement Officers attended BPI training in May 2011. Two Sanitarians attended the American Backflow Prevention Association Conference in May 2011. Two Animal Control Officers attended the Basic Animal Control Officer class, two Animal Control Officers and the Field Services Supervisor attended Euthanasia Training and one Animal Control Officer and the Field Services Supervisor attended the Texas Unites for Animals Conference.</p>
Encourage internal promotional opportunities.	<p>The Fire Prevention Division continues to develop staff through continuing education and mentoring so when such time a promotional opportunity becomes available, internal staff will be well prepared to fulfill the duties of the promotional position. Additionally, three of the seven staff members are enrolled in the City’s Leadership Development Program.</p>

Human Resources

FY 2011 Objective	Status as of September 30,2011
Complete Articulate on-line training programs for Personnel Policies and Directives and Safety Training.	<p>There is a glitch with the system working with gmail. Several presentations are complete but the program will not email the results. They have been used in a limited capacity.</p>

Economic Develop/Planning

FY 2011 Objective	Status as of September 30,2011
Build departmental capacity through investing in education and training for staff	Savings in training budget has been implemented.
Strengthen the department and reduce staffing costs through internal promotions and replacement of management staff	The Business Development Coordinator position remained vacant for the majority of FY 10/11 and was reclassified to ED Specialist in FY 11/12 for budget saving purposes.

Long-Range Financial Plans

Long-range forecasting helps city leaders prioritize future spending.

Water & Sewer Five-Year Capital Projects Plan

Revenue Bonds Projects

Project	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY15/16	TOTAL
Wastewater Treatment Plant				1,000,000	3,000,000	3,000,000	7,000,000
Wastewater Treatment Plant Sludge							0
Sewer Meter and Lift Station	9,400,000						9,400,000
Water Treatment Plant		4,000,000					4,000,000
Water Treatment Plant Sludge							0
Water Pump Station Transmission			2,300,000				2,300,000
Water Reuse			3,255,000	3,700,000			6,955,000
Sewer Line Replacements							0
Total	9,400,000	4,000,000	5,555,000	4,700,000	3,000,000	3,000,000	29,655,000

Utility Fund Cash / Capital Projects Fund Projects

Project	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY15/16	TOTAL
Water Line Replacements	250,000	500,000	250,000	500,000	250,000	250,000	2,250,000
Sewer Line Replacements	500,000		1,750,000	250,000	500,000	500,000	3,250,000
Wastewater Treatment Plant							0
Wastewater Treatment Plant Sludge							0
New Water Lines							0
New Sewer Lines		3,500,000					3,500,000
Inflow/Infiltration Repairs	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Water Pump Station/Storage							0
Total	1,000,000	4,250,000	2,250,000	1,000,000	1,000,000	1,000,000	10,500,000

Street & Drainage Five-Year Plan

Concrete Street Rehabilitation

FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
College Parkway	Bellaire	Indian Oaks Section 3	Corporate Dr	Valley Ridge
High Point Addition	Valley Parkway	Old Orchard	Edmonds Lane	TimberCreek Park and Willow Grove Additions
TimberBrook & Timbercreek Estates Addition	GardenRidge Addition, Valley Vista Addition	The Highlands	Water Oak Estates	
Misc. Maintenance	Misc. Maintenance	Misc. Maintenance	Misc. Maintenance	Misc. Maintenance
\$940,000	\$940,000	\$940,000	\$940,000	\$940,000

Neighborhood Street Rehabilitation

FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
Lewisville Valley 3	Lewisville Valley 3	Lewisville Valley 4	Lewisville Valley 4	Lewisville Valley 5
Abilene, El Paso, Santa Fe, and Chisolm	Chisolm, Red River, and GlenHill	Abilene, Tiburon, Sterling, Clarendon, and Clydesdale	Glencairn, Canterbury, Belltower, Windmere, Yorkshire and Solway	Autumn Breeze, Sunswept, Springaire, and Summerwind
\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

Alley Rehabilitation

FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
Lewisville Valley 3	Lewisville Valley 4	Lewisville Valley 4	Lewisville Valley 5	Quail Crest
\$170,000	\$170,000	\$170,000	\$170,000	\$170,000

Asphalt Maintenance

FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
High School (Fox to I-35)	Temple, Degan, Richland, Lynn, Walters, Hatcher, and Herod	Indian Oaks – Buffalo Bend, Spring Creek, Wanderlust, and Babbling Brook	Jones Street (Kealy to Mill), Cowan (Mill to Jones) and Jones Street (I 35 to LakeCrest)	Walters, Harris, Henrietta, and Leonard McKenzie, Allen, Lone Oak, Hardy, Willow, and Red Bud
Crockett Fox (high School to Purnell) Huffine (Mill to I 35)				
\$332,300	\$332,303	\$332,303	\$332,303	\$332,303

Sidewalk Maintenance

FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
TimberBrook & TimberCreek Additions	Valley Vista Additions	Meadow Lake and Highland Lakes	Water Oak Estates	TimberCreek Park and Willow Grove Additions
Fox Creek Estates Addition	Valley Parkway			
\$380,700	\$380,700	\$380,700	\$380,700	\$380,700

Traffic Improvements

FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
\$330,000	\$330,000	\$330,000	\$330,000	\$330,000

Drainage Improvements

FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
\$300,000				

Screening Wall Maintenance

FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
\$316,606				

Technology Five-Year Plan

Description	One-Time	On-Going
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FY 2011/12

Network Upgrade to 10 G Ring (Replace core switches at OTCH and Kealy)	150,000	5,000
Network Printers & Scanners (Printer/Scanner Replacements)	30,000	0
Switch, Access Points and Bridge Replacements)	25,300	2,500
Cisco Video Conferencing (Cisco Telepresence)	150,000	15,000
Finance System Refresh (Technology refresh on financial system)	550,000	25,000
Phone Upgrade (Replace EOL Phones QTY 50)	10,540	320
PC Replacement (Replace 100 Units with Virtual Machines)	130,000	0
Infrastructure For VDI (Two Servers for VDI)	20,000	4,204
MGE 50KVA UPS Battery Replacement (Annex UPS 5 year battery replacement)	20,000	0
	1,085,840	52,024

FY 2012/13

Network Printers & Scanners (Printer/Scanner Replacements)	30,000	0
Network Expansion and Upgrades (Allows for continued growth of network)	25,300	2,500
Phone Upgrade (Replace EOL Phones QTY 50)	10,540	320
PC Replacement (Replace 100 Units with Virtual Machines)	130,000	0
Infrastructure For VDI (Two Servers for VDI)	20,000	4,204
CMS Utility System (Technology refresh on Utility system)	350,000	20,000
	565,840	27,024

FY 2013/14

Network Printers & Scanners (Printer/Scanner Replacements)	30,000	0
Network Expansion and Upgrades (Allows for continued growth of network)	25,300	2,500
Web Services (Continued expansion and growth of web services.)	25,000	0
Phone Upgrade (Replace EOL Phones QTY 50)	10,540	320
PC Replacement (Replace 100 Units with Virtual Machines)	130,000	0
Infrastructure For VDI (Two Servers for VDI)	20,000	4,204
	240,840	7,024

FY 2014/15

Network Printers & Scanners (Printer/Scanner Replacements)	30,000	0
Network Expansion and Upgrades (Allows for continued growth of network)	25,300	2,500
PC Replacement (Replace 100 Units with Virtual Machines)	130,000	0
Infrastructure For VDI (Two Servers for VDI)	20,000	4,204
Web Services (Continued expansion and growth of web services.)	25,000	0
Phone Upgrade (Replace EOL Phones QTY 50)	10,540	320
Network Printers & Scanners (Printer/Scanner Replacements)	30,000	0
	270,840	7,024

FY 2015/16

Network Printers & Scanners (Printer/Scanner Replacements)	29,500	0
Network Expansion and Upgrades (Allows for continued growth of network)	25,000	0
PC Replacement	100,000	0
Maintenance for Storage System XIV	0	24,500
Phone Upgrade	10,500	0
	165,000	24,500

CITY OF LEWISVILLE
GENERAL FUND
FINANCIAL PLAN SUMMARY

	ACTUAL	BUDGET	ESTIMATE	BUDGET		PLANNED		
	2009/10	2010/11	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Revenues								
General Property Taxes	\$21,290,701	\$ 20,464,293	\$ 20,443,858	\$ 20,976,818	\$ 21,012,712	\$ 21,255,023	\$ 21,708,197	\$ 22,172,368
Franchise Taxes	6,187,580	6,803,514	7,033,950	6,861,080	6,929,691	6,998,988	7,068,978	7,139,667
Sales Tax	18,605,874	17,667,819	18,892,500	18,892,500	19,014,282	19,136,848	19,260,205	19,384,357
Mixed Beverage Tax	410,485	373,625	420,718	432,682	435,471	438,278	441,103	443,947
Licenses & Permits	1,894,107	1,159,367	1,768,058	1,434,026	1,448,165	1,462,444	1,476,863	1,491,424
Fines & Forfeitures	2,946,081	2,978,110	2,765,059	2,814,067	2,842,208	2,870,630	2,899,336	2,928,329
Charges for Services	5,522,540	5,532,873	5,129,420	5,470,824	5,525,532	5,580,788	5,636,595	5,692,961
Recreation	1,104,199	1,075,823	1,123,983	1,187,011	1,203,282	1,219,775	1,236,495	1,253,444
Other Revenue	547,904	944,581	661,475	810,579	814,632	822,778	831,006	843,471
Transfers	2,759,801	2,472,688	2,472,688	2,481,850	2,497,144	2,572,059	2,649,220	2,728,697
Total Revenues	61,269,272	59,472,693	60,711,709	61,361,437	61,723,119	62,357,610	63,207,999	64,078,666
Total Expenditures	58,607,936	59,472,693	59,032,619	61,361,437	61,666,515	62,226,328	63,043,543	63,873,899
Transfer Out & One-Time	7,901,359	729,749	1,489,749	1,984,340	-	-	-	-
Beginning Fund Balance	32,008,366	24,810,243	26,768,343	26,957,684	24,973,344	25,029,947	25,161,229	25,325,685
Ending Fund Balance (Net)	26,768,343	24,080,494	26,957,684	24,973,344	25,029,947	25,161,229	25,325,685	25,530,452
Operating Reserve	9,062,142	8,920,904	8,920,904	9,204,216	9,249,977	9,333,949	9,456,531	9,581,085
Undesignated Reserve	17,706,201	15,159,590	18,036,780	15,769,128	15,779,970	15,827,280	15,869,154	15,949,367

**CITY OF LEWISVILLE
WATER AND WASTEWATER
FINANCIAL PLAN SUMMARY**

	ACTUAL 2009/10	BUDGET 2010/11	ESTIMATED 2010/11	BUDGET 2011/12	2012/13	PLANNED		
						2013/14	2014/15	2015/16
Sources of WC								
Charges for Services	\$ 689,597	\$ 354,006	\$ 330,694	\$ 298,279	\$ 326,685	\$ 357,796	\$ 391,870	\$ 429,189
Retail Water Sales	15,252,104	14,905,215	15,011,740	15,057,251	15,379,768	15,709,192	16,045,673	16,389,361
Retail Sewer Treatment	9,577,244	9,494,804	9,433,887	9,522,996	9,688,941	9,857,778	10,029,557	10,204,329
Wholesale Sewer Treatment	694,314	690,197	636,072	633,547	669,770	708,064	748,547	791,346
Capital Recovery	881,264	336,464	932,078	1,032,344	500,000	500,000	500,000	500,000
Miscellaneous and Other	(57,142)	392,943	110,387	249,345	250,592	253,098	255,629	259,463
Total Sources	27,037,381	26,173,629	26,454,858	26,793,762	26,815,756	27,385,928	27,971,277	28,573,689
Uses of WC								
Total Operating Expenses	14,491,639	15,158,613	15,166,514	15,844,250	15,779,134	16,254,798	16,614,854	17,155,476
Administrative Fee	2,679,340	2,367,227	2,367,227	2,390,899	2,462,626	2,536,505	2,612,600	2,690,978
Payment in Lieu of Franchise Tax	511,116	1,248,731	1,248,731	1,265,929	1,286,924	1,313,752	1,341,189	1,369,252
Capital Outlay O&M	109,750	-	63,940	36,900	-	100,000	100,000	100,000
Total Operating Exp	3,300,206	3,615,958	3,679,898	3,693,728	3,749,550	3,950,256	4,053,789	4,160,230
Debt Service - P&I	6,606,396	5,841,660	5,947,410	6,112,203	5,793,767	5,363,875	5,129,048	4,698,225
Debt Service - Sub Lien	34,655	-	-	-	-	-	-	-
Debt Service - New	-	105,750	-	47,500	423,463	911,650	1,336,138	1,610,719
Debt Service - Transfer Converted Debt	70,438	1,391,548	1,391,548	1,062,979	1,058,148	835,720	815,962	658,073
Restricted Assets-Reserve	(676,476)	60,100	60,100	33,102	11,695	26,191	21,486	(88,856)
Total Debt Service	6,035,013	7,399,058	7,399,058	7,255,784	7,287,072	7,137,435	7,302,634	6,878,160
Current Rev - Current Exp	3,210,523	(0)	209,388	0	(0)	43,439	0	379,822
CIP Transfers & One Time	915,228	422,127	422,127	3,407,953	2,250,000	1,000,000	1,000,000	1,000,000
Total Uses	24,742,086	26,595,756	26,667,597	30,201,715	29,065,756	28,342,489	28,971,277	29,193,866
Beginning Working Capital	14,549,912	15,523,259	16,845,208	16,632,469	13,224,517	10,974,516	10,017,955	9,017,955
Ending Working Capital	16,845,208	15,101,132	16,632,469	13,224,517	10,974,516	10,017,955	9,017,955	8,397,777

Personnel

In FY 2011-12, the budget includes 686 full-time personnel. Following is a summary of all current full-time employees by department and fund.

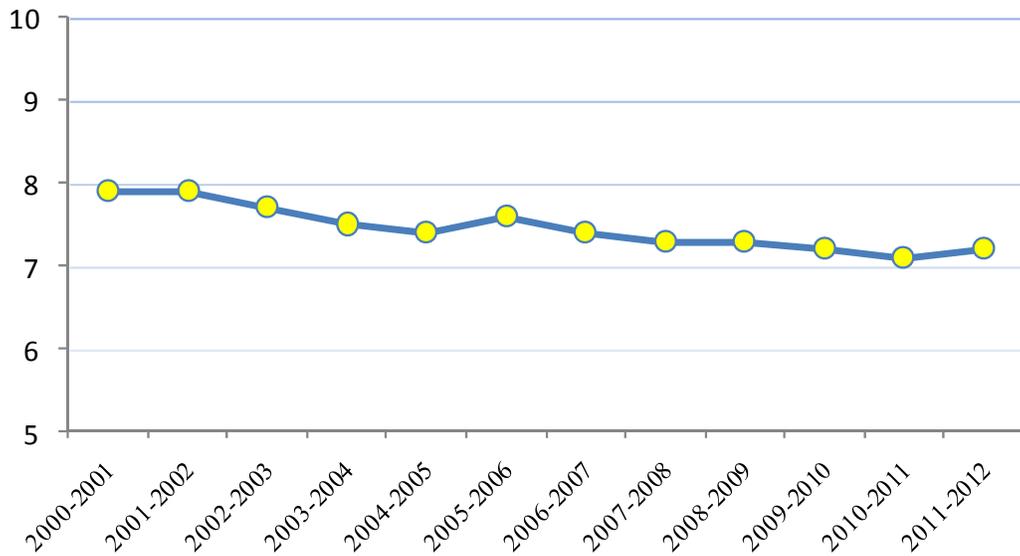
	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
General Fund					
Non-Departmental	.59	.84	.84	.59	.7
Administration	10.	6.75	6.75	6.	6.
Public Records	4.	4.	4.	4.	4.
Legal Department	3.	3.	3.	3.	3.
Police Department	200.	200.	198.	198.	199.
Fire	135.	135.	135.	135.	135.
Public Services	43.5	43.5	39.5	39.5	39.5
Parks & Leisure Services	67.	66.	65.	64.	64.
Community Development	63.	58.	55.	55.	56.
Finance Department	10.	10.	10.	10.	10.
Human Resources	7.	7.	7.	7.	7.
Comm Relations / Tourism	4.28	5.98	5.98	5.98	5.98
Economic Develop/Planning	-	6.	6.	6.	6.
Information Technology	14.	14.	14.	15.	16.
Municipal Court	12.	12.	12.	12.	12.
	573.37	572.07	562.07	561.07	564.18
Hotel / Motel Tax Fund					
Non-Departmental	.11	.11	.11	.11	-
Comm Relations / Tourism	4.72	5.02	5.02	5.02	5.02
	4.83	5.13	5.13	5.13	5.02
Grant Fund					
Police Department	1.	1.	1.	2.	2.
Community Development	2.	-	-	-	-
Economic Develop/Planning	-	2.	2.	2.	2.
	3.	3.	3.	4.	4.
Juvenile Case Manager					
Municipal Court	1.	1.	1.	1.	1.
	1.	1.	1.	1.	1.
Water & Sewer Fund					
Non-Departmental	.3	.3	.3	.3	.3
Public Services	77.1	77.1	77.1	78.1	78.1
Community Development	1.	1.	1.	1.	1.
Finance Department	10.	10.	10.	10.	10.
	88.4	88.4	88.4	89.4	89.4
Maint & Replacement Fund					
Public Services	5.4	5.4	5.4	5.4	5.4
	5.4	5.4	5.4	5.4	5.4
4B Sales Tax Fund					
Parks & Leisure Services	5.	13.	13.	14.	17.
	5.	13.	13.	14.	17.
	681.	688.	678.	680.	686.

Several modifications were made to budgeted personnel from the adopted 2010-11 budget:

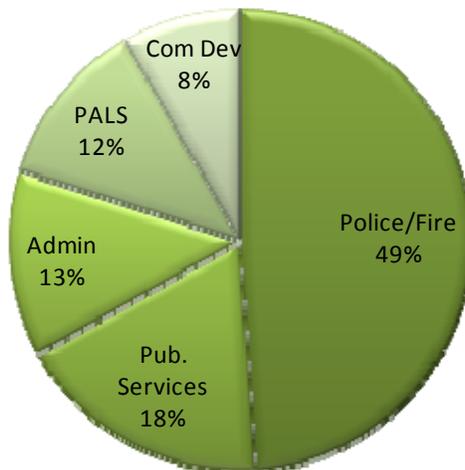
<u>Position:</u>	<u>Count</u>
Trainer in HR position eliminated and replaced with an ADA Compliance Specialist	-0
GIS Administrator position eliminated and a Network Engineer position added	-0
Management Projects Coordinator position eliminated and a Technology Projects Manager position created	-0
Systems Support Position	+1
Sr. Media Specialist position was reclassified to an Arts Center Specialist	-0
Police Officer Grant position added after grant awarded in FY 2010-11	+1
Plant Operator position created in Utility Fund using FY 2010-11 overtime savings	+1
Shelter Attendant position added for new Animal Shelter and Adoption Facility	+1
School Resource Officer position added for new LISD campus	+1
Three Maintenance Worker positions were added for Toyota of Lewisville Railroad Park	+3
	+8

In summary, a total of 8 positions were added to the overall 2011-12 budget: three in the General Fund, three in the 4B Sales Tax Fund, one in the Grant Fund, and one in the Utility Fund. The Utility Fund position was able to be added without additional revenue requirements due to utilizing overtime savings created by moving from 12 hour to 8 hour shifts. The School Resource Officer position will be funded 50/50 with the School District.

The following graph illustrates the relationship between the growth of the City's population and workforce over the last twelve years. Throughout the 90's, the trend reflected how development rose rapidly and population outpaced staff growth. The trend downward beginning in 1995 is attributed to a City Council commitment to provide more services with fewer resources by promoting flexible management and the efficient use of technology.



The next chart indicates that the allocation of expenditures and personnel are closely related. Public safety, comprising 589% of the general fund operating budget, also utilizes half of the total city personnel. Public Services, which includes both General and Utility Fund services for streets, traffic facilities, and utilities represents 18%. Parks and Leisure Services utilize 12% of total staff. Administrative personnel, which includes the City Manager’s Office, City Secretary, Municipal Court, Information Technology Services, Finance, Human Resources and Economic Development and Planning accounts for 13%. Community Development comprises 8% of all personnel.



Overview of Funds

Lewisville's budget is comprised of 23 operating funds and 3 capital improvement funds, each segregated according to Federal, State, or City charter requirements. Funds are divided into three categories: Operating (both major and other), Internal Service and Capital Improvements.

Operating Funds (Major)

- General Fund
- Utility Fund
- G.O. Debt Service Fund

Internal Service Funds

- OPEB Liability Trust Fund
- Health Insurance Fund
- Insurance Risk Fund
- Maintenance & Repl Fund

Operating Funds (Other)

- Recreation Activity Fund
 - TIRZ Fund #1
 - TIRZ Fund #2
- 4B Sales Tax Fund
- Hotel / Tax Fund
- Grants Fund
- Waters Ridge PID Fund
- LEOSE Fund
- Court Security Fund
- Court Technology Fund
- Records Management Fund
- Community Activities Fund
- Police Forfeitures Fund (State)
- Police Forfeitures Fund (Federal)
- Fire & Police Training Fund
- Juvenile Case Manager Fund

Capital Improvement Funds

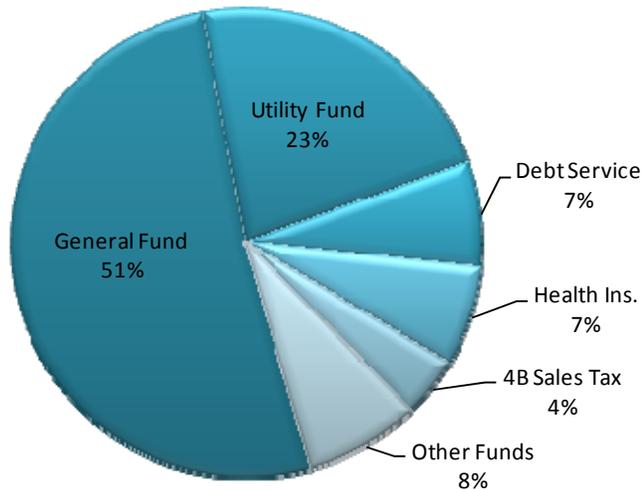
- General Capital Projects
- Utility Capital Projects
- Other Capital Projects

Operating funds originate from direct revenue sources, such as taxes, charges for service, grants or loans, which are used to provide direct service or improvements to the community.

Internal service funds derive revenue from internal charges and provide indirect, or ancillary, services to the community.

Capital improvement funds derive their revenue from bond sales and cash transfers from operating funds. These revenues pay for capital projects such as roadway resurfacing, new roadway construction, water and sewer line replacement, park improvements, building construction and technology improvements.

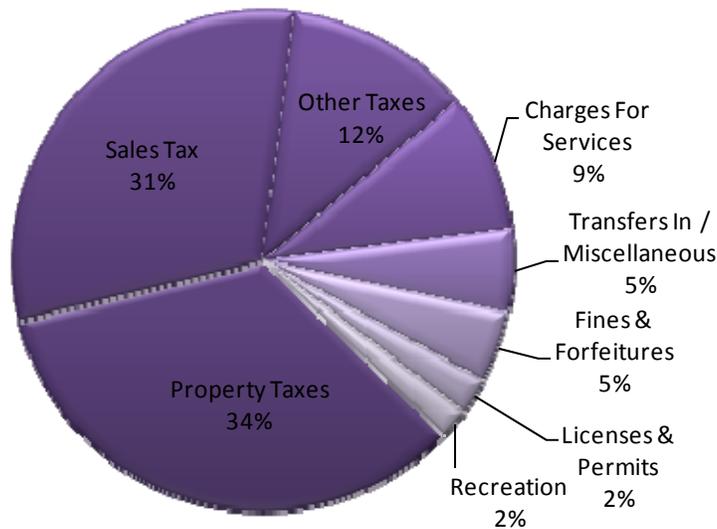
As the following chart reflects, the General Fund is where most of the City's resources are allocated at 51%. The second largest fund is the Utility Fund, where 23% of the city's resources are allocated. These two funds will have the most detail in this budget overview. However, each of the 23 operating funds will be covered in some level of detail on the following pages. The capital improvement funds will be further detailed in the Capital Improvements section of this budget document.



General Fund

The General Fund is the largest operating fund of the City and provides most of the basic administrative and governmental services to the City. The major revenues that support this fund include property and sales taxes, other taxes, licenses and permit fees, charges for service, recreation fees, fines and forfeitures, and interest and miscellaneous income. These sources support all general government activities, including public safety, administrative services and finance, development services, parks and leisure services, and public infrastructure maintenance.

Property tax is the largest source of revenue, at 34% followed closely by sales tax at 31%. All other revenue sources combine to provide 35% of the total General Fund resources.



Revenues

FY 2011-12 General Fund revenue is anticipated to be higher than projected by \$1,239,016 or approximately 2.1%. This increase is due to sales tax collections coming in higher than anticipated. Collections from within the city limits are projected to exceed last year's actual receipts by \$210K, and approximately \$1,142,153 more than budgeted. This large difference was due to conservative sales tax estimates for FY 2009-10 which drove the budget number for FY 2010-11 in accordance with council policy. As you are aware, sales tax collections is the single most volatile source of revenue for the General Fund and significant swings from year to year are not unusual, for a variety of reasons (not all economic).

Additionally, \$40K in Castle Hills sales tax receipts have been received so far this fiscal year. This revenue source was not originally budgeted as it was uncertain when receipts from the City's Strategic Partnership Agreement would begin. Staff is projecting a year end estimate of \$82,528. Total sales tax collections are estimated at \$18,892,500 for FY 2011-12.

Other positive accounts include Verizon cable payments which had \$517,068 budgeted, with \$624,905 now estimated based on trend and current year activity. Plan check fees are estimated at \$134,548 compared to the \$33,865 budgeted. This increase is mostly related to the Huffines Hebron Station development that has now begun.

The General Fund has also benefitted from natural gas well permits and gas well road repair payments. These sources are considered one-time payments as opposed to on-going revenue that the City uses for future projections. Therefore, these accounts are estimated at the amounts received as of mid year: \$70,000 in natural gas well permits and \$231,072 in gas well road repairs.

Negatively, landfill host fee revenue is not performing as anticipated. Texas Waste Management (TWM) revenue is estimated to end the year down 7.65% from budget at \$1,403,481 (-\$116K). Allied is also anticipated to come in lower than projected at \$215,305. This is a 38% decrease (-\$135K) from budget.

This landfill, in particular, is reliant on construction debris and is suffering the effects of a slowdown in building activity.

Court fines revenue will be monitored closely this fiscal year. As of now, this source is estimated to be down \$112K/8%. A slowdown in citations issued this year compared to last year has occurred during the first part of the fiscal year. A large part of the decrease is related to vacancies in the traffic patrol positions due to FMLA and military leave. The PD is working to solve this issue and the second half of the fiscal year should be fully staffed.

Interest earnings continue to perform at record low yields due to the economy and the restrictions of the Public Funds Investment Act. This source is in the Miscellaneous category.

Overall, as stated above, General Fund revenue is projected to come in ahead of budget projections by just over \$1.2M.

FY 2011-12 Revenues

Adopted FY 2011-12 budget revenue is \$61.361 million which is \$1.889M (3.2%) more than last year's original budget. As mentioned above and reflected in the following chart, the primary driver of the increase is in the sales tax category, which is projected to be up \$1,224,681.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
<u>REVENUES</u>					
Property Taxes	21,454,523	21,047,460	20,189,293	20,303,383	20,853,481
Sales Tax	17,686,496	18,605,874	17,667,819	18,892,500	18,892,500
Other Taxes	6,521,494	6,841,307	7,452,139	7,595,143	7,417,099
Licenses & Permits	1,767,048	1,894,107	1,159,367	1,768,058	1,434,026
Charges For Services	5,702,288	5,522,540	5,532,873	5,129,420	5,470,824
Recreation	1,096,844	1,104,199	1,075,823	1,123,983	1,187,011
Fines & Forfeitures	2,950,843	2,946,204	2,978,110	2,765,059	2,814,067
Transfers In / Miscellaneous	3,903,913	3,307,581	3,417,269	3,134,163	3,292,429
Total Revenues	61,083,450	61,269,270	59,472,693	60,711,709	61,361,437

As a category, "tax based" revenues for FY 2011-12 have been set at a total of \$47.163M or \$1.835M more than the FY 2010-11 budget. These revenues account for 76.8% of the preliminary budget compared to 76.2% of last year's preliminary budget.

Property Tax

Although tax revenues flow from a variety of sources, property tax historically serves municipalities as the most significant since it is based on assessments to permanent assets. Property taxes are assessed on

all real and personal property on January 1 each year. Enacted into law by the 66th Texas Legislature in 1979, the Property Tax Code mandates that all taxable property be appraised at market value.

Property Tax Rate

The FY 2011/12 property tax rate is \$0.44021 per \$100 of assessed value, which is the same as the FY 2010/11 rate. Each year, the City Council sets this rate by ordinance. Each one-cent of rate will generate approximately \$627,123.

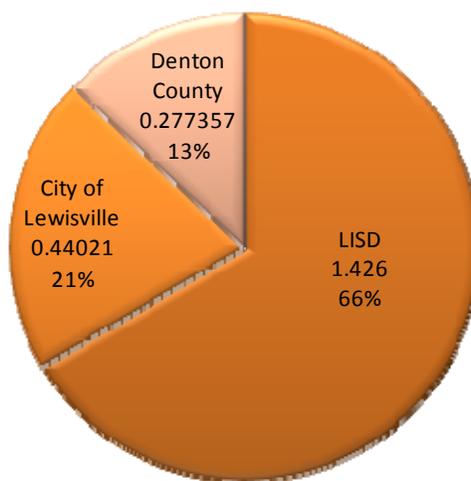
Components of the Property Tax Rate:

The property tax rate is comprised of two components: Operations and Maintenance (O&M) and Interest and Sinking (I&S). The O&M rate is developed to provide the level of funding needed to cover existing and new general fund services approved by the City Council. The I&S rate is developed to cover the interest and principal payments needed to service the City's existing debt. The debt service rate is based upon the amount of outstanding debt. For FY 11-12, the City's O&M rate is \$.32289 and the I&S rate is \$.11732 for a total property tax rate of \$.44021.

Impact to the Average Homeowner

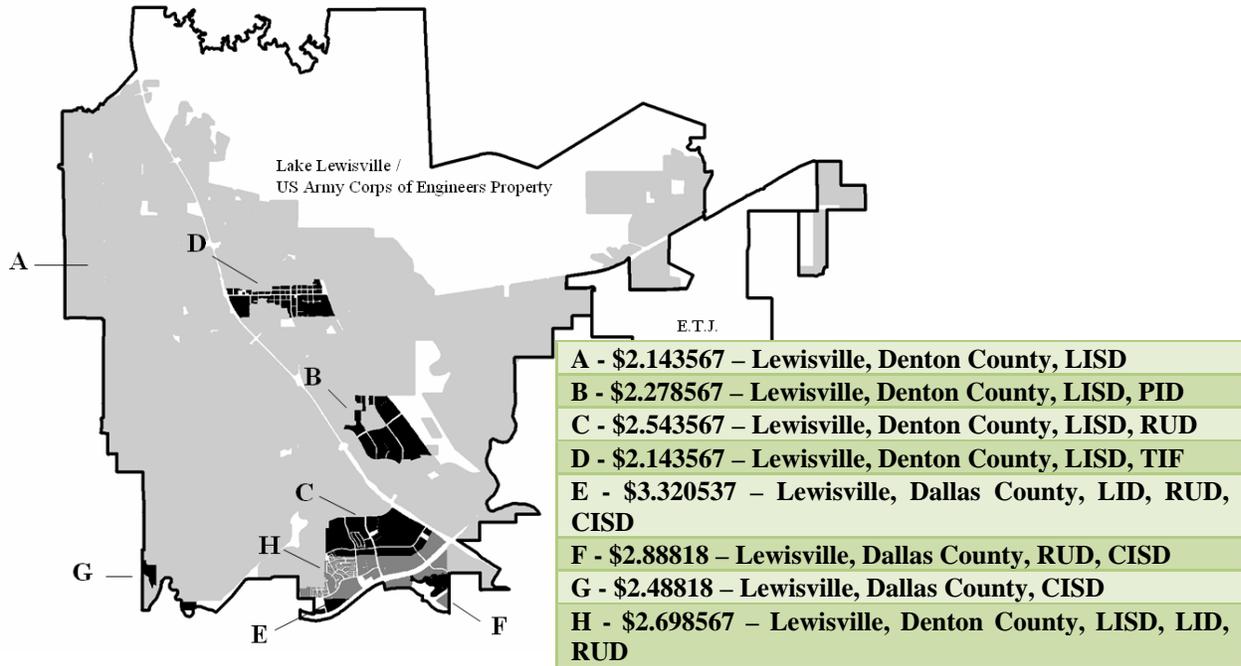
During the past year, the average home value increased from \$155,798 to \$157,518 (+1.1%). The owner of a property worth the annual 'average' amount will see their City of Lewisville property tax bill increase from \$685.84 to \$693.41 (+\$7.57).

Other Entities that Levy a Property Tax in Lewisville: Most property owners in Lewisville have responsibility to three entities: the City of Lewisville, Denton County, and the Lewisville Independent School District. All three bodies work independently from one another and are led by separate elected officials under very distinct demands. Therefore, property owner tax bills will vary from year to year.



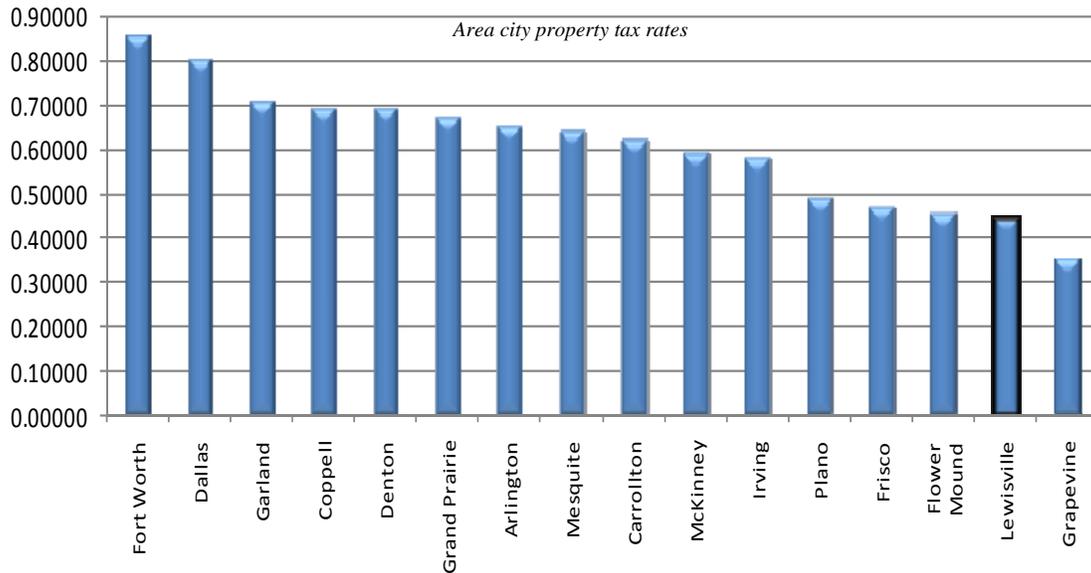
Total Property Tax Rate: \$2.143567

Based on the location of their property, a small number of property owners also have responsibility to some of the following entities:



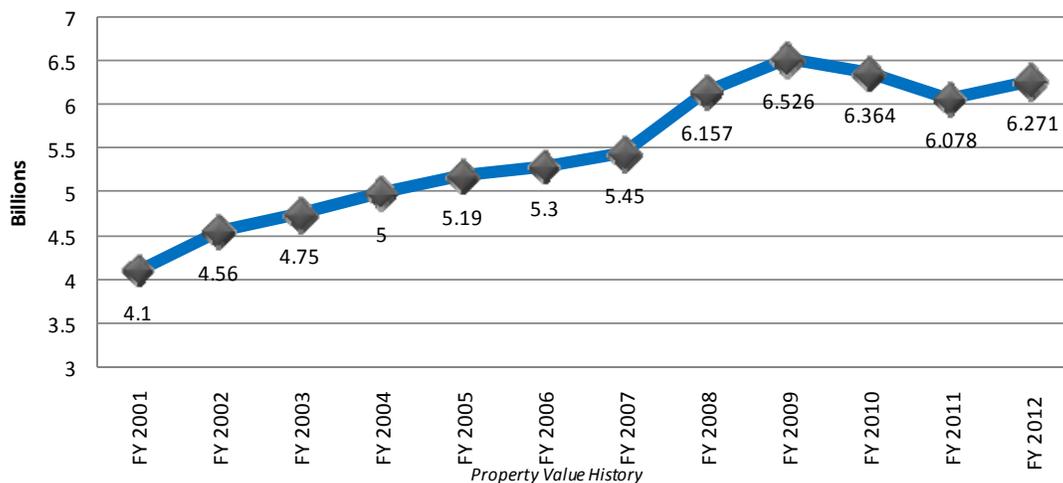
Survey City Tax Rate Comparison:

By comparing city taxes only, Lewisville ranks favorably among surrounding municipalities. As indicated below, Lewisville ranks second in lowest tax rates among its survey cities. Generally, cities ranking lower on the chart benefit most from rising values and new development and are able to accommodate growth in existing and new services without raising rates. Cities with low debt rates are generally not involved in significant new construction of public facilities or infrastructure and are able to contribute more operating revenues each year to capital projects to avoid incurring debt. In Lewisville's case, the debt rates have been able to be reduced by the growth in taxable assessed value.



Property Values

Property tax value provided to us by the Denton Central Appraisal District, as well as the Dallas Central Appraisal District (for that portion of Lewisville that is in Dallas County) increased by 3.17%, using the net taxable value. The total market value (before any adjustments, exemptions, etc.) supplied to us by the Denton Central Appraisal District for FY 2011-12 is \$7,607,099,243 (including \$214,125,809 in value under protest). The roll from the Dallas Central Appraisal District lists the total market value for FY 2011-12 as \$62,426,660 (there is no value currently under protest). Added together, the total market value in Lewisville for FY 2011-12 is \$7,669,525,903.



The total “assessed” value is \$7,571,556,773 (includes \$214,125,809 in property under protest). Total taxable value is \$6,341,898,603 after deducting exemptions (65+, disabled, Freeport, etc.) and 65+/disabled freeze values. Then, values “lost” to the TIF Increment (\$70,665,418) are deducted, leaving a total “net” taxable value of \$6,271,233,185.

The certified total taxable value last year was \$6,157,159,358, so this year’s \$6,341,898,603 represents a 3% increase in value. Last year’s “net” value (on which we set rates) was \$6.078B, so this year’s \$6.271B represents a 3.17% increase. Of the \$6.271B net taxable value, new construction value is \$45,341,906 (\$90,145,676 last year).

In calculating effective and rollback rates, using the “net taxable roll” of \$6.271B is used. However, because this roll does not include any of the value of properties subject to the freeze, our tax levy calculation will need to be adjusted for the taxes that will be received from properties subject to the freeze. This amount has been estimated using information from both of the appraisal districts at a total of \$823,863.

The tax base is comprised of various property types and of interest this year is the change in market value from one type to another. Compared to the certified roll in 2010, the 2011 roll for Single Family property actually increased by 1.55% to \$2.802B and now represents 36.5% of the total base (average home value increased slightly to \$157,518). Multi Family property increased \$38M or 4.77% (10.79% of total, \$828M). Vacant platted lots increased \$7.3M or 4.83% (2.06% of total) while unplatted acreage decreased \$16.7M or 11.80% (1.63% of total).

Commercial real property now represents 26.66% (\$2B) of the roll and increased 2.24% or \$44.7M. Business Personal Property, which represents 15.44% of the roll (\$1.184B), increased 13.64% or \$142.1M. This was the single largest increase in any category. It is important to note that this category can be more volatile due to shifts in business inventories or relocations.

All of these numbers are prior to various exemptions but give an idea of what happened with local market value in the past year. Clearly the bulk of the tax base increase is in the commercial/business personal property categories, which potentially shifts tax burden more toward these categories.

The total value may change in a given year due to fluctuating levels of new construction, improvements to existing properties and increased/decreased values of property on the real estate market.

From 1991 until 1994, Lewisville experienced a 3.6 percent decrease in property values. This was common among many municipalities as total assessed value declined from depressed property values and reduced construction activity. Conversely, 1994-2002 reflects the economic boom experienced in the North Texas area and Lewisville’s prosperity from significant new construction and housing demand. From 2002-2008, appraised values continued to increase, but at a decelerated rate of 4 – 5% annually. Then the next two years saw values decreasing as a result of the recession. This year’s increase of 3.17% represents a to the downward trend.

To gain further historical insight, the following table illustrates two key points. First, columns 1-3 show the year, total assessed value, and tax rate established by the City Council. Note that as values increased, the tax rate has gone down or, at the very least, remained steady. This relationship will typically be true when the City Council is able to use increased value to lower tax rates while maintaining a consistent revenue source.

FY	Taxes Levied within the FY of the Levy	Adjustments to Levy in Subsequent Years	Adjusted Taxes Levied for the FY	Collected within the FY of the Levy		Total Collections To Date		
				Amount	% of FY Levy	Collections in Subsequent Years	Amount	% of Adjusted Levy
2001	18,799,829	3,921	18,803,750	18,598,798	98.93%	191,748	18,790,546	99.93%
2002	20,766,871	57,968	20,824,839	20,493,339	98.68%	287,209	20,780,548	99.79%
2003	21,752,602	63,953	21,816,555	21,476,523	98.73%	281,431	21,757,954	99.73%
2004	22,831,246	56,384	22,887,630	22,541,885	98.73%	273,615	22,815,500	99.68%
2005	23,542,373	40,835	23,583,208	23,292,813	98.94%	230,043	23,522,856	99.74%
2006	25,246,156	(35,274)	25,210,882	24,949,844	98.83%	211,196	25,161,040	99.80%
2007	26,677,093	7,349	26,684,442	26,470,497	99.23%	162,424	26,632,921	99.81%
2008	28,264,833	(45,798)	28,219,035	28,029,846	99.17%	137,608	28,167,454	99.82%
2009	29,966,864	(120,247)	29,846,617	29,762,422	99.32%	21,236	29,783,658	99.79%
2010	29,389,678	-	29,389,678	29,115,450	99.07%	-	29,115,450	99.07%

The next two sections, columns 5-7 and 8-10 respectively, show the amount of property tax revenue we expect to receive versus what we actually received. Finally, the actual collection rate, column 11, shows the percent of total taxes expected to be collected that have been collected to date for each fiscal year.

Sales Tax

Sales tax, or consumption tax, is assessed by the State and City and can also be assessed by other governmental entities. Sales tax is levied on the sale of goods and services. Businesses that sell sales taxable goods and services charge the sales tax to the customer then submit the tax to the State Comptrollers Office. The Comptrollers Office then issues a check to the city during the first half of each month, less 2 percent retained by the State for their administrative costs.

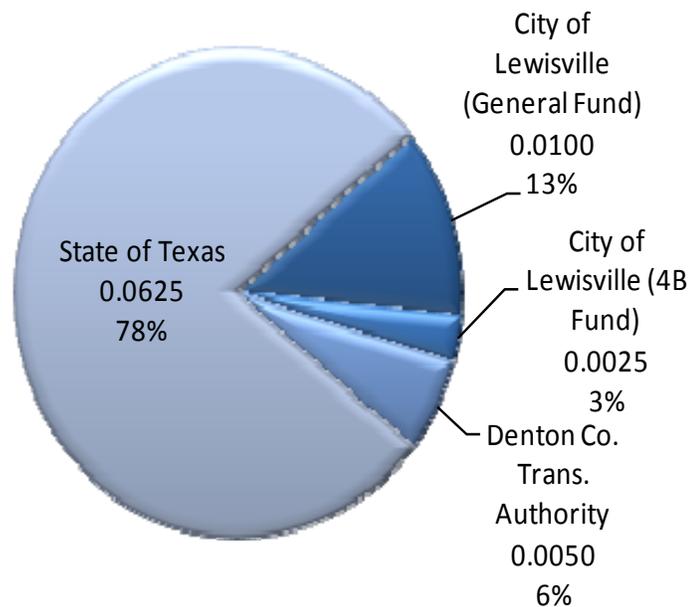
Sales tax revenue for FY 2011-12 is projected at \$18.892 million or \$1.225M more than the FY 2010-11 budget. This estimate represents an upward trend in sales tax receipts back to the levels experienced in FY 2009-10. Sales tax revenue has been especially volatile in the past two years. However, the trend this fiscal year has all been positive.

Pursuant to Council policy, the sales tax projected for FY 2011-12 should be no more than the estimate for the current year; therefore, the current year's estimate of \$18.892 million was used as the adopted amount for FY 2011-12. For FY 2011-12, we are assuming \$82,528 in sales tax revenue related to the Strategic Partnership Agreement (SPA) Council approved in July of 2009. Revenue received as of mid-year in FY 2010-11 is \$41,263 (two quarterly payments have been received). As you will recall, revenue received from Castle Hills is first applied to the Fire and EMS contract and then to the Police agreement before any excess revenue is split 50/50 with Castle Hills.

Local sales tax rates cannot exceed 2%. The following is the breakdown of the total 8% sales tax charged on applicable goods and services sold within Lewisville’s geographical boundaries:

Entity	Rate
City of Lewisville (General Fund)	1.00%
City of Lewisville (4B Fund)	0.25%
Denton Co. Trans. Authority	0.50%
State of Texas	6.25%
Total	8.00%

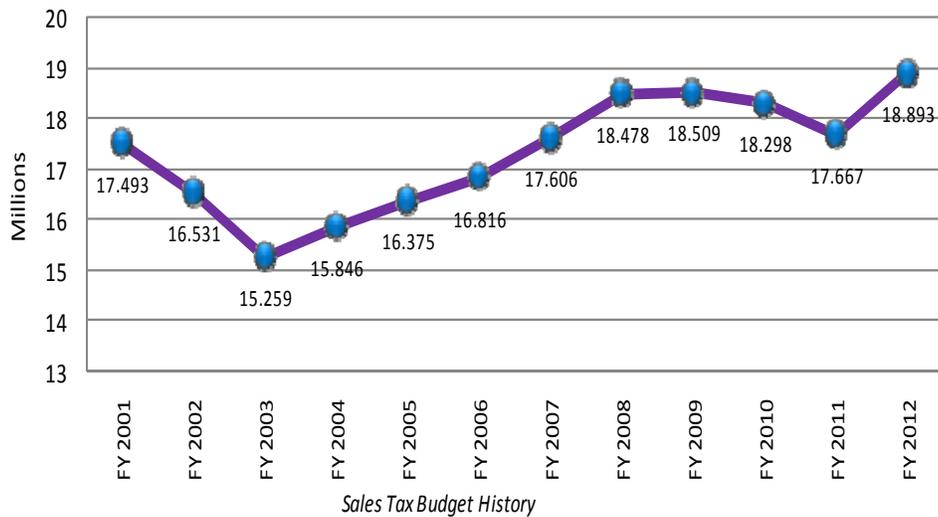
The current sales tax rate paid by consumers within the corporate limits of the City of Lewisville is 8.0 percent. The State of Texas levies 6.25 percent, the City levies 1.00 percent for general revenue (general fund operations), the Denton County Transportation Authority levies ½ cent for regional transit and the City levies an additional ¼ percent for parks and library construction (4B sales tax). Because the sales tax is based on consumer spending, inflation, and the general economy, it is the most difficult to forecast.



As indicated in the chart below, sales tax revenue had increased dramatically throughout the 1990’s as a result of a strong economy and rapid area growth. This coincides with the opening of Vista Ridge Mall and the greater concentration of retail opportunities for area residents. Estimates are that 60-70 percent of sales tax revenue is derived from people living outside of Lewisville, providing a tremendous benefit to the community at no cost to residents

Management policy has been to weigh the contribution of sales tax within the context of total revenue and to avoid overextending City resources by informally directing surplus sales tax collections to support one-time expenditures, such as capital projects and new vehicle and equipment purchases. This policy limits

the portion of the budget funded by the sales tax to roughly 33% and will continue limiting overall dependence on the sales tax for operating purposes. For FY 2011-12, budgeted sales tax revenue equates to approximately 30.7% of all budgeted general fund revenue.



Other Taxes

All other tax revenue sources are projected at \$7,417,099 compared to the \$7,452,139 budgeted in FY 2010-11 (\$35,040 decrease). Several lines of revenue in this category are noteworthy including increases in Texas New Mexico Power (\$119,437) and Verizon Cable (\$93,420). However, traditional telecommunications franchise fee payments continue to decline. For FY 2011-12 \$522,972 is budgeted in this revenue line item compared to the \$607,000 budgeted in FY 2010-11 (-\$84,028/-13.8%). Cable franchise payments from Verizon are anticipated to increase \$93,420 to \$610,488 from the \$517,068 budgeted in FY 2010-11. Cable franchise payments from Time Warner are expected to decrease \$32,267 from \$548,538 budgeted in 2010-11 to \$516,271 in FY 2011-12.

Also in this category are penalty and interest and delinquent property tax payments. These payments are anticipated to decline \$151,663 in FY 2011-12 based on experience received so far this fiscal year and on the decreased value in property taxes owed.

Licenses and Permits

License and permit revenues are from fees charged by the City for business licenses and permits related to general construction. Fees are charged to coordinate planning and development activities, inspect electrical, plumbing and mechanical installations, and to maintain health, fire and building codes. Like taxes, this category is equally susceptible to existing economic conditions and changes in planned construction. Major disruptions such as the late 80's recession and the current recession can reduce this source to near zero. As always, several of the development projects are somewhat tentative and could exceed or fall short of the projections depending on economic conditions.

This category is comprised mainly of building and development related permitting and is now forecast at \$1.434M for the 2011-12 budget year compared to the \$1.134 million for FY 2010-11. This is an increase of \$274,659 from FY 2010-11 (26%). The major revenue accounts in this category are listed below.

101-0000-321.10-00 LICENSES	74,748	62,548	40,000	35,258	35,258
101-0000-322.01-00 BUILDING	238,523	243,175	108,118	242,778	212,886
101-0000-322.02-00 ELECTRIC	58,250	41,907	11,932	21,334	11,000
101-0000-322.03-00 SIGN	29,286	27,371	21,000	27,371	26,257
101-0000-322.04-00 GARAGE SALES	3,878	3,510	3,500	3,500	3,500
101-0000-322.05-00 ALARM	352,965	365,127	367,000	367,000	367,000
101-0000-322.06-00 PLUMBING	68,673	46,726	11,932	24,489	24,489
101-0000-322.07-00 MECHANICAL	67,865	56,298	11,932	13,297	10,000
101-0000-322.08-00 FENCE	14,451	10,256	11,000	15,298	13,813
101-0000-322.09-00 ZONING/SUB	73,997	36,343	18,000	27,476	26,000
101-0000-322.10-00 FOOD HANDLERS	64,310	61,915	63,098	63,098	64,310
101-0000-322.11-00 OFF PREM ALCOHOL PERMITS	2,100	1,410	2,100	-	-
101-0000-322.12-00 FIRE PREVENTION PERMITS	64,870	33,466	20,000	30,243	37,197
101-0000-322.13-00 NATURAL GAS WELL	10,400	280,000	-	70,000	-
101-0000-322.14-00 GAS WELL INSPECTIONS	-	-	-	-	20,475
101-0000-323.01-00 PLAN CHECK	108,748	110,435	33,865	134,548	106,443
101-0000-323.02-00 ENGINEERING INSP FEES	63,936	52,176	16,500	21,973	45,200
101-0000-323.03-00 FIRE OCCUPANCY INSPECTION	170,197	166,185	138,113	138,113	140,374
101-0000-323.04-00 AFTER HOURS INSPECTIONS	7,853	8,505	8,000	7,213	5,000
101-0000-323.07-00 ABANDONED VEH. NOTIFY	19,100	14,650	19,000	15,445	20,500
101-0000-323.11-00 MULTI-FAMILY INSPECTIONS	127,688	143,275	123,050	123,050	123,020
101-0000-323.12-00 HEALTH SERVICE FEES	134,843	128,830	131,227	131,227	141,304
101-0000-323.14-00 GAS WELL ROAD REPAIR	10,370	-	-	255,347	-

- **Building and Related Permits**

An increase of \$143,914, from the original FY 2010-11 budget, is estimated for FY 2011-12 in building, electric, mechanical, and plumbing permit revenue. Although a slowdown in construction activity has occurred over the past few years, staff's review of projects "in the pipeline" and renovation projects are increasing, as seen so far this fiscal year. For the FY 2010-11 revised estimate, these sources of revenue amount to \$287,976.

- **Alarm Permits**

Alarm permits are anticipated to perform at the same level as FY 2010-11 and are budgeted at \$367,000 for FY 2011-12.

- **Plan Check and Engineering Inspection Fees**

Plan Check fees are projected at an increase of \$72,548 for FY 2011-12, again due to the planned construction activity and anticipated zoning/planning cases. For FY 2010-11, this revenue source is estimated at \$134,548, an increase of \$100,683.

Since FY 2006-07, this entire category has dipped from \$2.393M to a projected \$1.434M (-\$959K/-40%) - equivalent to almost 2 cents on the property tax rate. The adopted budget is based on various development projects anticipated to occur in FY 2011-12 including commercial projects such as RaceTrak, office buildings at FM 3040 & Uecker, Denton County building, Waters Ridge

Warehouse/Office, Victoria Heights Condos, Lewisville Medical Center Expansion, Fat Daddy's, and Hebron 121 Apartments - Phase II. Residential projects include Carrington Village, Wentworth Phase I, Kings Grant, Lakeridge Townhomes, Chase Oaks Phase 1 and 2, and Rockbrook Place/Ashton Woods.

Charges for Services

This category is a large diverse one including garbage fees, host fees, contract revenues, items for sale, etc. and is projected for FY 2011-12 at \$5.146M compared to the FY 2010-11 budget of \$5.532M (6.9% decrease).

- **Landfill Host Fees**

A portion of the decrease in this category is based on the estimated FY 2010-11 year end calculation of \$1,403,481 (down \$116,519 from budget) for TWM landfill host fee payments. For FY 2011-12, these landfill host fee payments are anticipated to end the year at \$1,368,955. Allied host fee payments are also anticipated to decrease to \$213,083 for FY 2011-12 from the \$345,000 originally budgeted in FY 2010-11 (-38%/- \$131,917). The host fees are dependent on construction/economic activity (Allied, in particular) and are another reflection of an economic downturn.

- **Ambulance Fees**

In FY 2010-11, ambulance revenue is projected to come in under budget by \$70,554. Some of this is due to a rate decrease that occurred in January 2011 due to our linking of rates to the Medicare rate. In addition our collection effort has reached a cap at which staffing efficiencies and collection of past due accounts no longer result in significant increases in revenue from year to year. For FY 2011-12, the ambulance fee revenue estimate is \$1,606,490, which is a \$281,490 increase from the FY 2010-11 budget projection. A change to the ambulance fee methodology was approved by the City Council during the Budget Workshop for FY 2011-12.

- **Castle Hills**

The Castle Hills police and fire contracts have been updated and are expected to bring in \$338,102. A Strategic Partnership Agreement with Castle Hills was approved in July 2009, which provides the source of funding for these charges as well as additional sales tax revenue from Castle Hills.

- **Arts and Events Center**

This year \$50,000 is included in the FY 2011-12 revenue projection for Arts and Events Center facility rentals. This will be the first full fiscal year that the center will be open. Additional rental revenue is budgeted in the Community Activities fund to offset expenditures budgeted in that fund for the Arts and Events Center.

- **ROW Usage - Gas Wells**

This year \$70,000 is included in the FY 2011-12 revenue projection for ROW usage, gas wells. This is a new fee implemented in 2011. To be conservative, the revenue estimate is based solely on known ROW use currently in effect.

Recreation Fees

Revenues in the recreation category are derived from park entrance fees, recreation league fees, and class participation fees. In addition, revenue is drawn from a management agreement with a local golf course on City-maintained property, a lakeside restaurant and other lakeside recreational facilities.

Recreation fees were budgeted at \$1,075,823 for FY 2010-11. Park Entrance fees and Campground revenue are both performing well this year. For FY 2011-12, staff has estimated all lines close to the FY 2010-11 budget estimates, with the exception of the recreation participation fees, which is increased \$34,744 to better reflect actual experience this fiscal year. Overall, the category is budgeted for FY 2011-12 at an increase of 10%/\$111,188 from FY 2010-11.

Fines and Forfeitures

This category consists primarily of Court Fines and Warrant Fees, although Library Fines are also included. The FY 2010-11 budget was \$2,978,110 and is forecast to end the year at \$2,765,029, a decrease of \$213,081.

The two large lines in this category are Court Fines (FY 2010-11 re-estimate of \$1,447,874 compared to the \$1,567,674 budgeted) and Warrant Fees (FY 2010-11 re-estimate of \$891,272 compared to the \$978,715 budgeted). For FY 2011-12 the whole category has been budgeted at \$2.814M compared to the current year \$2.978M re-estimate (5.5% decrease).

Court fines and warrant revenue tend to be subject to the ebbs and flows of the enforcement effort at PD, as well as successful collection efforts. For FY 2010-11, officers on FMLA as well as military duty have affected staffing levels. We have not added additional traffic officers for some time, so fine revenue may be at a plateau. However, additional staff will be included as a strategy funded through the use of a Crime Control sales tax, if approved by voters in November.

Court fines and warrant fees account for 85.6% of all revenue in this category. We continue to be very dependent on traffic fines which generate the equivalent of 4 cents of property tax, although this is not that unusual for cities our size. This is one of the reasons that programs such as the "Scofflaw" statute can be critical to the finances of the City and the taxpayer by protecting both from undesirable tax hikes or service cuts. Currently uncollected fine and warrant revenue stands at an estimated face value of \$2.485M.

Interest/Miscellaneous

This category includes general fund interest, the "general and administrative" charge to the Utility Fund, transfers from the CIP and 4B funds for general fund based services, payments for radio and school resource officer contracts with outside entities, and sources that fit no other category.

The FY 2010-11 budget for the whole category was \$3.417M. The FY 2011-12 projection is \$3.250M (-\$166,848, 4.8% decrease). This decrease is due to a lower interest projection based on current experience, as well as an anticipated 0.4% rate.

General Fund Fee Modifications

For FY 2011-12, the entire fee schedule was reviewed as part of the budget preparation process. In addition to the ambulance fee changes discussed previously, changes to the fee schedule are shown on the following pages.

Ambulance Methodology was changed from reflecting the annual Medicare rate increase to a cost of service delivery basis.

Youth Sports Practice Fee - A \$5 player fee charged to Youth Sports Associations wanting to use the fields for practices. Associations collect the fee at registration and pay at the same time participation fee payments are made. This allows the Association to schedule practices prior to and during the regular season play. Associations are responsible to evenly distribute practices among participating teams and submitting practice schedules for Parks and Leisure Services approval.

Euthanasia Fee - The prior euthanasia charge for cats was \$10 and for dogs the fee ranged from \$10 - \$40, depending on weight. The average staff time to complete this task is one hour. The fee was approved for FY 2011-12 at \$40.00.

Rabies Testing/Processing Fee - The prior charge for rabies testing for cats and dogs was \$35. Average staff time to complete this task is 2.5 - 3 hours. The fee was approved for FY 2011-12 at \$50.00.

Agricultural animals permit fee - The prior fee was \$5 per year. The approved fee for FY 2011-12 is \$25 per year.

Conclusion

As always, many of the estimates for FY 2011-12 are highly dependent on the overall national economy as well as local economic activity in Lewisville. This is particularly true of the sales tax and development fees. Staff is very concerned about both of these, given the current economic climate. However, we also have other “dependencies,” chiefly, the host fees and traffic fine revenue that create some long-term uncertainty. These revenue sources account for \$3.99M (6.65%) of FY 2011-12 revenue and are equivalent to more than 5 cents of property tax rate. One of these (host fees) is, in fact, a known temporary source of revenue and will someday go to zero (when the landfill reaches maximum capacity), forcing cutbacks or additional revenue generation. We may not see that day ourselves as staff or council members, but the City will. The DFW Landfill has probably 10 years before reaching capacity and Allied is very difficult to project because of its dependency on construction activity. While closures may seem very distant, it is not too early to begin building incremental adjustments for the day when these sources dry up. These adjustments could take the form of small tax rate increases, service level or cost structure reductions, new revenue sources that can be applied to current costs (e.g. sales tax options) etc. The key would be to avoid using these resources as sources for ongoing services that cannot be easily eliminated in the future. To date, nothing has been done to plan for this eventuality.

Projected Revenues for Future Years

Revenues for future years are projected and based on the City’s financial policies and directives (see ‘Processes and Policies’ section) of budgeting on three main sources, property tax, sales tax and all other revenues and maintaining a 1/3 split of each of those revenue sources. The goal of this policy is to ensure that the City does not become dependent on volatile revenue sources such as sales tax, landfill host fees, court revenues or even property taxes. Several years ago, sales tax dominated this picture at 42%. We successfully reversed this over reliance on sales tax and in the adopted budget our splits are: property tax 33.9%, sales tax 30.7%, and “other” 35.4%. The “Other” category of revenue has been increasing each year since FY 1999-00 when it was 31%. The slowdown in sales tax in 1999-2004, and in FY 2009-10 has a lot to do with these changes but, ultimately, the fact is that much of our revenue structure may be increasingly volatile (i.e. non-property tax based) in the future. As always, the supporting detail sheets in the revenue section contain more specific information on all revenue sources.

Expenditures

General Fund Current Year Expenditures

For FY 2010-11, on the expenditure side, the non-departmental and Administration budgets are decreased by \$42,736. Conversely, Information Technology Services is increased by \$42,736. This change is due to re-assigning the Management Projects Coordinator from Admin/Non-departmental (75%/25%) to ITS 100%. This move was made to better align the work being performed by this position with an appropriate department.

Overall, expenditures are expected to be approximately \$440K less than budget although this number could change by year end.

General Fund FY 2011-12 Expenditures

The adopted operating budget for the FY 2011-12 General Fund totals \$61,361,437 compared to \$59,472,693 in FY 2010-11. This is an increase of \$1,888,744. Following are budgets by department.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
<u>EXPENDITURES</u>					
Non-Departmental	1,057,809	679,758	669,533	653,874	762,661
Mayor & Council	77,164	53,024	66,850	66,850	66,850
Administration	1,330,137	978,924	1,006,165	979,088	986,623
Public Records	348,456	345,939	358,728	359,988	385,531
Legal	593,910	590,966	604,607	572,471	541,273
Police Department	17,898,508	18,295,801	18,836,951	18,670,112	19,461,598
Fire Department	14,527,984	14,809,497	15,255,888	15,264,515	15,790,551
Public Services	6,883,736	6,716,469	5,938,438	5,923,603	6,216,464
Parks & Leisure Services	6,439,558	5,798,716	6,001,456	5,926,019	6,058,977
Community Development	4,994,219	4,648,834	4,706,528	4,561,032	4,890,148
Finance	1,284,033	1,211,779	1,266,714	1,273,100	1,273,910
Human Resources	695,151	710,231	711,792	714,776	710,810
Community Relations/Tourism	460,537	499,842	603,033	603,033	673,237
Economic Dev. & Planning	-	601,254	601,915	601,915	632,958
Information Technology	1,863,489	1,851,130	1,935,970	1,986,664	2,021,377
Municipal Court	835,017	815,772	908,125	875,579	888,469
Total Expenditures	59,289,707	58,607,936	59,472,693	59,032,619	61,361,437

Increasing Operating or CIP Driven Costs in Base Budget

In addition to the loss in revenue discussed previously, several cost centers increased significantly over last fiscal year. The largest increase in operating costs is seen in health insurance. Health insurance increased \$578,835 in the General Fund due to increasing the internal payment rate (the per employee rate charged to the departments to fund the employer share of the claims and administrative cost) from \$6563 to \$7590 per employee based on claims trends.

TMRS costs increased \$371,772 in the General Fund due to the rate changing from 16.58% to 17.61%. As has been discussed in previous budgets and retreats, a change in the actuarial methodology adopted by the TMRS Board increased all TMRS cities' rates substantially. The Council decided three years ago to phase-in the impact over an eight year period, which means increasing TMRS costs will continue to impact the operating budget until FY 2015-16.

The 2011-12 budget also has several costs associated with CIP projects including electricity, janitorial and utilities for the arts center and new animal shelter, and personnel for the animal shelter (see below).

Streets/Signal/Drainage Capital Improvement Program

The Annual Streets/Signal/Drainage capital improvement program for FY 2011-12 has been budgeted within the operating fund (Public Services) at \$1.653M (\$940,000 for concrete street rehab, \$332,300 for Asphalt maintenance, \$166,606 for screening wall repairs, and \$380,700 for sidewalk maintenance). As discussed above, an additional \$1,350,000 has been allocated from General Fund reserves (\$400,000 for neighborhood rehab, \$170,000 for alley rehab, \$300,000 for drainage improvements, \$330,000 for traffic improvements and \$150,000 for screening wall repairs).

A full five-year street/signal/drainage plan is included in the strategic planning section of this budget document.

Social Service Agency Funding

Pursuant to Council discussions and several years of history, the base budget includes allocations for social service contracts. The following is a summary of the current and proposed General Fund allocations:

	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>Change</u>
PediPlace	\$55,000	\$51,975	\$-3,025
Camp Summit	\$ 0	\$ 1,900	\$ 1,900
New Hope Learning Center	\$ 0	\$ 4,725	\$ 4,725
Communities In Schools	\$29,500	\$30,250	\$ 750
RSVP	\$ 7,000	\$ 8,050	\$ 1,050
Denton Co. Friends of the Family	\$10,500	\$14,050	\$ 3,550
Denton Co. Children's Advocacy Center	\$ 9,500	\$ 9,500	\$ 0
OPM	\$ 7,500	\$ 6,400	\$-1,100
Salvation Army	\$ 1,500	\$ 2,350	\$ 850
Youth and Family	\$49,500	\$40,800	\$-8,700
	\$170,000	\$170,000	\$ 0

Funded program changes in the FY 2011-12 adopted budget include:

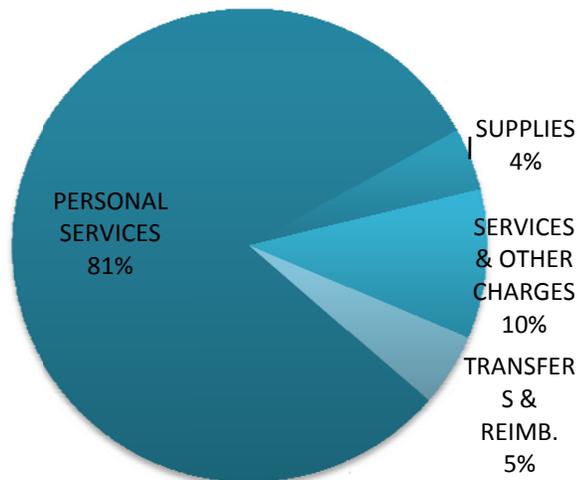
1. **\$72,680** to cover the cost of utilities for the new Animal Shelter & Adoption Facility, which is scheduled to open mid-year FY 2011/12. Funding consists of one full year of cost for electricity, water/sewer and gas for the new facility. Current funding for electricity and water/sewer services for the existing Animal Shelter will be utilized; however, additional funding was needed to cover the cost increase for these services at the new facility.
2. **\$55,000** for various personal computer/phone/printer replacements (an additional \$50,000 is funded from general fund reserves for this purpose).

3. **\$40,000** to fund additional needed janitorial services for the MCL Grand as well as the new Animal Shelter and Adoption Facility.
4. **\$39,249** to fund a full time Shelter Attendant for the new Animal Shelter and Adoption facility.
5. **\$30,000** for electricity costs at the Municipal Annex and City Hall buildings based on actual expenses in prior five fiscal years.
6. **\$25,000** to fund the anticipated Crime Control and Fire Prevention Sales Tax Election scheduled to be held in November 2011.
7. **\$17,000** to partially fund a Community Needs Assessment and a strategic "consolidated plan" as required by CDBG every five years and an update of the City's Analysis of Impediments to Fair Housing. Additional funding is provided in the Grant Fund budget.
8. **\$12,127** to fund preventative maintenance on an annual basis at the Kealy Radio Tower site including the federal requirements regarding the upkeep of a public safety radio tower such as lighting, color-contrast paint application, and an annual inspection.
9. **\$10,628** for one-time purchases of equipment at the MCL Grand, including corridor lighting, ladders, hand tools, additional platform pieces, chair dollies, table storage carts, storage racks for storerooms, and secured dividers for catering storage room.
10. **\$5,650** to fund an increase in single audit fees associated with various grants including CDBG.
11. **\$2,527** for annual maintenance related to a new radio controller spare funded from reserves.

One program reduction should also be mentioned: a decrease in median mowing by four cycles annually which saved \$27,733. This will result in a less manicured appearance on the medians as PALS adapts and balances the number of mowing to the smaller amount. If the effect is more significant than expected, additional funding may be necessary during the year.

Personal Services

The personal services category includes all salaries and benefits associated with personnel and is the largest portion of the city's General Fund budget.



Personal services expenditures for all general fund departments grew 3% (\$1,521,948) from the previous year to \$49,391,725. A large portion of this increase is due to the compensation plan which included 4-5% step increases for police and fire, for those eligible, on October 1, a 1.5% merit increase for general government employees on their anniversary date, a 1.5% market adjustment for police and fire on October 1, and a 1.5% market increase for general government on October 1, only if they were at the bottom of the pay range. Another increase in this category was seen in TMRS costs (\$371,772) due to the rate changing from 16.58% to 17.61. The rest of the increase is from absorbing the impact of current year merit increases and the full year impact of an additional step in the Police and Fire pay plans.

Personal services cost make up 81% of the general fund budget. While always striving to remain an efficient organization, Lewisville must respond to growth and ever-increasing demands for service.

Organizational Changes

Following are the changes to staffing levels/structures occurring in FY 2011-12. Overall, there were 678 positions funded in the original 2010-11 budget. One grant position, a police officer, was added during FY 2010-11 after the City received notice of the grant award and one Plant Operator in the Utility Fund was added by using overtime savings achieved from moving from 12 hour to 8 hour shifts. Therefore, a total of 680 positions were funded as of revised FY 2010-11. There are 686 total positions in the FY 2011-12 budget. Of those, 564.18 are in the General Fund. In addition to the two new General Fund positions, three positions were added to the 4B Fund for Railroad Park operations. Following are the changes to the General Fund.

- **Human Resources** - A vacant Trainer position was deleted and an ADA Compliance Specialist position added for a net effect of zero. Contract training services have been funded in the Risk Fund (\$20,000).
- **ITS (+1)** - A GIS Administrator position was eliminated and a Network Engineer position added for a net effect of zero. A Technology Projects Manager position was created with funding from Administration by eliminating the Management Projects Coordinator position. A Systems Support Specialist position was added by reallocating funding previously used for various contractual services.
- **Police (+1)** - A School Resource Officer was added to staff the new LISD campus. This position is funded 50/50 with the School District.
- **Community Relations** - A Sr. Media Specialist position was reclassified to an Arts Center Specialist.
- **Community Development (+1)** - A Shelter Attendant position was added for the new Animal Shelter & Adoption Facility. The position will be filled when the new facility opens next spring; however, a full year of salary and benefits has been funded.

Materials & Supplies

The Materials & Supplies categories accounts for expendable materials and operating supplies necessary to conduct departmental activity which are consumed through normal use. This year, 4% of the General Fund is appropriated for supplies.

Services & Charges

The Services & Charges category include assistance provided by outside contractors, professional organizations, consultants, or other vendors for services rendered.

This category accounts for 10% of the General Fund budget. This is the 1% lower than last fiscal year.

On-going service contracts for hardware and software are accounted for here and our increased reliance on technology is one of the principal reasons this category will remain at or around this amount.

Fund Balance, One-Time Expenditures and Transfers to Other Funds

At the time of the preliminary 2010-11 budget, the estimated ending fund balance for FY 2009-10 (which was the amount budgeted as the FY 2010-11 beginning fund balance) was projected at \$24,810,243. However, the FY 2009-10 ending fund balance has now been finalized at \$26,768,341. This difference was due to \$1.489M in additional revenue, primarily \$938K in additional sales tax and over \$396K in expenditures coming in lower than forecast, primarily in the Police department salary accounts (-\$343,730).

At this point in time, the projected FY 2010-11 ending fund balance is estimated to be \$26,957,682, an increase of \$2,809,547/11.69% from budgeted projections last year. This ending fund balance estimate is higher due to the now final FY 2009-10 ending balance referenced above. In addition, the revised FY 2010-11 "current balance" is \$1,679,090 due to the previously discussed sales tax receipt projection, \$114,090 in property tax based on year to date estimates, and \$255,347 in one-time payments for gas permits. On the expenditure side, \$440,074 is anticipated to be saved due to position vacancies creating salary savings.

The starting point for FY 2011-12 is the projected ending 2010-11 balance of \$26,957,682. From this point, operating revenues are added and expenses subtracted and after reducing the required "15% of operating expenses" reserve (\$9,204,216), unencumbered reserves at year-end 2011-12 would be \$17,753,466. However, various appropriations from this balance as one-time or time limited expenditures are recommended.

Transfers Out

Transfers are expenses moved from the General Fund to support other internal activities, such as vehicle and equipment replacement, grant matches, and transfers to capital projects for infrastructure maintenance. This also includes debt service funds to make principal and interest payments on General Obligation Bonds. In total, 5% of the budget is committed to transfers.

One-Time Expenditures & CIP Program Funding from Reserves

Because operating revenue was rapidly consumed by increased operating costs, various one-time department requests have been budgeted out of reserves including the \$1.350M discussed previously for CIP projects and the \$106,000 for ADA improvements. Other one time expenditures include the following:

- **\$50,530** to purchase a spare radio controller. The City of Lewisville radio system is built on a Motorola SmartNet platform that utilizes the MTC3600 Controller as the “brains” of the system. Motorola stopped manufacturing this component in 2010 and will only repair existing MTC3600 Controllers through the year 2016. On Friday, May 13, 2011, the MTC3600 Controller at the primary radio site located at 325 Water Treatment Road failed without warning. Fortunately, the system was planned with a redundant controller and radio technicians responded to bring the spare controller online. With the primary controller out for repair, the remaining controller becomes a vulnerable fail point. The addition of a third controller will help maintain our current radio system for another 6 to 10 years.
- **\$160,000** to fund a 2025 Plan process.
- **\$50,000** for various personal computer/phone/printer replacements (an additional \$55,000 is included in operating funds for this purpose).
- **\$36,500** for a portable sound system for use at various events in the arts center courtyard, the firefighter symposium, etc. The current portable outdoor system is not strong enough to cover the entire courtyard or to carry audio to the curbside of the City Hall plaza -- events in both of those locations have exceeded the capacity of the current sound system. The sound system also would be added to the list of MCL Grand rental equipment, creating an additional revenue opportunity.
- **\$22,648** to purchase a CAD system for Animal Control. This will allow Animal Control officers to be on an automated and integrated system with the Police Department and enable them to respond to calls in a more timely manner, document the disposition of each call for future reference and have access to any history of previous incidents at a given location.
- **\$20,000** to purchase 20 new 10x10 peak canopy tents and 5 sections of tent sidewalls for use in special events to replace damaged/unusable existing tents and sidewalls. Many of the current tents were purchased in 2004 and already have exceeded their projected lifespan based on frequency of use.
- **\$9,000** for holiday decor for the Arts Center (lighting) and the City Hall tree. The city currently has two outdoor Christmas trees, one that is placed in front of City Hall and one that previously was placed on Main Street. While both trees remain serviceable at this time, the decorations need replacement. During 2010, all useable decorations were placed on the larger City Hall tree. Staff recommends a single tree placed at City Hall for the future, in order to avoid extra decorating costs.

In addition, \$179,662 in economic development agreement funding is budgeted for various Chapter 380 agreements (Cyrus One, Jason Rose, Med Fusion, Huffines Plaza, Blue Links Media). These obligations are dependent on recipients meeting the terms of the agreements and are often related to a benefit or revenue the City receives in one fiscal year but does not pay until the next fiscal year. Therefore a transfer out of reserves when needed is appropriate.

Total transfers out/one-time expenditures out of General Fund reserves for FY 2011-12 are \$1,984,340, which will reduce undesignated reserves to \$15,769,126. It would be conservative to consider at least \$3M of that amount as an additional operating reserve contingency, given the economic climate. Our required reserve is 15%, which is more than sufficient in good times, but many cities use 20% of operating expenditures or more. Beyond this there are various other projects that should be kept in mind for future allocations:

- **Technology**

There are several major costs on the horizon including future network expansion and upgrades, pc replacements, telephone system enhancements, and a web portal system. All together, Council

should plan on a minimum of \$4M in technology capital costs from reserves between FY 2012-13 and FY 2015-16.

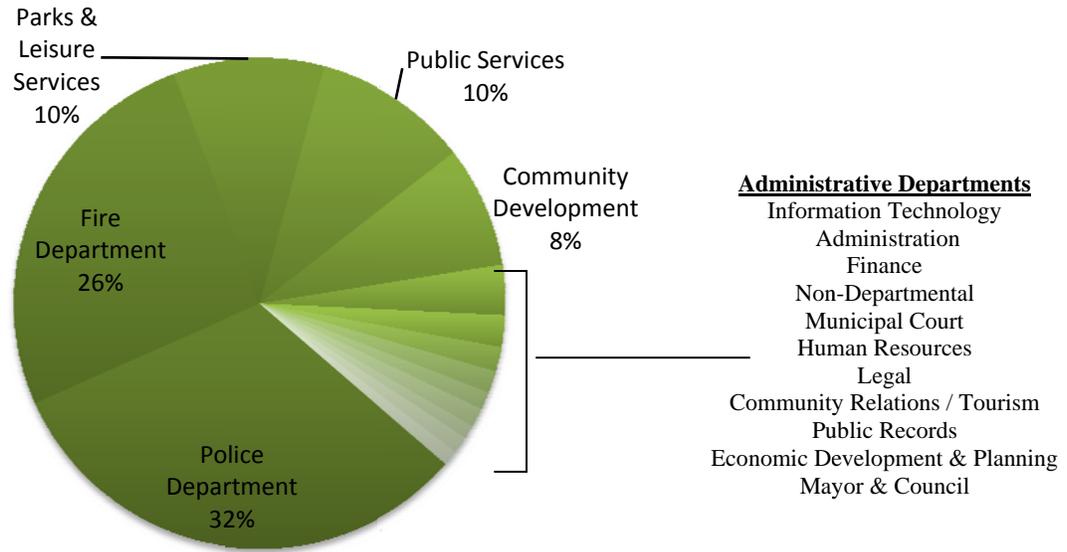
- **Economic Development Projects**
Land banking and other grant programs need matches or supplemental funds if used; independent expenditures by the City for major incentive packages would need to be funded through reserves and further efforts toward the Lake Project will require additional funding.
- **Station 8 (Austin Ranch Area)**
No bond funds are available for this station were we to build it sooner rather than later. Equipment/vehicles would also be needed. At today's prices you can probably assume \$6-7M for this project. If an additional ambulance is needed, another \$350,000 would be necessary. There are other options for this cost; however, including a bond election or the pending Fire Control, Prevention and Emergency Medical Services district sales tax.
- **Plaza/Parking**
While funding in the form of the COG grant is a primary source for the Plaza, a \$360,000 match is required. Also, the scope and cost of parking (not COG eligible) as well as the overall project is still being defined and the City will have to bear costs in excess of grant funds, including any property acquisition costs, which might be substantial.
- **RTR Matches**
The Regional Toll Revenue grants for Corporate Drive/Windhaven require matches for each section. If all sections are built, the local match is \$10.2 million. Some of the match will be shared with Denton County, and some will be provided by the sections already completed by the City, County, or Fresh Water Supply District 1A. However, a substantial contribution will still remain, and the City will also be responsible for any additional costs beyond the grant amounts.
- **I35 Enhancements**
With the likelihood of construction over FM 407 and potential clearance of the rest of project in the next 2 - 3 years, the issue of funding costs for any "extras" may arise sooner than later. There is bond authority (\$6M) for such improvements, but the economy and tax base may prevent the selling of those bonds. Use of reserves would be the other option.
- **Screening Wall Construction**
Total reconstruction of severely weakened walls will cost several million. In lieu of this, a larger amount of reconstruction/repair funding has been allocated in the base budget.

As you can see, the undesignated reserve could easily be wiped out by this list.

n five classifications: personal services, materials & supplies, services & charges, transfers, and capital outlay.

Expenditures-by-Department

Typically, cities are viewed less by category of expense and more by department expenditures. Lewisville is no exception. As in most cities, the highest percentage of the budget is dedicated to public safety (Police and Fire). As the following chart illustrates, public safety makes up 58% of the City's total General Fund expenditures.



Conclusion

This has been a difficult budget process. The economic down-turn has caused significant decreases in sales tax revenues, property tax revenues, construction permit revenues and even landfill host revenues. But despite these challenges the City has weathered this budget process well in terms of being able to maintain the status quo in service delivery and maintain the property tax rate at \$0.44021, the same as last year's rate.

Next year's budget will see the same TMRS increase and possibly energy increases but revenues will most likely remain flat or decrease yet again.

For additional detail of General Fund expenditures in department budgets, consult the tabbed individual department information.

Utility Fund

Per the *Utility Fund Revenue Policy*, revenues in the utility fund have been budgeted based on a "normal" year.

Revenues

Total revenues in the Utility Fund for FY 2010-11 are now estimated at \$26.455M. This compares to an actual in FY 2009-10 of \$27.037M (fairly dry year) and a budget in FY 2010-11 of \$26.173M.

Utility Fund revenue is projected to end the year ahead of projections by \$281,229. This is due entirely to Capital Recovery Fees which are estimated to exceed original budget projections by \$595,614. In addition to several smaller development projects (Rockbrook Office Condos, Broadstones at Valley Parkway

Apartments, Metro Auto Auction, and Lakeridge Townhome) larger developments have provided a boost in this revenue source for this fiscal year. Interest revenue, originally projected at \$243,054 is now only projected at \$96,387. Staff estimates only a .6% interest rate in this fund for the year. The other large revenue source (\$131,657) that will not be reflected in the revenue total is the transfer in for project engineering. This source will be shown as an offset to an expenditure rather than as a revenue.

- **Water Sales**

The first half of the fiscal year showed average water sale activity. With the hotter weather experienced in the months of May and June, water sales have risen. Continued hot weather could drive this estimate higher later in the year but we will have to wait to see if that happens. The yearend estimate is \$15.012M compared to a budget of \$14.905M.

For FY 2011-12, revenues (and expenditures) are budgeted based on a “normal” year, per policy. Water sales have been set at \$15.057M. This projection is on target with the five year average for water sales (adjusted for rate increases). This includes a .65% increase in water rates, as approved by the City Council.

- **Sewer Sales**

Sewer sales is a revenue source that is partially driven by winter averaging. Wet winters tend to reset residential sewer volumes at lower levels. There is also a “dry summer” effect on sewer sales that can occur when commercial properties that do not have separate sprinkler meters use more water during hot weather. Because commercial property sewer volumes are set on total consumption per month, rather than a winter average, the use of more water can result in the City collecting more “sewer revenue” than one would expect. The FY 2010-11 June estimate for sewer sales is \$9.434M compared to a budget of \$9.495M. For FY 2011-12, we are using a \$9.523M projection, which is again based on a normalized year. This is somewhat more conservative and assumes no rate increase or growth in demand.

Together these two lines represent 92.2% of the adopted FY 2011-12 budget. The remaining revenue sources are comprised of charges for services and capital recovery fees.

- **Capital Recovery Fees**

Capital Recovery Fees have been performing better than anticipated (though much lower than in the past) and are expected to end the year as budgeted at \$932,078. Capital Recovery Fees can be extremely volatile, as witnessed during the previous nine years:

2001-02	1.766M
2002-03	1.368M
2003-04	1.139M
2004-05	1.285M
2005-06	1.803M
2006-07	2.248M
2007-08	1.773M
2008-09	919K
2009-10	881K

The \$1.285M actually received in FY 2004-05 stopped the downward trend the City had been experiencing in prior years. There were then two years of growth and then significant decreases beginning in FY 2007-08. Because of this volatility, projected revenue is always based solely on known residential and commercial development projects anticipated to occur in the upcoming fiscal year. For FY 2011-12, the estimate for capital recovery fees is \$1,032,344, up \$695,880 from the FY 2010-11 original budget and is based on various development projects anticipated to occur in FY 2011-12 including:

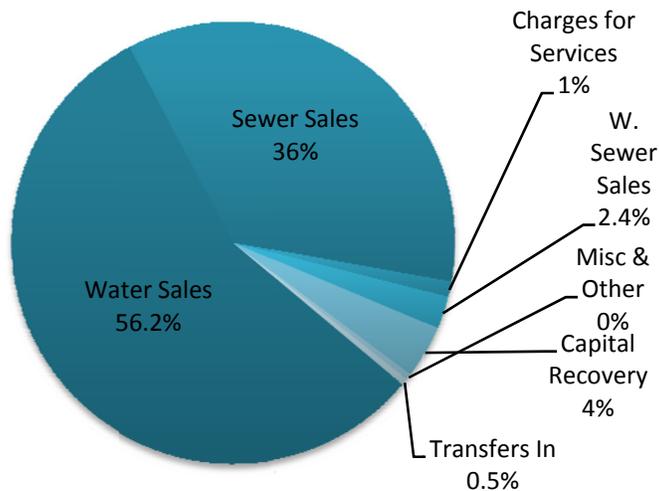
Commercial Projects

**RaceTrak,
Office buildings at FM 3040 & Uecker
Denton County building
Waters Ridge Warehouse/Office
Victoria Heights Condos
Lewisville Medical Center Expansion
Fat Daddy's
Hebron 121 Apartments-Phase II**

Residential projects

**Carrington Village
Wentworth Phase I
Kings Grant
Lakeridge Townhomes
Chase Oaks Phase 1 and 2
Rockbrook Place/Ashton Woods**

As the chart below reflects, these three sources (water sales, sewer sales, and capital recovery) represent 96% of Utility Fund revenue so if there are any difficulties with the budget, you can assume it is caused by one or more of these lines. As always, Capital Recovery fees have been the most worrisome; however, our “dependence” on them has been reduced in recent years (capital recovery fees represented 13.2% of budgeted revenues in FY 1998-99 and are only 3.8% in FY 2011-12).



- **Wholesale Sewer Sales**

Wholesale sewer sales to Castle Hills is anticipated to bring in \$636,072 in FY 2010-11, making this source of revenue a strong component in the overall revenue structure for the Utility Fund. For FY 2011-12, this revenue source is projected to remain stable at \$633,547.

- **Other Revenue Sources**

Other revenue sources (connects/reconnects, interest earned, industrial surcharges, Upper Trinity effluent sales) are all cumulatively a small portion of the budget.

Overall, FY 2011-12 Utility Fund revenue is projected at \$26.794M, an increase of \$620,133 from the FY 2010-11 budget. These revenue forecasts are based on “no significant changes” and on current rate structures per Council policy. The budget amount for water sales includes the .65% increase as approved by City Council.

Utility Fund Fee Modifications

For FY 2011-12, the entire fee schedule was reviewed as part of the budget preparation process. There is only one recommended Utility Fund change to the fee schedule for FY 2011-12. Emergency cleaning of private residential sanitary sewer lines – after hours, weekends and holidays is increasing from \$100 to \$140.

Expenditures

Expenditures in the Utility Fund for FY 2010-11 are anticipated to come in slightly over the adopted budget at \$26,245,470 as compared to the \$26,173,629 originally budgeted. All planned transfers to the Capital Improvement Plan will occur as budgeted.

The recommended operating budget for FY 2011-12 is \$26.793M, an increase of \$620,133 from FY 2010-11. Another \$3,387,463 in transfers out of reserves to the Utility Capital Improvement Program is planned, as is \$20,490 out of reserves for an economic development agreement payment to for the Kathryn Commons Townhome project, making the total expenditures \$30,201,715. FY 2010-11 total expenditures were budgeted at \$26,595,756 including a \$401,637 transfer to CIP. The total FY 2011-12 Utility Fund budget is \$3,605,959 more than the FY 2010-11 budget.

- **Operating Budget**

For FY 2011-12, \$918,818 is included in the operating budget to fund a portion of the CIP program requirements related to water line replacements, new sewer lines, and inflow/infiltration repairs. An additional \$3,407,953 is budgeted out of Utility Fund reserves for the total of \$4.3M (\$3.5M for the East Side Gravity Main, \$576K for water line replacements, and \$250K for Inflow/Infiltration repairs.

The largest increase in ongoing operating cost in the Utility Fund is in electricity: \$103,765. This increase is based on historic electric needs over the prior five years.

Health insurance costs increased \$71,592 in the Utility Fund due to increasing the internal payment rate (the per employee rate charged to the departments to fund the employer share of the claims and administrative cost) from \$6563 to \$7590 per employee based on the recent history of claims in the Health Fund.

Compensation plan adjustments increased personal services costs \$57,959 based on a 1.5% increase to general government employees.

TMRS costs increased \$31,928 in the Utility Fund due to the rate changing from 16.58% to 17.61%. As has been discussed in previous budgets and retreats, a change in the actuarial methodology by the TMRS Board increased all TMRS cities' rates substantially. The Council decided three years ago to phase-in the impact over an eight year period, which means increasing TMRS costs will continue to impact the operating budget until FY 2015-16.

The operating budget includes “new” programs totaling \$1,291,204 (detailed below). Staff was able to add these programs along with the electricity, TMRS and health insurance increases while increasing the overall budget only \$620,133, through various savings including eliminating onetime costs related to action steps funded in FY 2010-11 (-\$220,798) and removing last year’s one-time transfer to CIP for water and sewer line replacements (-\$719,756).

Raw and treated water costs were budgeted at an increase of \$96,751. This amount is based on a 6.8% increase in Dallas’ Untreated Water Demand Charge which increased the cost by \$115,389. However, lower proposed rates for Treated Water Volume and Untreated Water Volume, decreasing -3.8 and -1% respectively, reduced the impact by a total of \$18,638, leaving an overall increase related to DWU rates of \$96,751.

- **Debt Service**

The only expenditure category in the Utility Fund to decrease in FY 2011-12 is debt service. Debt Service was budgeted at \$7,338,958 for FY 2010-11 and is budgeted at \$7,222,682 for FY 2011-12 (this includes a \$1,062,979 transfer to the GO Debt Service Fund for the 2010 Refunding Revenue Bond Conversion. Budgeted debt service represents only 27% of Utility Fund operating expenditures in FY 2011-12, compared with 28% in FY 2010-11, 31% FY 2009-10 and 28% in FY

2008-09. Schedules showing all debt service issuances and their related requirements are included in the debt summary section of this budget.

- **Organizational Changes**

One Plant Operator position was added by using overtime savings achieved from moving from 12 hour to 8 hour shifts.

Recommended and funded program changes:

1. **\$901,818** transfer to CIP to fund a portion of the needed \$4.25M for pay as you go water line replacements, new sewer lines, and inflow/infiltration repairs. The remaining funding is budgeted to come out of Utility Fund reserves.
2. **\$96,751** to fund an increase in raw and treated water costs. Normally, DWU rate adjustments are passed through to the residents by a corresponding rate increase here at the City. This year, Council passed a .65% rate increase for water rates, which covers this increase from Dallas Water Utilities.
3. **\$75,000** to fund an impact fee review. Texas Local Government Code Sec. 395.052(a) requires municipalities that impose water/sewer impact fees to review and update these fees every five years. The last review was completed in January 2007. The Engineering Consultant proposed cost for review is \$40,000. Included in the calculation of fees is information in the Land Use Assumption Plan which must be reviewed simultaneously. The cost for the Land Use Assumption Plan Review is \$35,000.
4. **\$55,910** to purchase an odor control system for the Prairie Creek Pump Station, at the Wastewater Treatment Plant. Funding will also be used to replace the odor control media at both Lake Pointe and Whippoorwill Lift Stations.
5. **\$54,400** in additional funding for Water and Wastewater treatment chemicals due to increases in the unit cost of chemicals and for additional treatment to address water quality issues in drinking water. In addition, funding will be used for additional bleach for treatment within the distribution system and carbon for taste and odor control.
6. **\$33,000** to repair Raw Water Pump #3 at the Lewisville Intake. The existing pump has been in service for over 30 years. The pump bushings are worn, causing excessive vibration and bearing wear.
7. **\$19,948** to replace Timber Creek Lift Station Rotating assemblies for pumps 2 and 3. The cost to purchasing the rotating assembly is less than purchasing individual parts.
8. **\$17,320** to replace the Automatic Transfer switch at the Eastside Pump Station. The existing switch is 20 years old and parts are not readily available. The switch is an integral part of the operation of this station and delivery of potable water.
9. **\$16,672** to replace existing MSA units with Scott Air Packs. The Water Plant currently has Self-Contained Breathing Apparatus (SCBA) units that are used in emergency situations when working with extremely hazardous chemicals. These air packs are no longer supported.
10. **\$14,972** to purchase two electrical transfer switches for connection to the portable generator for emergency power needs.
11. **\$12,728** to purchase a second Intellution I-Fix Software software package with an unlimited development key and software support for use on the backup SCADA computer at the Wastewater Treatment Plant. The backup computer requires a separate program and support in order to be independently operational in the event of a failure of the primary SCADA system.
12. **\$8,750** to make repairs to the Plant #2 Train #1 Aeration Basin wall. The basin was put into service in 1988 and small cracks that go all the way through the wall have developed and over

time, and the wall has begun to weep. There are approximately 16 very small leaks that need repair.

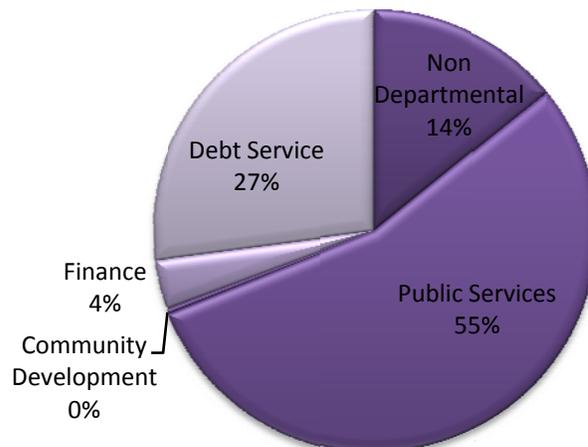
13. **\$5,240** to replace the muffle furnace used in the analysis of reporting and process control wastewater samples which is more than twenty years old.
14. **\$5,896** to purchase back-up filter belts for the Belt Filter Press. The belt press has separate areas for sludge de-watering and each section has its own filter belt. Back-up belts will allow for predictive belt changes to be performed on the belt presses without limiting the overall sludge management operation.
15. **\$4,000** to fund contract assistance for complicated line repairs. The primary uses are welding services on larger water mains and emergency manhole repair or replacement.
16. **\$2,340** to purchase investment software to enhance oversight of the City's investment portfolios.
17. **\$1,658** to replace two 14" gas powered cut off saws. This equipment is used while making repairs to utility lines and is in poor condition.
18. **\$82** to increase certification and membership funding for One Civil Engineer based on updated amounts.

As you can see, many of the above changes are one time in nature, giving us flexibility in this budget (e.g. for revenue shortfalls) and in future budgets (adjusting to any major on-going cost increase such as the DWU rates or debt service). Most of the onetime expenditures will also be deferred until at least mid-year to ensure that revenue performance is sufficient.

As always, you can see that the Utility Fund is capital and equipment intensive. We have been able to fund the most important operating needs for the water/sewer plants by controlling costs and by implementing rate increases when necessary. More expensive capital costs have been financed through revenue bond debt and occasional transfers from undesignated reserves.

To continue this practice, regular, incremental increases in rates should be examined, especially as operating costs (electricity, fuel, water, personnel) increase. Rate changes in the past five years were .5%, 1.15%, 1.19%, 1%, .5%, in sewer rates and .5%, .65%, 1.19%, 1%, and 1.5% in water rates.

Following is a pie chart reflecting Utility Fund expenditures by department. Public Services makes up 55% of the Utility Fund expenditures.



Fund Balance

Beginning Fund Balance (current year)

At the time of the preliminary 2010-11 budget, the estimated ending fund balance for FY 2009-10 (which was the amount budgeted as the FY 2010-11 beginning fund balance) was \$15,523,259. However, the FY 2009-10 ending fund balance has now been finalized at \$16,845,208. This increase is primarily due to a hot summer and water revenue sales coming in over revised budget by \$842,805 and sewer sales coming in \$442,873 over revised budget.

Ending Fund Balance (current year)

At this point in time, the FY 2010-11 ending fund balance is estimated to be \$16.632M, a decrease of \$209,739 from the now final \$16.845M FY 2009-10 ending fund balance due primarily to budgeted transfers out to CIP of \$401,637 and economic development agreement payments in the amount of \$20,490. Activity so far this fiscal year indicates an increase in revenue of \$281,229 and an increase in expenditures of \$71,841 (related to purchase order carryovers from the prior fiscal year).

Fund balance (FY 2011-12)

Beginning with the projected FY 2010-11 ending balance of \$16,632,469, the budgeted FY 2011-12 fund balance will be reduced by \$3,387,463 for transfers being made to the CIP program and \$20,490 for payment of the economic development agreements. After deducting the required operating reserve of \$4.019M, the final budget undesignated reserves will total \$9.205M.

Capital Improvement Program

Last year's budget allocated an additional \$422,127 to CIP from reserves. The FY 2011-12 planned allocation from reserves is \$3,407,953. A \$3,387,463 transfer to CIP will help fund \$4.3M in water line replacements (\$500,000), new sewer lines (\$3,500,000), and inflow/infiltration repairs (\$250,000) as discussed previously. The remaining \$918,818 is budgeted in operating funds. In addition, \$4M is anticipated to be sold in revenue bonds to fund design and construction of a 2MG Clearwell at the Water Treatment Plant and to refurbish the existing 1MG Clearwell. Economic development agreement payments are also budgeted as one-time expenditures out of Utility Fund reserves in the amount of \$20,490.

- **Future Capital Programs**

After the transfer for water line replacements, \$9,220,038 is projected as undesignated Utility Fund reserves at the end of FY 2011-12. There are various CIP projects that we hope to fund out of reserves in future years. The water/sewer CIP recommended for FY 2011-12 through FY 2015-16 is attached to this memorandum (attachment 5). This document is not static and changes from year to year depending on circumstances and priorities. You will note that it shows the use of an additional \$5.25M in reserves over this period.

Obviously, we will need to have a few "dry years" that generate funds for these projects to achieve this plan. The plan also calls for debt issuances of \$16.255M. The potential annexation of

properties in the east and the growth of other areas in the vicinity may require \$10M - \$13M in infrastructure improvements depending on whether the City were to assume these costs or let developers handle them. These costs are not currently programmed in the reserve or bond funded CIP.

- **2011-12 Revenue Bond Funding**

\$4,000,000 is anticipated to be sold in revenue bonds to fund the design and construction of a 2MG Clearwell at the Water Treatment Plant and to refurbish the existing 1MG Clearwell.

Debt Service Fund

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments.

In November of 2003, the City passed a \$68.725 million General Obligation bond package. The election authorized three propositions:

<u>Street Improvements</u>	<u>\$64,270,000</u>
<u>Jail Facilities</u>	<u>\$ 3,115,000</u>
<u>Public Safety Training Facilities</u>	<u>\$ 1,340,000</u>
	<u>\$68,725,000</u>

So far in FY 2010-11, overall tax revenue has come in close to the original budget amounts. The property tax line item shows an increase of \$246,015; however, \$207,328 of that was originally budgeted as other miscellaneous revenue to allow over 65 and disabled frozen property amounts to be included in the fund summary at budget time. As you can see from the fund summary, this \$207,328 line item has been zeroed out as the revenue is now part of the property tax line.

The major change to revenue in this fund is an amount of \$1,631,200 related to this year's refunding bonds. There is a corresponding expenditure in the amount of \$1,610,846 as payment to the bond agent. In addition, there is \$46,605 budgeted for bond issuance costs; therefore, expenditures for FY 2010-11 are \$1.650M higher than the current year budget.

FY 2011-12

Expenditures for FY 2011-12 are \$561,797 lower than the current year budget which is due to not issuing debt in the current or prior fiscal years. In April of 2010, the City refunded a portion of general obligation and Water and Sewer revenue bonds that were outstanding. The Water and Sewer revenue bond portion was converted to general obligation bonded debt, becoming the additional debt for this fund. A transfer from the Water and Sewer Utility Fund will be made each year to recover costs associated with the debt service of these bonds.

In fiscal year 2010-11, Council approved a \$342,672 draw down of fund balance to help pay for debt service in that year. For fiscal year 2011-12, Council approved a similar drawdown, but only in the

amount of \$142,923. You will notice in the fund summary that the current revenue to expenditure balance does not show a negative \$142,923 and instead reflects a positive \$76,645. This is due to showing the amount of freeze revenue anticipated to be received in FY 2011-12 that cannot be included in the I & S portion of the tax rate calculation. This amount is projected to be \$219,567. Of this amount, Council is authorizing the use of \$142,923 for FY 2011-12 debt service, leaving the balance of \$76,645.

4B Sales Tax Fund

This fund was established in FY 2002-03 to account for projects and maintenance items funded through the 4B sales tax for parks and library improvements.

FY 2010-11 Re-estimates

Total FY 2010-11 revenue was budgeted at \$4,750,240 and is now estimated to end the year at \$5,045,331, a 6.2% increase. Some of this increase is due to a slowly improving economy and the rest is due to collections coming in from the Castle Hills limited annexation. In FY 2009-10, actual sales tax collections in Castle Hills ended the year at \$58,000. Sales tax collected in Castle Hills is estimated to end the FY 2010-11 at \$131,790. The limited annexation for sales tax purposes was implemented in 2009. The entire quarter cent sales tax collected in Castle Hills is retained by the 4B Corporation.

Aquatic Facility rental and entrance fee revenue are estimated to come in close to budgeted amounts. However, transfers in/misc. were budgeted at \$46,202 but due to a continued decline in interest earnings are now projected to end the year at \$26,364.

Overall, revenue for the current fiscal year is now estimated to increase \$295,091 over the amount originally budgeted. This is a better picture than last year when revenue came in \$82,746 lower than budgeted.

FY 2011-12

Revenue is estimated at \$5,054,152, a 6.45% increase over the FY 2010-11 budget. This increase reflects the improved factors described above as well as a slight increase budgeted in recreation fees (\$10,800). Interest earnings are budgeted to reflect the decrease that occurred in FY 2010-11 as described above.

Like the General Fund, this fund absorbed increased costs related to TMRS, Health Insurance and electricity. In addition, Toyota of Lewisville Railroad Park is highly utilized causing increases in operating expenses. Operating expenditures for FY 2011-12 include administrative charges in the amount of \$60,500 (\$500 for training for the executive director to attend state mandated training and \$60,000 for general administrative services charged back to the General Fund).

Parks and Leisure Services (PALS) expenditures include library, aquatic facilities, and park maintenance activities. FY 2010-11 PALS expenditures were budgeted at \$1,778,263. The FY 2011-12 expenditures are budgeted at \$1,991,871, an increase of \$213,608. This increase reflects costs associated with high utilization of Toyota of Lewisville Railroad Park: three additional maintenance workers (\$109,989), turf replacement materials (\$15,000) and increased monies to cover increased electrical costs (\$38,000).

Debt payments total \$2,898,497 and include debt related to the library expansion, the College Street and Sun Valley aquatic facilities, Railroad Park land, and Railroad Park construction.

One-time funding and transfers to CIP out of reserves for FY 2011-12 total \$33,400 and include the following items:

- **\$12,800** – Replacing “baby whale” spray feature at Sun Valley Pool. The spray feature has become non-repairable. Coating on the exterior of the whale is beginning to chip and crack while the edges beneath the water surface are beginning to deteriorate.
- **\$20,600** – Annual transfer to the capital improvement program for the eventual repainting of the aquatic facilities

As was the case last year, transfers out of reserves to fund infrastructure improvements, playgrounds, hike and bike trails, etc. have not been included.

Hotel/Motel Fund

The FY 2010-11 estimated total hotel occupancy tax revenues are \$1,357,284, \$81,661 more than budget. Slowly improving economic conditions are resulting in some increased hotel stays. The Interest and Miscellaneous category reflects a \$291,886 decrease which is a rebate of the hotel tax to the Hilton Garden Inn and Lewisville Convention Center to cover the cost of management fees as required in the Hilton Garden contract. The convention center management fees are paid to the Hilton Garden in the form of a refund of the hotel tax paid to us and capped at \$300,000 as required by the contract. The adopted budget is based on a full refund of \$300,000 and \$8,114 in interest earnings. This refund requirement continues with a cap of \$300,000 through August 2016 and then drops each year for the remaining five years ending in July 2022 to a cap of \$50,000.

The adopted FY 2011-12 hotel occupancy tax revenue is projected to increase, up \$166,486, from the FY 2010-11 budget and \$84,825 higher than the estimated budget. Hotel collections have increased steadily over the last six months leading staff to project a conservative increase in FY 2011-12.

FY 2010-11 estimated expenditures are \$1.33M compared to a \$1.27M budget. This increase in expenditures is due to the addition of monies to cover the cost of electricity in the MCL Grand Theater. This increased expense was anticipated, but not budgeted until staff had a number of billings to use for full year projection. Additional monies are budgeted in the General Fund to cover the remainder of the electrical costs for this facility.

The FY 2011-12 total expenditures are budgeted at \$1.316M compared to the FY 2010-11 budget of \$1.27M, an increase of \$40,821. Like the other city departments, this department absorbed the increased costs of TMRS, Health Insurance and electricity through various reductions to existing programs. In addition, the Visitor Information Center (VIC) lease (\$30,875) is removed. The VIC was relocated to the MCL Grand Theater due to the fact very few visitors have utilized the center since its relocation to Old Town. This move to the MCL Grand may result in qualifying for freeway signage (TXDOT requires 50,000 annual visitors) and will result in shared administrative staff. Finally, one new project included in the budget is the redesign of the Visitor Bureau website (\$20,000). A strong internet presence is extremely important in the highly competitive travel market. The city’s website is currently being updated and the same company will produce an improved visitor’s bureau site.

The FY 2011-12 budget includes the “grant” provided to the arts in the amount of \$154,831. This amount was increased in the FY 2007-08 budget for the first time in many years with no changes proposed since that time. This grant will be distributed to various qualifying arts groups by the newly appointed Arts Advisory Board. State law sets a cap at 15% of total hotel-motel revenue that can be spent on arts activities (\$260,099). Money budgeted for electricity in the arts center (\$61,747) in addition to the arts grant brings the total spent on arts to \$216,578.

Special events included in the FY 2011-12 Hotel/Motel Fund (HOT)

Summer and Fall Music Series (\$44,000)

Holiday at the Hall (\$30,000)

Western Days celebration (\$282,160)

Keeping the Tradition Alive (\$10,000)

Fire Fighter Olympics (\$20,000)

Saddle Club Rodeo (\$7,000).

The total Hotel/Motel Fund budget for special events is \$374,770 (also includes some miscellaneous event costs), approximately 28% of Hotel/Motel Fund expenditures. Several other funds including the Community Activities Fund and the Risk Fund also provide funding for the Western Days festival. Total cost of the Western Days festival is \$410,000 (additional monies: \$116,390--Community Activities Fund; \$11,450--Risk Fund).

An expenditure of \$17,500 is included for the marketing program at Vista Ridge Mall (another \$17,500 is included in the Utility Fund for this same program). Several years ago, the City and Medical Center of Lewisville funded a soft play area in the mall. The Medical Center of Lewisville shares in the cost of this area which provides marketing opportunities to both entities. The FY 2011-12 payment will be the fourth of five payments required under the contract.

The FY 2011-12 Hotel/Motel Fund budget includes 4.02 positions: .32 of the Director of Community Relations and Tourism, two Tourism Sales Coordinators, a Tourism Specialist, .70 of the Publication Specialist, and a secretary. The two tourism sales positions focus on different markets with one position focused on the sports, corporate and leisure market and the other position focused entirely on the convention/group sales market. This position works closely with the Hilton Garden team to bring in groups that impact multiple hotel properties.

In FY 2012-13, this fund will receive a reimbursement of \$1.75M. Under the Hilton Garden contract, the City will be reimbursed for the management fees in two installment payments: \$1.75M by December 31, 2012, and \$2.0M by December 31, 2016. In 2005, \$3.75M was paid to the conference center developer through \$2.5M loaned from the Vehicle and Equipment Replacement Fund and \$1.25M from Hotel/Motel Fund. To date, a total of \$1.0M has already been repaid by the Hotel-Motel Fund to the Vehicle and Equipment Replacement Fund (four payments of \$250,000 made in FY 2005-06, FY 2006-07, FY 2007-08 and FY 2008-09) leaving a total owed of \$1.5M. The first reimbursement made by the Hilton Garden in 2012 will repay this amount owed to the Vehicle and Equipment Replacement Fund in full and will then leave an additional \$250,000 in fund balance.

The Outdoor Farmers Market is the only event funded in the FY 2010-11 budget but not included in the FY 2011-12 budget. In FY 2010-11, the Outdoor Farmers Market was changed from a weekly event to a monthly event. Staff continues to face difficulties in obtaining enough farmers to create a quality event

and so did not add this program this year. In the future, with completion of the Park Plaza, staff will likely recommend revisiting funding of some type for targeted activities to take place in the new park.

Health Fund

The Health Fund was first established as a separate fund in FY 2001-02 when the health plan was designated a risk pool (prior to that it was part of the Insurance Risk fund). The fund is maintained as a trust not allowing any payments or transfers out of the fund except for health plan expenditures. This fund is budgeted very conservatively due to its trust status, which may periodically result in transfers from the Insurance Risk Fund. When staff reviews revenue requirements for this fund, the goal is to maintain an ending fund balance of no more than necessary, but no less than \$1.0M.

The city's experience with the self-funded health plan reflects the on-going national debate on how to control and fund health care costs. Between FY 2007-08 and FY 2009-10, the cost of claims and reinsurance increased 11.4%. In FY 2009-10, claims exceeded \$5M and are projected to climb to \$5.7M by FY 2010-11 year end. The only defense staff has in this struggle is to revise plan benefits, encourage wellness and increase both employer and employee premiums.

Revenues for the Health Fund come from three sources: internal payments from departments which is reflected on the fund summary as "Transfers In"; employee, retiree and COBRA premiums which are shown as "Charges for Services"; and interest earnings. The internal payment rate (the per employee rate charged to the departments to fund the employer share of the claims and administrative cost) has been increased the previous two fiscal years and is increased again in FY 2011-12. In FY 2009-10, the internal payment rate was increased 6.9% to \$6020 per employee per year. In FY 2010-11, the internal payment rate was increased by 9%, to \$6563. In both of these fiscal years, the increase to the internal health insurance rate was offset by rate reductions for certain lines of coverage in the Risk Fund. The internal payment rate for FY 2011-12 is increased by 15.65% to \$7590. This rate increase had a significant impact on all funds due to the fact no offsets were available from Risk Fund rates (as last year).

Employee paid premiums have also increased over the last two fiscal years. In FY 2009-10, employee paid premiums were increased from 11%-17% depending on the plan and level of coverage (spouse, children, or spouse and children). Employees choosing to not participate in the wellness initiative received higher premium increases. In FY 2010-11, employee paid premiums again increased and plan reductions were made. Two plans were offered to employees: a catastrophic plan and a health reimbursement account (HRA) plan. No changes in rates or plan structure were made to the catastrophic plan but HRA rates increased up to 10% depending on the type of coverage. For FY 2011-12, a health savings account (HSA) is being added as a third plan choice for employees. The premium cost of the HSA is matched to the current cost of the HRA but the benefits are reduced. The HRA premiums are increased 33-35% in order to help cover the costs of this richer plan. In addition, monthly wellness and smoking premium surcharges are being added to encourage improved wellness.

Another impact on the Health Fund is compliance with GASB 45. GASB 45 specifies how "other post employment benefits" (OPEB) costs, liabilities and funding progress are measured and displayed in government financial reports. Historically, retirees' health care costs were on a "pay-as-you-go" basis, paying the current cost of retiree health care in a given fiscal year. GASB 45 requires health benefits to be recognized as they are earned over the retiree's active working lifetime. While the new accounting rule does not require that this liability be funded, most organizations are funding the annual liability to avoid impacts on financial ratings and to ultimately lower this liability for future years. In the FY 2011-12 budget, this "pre-funding" is a transfer from the Health Fund to the OPEB Fund. For FY 2011-12, a

change in the “substantive plan”, a component of the required actuarial study, was made to reflect that the city has not, and will not in the future, increase the employer share of the cost of retiree premiums. This change reduced the OPEB transfer from \$494,600 in FY 2010-11 to \$359,300, a savings of \$135,300.

OPEB Liability Trust Fund

The Retiree Health Trust Fund is a fund created in FY 2007-08 to account for OPEB (other post employment benefits) liability. In general, this fund is also a trust that exists to build up assets related to the liability created by Governmental Accounting Standards Board (GASB) 45 standards. The higher the balance in this fund the lower the unfunded liability.

The main advantage in creating a separate trust is that all fund assets can be invested to reflect a diversified mix of stocks and bonds held by the trust for long term growth and sustainability. A separate investment policy (this fund is exempt from the Texas Public Funds Investment Act) controls investment decisions and the firm of PFM Asset Management LLC manages these long term investments.

Before the end of FY 2007-08, transfers in the amount of \$1M were made from both the Health Trust and Risk Funds to establish OPEB basic plan assets. Operating revenue into this fund is an annual transfer of the Annual Required Contribution (\$359,300) from the Health Trust as well as interest earned by the trust (\$60,000). Expenditures are \$302,500 which represents the city’s estimated pay-as-you-go retiree claims expense net of retiree premium contributions, fees and trust administration costs as projected by the actuary. The \$302,500 will be expended on a semi-annual basis as a reimbursement to the Health Trust.

Insurance Risk Fund

This fund is an internal fund that receives revenue from internal premium charges to the departments. These charges are either on a per employee basis (workers compensation and general liability) or per vehicle (auto liability insurance). Insurance coverage is purchased from the Texas Municipal League for all lines of coverage (auto liability, general liability, law enforcement, errors and omissions and property) except for Worker’s Compensation. Workers’ Compensation has a self-insured retention of \$300,000 for general government employees and \$400,000 for police and fire and an aggregate limit of \$3.0M. A low deductible program for workers’ compensation would be very costly so the city opts to take more exposure on this line of coverage. Departments are charged for life insurance, AD&D and long term disability (all fully-insured lines) based on rates charged by the insurance companies.

Internal rates are developed in house to cover projected costs for each line of coverage. Expenses in this fund include premium payments to insurers, claims costs (TML deductibles range from \$500 for auto physical damage to \$50,000 for law enforcement), third party administration fees, and consultant costs. Expenses also include premiums for the life insurance, and long-term disability/AD&D programs.

Proposed expenditures for FY 2011-12 are budgeted at \$1.587M in comparison to \$1.466M budgeted in FY 2010-11. Experience in all lines of coverage has been very good this year attesting to the strength of the safety and risk management program.

A transfer out of \$429,000 is recommended in the FY 2011-12 budget which includes conversion of the legacy analog security system to a digital integrated security system in City Hall, Annex, Library, Jail,

Public Services, PALS Maintenance, Recreation Centers and Central Fire and replacement of the analog fire panels to a networked system. All newly constructed facilities already have this new digital system that runs on the city's network. In addition, a onetime expenditure of \$144,500 is proposed which includes specialty air conditioning units for computer rooms in the Annex and the City Hall facilities and conversion of the City Hall computer room fire system from a water system to a potassium based system. The ending fund balance for FY 2011-12 is projected to be \$6.8M.

McGriff, Seibels and Williams of Texas, Inc., the city's risk consultant, advised in 2006 that a minimum fund balance of \$5.0 million be maintained in this fund. While State law gives the city significant immunities or limits to liability exposure through the Texas Tort Claims Act, the law does not limit liability exposure on workers' compensation, law enforcement (civil rights violations such as wrongful arrest, unlawful search and seizure and excessive force) claims or public officials claims (civil rights issues such as the taking of property in a zoning case). In a single year, if there were several serious occurrences, the city could be out as much as \$3.0 million in workers' compensation alone. Finally, any property destroyed that is not specifically listed on the property schedule is not covered.

Fire and Police Department Training Fund

This was a fund established in FY 2002-03 to allocate revenue from Fire Training Tower rentals to on-going training and for maintenance of the facility. The tower experiences considerable wear and tear and this self-sufficient fund enables the Fire Department to charge appropriate fees for training and use those fees to repair damage. Anticipated expenditures for FY 2011-12 amount to \$12,004 and will be used to purchase training materials and overtime expenses related to training.

In FY 2006-07, revenue and expense related to the Firearms Simulator rental also began being tracked in this fund. For FY 2011-12 the police department budgeted \$3,894 in expenditures related to the Firearms Simulator rental.

Historically, donations given to the Fire and Police departments were tracked in separate funds. In FY 2011-12, in order to reduce the number of city-wide funds, all donation revenues and related expenditures are now tracked in this fund. Therefore, for FY 2011-12 you will see \$15,000 for Police Donations and \$43,700 for Fire Donations.

Law Enforcement Education Fund

This fund utilizes grant revenue from the Comptroller's Office provided exclusively for the training of police officers including materials, classes, registration costs, etc. For FY 2011-12, \$11,985 in training is budgeted.

Grant Fund

This consists of the CDBG program, Family Violence, Selective Traffic Enforcement Program, Victim Assistance, Wildfire Assistance and from time to time any other grants from State or Federal sources. Matches for these grants are budgeted as "transfers" in the General Fund.

The fund has four budgeted staff members within the CDBG (2) and Police activities (2).

This fund ebbs and flows dramatically each year because cash inflows and outflows can vary widely over time (i.e. it may be several years before CDBG projects are spent or a grant may be discontinued). Thus, the budget reflects an estimate or snapshot of these cash flows during the year; actuals may vary considerably according to circumstances and amendments made during the year.

The City will receive a CDBG entitlement in the amount of \$537,942 (a decrease from the \$635,106 received in FY 2010-11) from the U.S. Department of Housing and Urban Development to fund eligible grant projects for FY 2010-11. In addition, \$180,000 is available from CDBG reallocations.

<u>CDBG Budget</u>	<u>FY 11-12</u>
Bricks and mortar projects	\$529,666
Social service agencies	\$80,690
Administration	<u>\$107,586</u>
	<u>\$717,942</u>

During FY 2010-11, a management decision was made to budget wildfire assistance provided to other governmental agencies. When the Fire department sends staffing and equipment to assist in fighting fires, the expense is initially charged against the General Fund. However, when reimbursement is received for the expense, the expense is then moved to the Grant Fund and the reimbursement is also recorded in the Grant Fund. Therefore, it is prudent to budget a likely amount annually so that the Grant fund is never in an over-budget position. For FY 2011-12, \$200,000 has been budgeted as revenue and expense for this purpose.

The fund summary for FY 2011-12 shows a current revenue to current expenditure balance of - \$13,719. This is an intentional draw down of fund balance to utilize revenue received in prior fiscal years. There is \$13,770 available in Grant Fund reserves as a result of repayments from homebuyers and housing rehabilitation program participants who sold their homes prior to the time period specified in their grant documents. This funding will partially fund a Community Needs Assessment and a strategic "consolidated plan" as required by CDBG every five years and an update of the City's Analysis of Impediments to Fair Housing. Additional funding (\$17,000) is provided as a transfer from the General Fund budget to CDBG administration.

Waters Ridge PID No. 1 Fund

This fund provides maintenance, inspection, and engineering services for the Waters Ridge Public Improvement District, which is limited to maintaining the levee system off of Railroad Street. It is funded entirely by special assessments on property within the PID. Expenditures for FY 2011-12 amount to \$15,000 for mowing/maintenance.

Municipal Court Security, Technology, and Juvenile Case Manager Funds

These funds have revenues from specific fees attached to fines (as allowed by the State) and must be used for the defined purposes. As discussed in relation to General Fund revenues, overall court fines have declined impacting these three funds also. The Security Fund pays for bailiff services, security contract services, training costs, and other costs (security, locks, detectors, etc.) as necessary. Total FY 2011-12 revenues are projected to decrease (-\$5,374) with expenditures also decreased by \$5,588.

The Technology Fund is limited to the technology needs of the court. For FY 2011-12, \$98,667 in operating costs is budgeted. Major expenditures include a \$40,000 transfer to the General Fund to offset the cost of ITS staff time spent assisting with technology needs in the department; \$22,000 in court software maintenance costs; \$15,000 for programming services; and \$19,000 in one-time costs for a temporary part time clerk to complete the back scanning related to the laserfische project. FY 2011-12 revenue is budgeted at \$80,420 resulting in a -\$18,247 revenue to expenditure comparison. While ending fund balance is reduced by \$18,247, leaving a balance of \$170,080, this is a one year reduction related to the temporary part-time position. There are no known court technology projects planned for future use of fund balance.

The Juvenile Case Manager fund was a new fund in FY 2007-08. This fund is limited to expenses related to salary and benefits of a juvenile case manager. The intent is to supplement court programs that are handling an ever growing number of youth offenders. The Case Manager oversees court ordered sanctions such as compliance classes, community service, specialized state and county reporting requirements, recidivism plans, and open court appearances requiring parental attendance. Funding for this purpose is set at \$4.00 per offense, as allowed by state law. For FY 2011-12, \$78,849 is budgeted to pay for a full time Juvenile Case Manager and a transfer to the General Fund to offset juvenile case manager expenses tracked in that fund (\$19,000).

Police Asset Forfeiture Funds

These funds collect revenue from confiscated drug related offenses and can be used for any police purpose. Budgeted expenditures are for operational expenses and miscellaneous equipment purchases as needed. One fund accounts for state seizures and the other is federal forfeitures. For FY 2011-12, in the state fund (605), \$10,000 is recommended for operational expense money and \$10,000 will purchase various surveillance and tracking equipment. In the federal fund (635), \$102,098 is recommended for needed equipment including \$22,860 for body armor, \$24,684 for SWAT tactical rifles and \$14,554 for handheld radar units.

Recreation Activity Fund

This fund collects revenue from activity fees and pays program and instructor costs. In addition, donations made are also budgeted in this fund. Expenditures are designed to be no more than annual revenue coming in; using the theory that if classes do not “make” then there is no corresponding expense. For FY 2011-12, \$398,165 is expected in revenue related to recreation center and MCL Grand Theater classes, league fees and miscellaneous recreation activities. Another \$4,720 is anticipated in revenue related to interest earnings and anticipated donations. All general, senior, and recreation center class fees

and league fee revenue is anticipated to stay fairly stable in FY 2011-12 at approximately last year's budget amount.

FY 2011-12 operating expenditures are budgeted at \$402,875 for league play, various recreation center and senior center class fees, swim team fees, activities and purchase of donated items.

Fund Balance Expenditures

Two items are recommended to be budgeted through existing fund balance:

July 4th Fireworks (\$34,000)
fitness equipment (\$20,330)

The projected ending fund balance for FY 2011-12 is \$200,890.

Maintenance and Replacement Fund

This fund is used as an internal services fund to replace vehicles, major equipment, computers and servers. Revenues are derived from three sources: lease payments, sale of retired assets, and interest. Replacement schedules are based on the useful life of the equipment and “lease” payments flow annually as transfers from the departments to this fund. In FY 2002-03, lease payments were decreased to reflect a modification in the inflation factor being utilized and extended life expectancy plans for vehicles and equipment. This modification reduced annual transfers into the Vehicle and Equipment Replacement Fund by \$759,000 annually. In FY 2009-10 radio replacement payments were eliminated and computer replacement payments were dramatically reduced to no longer fund replacement payments for personal computers.

This fund is also used to account for Vehicle Maintenance activity. Fleet services expenditures are controlled exclusively by the garage operation and are not charged back “directly” to departments. Departments pay for the cost of repairs through transfer accounts in the general, utility, and grant funds. Auto parts are also ultimately paid for through this allocation. As costs rise in the Vehicle Maintenance Activity, you will see impacts to the other funds as well.

During FY 2007-08, radio contracts with participating cities were updated to include a capital component for repayment to the City for the investment in the new radio tower and related equipment. These payments are accounted for in this fund.

Each year the list of equipment to be replaced is reviewed to check condition and a budget for replacement expenses is set up. This budget can vary widely from year to year depending on schedules. A list of purchases proposed for this year is included behind the Maintenance and Replacement Fund Summary.

FY 2011-12 revenue compared to expenditures is -\$1,046,930. While expenditures exceeding revenues is normally a concern, in this fund a long term view is more realistic than an annual view due to the fact that large purchases, such as fire engines or heavy equipment in Public Services, may be purchased in a single year inflating the total expenditure line. These large purchases are planned and the fund over time will absorb this cost. Staff annually analyzes this fund for all future purchases to assess the accuracy of the long term funding.

The Maintenance and Replacement Fund has an outstanding loan to the Hotel Motel Fund for payment to the Hilton Garden Inn during development of the conference center. In 2005, \$3.75M was paid to the conference center developer through \$2.5M loaned from the Maintenance and Replacement Fund and \$1.25M from Hotel/Motel Tax Fund. To date, a total of \$1.0M has already been repaid by the Hotel-Motel Fund to the Maintenance and Replacement Fund (four payments of \$250,000 made in FY 2005-06, FY 2006-07, FY 2007-08 and FY 2008-09) leaving a total owed of \$1.5M. Under the Hilton Garden contract, the City will be reimbursed for the management fees in two installment payments: \$1.75M by December 31, 2012 and \$2.0M by December 31, 2016. The first reimbursement made by the Hilton Garden in 2012 will repay this amount owed in full. The projected ending fund balance for FY 2011-12 is \$2.1M.

Old Town Tax Increment Fund

For FY 2010-11, revenue is proposed at \$556,048. This compares to the following amounts:

2003-2004	\$211,040
2004-2005	\$256,491
2005-2006	\$284,982
2006-2007	\$455,492
2007-2008	\$507,986
2008-2009	\$599,655
2009-2010	\$447,500

While the revenue has grown considerably over time, the actual revenue collected in FY 2009-10 and projected to be collected in FY 2010-11 is below the actual collected in FY 2008-09, a reflection of the challenging economic times we have faced the last two years.

The staff projection for FY 2011-12 revenue is \$478,841 due to decreased property valuation in the Tax Increment Financing Zone.

During 2007, debt was issued for the Arts/Cultural Center in the amount of \$8,040,000. Revenue in this fund is primarily being used to pay for that debt service. For FY 2011-12, a debt payment in the amount of \$387,779 has been budgeted. Debt service for this issuance will increase dramatically in 2012-13 to \$508,266 and will continue increasing in the 5 - 6% range every year thereafter. This may create a financing issue if the base doesn't keep up. Helping to offset any financing issues, the tax abatement currently granted to the hospital will end in 2011 thereby providing for increased revenues in FY 2012-13. Other options that may need to be considered in the future include refinancing, extending the life of the TIRZ, transfers from the Debt Service Fund (with associated tax rate impacts), and draw downs from TIRZ or General Fund reserves.

TIRZ No. 2

The TIRZ #2 was established in October 2008 and is comprised of 427 acres near I35E and SH121 (NW corner). The tax increment base (the value of the properties in the zone as of October 2008) is \$9,097,649. The City and Denton County participate in this TIRZ. The City and the County will put 80% of their collections on the increment into this fund. The TIRZ #2 expires December 31, 2038.

For FY 2010-11, \$52 is anticipated in revenue compared to actual collections of \$13,015 in FY 2009-10 (a portion of the property was reclassified in 2010 exempting a large amount of the property from taxation), with no planned expenditures. Revenues projected for FY 2011-12 amount to \$8,915 with no expenditures planned in FY 2011-12. The projected ending fund balance for FY 2011-12 is \$21,982.

Community Activities Fund

A new fund is created for FY 2011-12 to track special event sponsorships, naming rights agreements, the community contribution required in some economic development agreements, MCL Grand Theater revenue that exceeds the \$50,000 targeted for the General Fund and special event revenue.

Economic Development Agreements (total \$62,000)

JP Morgan Chase (\$10,000 ending in 2014)
Hampton Inn (\$5,000 ending in 2021)
Orthofix (\$10,000 ending in 2020)
Ricos Products (\$3,500 ending in 2013)
The Apparel Group (\$5,000 ending in 2018)
TIAA-Cref (\$5,000 ending in 2013)
Vinson Process Controls (\$5,000 ending in 2013)
Med Fusion (\$10,000 ending in 2012)
Jafra Cosmetics (\$3,500 ending in 2015)
Blue Lynx Media (\$5,000 ending in 2016)

Naming Rights Agreements are (total \$74,300)

Medical Center of Lewisville agreement at \$64,300
First Choice Power at \$10,000

Special Events Sponsorships (total \$83,975)

Time Warner at \$10,000
First Choice Power at \$10,000
Lewisville Landfill at \$45,000
Dr Pepper at \$13,975
miscellaneous sponsors at \$5,000

MCL Grand rentals, ticket sales and concessions are projected to produce \$59,725 (the first \$50,000 collected in rentals is dedicated to the General Fund). Special events are projected to produce \$52,877 in revenue including \$26,000 in Western Days alcohol sales, \$4,000 in merchandise, \$1,200 in ticket sales and \$21,677 in booth rental.

FY 2011-12 expenditures include Special Events at \$150,569 (\$30,000 economic development marketing, Western Days entertainment at \$100,000 and advertising at \$20,569). MCL Grand expenditures are budgeted at \$179,683 and include part-time art center assistants at \$23,213, janitorial services at \$40,000, Texas Tunes musical series at \$24,100 and marketing at \$92,370. Expenditures for Special Events and MCL Grand total \$330,252. While this is a newly created fund, because donations, sponsorships, and ED agreements were previously collected but not totally spent, a fund balance of \$137,625 is projected.

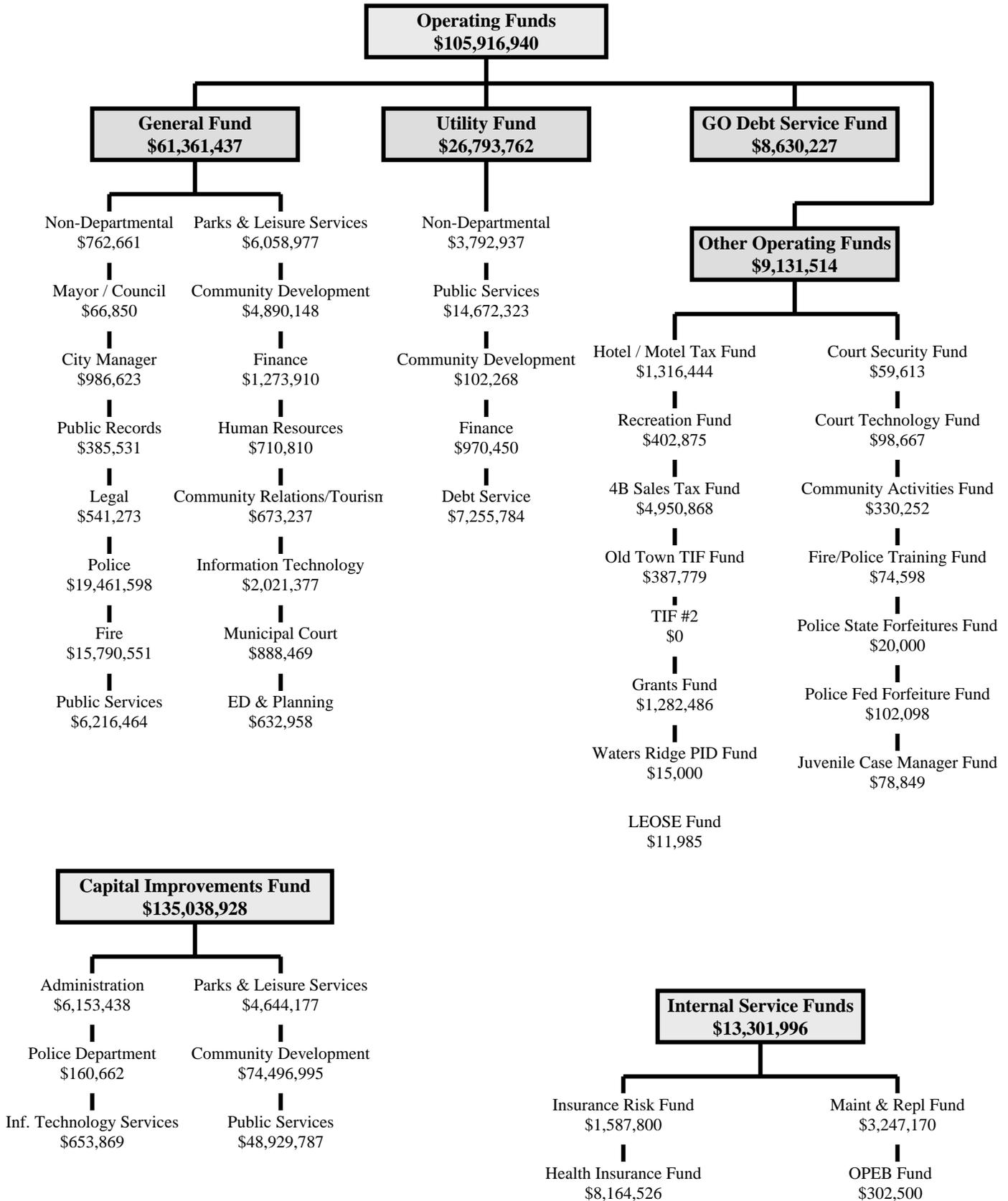
This fund will be carefully monitored due to the volatility of sponsorships.

Summary

This year's budget has been a process of dealing with increased costs such as health, TMRS and electricity, which left very few items that could be addressed in the preliminary budget.

The prognosis for municipal finance in the future is very troubling due to economic projections, increased political interference from Washington and Austin, and Lewisville's position in the market. However, we have continued to try to hold down costs (i.e. personnel) as much as possible and adjust as needed to the changes facing us.

Fund Organization



All Funds (2011-12 Budget)

	MAJOR OPERATING FUNDS			OTHER OPERATING FUNDS								
	General	Utility	Debt Service	4B Sales Tax	Hotel / Motel	Rec.	Grant	WR PID	Court Security	Court Tech.	Juv. Case Mgr	PD/FD Training
BEGINNING FUND BALANCE	26,957,682	16,632,469	1,199,930	6,617,267	2,028,486	255,220	124,805	210,601	53,558	188,327	83,370	47,160
REVENUES												
Taxes	47,163,080	-	7,419,527	4,834,283	1,733,995	-	-	15,108	-	-	-	-
Licenses & Permits	1,434,026	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,470,824	1,048,198	-	-	-	500	-	-	-	-	-	19,070
Recreation Fees	1,187,011	-	-	193,400	-	397,655	-	-	-	-	-	-
Fines & Forfeitures	2,814,067	-	-	-	-	-	-	-	59,613	79,667	78,622	-
Transfers In/Miscellaneous	3,292,429	132,973	1,287,345	26,469	(291,886)	4,720	101,295	535	214	753	333	59,889
Intergovernmental Revenue	-	-	-	-	-	-	1,167,472	-	-	-	-	-
Water Sales	-	15,057,251	-	-	-	-	-	-	-	-	-	-
Sewer Sales	-	9,522,996	-	-	-	-	-	-	-	-	-	-
Capital Recovery	-	1,032,344	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	61,361,437	26,793,762	8,706,872	5,054,152	1,442,109	402,875	1,268,767	15,643	59,827	80,420	78,955	78,959
TOTAL RESOURCES	88,319,119	43,426,231	9,906,802	11,671,419	3,470,595	658,095	1,393,572	226,244	113,385	268,747	162,325	126,119
EXPENDITURES												
Non-Departmental	762,661	3,792,937	-	-	-	-	-	-	-	-	-	-
Mayor / Council	66,850	-	-	-	-	-	-	-	-	-	-	-
City Manager	986,623	-	-	60,500	-	-	-	-	-	-	-	-
Public Records	385,531	-	-	-	-	-	-	-	-	-	-	-
Legal	541,273	-	-	-	-	-	-	-	-	-	-	-
Police Department	19,461,598	-	-	-	-	-	302,134	-	-	-	-	18,894
Fire Department	15,790,551	-	-	-	-	-	200,000	-	-	-	-	55,704
Public Services	6,216,464	14,672,323	-	-	-	-	-	-	-	-	-	-
Parks & Leisure Services	6,058,977	-	-	1,991,871	-	402,875	-	-	-	-	-	-
Community Development	4,890,148	102,268	-	-	-	-	780,352	-	-	-	-	-
Finance	1,273,910	970,450	-	-	-	-	-	-	-	-	-	-
Human Resources	710,810	-	-	-	-	-	-	-	-	-	-	-
Comm Relations & Tourism	673,237	-	-	-	1,316,444	-	-	-	-	-	-	-
Economic Dev. & Planning	632,958	-	-	-	-	-	-	15,000	-	-	-	-
Infor. Technology Services	2,021,377	-	-	-	-	-	-	-	-	40,000	-	-
Municipal Court	888,469	-	-	-	-	-	-	-	59,613	58,667	78,849	-
Miscellaneous/Other	-	-	2,305,227	-	-	-	-	-	-	-	-	-
Debt Service	-	7,222,682	6,325,000	2,898,497	-	-	-	-	-	-	-	-
Debt Service (Reserve)	-	33,102	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	61,361,437	26,793,762	8,630,227	4,950,868	1,316,444	402,875	1,282,486	15,000	59,613	98,667	78,849	74,598
EXPENDITURES FROM FUND BALANCE												
One-Time Expenditures	1,666,000	20,490	-	-	-	54,330	-	-	-	-	-	-
Transfers Out	318,340	3,387,463	-	33,400	-	-	-	-	-	-	-	-
TOTAL EXP. FROM FB	1,984,340	3,407,953	-	33,400	-	54,330	-	-	-	-	-	-
ENDING FUND BALANCE	24,973,342	13,224,516	1,276,575	6,687,151	2,154,151	200,890	111,086	211,244	53,772	170,080	83,476	51,521
OPERATING RESERVE	9,204,216	4,019,064	-	742,630	-	-	-	-	-	-	-	-
EXCESS RESERVE	15,769,126	9,205,452	1,276,575	5,944,521	2,154,151	200,890	111,086	211,244	53,772	170,080	83,476	51,521

TOTAL CITY-WIDE OPERATING BUDGET FOR FY 2010-11: \$105,916,940

OTHER OPERATING FUNDS						INTERNAL SERVICE FUNDS					INTERNAL SERVICE TOTAL	Capital Improvement Projects
LEOSE	Old Town TIF	TIF #2	Comm. Activities	Asset Forfeiture (State)	Asset Forfeiture (Federal)	OPERATING TOTAL	Maint / Repl	Insurance Risk	Health Insurance	OPEB		
7,007	1,022,850	13,067	135,000	109,561	161,045	55,847,405	3,142,977	7,311,879	932,411	2,848,931	14,236,198	141,559,345
-	474,750	8,863	-	-	-	61,649,606	-	-	-	-	-	-
-	-	-	-	-	-	1,434,026	-	-	-	-	-	-
-	-	-	-	-	-	6,538,592	-	-	7,862,873	-	7,862,873	-
-	-	-	-	-	-	1,778,066	-	-	-	-	-	-
-	-	-	-	-	-	3,031,969	-	-	-	-	-	-
28	4,091	52	332,877	23,938	94,644	5,070,699	2,200,240	1,629,978	306,229	419,300	4,555,747	7,329,771
10,000	-	-	-	-	-	1,177,472	-	-	-	-	-	-
-	-	-	-	-	-	15,057,251	-	-	-	-	-	-
-	-	-	-	-	-	9,522,996	-	-	-	-	-	-
-	-	-	-	-	-	1,032,344	-	-	-	-	-	-
10,028	478,841	8,915	332,877	23,938	94,644	106,293,021	2,200,240	1,629,978	8,169,102	419,300	12,418,620	7,329,771
17,035	1,501,691	21,982	467,877	133,499	255,689	162,140,426	5,343,217	8,941,857	9,101,513	3,268,231	26,654,818	148,889,116
-	-	-	-	-	-	4,555,598	-	-	-	-	-	-
-	-	-	-	-	-	66,850	-	-	-	-	-	-
-	-	-	-	-	-	1,047,123	-	-	-	-	-	6,153,438
-	-	-	-	-	-	385,531	-	-	-	-	-	-
-	-	-	-	-	-	541,273	-	-	-	-	-	-
11,985	-	-	-	20,000	102,098	19,916,709	-	-	-	-	-	160,662
-	-	-	-	-	-	16,046,255	-	-	-	-	-	-
-	-	-	-	-	-	20,888,787	-	-	-	-	-	48,929,787
-	-	-	-	-	-	8,453,723	-	-	-	-	-	4,644,177
-	-	-	-	-	-	5,772,768	-	-	-	-	-	74,496,995
-	-	-	-	-	-	2,244,360	-	-	-	-	-	-
-	-	-	-	-	-	710,810	-	-	84,052	-	84,052	-
-	-	-	300,252	-	-	2,289,933	-	-	-	-	-	-
-	-	-	30,000	-	-	677,958	-	-	-	-	-	-
-	-	-	-	-	-	2,061,377	-	-	-	-	-	653,869
-	-	-	-	-	-	1,085,598	-	-	-	-	-	-
-	-	-	-	-	-	2,305,227	3,247,170	1,587,800	8,080,474	302,500	13,217,944	-
-	387,779	-	-	-	-	16,833,958	-	-	-	-	-	-
-	-	-	-	-	-	33,102	-	-	-	-	-	-
11,985	387,779	-	330,252	20,000	102,098	105,916,940	3,247,170	1,587,800	8,164,526	302,500	13,301,996	135,038,928
-	-	-	-	-	-	1,740,820	3,645	429,000	-	-	432,645	-
-	-	-	-	-	-	3,739,203	-	144,500	-	-	144,500	-
-	-	-	-	-	-	5,480,023	3,645	573,500	-	-	577,145	-
5,050	1,113,912	21,982	137,625	113,499	153,591	50,743,463	2,092,402	6,780,557	936,987	2,965,731	12,775,677	13,850,188
-	-	-	-	-	-	-	-	-	-	-	-	-
5,050	1,113,912	21,982	137,625	113,499	153,591	50,743,463	2,092,402	6,780,557	936,987	2,965,731	12,775,677	13,850,188

General Fund

The General Fund is the City's largest and primary operating fund. It is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund accounts for basic City services such as police, fire, street maintenance, and parks and leisure services. The three primary sources of revenue for this fund are sales tax, property tax, and other taxes.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Budget
BEGINNING FUND BALANCE	31,529,355	32,008,366	24,810,243	26,768,341	26,957,682
REVENUES					
Property Taxes	21,454,523	21,047,460	20,189,293	20,303,383	20,853,481
Sales Tax	17,686,496	18,605,874	17,667,819	18,892,500	18,892,500
Other Taxes	6,521,494	6,841,307	7,452,139	7,595,143	7,417,099
Licenses & Permits	1,767,048	1,894,107	1,159,367	1,768,058	1,434,026
Charges For Services	5,702,288	5,522,540	5,532,873	5,129,420	5,470,824
Recreation	1,096,844	1,104,199	1,075,823	1,123,983	1,187,011
Fines & Forfeitures	2,950,843	2,946,204	2,978,110	2,765,059	2,814,067
Transfers In / Miscellaneous	3,903,913	3,307,581	3,417,269	3,134,163	3,292,429
Total Revenues	61,083,450	61,269,270	59,472,693	60,711,709	61,361,437
Total Resources	92,612,805	93,277,636	84,282,936	87,480,050	88,319,119
EXPENDITURES					
Non-Departmental	1,057,809	679,758	669,533	653,874	762,661
Mayor & Council	77,164	53,024	66,850	66,850	66,850
Administration	1,330,137	978,924	1,006,165	979,088	986,623
Public Records	348,456	345,939	358,728	359,988	385,531
Legal	593,910	590,966	604,607	572,471	541,273
Police Department	17,898,508	18,295,801	18,836,951	18,670,112	19,461,598
Fire Department	14,527,984	14,809,497	15,255,888	15,264,515	15,790,551
Public Services	6,883,736	6,716,469	5,938,438	5,923,603	6,216,464
Parks & Leisure Services	6,439,558	5,798,716	6,001,456	5,926,019	6,058,977
Community Development	4,994,219	4,648,834	4,706,528	4,561,032	4,890,148
Finance	1,284,033	1,211,779	1,266,714	1,273,100	1,273,910
Human Resources	695,151	710,231	711,792	714,776	710,810
Community Relations/Tourism	460,537	499,842	603,033	603,033	673,237
Economic Dev. & Planning	-	601,254	601,915	601,915	632,958
Information Technology	1,863,489	1,851,130	1,935,970	1,986,664	2,021,377
Municipal Court	835,017	815,772	908,125	875,579	888,469
Total Expenditures	59,289,707	58,607,936	59,472,693	59,032,619	61,361,437
Curr. Rev - Curr. Expend	1,793,743	2,661,334	-	1,679,090	-
Transfers Out	836,207	7,664,507	253,641	1,207,342	1,666,000
One-Time Expenditures	478,526	236,852	476,108	282,407	318,340
ENDING FUND BALANCE	32,008,365	26,768,341	24,080,494	26,957,682	24,973,342
OPERATING RESERVE	8,893,456	8,791,190	8,920,904	8,854,893	9,204,216
UNDESIGNATED RESERVE	23,114,909	17,977,150	15,159,590	18,102,789	15,769,126

General Fund

Fund (101)

Revenue Detail

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted	Budget vs. Adopted Comments
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Property Taxes

Current-Real & Personal (311.01)	21,454,523	21,047,460	20,189,293	20,303,383	20,853,481	664,188 based on supplemental values x current tax rate.
Total Property Taxes	21,454,523	21,047,460	20,189,293	20,303,383	20,853,481	664,188

Sales Tax

Sales Tax (313.01)	17,686,496	18,599,319	17,667,819	18,809,972	18,809,972	1,142,153 based on trend of current receipts so far this fiscal year compared to timing of receipts in prior fiscal years.
Castle Hills (313.02)	-	6,555	-	82,528	82,528	82,528 based on two quarters received in FY 2010-11.
Total Sales Tax	17,686,496	18,605,874	17,667,819	18,892,500	18,892,500	1,224,681

Other Taxes

Delinquent (311.10)	136,455	108,597	140,000	32,760	31,830	(108,170) based on downward trend + current receipts.
Penalty & Interest (311.20)	161,807	134,644	135,000	107,715	91,507	(43,493) based on downward trend + current receipts.
Coserv (Gas & Elec) (312.01)	193,838	220,131	190,333	192,160	195,365	5,032 based on actual receipts so far this year compared with prior year actual receipts at this time
Texas New Mexico Power (312.02)	2,806,627	2,952,696	2,862,786	2,925,098	2,982,223	119,437 trending with last year's actual, increased 1% based on actual receipts
Txu / Oncor (312.03)	90,590	88,883	87,150	88,186	88,972	1,822 based on average receipts last three years.
Atmos Energy (312.10)	532,057	729,196	725,839	725,839	669,512	(56,327) based on two quarters receipts in FY 2010-11.
Tele - Fiber Optics (312.21)	10,200	10,200	10,200	10,200	10,200	- Based on current agreement.
Cable - Verizon (312.35)	464,441	586,027	517,068	624,905	610,488	93,420 based on two quarters receipts in FY 2010-11.
Cable - Time Warner (312.36)	516,271	445,190	548,538	597,344	516,271	(32,267) Based on current revenue tracking FY 2008-09 totals.
At&T Video Service (312.37)	6,034	8,280	5,869	8,537	8,537	2,668 Estimated at revised 2010-11 amounts.
P.I.L.O.T. - Water/Sewer (312.40)	507,354	511,116	998,985	1,003,745	1,005,232	6,247 based on 4% of water and sewer sales amounts.
Water/Sewer Franchise Fee (312.41)	-	-	249,746	250,936	251,308	1,562 equals 1\$ of water and sewer sales amounts.
Mixed Drink (313.10)	358,908	410,485	373,625	420,718	432,682	59,057 based on upward trend in last three years + current receipts.
Telephone Franchises (314.01)	736,914	635,861	607,000	607,000	522,972	(84,028) based on downward trend + current receipts.
Total Other Taxes	6,521,494	6,841,307	7,452,139	7,595,143	7,417,099	(35,040)

Licenses & Permits

Licenses (321.10)	74,748	62,548	40,000	35,258	35,258	(4,742) Initially reduced due to Master Electrician, Journeyman, House moving, Plumbing, Mechanical and Pool contractors being dropped from license fees in FY 2010-11. Estimate based on receipts in FY 2010-11.
Building (322.01)	238,523	243,175	108,118	242,778	212,886	104,768 Electric permits, mechanical permits and plumbing permits were previously charged as a separate permit and are now included in the building permit. Based on known projects anticipated to be built in FY 11/12.
Electric (322.02)	58,250	41,907	11,932	21,334	11,000	(932) Only revenue from the stand-alone permits for replacement/maintenance are now deposited into this revenue account.
Sign (322.03)	29,286	27,371	21,000	27,371	26,257	5,257 Based on actual receipts in prior two years + current activity.
Garage Sales (322.04)	3,878	3,510	3,500	3,500	3,500	- Based on actual receipts in prior two years + current activity.
Alarm (322.05)	352,965	365,127	367,000	367,000	367,000	- actual receipts have been stable for last two fiscal years.
Plumbing (322.06)	68,673	46,726	11,932	24,489	24,489	12,557 Only revenue from the stand-alone permits for replacement/maintenance are now deposited into this revenue account.
Mechanical (322.07)	67,865	56,298	11,932	13,297	10,000	(1,932) Only revenue from the stand-alone permits for replacement/maintenance are now deposited into this revenue account.
Fence (322.08)	14,451	10,256	11,000	15,298	13,813	2,813 based on average of prior fiscal years.
Zoning/Sub (322.09)	73,997	36,343	18,000	27,476	26,000	8,000 based on current economic climate and actual receipts in FY 2010-11.
Food Handlers (322.10)	64,310	61,915	63,098	63,098	64,310	1,212 based on average of prior fiscal years.
Off Prem Alcohol Permits (322.11)	2,100	1,410	2,100	-	-	(2,100) no longer allowed to charge this fee.
Fire Prevention Permits (322.12)	64,870	33,466	20,000	30,243	37,197	17,197 Projected revenue is based on commercial building permits forecasted for FY 11/12.
Natural Gas Well (322.13)	10,400	280,000	-	70,000	-	- This account tracks one-time fees that are not estimated as part of ongoing operations.
Gas Well Inspections (322.14)	-	-	-	-	20,475	20,475 There are 21 anticipated permits for FY 11/12 at \$975 each.
Plan Check (323.01)	108,748	110,435	33,865	134,548	106,443	72,578 based on actual projects of record.
Engineering Insp Fees (323.02)	63,936	52,176	16,500	21,973	45,200	28,700 based on actual projects of record.
Fire Occupancy Inspection (323.03)	170,197	166,185	138,113	138,113	140,374	2,261 based on current workload per inspector and actual 2010-11 collections.
After Hours Inspections (323.04)	7,853	8,505	8,000	7,213	5,000	(3,000) Anticipate contractor operating procedures where the majority of work is done Monday through Friday during normal business hours.
Abandoned Veh. Notify (323.07)	19,100	14,650	19,000	15,445	20,500	1,500 based on current year receipts as we are under a new contract.
Multi-Family Inspections (323.11)	127,688	143,275	123,050	123,050	123,020	(30) The amount is projected based on 98% completion of assigned inspections. On track with 2010-11 estimate.

Health Service Fees (323.12)	134,843	128,830	131,227	131,227	141,304	10,077 Staff anticipates a small increase in the projected revenue due to the fact that there are new restaurant establishments anticipated to open this fiscal year (Wild Turkey, Carl's Jr. and Raisin Cane).
Gas Well Road Repair (323.14)	10,370	-	-	255,347	-	- This account tracks one-time fees that are not estimated as part of ongoing operations.
Total Licenses & Permits	1,767,048	1,894,107	1,159,367	1,768,058	1,434,026	274,659

Charges For Services

Row Usage - Gas Wells (323.15)	-	-	-	-	70,000	70,000 There are 7 permanent crossings at \$10,000 each.
Credit Card Convenience (340.11)	5,084	6,023	5,625	6,908	6,908	1,283 Increase in Court and PALS activity.
Commercial Pool Class Reg (340.12)	2,380	2,880	2,500	1,435	2,200	(300) based on actual receipts in prior two fiscal years + current activity.
Arts & Events Center (345.00)	-	-	50,000	-	-	(50,000) revenue moved to 345.03 for FY 2011-12.
Equip Rentals-City Owned (345.05)	-	-	-	2,579	-	- Revenue will be in Community Activities fund for FY 2011-12.
Ticket Sales-Taxable (345.10)	-	-	-	2,762	-	- Revenue will be in Community Activities fund for FY 2011-12.
Ticket Sales-Non Taxable (345.11)	-	-	-	16,347	-	- Revenue will be in Community Activities fund for FY 2011-12.
Concessions-Non Taxable (345.21)	-	-	-	165	-	- Revenue will be in Community Activities fund for FY 2011-12.
Refuse Cart Repair (351.01)	-	20,898	21,500	27,930	28,858	7,358 Based on actual receipts in current fiscal year.
Commercial Garbage Admin (351.02)	1,277,306	1,243,446	1,255,625	1,206,463	1,210,276	(45,349) based on actual receipts in prior two fiscal years + current activity.
Recycling Revenue (351.03)	13,249	40,360	31,230	59,108	59,986	28,756 based on new agreement.
Landfill Host Fee: Twm (351.04)	1,560,783	1,508,232	1,520,000	1,403,481	1,368,995	(151,005) based on downward trend in this revenue line over past three years.
Landfill Host Fee: Allied (351.05)	391,126	318,611	345,000	215,305	213,083	(131,917) based on downward trend in this revenue line over past three years.
Maps & Publications (352.01)	3,796	2,317	2,500	1,692	2,300	(200) based on actual last fiscal year + current receipts.
Traffic Signal Repair (352.02)	61,652	105,339	115,692	98,826	98,826	(16,866) based on current agreements. Could change if signals are added or removed.
Weed & Debris Assessment (352.03)	38,146	31,757	28,000	46,748	33,493	5,493 based on actual receipts in prior two fiscal years + current activity.
Birth & Death Certificate (352.05)	74,705	65,985	70,000	58,730	59,087	(10,913) based on downward trend in this revenue line over past three years.
Animal Control (352.06)	44,260	46,021	44,315	42,650	44,176	(139) revenue source is relatively stable.
Off Prem Alcohol Proc Fee (352.09)	-	540	-	2,211	1,990	1,990 based on actual receipts this fiscal year.
Mixed Bev Permit Proc Fee (352.10)	5,700	12,975	12,000	12,000	12,575	575 based on actual receipts last fiscal year + revenue received so far this fiscal year.
Records Management Fee (352.11)	6,441	4,756	6,300	3,746	3,594	(2,706) based on downward trend in this revenue line over past three years.
Birth Cert Envelopes (352.13)	-	-	-	2,792	2,751	2,751 based on current year data as this is a new revenue stream.
Finger Printing (353.01)	12,270	7,908	8,000	6,564	7,230	(770) based on receipts in prior fiscal year + current activity
Police Reports (353.02)	5,742	27,691	15,500	28,452	28,197	12,697 based on receipts in prior fiscal year + current activity
On-Line (353.02)	910	6,895	7,000	7,049	7,000	- based on receipts in prior fiscal year + current activity
Ambulance Fees (353.05)	1,476,301	1,400,727	1,325,000	1,254,456	1,606,490	281,490 based on fee increase resulting from fee calculation methodology change

Ambulance/Fire Contracts (353.06)	54,469	57,698	56,926	58,056	58,056	1,130 based on FY 10-11 agreements already in place.
Castle Hills Police (353.07)	157,500	170,193	115,110	124,357	106,183	(8,927) based on current Castle Hills agreement.
M. Court Fees (353.08)	120,424	118,640	117,217	103,632	106,741	(10,476) Corresponding decrease related to decrease in municipal court fines.
Castle Hills Fire (353.09)	266,921	217,750	272,833	231,828	231,829	(41,004) based on current Castle Hills agreement.
County Fire Pledge (353.11)	14,823	10,000	10,000	10,000	10,000	- based on current agreement with Denton County.
County Library Allotment (354.01)	108,300	94,900	95,000	93,148	90,000	(5,000) based on latest discussion with Denton County.
Total Charges For Services	5,702,288	5,522,540	5,532,873	5,129,420	5,470,824	(62,049)

Recreation

Facility Rentals (345.03)	-	-	-	25,000	50,000	50,000 Based on current year experience as this is the first year of MCL Grand operations.
Laundry - Campground (362.01)	7,582	7,702	7,050	7,524	7,242	192 based on average of prior fiscal years
Recreation Center (362.02)	78,284	72,059	70,710	71,078	68,871	(1,839) based on downward trend in this revenue line over past three years.
Athletic Fields (362.04)	2,167	960	800	7,676	4,000	3,200 based on current year experience
Facility & Pavilion Rental (362.05)	51,320	47,405	48,000	48,417	48,653	653 based on average of prior fiscal years
Lake Park Picnic Rentals (362.06)	5,035	5,125	4,392	4,197	4,843	451 based on average of prior fiscal years
Senior Center Rentals (362.07)	10,335	7,484	5,000	7,484	7,495	2,495 based on prior fiscal year + current activity.
Campground (362.08)	209,544	219,524	212,000	206,645	222,795	10,795 based on trend over past three years; campground was closed due to high water for a portion of 2010-11 and should not be in 2011-12.
Park Entrance Fees (362.09)	254,761	241,021	236,895	254,761	266,344	29,449 based on prior fiscal year + current activity.
Recreation Particip. Fees (362.10)	42,865	83,912	48,017	74,065	82,761	34,744 based on prior fiscal year + current activity.
Rental Property Revenue (362.11)	500	500	500	500	500	- only one property is rented.
Lake Park Golf Course (363.01)	134,628	111,395	135,000	111,395	125,000	(10,000) based on prior fiscal year + current activity.
Sneaky Pete's Concessions (363.02)	90,739	88,360	95,000	88,360	88,000	(7,000) based on average of prior fiscal years
Eagle Point Marina (363.03)	132,435	126,452	130,209	123,398	125,000	(5,209) based on prior fiscal year + current activity.
Fishing Barge (363.04)	3,755	3,247	2,500	3,231	3,000	500 based on prior fiscal years.
The Slalom Shop (363.05)	64,048	82,466	74,000	82,604	73,257	(743) based on current fiscal year receipts.
Danny Wilson Enterprises (363.06)	792	746	750	750	750	- stable source of revenue.
Misc Sub-Concessions (363.09)	7,770	5,711	5,000	6,831	8,500	3,500 based on current fiscal year receipts.
Charlotte's Cleaning (363.10)	144	-	-	36	-	- unreliable revenue source.
Michael Hildebrandt (363.11)	141	130	-	31	-	- unreliable revenue source.
Total Recreation	1,096,844	1,104,199	1,075,823	1,123,983	1,187,011	111,188

Fines & Forfeitures

Court Fines (381.01)	1,594,437	1,521,752	1,567,674	1,447,874	1,484,199	(83,475) based on downward trend in this revenue line over past three years.
Warrant & Other Fees (381.02)	934,183	979,523	978,715	891,272	924,279	(54,436) based on average of prior fiscal years.
Child Safety (381.03)	43,111	53,918	61,000	39,588	40,776	(20,224) based on current activity.
Time Payment Fees (381.04)	53,035	46,764	45,726	44,486	45,820	94 based on prior two years actual receipts.
Teen Court (381.05)	29,280	36,656	24,329	23,327	24,027	(302) based on current agreement and actual usage in prior fiscal years.
Library Fines (381.06)	79,958	77,896	77,000	73,657	71,719	(5,281) based on downward trend in this revenue line over past three years.
City Auction (381.07)	-	123	-	-	-	- revenue is placed in maintenance and replacement fund.

County Fee - Child Safety (381.08)	120,782	124,192	120,782	124,192	124,192	3,410 based on prior year actual as it is population driven within Denton County.
State Juror Reimburse Fee (381.09)	12,586	12,387	12,384	11,987	-	(12,384) No longer tracked as a separate fee. Is included in 353.08 as of FY 2010-11.
Motor Carrier Fines (381.10)	83,471	92,993	90,500	108,676	99,055	8,555 based on trend in prior fiscal year receipts.
Total Fines & Forfeitures	2,950,843	2,946,204	2,978,110	2,765,059	2,814,067	(164,043)

Transfers In / Miscellaneous

First Time Homebuyers (365.04)	-	-	-	-	4,000	4,000 based on anticipated donations received for first time homebuyers program.
Interest (391.01)	718,803	175,595	369,033	107,131	122,381	(246,652) based on 0.4% interest rate.
Discounts Taken (392.01)	2,032	1,440	-	-	-	- unknown.
Cash Short/Over (392.02)	(134)	525	-	-	-	- unknown.
Sro Joint Venture Lisd (392.03)	180,881	184,010	185,515	188,404	232,252	46,737 based on 50% of actual SRO cost.
Proj. Eng. Allocation (392.04)	-	-	154,198	-	155,740	1,542 1% increase in FY 2010-11 project engineer allocation
Radio Service Contracts (392.05)	30,473	40,956	37,122	51,319	51,522	14,400 Based on \$5.84 per month per radio unit plus Tower lease by Radio Station (Service Broadcasting LTD)
Vandalization Restitution (392.06)	3,450	6,205	3,500	5,107	5,460	1,960 based on prior year receipts + current activity.
4B Admin Allocation (392.07)	129,000	60,000	60,000	60,000	60,000	- allocation remains the same for FY 11-12.
Bulletproof Vest Program (392.09)	9,280	12,453	6,000	6,000	-	(6,000) Funding opportunity may not be available.
Jail Phone Commission (392.10)	8,650	3,503	2,500	2,500	3,500	1,000 based on prior year receipts + current activity.
Kiosk Signs (392.12)	4,615	3,028	2,500	2,904	3,000	500 based on prior year receipts + current activity.
Public Copier (392.13)	14,357	17,807	18,000	17,868	18,000	- based on prior year receipts + current activity.
Radio Rebanding Reimburse (392.20)	-	-	6,000	-	-	(6,000) unknown.
Fair/Mkt Value On Investm (392.80)	59,594	(98,775)	-	-	-	- unreliable source of revenue.
Other Services & Charges (392.90)	12,058	22,459	9,600	22,459	17,258	7,658 averaged prior fiscal years - used to account for county fire calls
Other Misc. Revenue (392.99)	90,226	118,575	90,613	197,783	137,466	46,853 accounts for misc revenue. Estimate based primarily on credit card rebates
Transfers In (398.01)	1,560	1,560	1,560	1,560	-	(1,560) PID allocation no longer warranted.
Indirect Cost Reimburse. (398.03)	2,601,301	2,679,340	2,367,227	2,367,227	2,390,899	23,672 1% increase in FY 2010-11 project engineer allocation
Security Fee Transfer (398.04)	37,768	38,901	38,901	38,901	33,513	(5,388) Allocation from Court Security Fund was reduced to meet declining fine revenue estimates.
Tech Fund Interns Trf (398.08)	-	40,000	40,000	40,000	40,000	- allocation remains the same for FY 11-12.
Juv Case Mgr Fund Transf. (398.09)	-	-	25,000	25,000	17,438	(7,562) Allocation from Juv case manager fund was reduced to meet declining fine revenue estimate.
Total Transfers In / Miscellaneous	3,903,913	3,307,581	3,417,269	3,134,163	3,292,429	(124,840)
Total Fund	61,083,450	61,269,270	59,472,693	60,711,709	61,361,437	1,888,744

Water & Sewer Fund

The Utility Fund accounts for the City's water and wastewater utility operations. The utility fund is a proprietary fund that operates like a business and is self-sufficient. This means that the cost of providing services to citizens is financed or recovered through user fees. Water and Sewer sales comprise 92 percent of the fund's total revenue. Debt service reflected below is different from the scheduled debt service payments due to bond covenants that require monthly installments of the upcoming principle and interest payments.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	16,202,393	14,549,911	15,523,259	16,845,208	16,632,469
REVENUES					
Water Sales	15,248,974	15,252,105	14,905,215	15,011,740	15,057,251
Sewer Sales	9,665,269	9,577,244	9,494,804	9,433,887	9,522,996
Charges for Services	362,397	689,597	354,006	330,694	298,279
Wholesale Sewer Sales	439,434	694,314	690,197	636,072	633,547
Capital Recovery	919,107	881,264	336,464	932,078	1,032,344
Miscellaneous & Other	283,961	(57,142)	261,286	110,387	116,372
Transfers In	-	-	131,657	-	132,973
Total Revenues	26,919,143	27,037,381	26,173,629	26,454,858	26,793,762
Total Resources	43,121,536	41,587,292	41,696,888	43,300,066	43,426,231
EXPENDITURES					
Non-Departmental	3,155,366	3,198,084	3,738,820	3,738,820	3,792,937
Public Services	14,913,571	13,676,664	13,974,956	14,049,809	14,672,323
Community Development	96,482	96,490	98,813	98,813	102,268
Finance	840,927	820,605	961,982	958,970	970,450
Debt Service	7,153,382	6,711,489	7,338,958	7,338,958	7,222,682
Debt Service Reserve	11,896	(676,476)	60,100	60,100	33,102
Total Expenditures	26,171,624	23,826,857	26,173,629	26,245,470	26,793,762
Curr. Rev - Curr. Expend	747,519	3,210,525	-	209,388	-
One-Time Expenditures	-	-	20,490	20,490	20,490
Transfers Out	2,400,000	915,228	401,637	401,637	3,387,463
ENDING FUND BALANCE	14,549,912	16,845,208	15,101,132	16,632,469	13,224,516
OPERATING RESERVE	3,925,744	3,574,028	3,926,044	3,936,821	4,019,064
UNDESIGNATED RESERVE	10,624,168	13,271,179	11,175,088	12,695,649	9,205,452

Utility Fund

Fund (402)

Revenue Detail

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted	Budget vs. Adopted Comments
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Water Sales

Water Sales (347.70)	15,248,974	15,252,105	14,905,215	15,011,740	15,057,251	152,036 based on normalized year; .65% rate
Total Water Sales	15,248,974	15,252,105	14,905,215	15,011,740	15,057,251	152,036

Sewer Sales

Sewer Services (348.01)	9,665,269	9,577,244	9,494,804	9,433,887	9,522,996	28,192 based on normalized year.
Total Sewer Sales	9,665,269	9,577,244	9,494,804	9,433,887	9,522,996	28,192

Charges for Services

Credit Card Convenience (340.11)	58,621	66,590	65,000	4,219	-	(65,000) As of FY 2010-11, no longer tracked as a revenue
Inspection Fees (341.01)	-	-	-	-	7,800	7,800 Based on actual billing; new revenue source.
Water Reconnect Charge (347.05)	80,939	66,903	67,000	100,250	73,921	6,921 based on current year activity.
Water Samples (347.06)	42,927	92,651	80,000	95,655	104,000	24,000 based on increase in water sample charge implemented in FY 2010-11 and actual
Water Taps (347.30)	44,843	26,060	20,000	31,982	34,295	14,295 based on current year activity.
Effluent Sewer Sales (347.90)	14,018	11,928	5,800	11,928	14,257	8,457 based on current year activity.
Sewer Taps (348.40)	1,230	1,110	1,206	1,050	1,150	(56) based on average of prior fiscal years.
Sewer Main Extension Fee (348.70)	-	291,693	-	-	-	- this account tracks one time fees not included in operating budget.
Industrial Waste Surcharge (348.80)	119,820	132,662	115,000	85,610	62,856	(52,144) based on current year activity.
Total Charges for Services	362,397	689,597	354,006	330,694	298,279	(55,727)

Wholesale Sewer Sales

Wholesale Sewer Sales (348.90)	439,434	694,314	690,197	636,072	633,547	(56,650) based on current year activity.
Total Wholesale Sewer Sales	439,434	694,314	690,197	636,072	633,547	(56,650)

Capital Recovery

Water Capital Recovery (349.70)	532,189	574,813	227,149	677,010	665,568	438,419 Capital Recovery Fee estimates are based upon known projects.
Sewer Capital Recovery (349.80)	386,918	306,451	109,315	255,068	366,776	257,461 Capital Recovery Fee estimates are based upon known projects.
Total Capital Recovery	919,107	881,264	336,464	932,078	1,032,344	695,880

Miscellaneous & Other

Environmental Assessment (340.14)	-	7,600	8,500	8,000	8,377	(123) based on current year activity.
Interest (391.01)	227,482	(15,350)	243,054	96,387	99,795	(143,259) based on 0.6% rate.
Discounts Taken (392.01)	965	319	-	-	-	- not reliable source of revenue.
Cash Short/Over (392.02)	(17)	(1)	-	-	-	- not reliable source of revenue.
Fair/Mkt Value On Investm (392.80)	57,765	(56,559)	-	-	-	- not reliable source of revenue.
Other Services & Charges (392.90)	(10,480)	(1,315)	-	-	-	- not reliable source of revenue.
Other Misc. Revenue (392.99)	8,246	8,164	9,732	6,000	8,200	(1,532) based on average of prior fiscal years.
Total Miscellaneous & Other	283,961	(57,142)	261,286	110,387	116,372	(144,914)

Debt Service

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation Bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	2,064,411	2,159,110	1,678,937	1,575,725	1,199,930
<u>REVENUES</u>					
Property Taxes: Current/Real & Personal	7,916,325	7,766,125	7,131,088	7,377,103	7,357,507
Property Taxes: Delinquent	53,290	44,106	46,000	20,800	19,812
Property Taxes: Penalty & Interest	57,443	51,587	48,000	41,148	42,208
Interest	70,464	25,016	25,388	4,857	4,800
Fair Market Value on Investments	4,299	(6,640)	-	-	-
Other Miscellaneous Revenue	-	-	207,328	-	219,567
Proceeds from Refunding Bonds	-	2,565,000	-	1,631,200	-
Transfers In	963	70,438	1,391,548	1,391,548	1,062,978
Total Revenues	8,102,784	10,515,632	8,849,352	10,466,656	8,706,872
Total Resources	10,167,195	12,674,742	10,528,289	12,042,381	9,906,802
<u>EXPENDITURES</u>					
Principal Debt Service	5,205,000	5,695,000	6,590,000	6,590,000	6,325,000
Bond Issuance Costs	-	68,303	-	46,605	-
Interest & Agent Fees	2,803,086	2,780,714	2,602,024	2,595,000	2,305,227
Payment to Bond Agent	-	2,555,000	-	1,610,846	-
Total Expenditures	8,008,086	11,099,017	9,192,024	10,842,451	8,630,227
Curr. Rev - Curr. Expend	94,698	(583,385)	(342,672)	(375,795)	76,645
ENDING FUND BALANCE	2,159,109	1,575,725	1,336,265	1,199,930	1,276,575

Hotel / Motel Tax Fund

The Hotel Motel Tax Fund accounts for the expenditure of revenues accumulated through a 7% charge on room occupancy at Lewisville hotels and motels. Funds are used to promote tourism through cultural arts, visitors' bureau functions and special events. The City has an agreement with the Hilton Garden Inn which provides for a reimbursement of a portion of the management fees paid by the Hilton Garden Inn in the amount of \$1,750,000 in 2012 and \$2,000,000 in 2016.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	1,961,054	1,976,036	1,978,823	2,146,823	2,028,486
<u>REVENUES</u>					
Hotel Occupancy Taxes	1,554,826	1,551,355	1,557,248	1,649,003	1,733,995
Interest & Miscellaneous	(219,411)	(262,124)	(281,625)	(291,719)	(291,886)
Transfers In	139,397	-	-	-	-
Total Revenues	1,474,812	1,289,231	1,275,623	1,357,284	1,442,109
Total Resources	3,435,866	3,265,267	3,254,446	3,504,107	3,470,595
<u>EXPENDITURES</u>					
Non-Departmental	14,317	14,464	14,665	14,665	-
Community Relations/Tourism	1,040,682	949,152	1,096,217	1,101,017	1,099,866
Arts Promotion	154,831	154,831	154,831	154,831	154,831
Arts Activity Center	-	-	9,910	59,910	61,747
Tourism	250,000	(3)	-	-	-
Total Expenditures	1,459,831	1,118,444	1,275,623	1,330,423	1,316,444
Curr. Rev - Curr. Expend	14,982	170,787	-	26,861	125,665
One-Time Expenditures	-	-	145,198	145,198	-
ENDING FUND BALANCE	1,976,036	2,146,823	1,833,625	2,028,486	2,154,151

Recreation Fund

The Recreation Activity Fund accounts for revenues and expenses associated with City sponsored recreation classes and MCL Grand art classes as well as softball, basketball, and volleyball leagues.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	212,180	280,074	279,486	289,220	255,220
REVENUES					
General Recreation Activities	18,584	13,173	17,024	14,186	17,000
Rec. Center Class Fees	321,557	280,447	300,000	226,232	287,755
Sen. Center Class Fees	34,312	41,120	30,000	36,733	30,000
Softball League Fees	39,272	34,100	39,000	36,686	37,000
Basketball League Fees	5,380	7,200	6,500	6,500	6,500
Swim Team Fees	20,646	22,380	21,000	16,796	18,000
Charges for Services	482	593	400	475	500
Interest & Miscellaneous	8,322	2,793	4,410	1,902	4,720
Arts & Events Classes	-	-	-	1,809	1,400
Total Revenues	448,554	401,806	418,334	341,319	402,875
Total Resources	660,734	681,880	697,820	630,539	658,095
EXPENDITURES					
Parks & Leisure Services	380,662	370,831	418,334	341,319	400,275
Library	-	-	-	-	1,200
Community Relations	-	-	-	-	1,400
Total Expenditures	380,662	370,831	418,334	341,319	402,875
Curr. Rev - Curr. Expend	67,892	30,975	-	-	-
One-Time Expenditures	-	21,829	34,000	34,000	54,330
ENDING FUND BALANCE	280,072	289,220	245,486	255,220	200,890

Grant Fund

The Grant Fund accounts for revenues received through intergovernmental grants and expenditures related to those grant specific projects. The fund receives revenue through Federal, State and local sources and matching contributions from the City.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	60,277	77,879	85,531	75,031	124,805
<u>REVENUES</u>					
Federal Grants	702,669	1,645,567	808,141	1,999,189	735,725
State Grants	534,652	480,059	266,171	657,467	431,122
Interest & Miscellaneous	377	183	169	22,240	625
Transfers In	56,879	46,164	41,872	41,872	101,295
Fire Dept: Wildfire Assistance	-	196,307	-	-	-
Comm Development: Misc. Grants	-	79	-	116,895	-
Total Revenues	1,294,577	2,368,359	1,116,353	2,837,663	1,268,767
Total Resources	1,354,854	2,446,238	1,201,884	2,912,694	1,393,572
<u>EXPENDITURES</u>					
Police: Traffic Safety	78,390	77,807	61,459	61,459	77,974
Police: STEP / CIOT	7,465	8,278	6,908	6,908	6,000
Police: Victims Assistance	10,299	92,919	92,473	92,473	92,249
Police: Family Violence	87,666	-	-	101,397	97,027
Police: Local Law Enforce. Block Grant	1,364	23,704	23,606	23,606	16,320
Police: TXDOT DWI Enforcement	4,682	5,639	7,394	9,390	7,394
Police: Homeland Security	-	193,610	-	-	-
Police: Tobacco Education & Prevention	-	4,000	4,000	4,000	4,000
Police: ARRA	-	742,233	-	17,828	-
Fire Dept: Homeland Security	14,689	19,926	-	266,588	-
Fire Dept: Wildfire Assistance	54,949	206,044	-	200,000	200,000
Fire Dept: 2009 UASI	-	89,433	-	76,488	-
Comm Development: Dial-A-Ride	188	-	-	-	-
Comm Development: CDBG	708,565	416,586	808,090	1,197,037	775,352
PALS: Loan Star Library Grant	23,656	29,634	23,707	24,137	-
Police: Step/DWI	1,492	798	2,607	2,607	1,170
PALS: TxDOT Step Trail Grant	283,570	-	-	-	-
Econ Dev: EPA	-	4,698	-	184,250	-
Econ Dev: EPA Hazmat	-	1,945	-	190,000	-
Econ Dev: Housing Rehabilitation	-	-	-	-	5,000
Comm Development: Misc. Grants	-	188,307	85,940	116,895	-
Total Expenditures	1,276,974	2,105,562	1,116,184	2,575,063	1,282,486
Curr. Rev - Curr. Expend	17,603	262,797	169	262,600	(13,719)
ENDING FUND BALANCE	77,880	340,676	85,700	337,631	111,086

Waters Ridge PID Fund

The Lewisville Public Improvement District No.1 (PID) is a designated geographic area comprised of approximately 300 acres of land in the Waters' Ridge Business Park. Resolution No. 2078-1-96 was passed by City Council in 1996, authorizing the creation of the Waters Ridge Public Improvement District #1. This fund accounts for resources raised for infrastructure improvements funded through a special assessment of the ad valorem tax. The assessment is \$50 per acre.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	176,287	191,211	197,837	204,137	210,601
<u>REVENUES</u>					
Taxes	15,181	15,108	15,108	15,207	15,108
Interest & Miscellaneous	4,703	1,078	1,903	817	535
Total Revenues	19,883	16,186	17,011	16,024	15,643
Total Resources	196,170	207,397	214,848	220,161	226,244
<u>EXPENDITURES</u>					
Administration	4,960	3,260	-	-	-
Economic Dev & Planning	-	-	9,560	9,560	-
Parks & Leisure Services	-	-	-	-	15,000
Total Expenditures	4,960	3,260	9,560	9,560	15,000
Curr. Rev - Curr. Expend	14,923	12,926	7,451	6,464	643
One-Time Expenditures	-	-	76,700	-	-
ENDING FUND BALANCE	191,210	204,137	128,588	210,601	211,244

Court Security Fund

The Municipal Court Security Fund has revenues from specific fees attached to fines and must be used for court security purposes. The Security Fund pays for the cost of a security guard (weapons check) at each court session, part of the bailiff position, and occasionally buys special equipment.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	87,877	78,624	57,225	58,321	53,558
<u>REVENUES</u>					
Fees	66,168	63,871	64,636	60,225	59,613
Interest & Miscellaneous	2,129	225	565	213	214
Total Revenues	68,296	64,096	65,201	60,438	59,827
Total Resources	156,173	142,720	122,426	118,759	113,385
<u>EXPENDITURES</u>					
Municipal Court	77,550	84,399	65,201	65,201	59,613
Total Expenditures	77,550	84,399	65,201	65,201	59,613
Curr. Rev - Curr. Expend	(9,254)	(20,303)	-	(4,763)	214
ENDING FUND BALANCE	78,623	58,321	57,225	53,558	53,772

Community Activities

This fund accounts for donations and sponsorships related to economic development agreements and activities as well as various donations and sponsorships related to special events and MCL Grand Theater activities.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE					135,000
REVENUES					
ED Agreements	-	-	-	-	62,000
Special Events Sponsors	-	-	-	-	83,975
MCL Grand Sponsors	-	-	-	-	74,300
MCL Grand	-	-	-	-	59,725
Special Events	-	-	-	-	52,877
Transfers In/Misc.	-	-	-	135,000	-
Total Revenues	-	-	-	135,000	332,877
Total Resources	-	-	-	135,000	467,877
EXPENDITURES					
Economic Development	-	-	-	-	30,000
Special Events	-	-	-	-	120,569
MCL Grand	-	-	-	-	179,683
Total Expenditures	-	-	-	-	330,252
Curr. Rev - Curr. Expend	-	-	-	135,000	2,625
ENDING FUND BALANCE	-	-	-	135,000	137,625

Fire & Police Training

This fund was established in FY 2002/03 to allocate revenue from training tower rentals to ongoing maintenance of the facility. In FY 2006/07, firearms simulator rentals and maintenance costs were added for the police department. The fund also accounts for various police and fire donations.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	32,892	31,983	45,265	50,728	47,160
<u>REVENUES</u>					
Police Donations	-	-	-	-	15,000
Fire Donations	-	-	-	-	43,700
Fire Training / Rentals	12,063	17,372	12,000	6,000	12,000
Police Training / Rentals	5	7,135	3,910	6,154	7,070
Interest & Miscellaneous	1,600	1,163	1,338	188	1,189
Total Revenues	13,668	25,670	17,248	12,342	78,959
Total Resources	46,560	57,653	62,513	63,070	126,119
<u>EXPENDITURES</u>					
Police Donations	-	-	-	-	15,000
Fire Donations	-	-	-	-	43,700
Fire Department	13,686	5,944	12,000	12,000	12,004
Police Department	890	981	3,910	3,910	3,894
Total Expenditures	14,577	6,925	15,910	15,910	74,598
Curr. Rev - Curr. Expend	(909)	18,745	1,338	(3,568)	4,361
ENDING FUND BALANCE	31,983	50,728	46,603	47,160	51,521

LEOSE Fund

The Law Enforcement Officers Standards and Education (LEOSE) fund accounts for grant revenue received from the Comptroller's Office exclusively for the training of police officers. Uses can include materials, classes, registration costs, etc.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	10,275	13,124	5,562	11,480	7,007
<u>REVENUES</u>					
Grant	10,514	9,966	9,000	9,431	10,000
Interest & Miscellaneous	237	66	158	28	28
Total Revenues	10,751	10,032	9,158	9,459	10,028
Total Resources	21,026	23,156	14,720	20,939	17,035
<u>EXPENDITURES</u>					
Police Department	7,902	11,676	13,932	13,932	11,985
Total Expenditures	7,902	11,676	13,932	13,932	11,985
Curr. Rev - Curr. Expend	2,849	(1,644)	(4,774)	(4,473)	(1,957)
ENDING FUND BALANCE	13,124	11,480	788	7,007	5,050

TIRZ NO. 2

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The TIRZ #2 was established in October, 2008 and is comprised of 427 acres near I35E and SH121 (NW corner). The tax increment base (the value of the properties in the zone as of October, 2008) is \$9,097,649. The City and Denton County participate in this TIRZ. The City and the County will put 80% of their collections on the increment into this fund. The TIRZ #2 expires December 31, 2038.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE		-	13,053	13,015	13,067
<u>REVENUES</u>					
Property Tax (City)	-	8,245	-	-	5,464
Property Tax (County)	-	4,679	-	-	3,399
Interest & Miscellaneous	-	91	70	52	52
Total Revenues	-	13,015	70	52	8,915
Total Resources	-	13,015	13,123	13,067	21,982
ENDING FUND BALANCE	-	13,015	13,123	13,067	21,982

TIF Fund - Old Town

The Tax Increment Reinvestment Zone #1 (Old Town) is a special taxing district that was created in December of 2001 to capture the City and County portions of increased property tax revenue. The district does not levy an additional tax, but only dedicates future increased revenue from the district back to projects within the district. The boundary of the district generally follows the commercial properties along Main Street from I.H.35E east to the railroad. The General Fund continues to retain tax revenue from the 2001 assessed TIF zone value of \$69,240,597. The debt service payments in the TIF Fund are not made with the I/S portion of the tax rate because TIF revenues come strictly from the O/M portion of the city tax rate.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	488,884	738,660	840,689	836,281	1,022,850
<u>REVENUES</u>					
Property Taxes	582,297	441,907	551,973	551,973	474,750
Interest & Miscellaneous	17,358	5,593	9,357	4,075	4,091
Total Revenues	599,655	447,500	561,330	556,048	478,841
Total Resources	1,088,539	1,186,160	1,402,019	1,392,329	1,501,691
<u>EXPENDITURES</u>					
Administration	-	-	500	500	-
Debt Service	349,879	349,879	368,979	368,979	387,779
Total Expenditures	349,879	349,879	369,479	369,479	387,779
Curr. Rev - Curr. Expend	249,776	97,621	191,851	186,569	91,062
ENDING FUND BALANCE	738,660	836,281	1,032,540	1,022,850	1,113,912

Juvenile Case Manager

1

This fund was established in FY 2007/08 with the adoption of the Juvenile Case Manager fee collected by the Municipal Court. This fee is used to fund all Juvenile Case Manager costs.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	23,141	55,284	89,043	84,447	83,370
<u>REVENUES</u>					
Juvenile Case Manager Fees	85,147	83,513	87,000	79,962	78,622
Transfers In / Miscellaneous	1,065	405	662	332	333
Total Revenues	86,211	83,919	87,662	80,294	78,955
Total Resources	109,352	139,203	176,705	164,741	162,325
<u>EXPENDITURES</u>					
Municipal Court	54,069	54,756	81,371	81,371	78,849
Total Expenditures	54,069	54,756	81,371	81,371	78,849
Curr. Rev - Curr. Expend	32,142	29,163	6,291	(1,077)	106
ENDING FUND BALANCE	55,283	84,447	95,334	83,370	83,476

Court Technology Fund

The Municipal Court Technology Fund has revenues from specific fees attached to fines and must be used for court technology purposes.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	407,306	354,450	344,528	342,301	188,327
<u>REVENUES</u>					
Technology Fee	88,212	84,947	84,102	80,196	79,667
Interest & Miscellaneous	9,559	2,063	3,240	750	753
Total Revenues	97,771	87,010	87,342	80,946	80,420
Total Resources	505,077	441,460	431,870	423,247	268,747
<u>EXPENDITURES</u>					
Municipal Court	15,828	39,927	62,220	62,220	56,967
Municipal Court Computer Repl.	20,945	-	1,700	1,700	1,700
Information Technology Services	46,714	40,000	40,000	40,000	40,000
Total Expenditures	83,487	79,927	103,920	103,920	98,667
Curr. Rev - Curr. Expend	14,284	7,083	(16,578)	(22,974)	(18,247)
One-Time Expenditures	67,141	19,232	131,000	131,000	-
ENDING FUND BALANCE	354,450	342,301	196,950	188,327	170,080

Maint & Replacement Fund

The Maintenance & Replacement Fund is a proprietary fund that budgets citywide maintenance and replacement services. A proprietary fund operates like a business and is self-supporting. One of the principle responsibilities of this fund is to manage the purchase of City vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Departments provide annual lease payments to the fund based on the number and type of vehicle/equipment, the average life expectancy, and the projected replacement cost. The items are then replaced on a schedule in order to maintain a safe fleet public service.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	4,793,147	5,833,102	4,956,633	5,956,066	3,142,977
REVENUES					
Lease Payment Transfers In - Vehicles	966,270	982,065	1,001,961	1,001,964	1,037,739
Lease Payment Transfers In - Computers	693,738	264,140	407,117	370,918	357,697
Lease Payment Transfers In - Radios	159,222	-	19,277	-	-
Lease Payment Transfers In - Other Equip.	52,013	52,395	64,173	64,176	83,789
Maintenance/Loan Repayment	781,053	600,472	555,601	570,912	561,443
Interest & Miscellaneous	624,598	201,165	154,609	160,035	159,572
Total Revenues	3,276,894	2,100,237	2,202,738	2,168,005	2,200,240
Total Resources	8,070,041	7,933,339	7,159,371	8,124,071	5,343,217
EXPENDITURES					
Replacements - Vehicles	1,186,520	1,200,631	1,052,739	1,190,113	1,819,129
Replacements - Computers	270,397	54,674	1,054,921	1,068,861	68,000
Replacements - Radios	-	-	25,200	25,200	-
Capital Outlay	-	32,897	630,530	630,530	782,232
Vehicle Maintenance	567,354	572,644	563,098	584,804	577,809
Other Expenditures	212,667	116,427	-	-	-
Total Expenditures	2,236,938	1,977,273	3,326,488	3,499,508	3,247,170
Curr. Rev - Curr. Expend	1,039,956	122,964	(1,123,750)	(1,331,503)	(1,046,930)
One-Time Expenditures	-	-	87,436	1,481,586	3,645
ENDING FUND BALANCE	5,833,103	5,956,066	3,745,447	3,142,977	2,092,402

Computers Scheduled to be Replaced in FY 2011-2012

			Date of Replacement	Yrs Service	Cost Basis
Finance -Administration 101-1211-415.44-47					
server-ax1swl01	KQDMY74	Server IBM 8843-AC1	10/1/2011	5	8,000
Units		1			8,000
ITS-Administration 101-1821-413.44-47					
server-ax1iis02	KQHCL03	Server IBM 8843-AC1	10/1/2011	5	5,000
server-ax1luty01	MX284000YX	Server Cisco MCS-7825H3-K9-UCA1	10/1/2011	5	10,000
server-ax1wcs01	KQHKC43	Server IBM 7978-AC1	10/1/2011	5	3,000
server-ch1vds02	USE632N5CR	Server Cisco Call Manager MCS-7835-H1-IPC1	10/1/2011	8	10,000
server-ch1vds03	USE632N59T	Server Cisco Call Manager MCS-7835-H1-IPC1	10/1/2011	5	10,000
server-kc1vds01	JAB1143043S	Server Cisco MCS7825H#-K9-CMA2 CallManager	10/1/2011	5	4,000
server-ot2vds05	USE632N52H	Server Cisco Call Manager MCS-7835-H1-IPC1	10/1/2011	5	10,000
Units		16			52,000
Municipal Court 229-0000-412-44-47					
server-ax1crt01	KQWYY33	Server IBM 8843-AC1	10/1/2011	5	8,000
Units		1			8,000
Total Units		18 Replacement Units			68,000

Vehicles and Equipment Scheduled to be Replaced in FY 2011-2012

	Asset #	Radio #	Division	Serv. Year	Make	Description	Notes	Life	Repl. Year	Rev. Repl	Original Cost	Budgeted Replacement
POLICE DEPARTMENT												
1	201228	1216	12	2001	Chevrolet	Impala	Background	7	2008	2012	16,224	32,900
2	201599	4101	41	2007	Ford	Crown Vic	Patrol LT (08 model)	5	2012		21,322	23,539
3	202439	4202	42	2005	Ford	Crown Vic	Traffic SGT	5	2010	2012	21,390	33,060
4	202387	4220	42	2007	Ford	Crown Vic	Traffic	5	2012		20,699	22,852
FIRE DEPARTMENT												
5	202458	C-166	22	2005	Ford	F150 SC	Medical Service	7	2012		26,376	30,306
6	201639	Medic 4	22	2006	Ford	F450		6	2012		147,000	165,522
7	202420	Station 1	31	2004		CB A Compressor		8	2012		\$18,411	\$21,578
PUBLIC SERVICES												
8	202489	530	21	2006	Ford	F150	Std Cab	6	2012		12,046	13,564
9	202457	541	22	2005	Ford	F150		6	2011	2012	11,883	15,610
10	202405	543	22	2003	Ford	F250	Super cab	7	2010	2012	21,581	31,881
11	200086	545	22	2000	GMC	Top Kick	Pothole Pat.	10	2010	2012	43,747	63,994
12	200087	545	22	2000			Pothole Pat.	10	2010	2012	44,770	65,489
13	8377	560	22	1998	Mack	Funding moved from S	Concrete Tr.	14	2012		102,324	165,000
14	201108	555	23	2001	Sterling	LT 7500	Tandem	10	2012		59,367	72,369
15	202286	557	23	2002	GMC	C 6500	5-6 yard	10	2012		39,698	48,392
16	7701	538	24	1996	Ford	L 8000	Tandem	10	2006	2012	56,043	109,308
17	201109	539	24	2001	Sterling	LT 7500	Tandem	10	2011	2012	59,367	79,606
18	202449	542	25	2005	Ford	F150		6	2011	2012	11,883	15,610
19	202453	515	81	2005	Ford	F150		6	2011	2012	11,883	15,613
20	202372	517	81	2007	Ford	F250	2008 model	5	2012		22,505	24,846
21	202442	519	82	2005	Ford	F350	Bucket	7	2012		48,809	56,082
22	8050	550	22	1997	Arrow	1350	Hammer	8	2005	2012	53,813	118,196
23	200033	Loader	24	2000	John Deere	TC 544 H	Loader	12	2012		113,852	144,365
24	200124	TA2	24	2000	John Deere	5310	Tractor	12	2012		17,245	21,867
25	202491	584	32	2005	Ford	F350 (model 06)		7	2012		29,548	33,951
26	202492	585	32	2005	Ford	F350 (model 06)		7	2012		29,548	33,951
27	202493	587	32	2005	Ford	F350 (model 06)		7	2012		29,548	33,951
28	202448	582	35	2005	Ford	F150		6	2010	2012	11,883	17,841
29	202440	598	35	2005	Sterling	Vacom - 3 YD	Sm. Flushing	7	2012		150,312	172,558
30	202431	524	34	2004	Ford	F250	was 586	6	2009	2012	18,013	36,511
31	202484	520	34	2006	Ford	F150		6	2012		12,046	13,564
32	202483	525	34	2006	Ford	F150	was 522 (retired)	6	2012		12,046	13,564
33	202455	378	14	2005	Ford	F150		7	2011	2012	11,883	15,605
34	202451	311	52	2005	Ford	F150		7	2012		11,883	13,642
35	201243	315	52	2001	Ford	F150		7	2012		11,883	13,642
36	201592	312	54	2007	Ford	F250 (model 08)		5	2012		19,223	21,222
37	202450	323	61	2005	Ford	F150		7	2012		11,883	13,642
38	202480	321	64	2006	Ford	F250 - EC		5	2011	2012	18,158	24,055
39	202456	393	73	2005	Ford	F150		7	2012		11,883	13,654
40	202401	Backhoe 9	32	2003	John Deere	310SG	Backhoe	8	2011	2012	55,666	73,333
41	201193	Steer Loader	32	2001	Case	1845 C	Skid Steer	8	2009	2012	27,850	44,880
42	201563	Mule 1	62	2007	Kawasaki	Mule		4	2011	2012	8,912	12,054
43	201564	Mule 2	62	2007	Kawasaki	Mule		4	2011	2012	8,912	12,054
44	4716	576	42	1995	GMC	3500	Fleet Maint.	7	2002	2012	21,392	24,579
45	4920	575	42	1999	Dodge	Ram 1500	Fleet Maint.	8	2007	2012	16,961	19,878
PALS												
46	4943	5655	37	1999	Ford	Aero Tech 24 AX	Bus	10	2009	2012	50,768	80,452
47	202413	710	41	2003	Ford	F150		7	2010	2012	14,492	21,409
48	202432	701	41	2004	Ford	F350	Flat Bed	7	2011	2012	22,969	30,162
49	202437	712	41	2004	Ford	F350	Flat Bed	7	2011	2012	22,969	30,162
50	201646	740	41	2007	Toro (mod 06)	Groundsmaster 7200	Mower	5	2012		15,514	17,127
51	201648	741	41	2007	Toro (mod 06)	Groundsmaster 7200	Mower	5	2012		15,514	17,127
52	201568	742	41	2007	Toro (mod 05)	597D	Mower	5	2012		10,025	11,068
53	201649	744	41	2007	Toro (mod 06)	Groundsmaster 7200	Mower	5	2012		15,514	17,127
54	201645	750	41	2007	Toro (mod 06)	Groundsmaster 7200	Mower	5	2012		15,514	17,127
55	201647	743	41	2007	Toro (mod 06)	Groundsmaster 7200	Mower	5	2012		15,514	17,127
56	201644	745	41	2007	Toro (mod 05)	Z Master 593 D	Mower	5	2012		10,025	11,068
57	8762	Skid Steer	41	1998	Case	90 XT	Skid Steer	10	2008	2012	60,000	102,396
58	5022	734	41	1999	New Holland	TC 29	Tractor	10	2009	2012	9,969	15,798
59	5023	730	41	1999	Kubota	99 kubota 50 hp tractor	Tractor	10	2009	2012	14,787	23,433
60	202444	755	41	2005	Toro	MultiPro 1250	Sprayer	5	2010	2012	18,500	28,594
61	201551	Line #5	4B	2009	Smithco	Superliner	Liner	3	2012		12,892	13,678
62	201629	756	4B	2006	Kawasaki	Kawasaki Mule		6	2012		7,145	7,888
63	202494	757	4B	2006	Toro	SandPro 5040		6	2012		21,898	24,175
64	201631	758	4B	2006	Toro	Top Dresser		6	2012		9,213	10,171
COMMUNITY DEVELOPMENT												
65	202485	1506	33	2006	Ford	F150		5	2011	2012	14,281	18,919
66	202487	1512	33	2006	Ford	F150		5	2011	2012	14,281	18,919
CITY SECRETARY												
67	4903	562	11	1999	Dodge	Ram 1500	Van	7	2006	2012	15,453	17,755
TOTAL											15,453	2,601,361

Self Insurance Risk Fund

The Insurance Risk Fund is an internal fund, which receives revenue from premium charges to the departments. Expenses include claim payments, administrative costs, and reinsurance premiums for Workers Compensation, Unemployment, and Liability/Property Casualty programs.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	6,072,303	6,833,844	6,835,366	7,918,647	7,311,879
<u>REVENUES</u>					
Employee Life Premium Transfer	221,663	225,025	231,806	228,736	232,542
Long Term Disability Transfer	92,143	93,769	92,916	95,196	93,188
Property/Casualty Premium Transfer	1,035,855	796,927	435,718	490,102	629,000
Unemployment Premium Transfer	33,238	33,050	33,462	32,951	34,000
Workers Compensation	732,082	740,233	602,100	611,280	612,000
Interest & Miscellaneous	185,895	38,255	70,397	29,131	29,248
Other	-	311	-	121	-
Total Revenues	2,300,876	1,927,568	1,466,399	1,487,517	1,629,978
Total Resources	8,373,179	8,761,412	8,301,765	9,406,164	8,941,857
<u>EXPENDITURES</u>					
Employee Benefit	21,330	21,327	22,000	22,000	22,000
Liability & Casualty	644,682	591,262	624,500	660,622	619,800
Life Insurance	262,939	305,508	275,000	275,000	275,000
Long Term Disability	68,063	63,140	75,000	75,000	75,000
Unemployment Benefit	24,950	35,089	34,000	34,000	34,000
Workers Compensation	487,485	(203,049)	433,729	424,203	435,000
Leave Liab/Cont. Oblig.	3,130	1,988	2,170	2,189	127,000
Total Expenditures	1,512,578	815,265	1,466,399	1,493,014	1,587,800
Curr. Rev - Curr. Expend	788,297	1,112,303	-	(5,497)	42,178
Transfers Out	-	-	601,271	601,271	429,000
One-Time Expenditures	26,755	27,500	-	-	144,500
ENDING FUND BALANCE	6,833,845	7,918,647	6,234,095	7,311,879	6,780,557

Asset Forfeitures-State

This asset forfeiture fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	83,409	82,621	78,529	99,625	109,561
<u>REVENUES</u>					
Court Award Revenue	25,752	16,002	23,500	23,500	23,500
Interest & Miscellaneous	8,101	13,525	5,273	4,936	438
Total Revenues	33,853	29,527	28,773	28,436	23,938
Total Resources	117,262	112,148	107,302	128,061	133,499
<u>EXPENDITURES</u>					
Police Department	34,643	12,524	18,500	18,500	20,000
Total Expenditures	34,643	12,524	18,500	18,500	20,000
Curr. Rev - Curr. Expend	(790)	17,004	10,273	9,936	3,938
ENDING FUND BALANCE	82,619	99,625	88,802	109,561	113,499

Health Ins. Trust Fund

The Health Fund is an internal fund, which receives revenue from premium charges to the departments and employee contributions for dependent coverage. Expenses include claims payments, administrative costs, and reinsurance premiums for the Health and Dental programs.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	3,522,193	2,599,068	2,044,336	1,316,541	932,411
REVENUES					
Charges for Services	5,474,645	5,654,737	1,489,425	5,949,060	7,862,873
OPEB Liability Reimbursements	338,700	338,700	359,000	359,000	302,500
Interest & Miscellaneous	144,962	31,694	30,000	103,836	3,729
Transfers In	-	-	4,943,151	500,000	-
Total Revenues	5,958,307	6,025,131	6,821,576	6,911,896	8,169,102
Total Resources	9,480,500	8,624,199	8,865,912	8,228,437	9,101,513
EXPENDITURES					
Human Resources	58,703	49,866	111,500	136,500	84,052
Wellness	45,092	24,091	48,000	48,000	48,000
Misc. Premiums	14,140	13,663	-	-	60,000
Health/Dental TPA	437,595	438,762	413,030	413,030	425,000
OPEB Transfer	-	-	-	-	359,300
Stop Loss Insurance	461,835	510,634	563,156	563,156	581,934
Health Claims Paid	4,368,151	4,847,665	4,460,000	4,435,000	5,602,500
Prescription Drugs	1,007,916	928,452	1,200,000	1,200,000	998,000
Audit / Tax Service	5,500	12,025	5,740	5,740	5,740
Total Expenditures	6,398,932	6,825,158	6,801,426	6,801,426	8,164,526
Curr. Rev - Curr. Expend	(440,626)	(800,027)	20,150	110,470	4,576
Transfers Out	482,500	482,500	494,600	494,600	-
ENDING FUND BALANCE	2,599,067	1,316,541	1,569,886	932,411	936,987

OPEB Liability Trust Fund

The OPEB Liability Trust Fund accounts for retiree health claims.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	2,034,889	2,258,185	2,446,985	2,636,981	2,848,931
REVENUES					
Transfers In	482,500	482,500	494,600	494,600	359,300
Interest	79,496	234,996	60,000	76,350	60,000
Total Revenues	561,996	717,496	554,600	570,950	419,300
Total Resources	2,596,885	2,975,681	3,001,585	3,207,931	3,268,231
EXPENDITURES					
Net Retiree Benefits Cost	338,700	338,700	359,000	359,000	302,500
Total Expenditures	338,700	338,700	359,000	359,000	302,500
Curr. Rev - Curr. Expend	223,296	378,796	195,600	211,950	116,800
ENDING FUND BALANCE	2,258,185	2,636,981	2,642,585	2,848,931	2,965,731

Asset Forfeitures-Federal

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This asset forfeiture fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	53,135	113,886	178,290	187,921	161,045
<u>REVENUES</u>					
Court Award Revenue	63,312	73,045	69,000	147,482	94,000
Interest & Miscellaneous	1,902	990	1,529	642	644
Total Revenues	65,214	74,035	70,529	148,124	94,644
Total Resources	118,349	187,921	248,819	336,045	255,689
<u>EXPENDITURES</u>					
Police Department	4,463	-	10,000	175,000	102,098
Total Expenditures	4,463	-	10,000	175,000	102,098
Curr. Rev - Curr. Expend	60,751	74,035	60,529	(26,876)	(7,454)
ENDING FUND BALANCE	113,886	187,921	238,819	161,045	153,591

4B Sales Tax Fund

This fund was established during FY 2002/03 to account for projects and maintenance items funded through the 4B sales tax for parks and library improvements.

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Budget
BEGINNING FUND BALANCE	6,995,048	6,509,543	6,155,069	6,526,985	6,617,267
<u>REVENUES</u>					
4B Sales Tax	4,421,624	4,708,582	4,521,438	4,834,283	4,834,283
Recreation	170,832	176,831	182,600	184,684	193,400
Transfers In / Miscellaneous	231,082	52,907	46,202	26,364	26,469
Total Revenues	4,823,538	4,938,320	4,750,240	5,045,331	5,054,152
Total Resources	11,818,586	11,447,863	10,905,309	11,572,316	11,671,419
<u>EXPENDITURES</u>					
Administration / Legal	85,000	60,343	60,500	60,500	60,500
Parks & Leisure Services	1,548,265	1,565,233	1,778,263	1,778,263	1,991,871
Debt Service	2,900,778	2,895,303	2,895,812	2,895,812	2,898,497
Total Expenditures	4,534,042	4,520,879	4,734,575	4,734,575	4,950,868
Curr. Rev - Curr. Expend	289,495	417,442	15,665	310,756	103,284
One-Time Expenditures	-	-	171,984	165,311	-
Transfers Out	775,000	400,000	48,490	55,163	33,400
ENDING FUND BALANCE	6,509,543	6,526,985	5,950,260	6,617,267	6,687,151
OPERATING RESERVE	680,106	678,132	710,186	710,186	742,630
UNDESIGNATED RESERVE	5,829,437	5,848,853	5,240,074	5,907,081	5,944,521

Debt

Some projects are too costly to be funded with current year revenues alone. Examples include new street construction, building construction, and water and sewer line replacements, all of which can cost several million dollars a piece. In order to continue to provide routine services such as police and fire, projects like these are funded by selling bonds.

When bonds are sold, the city receives money from the sale which it uses to fund the project. The city must then make regular payments to pay off the principal and interest on the bond. This is similar to getting a mortgage to purchase a home and then making monthly payments to pay off the loan.

Projects are determined several years in advance of when they actually need to be constructed. A group of projects that will need bond funding is typically referred to as a “bond package”.

Some bond packages are so large that a vote is held to determine whether to incur the debt necessary to construct them. Bonds that are voted on are called “General Obligation Bonds”. Other bond packages can be approved by the City Council only. Bonds approved by Council only are called “Certificates of Obligation Bonds” (or “Revenue Bonds” if they are for water and sewer projects).

The City of Lewisville has four major categories of debt: General Fund debt, 4B Sales Tax Fund debt, Tax Increment Fund debt and Utility Fund debt. Debt in the General Fund is currently from General Obligation bonds. Debt in the 4B Fund is currently from Certificates of Obligation bonds and debt in the Utility Fund is currently from Revenue Bonds.

Category	Debt is Paid for By:	Types of Bonds Being Used:	Authorized By:
General	Property Taxes	General Obligation	Voters
Utility Fund	Water / sewer revenues	Revenue bonds	City Council
4B Fund	4B Sales Tax	Certificate of Obligation	City Council
TIF Fund	Property Taxes	Certificate of Obligation	City Council

Municipal Bond Rating

The city’s General Obligation Bonds and Certificates of Obligation carry an AAA rating from Fitch and an AAA rating from Standard and Poor’s, both of which are national rating agencies. The city’s Water and Sewer Revenue Bonds carry an AAA from Standard and Poor’s and an AA+ rating from Fitch’s.

Type	Fitch	Standard & Poor’s
General Fund	AAA	AAA
Utility Fund	AA+	AAA

Future Debt Payments Required

Based on debt sold as of October 1, 2008 and on a General Obligation debt call for February, 2012 authorized by the City Council during the budget process, the city will be required to make annual payments as follows (includes principal and interest):

FY	GO Bonds	CO Bonds	Revenue Bonds	TOTAL DEBT PAYMENTS
2011-2012	8,625,228.04	3,286,275.02	6,189,088.77	18,100,591.83
2012-2013	8,424,211.54	3,405,625.02	5,765,341.27	17,595,177.83
2013-2014	7,819,158.79	3,438,300.02	5,388,238.77	16,645,697.58
2014-2015	7,490,946.54	3,464,950.02	5,025,132.52	15,981,029.08
2015-2016	7,108,803.79	3,503,175.02	4,945,663.77	15,557,642.58
2016-2017	6,391,814.04	3,522,137.52	4,312,370.02	14,226,321.58
2017-2018	5,668,974.90	3,557,668.77	4,311,663.77	13,538,307.44
2018-2019	4,993,716.51	3,591,056.27	3,629,545.02	12,214,317.80
2019-2020	4,147,440.01	3,631,822.52	3,240,440.02	11,019,702.55
2020-2021	3,534,800.01	3,664,213.77	3,244,000.64	10,443,014.42
2021-2022	3,090,375.01	3,695,296.27	2,899,072.51	9,684,743.79
2022-2023	2,484,253.13	3,729,739.39	2,558,100.63	8,772,093.15
2023-2024	1,263,412.50	3,769,225.01	2,549,711.25	7,582,348.76
2024-2025	413,606.25	2,139,909.38	1,762,993.75	4,316,509.38
2025-2026		2,186,425.00	769,500.00	2,955,925.00
2026-2027		2,228,800.00	765,000.00	2,993,800.00
2027-2028		1,221,175.00		1,221,175.00
2028-2029		1,220,675.00		1,220,675.00
2029-2030		1,222,550.00		1,222,550.00
2030-2031		1,224,537.50		1,224,537.50
2031-2032		1,221,887.50		1,221,887.50
TOTAL	71,456,741.06	58,925,444.00	57,355,862.71	187,738,047.77

* Note: The debt service budgets in the fund summaries reflect these amounts plus or minus any reserve buildups or draw-downs required as part of efforts to maintain a consistent I&S rate.

General Obligation Debt

The General Fund's debt is managed in a separate fund generally referred to as the "Debt Service Fund". The purpose of the Debt Service Fund is to provide for principal and interest payments for bonds issued for General Fund-related projects. These payments are made with revenue derived from the property tax (see below).

Expenditures vary each year in relation to the timing of issuance and the schedule of repayments.

Debt Service Portion of the Property Tax Rate

The property tax rate is comprised of two components: Operations and Maintenance (O&M) and Interest and Sinking (I&S). The O&M rate is developed to provide the level of funding needed to cover existing and new general fund services approved by the City Council. The I&S rate is developed to cover the interest and principal payments needed to service the City's existing debt.

The debt service rate is based upon the amount of outstanding debt.

The City is permitted, by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt.

Operations & Maintenance	\$0.32289
Principal & Interest on Debt	\$0.11732
Total Property Tax Rate	\$0.44021

General Obligation Bond Election

In November of 2003, voters authorized a \$68.725 million General Obligation bond package. The election authorized three propositions:

Street Improvements	\$64,270,000
Jail Facilities	\$ 3,115,000
Public Safety Training Facilities	\$ 1,340,000
	\$68,725,000

Budgeted Debt Service Revenues vs. Actual Debt Service Revenues

Debt Service Fund revenues typically exceed the budgeted amount for three reasons:

1. Collection rate higher than budgeted: Historically, the City budgeted for property tax to be collected at a rate less than 100% (usually 98%), however the collections have actually materialized higher than that in each of the last ten years. For FY 2011-12, the collection rate is budgeted at 100%.
2. Properties with Frozen Values not Allowed to be Budgeted: Property values related to the Over 65 and Disabled Tax Freeze are not allowed to be included in the effective tax rate calculation, therefore, could not be budgeted in the Debt Service Fund. However, the city receives tax revenue on that frozen value. This amounts to approximately \$150,000 in excess collections.
3. Bond Funded Projects Come in Under Budget: If funding remains at the end of a bond-funded project (including any interest earned) and there are no other projects specified in the issuance, the only option is to transfer these savings to the Debt Service Fund.
4. Arbitrage and Debt Service Fund Interest: The remaining increase in revenue is due to transfers-in related to arbitrage liability, and interest earnings exceeding budget projections.

The excess tax collections (exclusive of the funds transferred in from other sources) affect next year's effective tax rate calculation and have the effect of lowering the I&S or debt portion of the overall tax rate.

Future General Obligation Bond Payment Requirements

Each year the city makes principal and interest payments on the debt it has issued. This section details the General Obligation bond payments, by fiscal year.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2011-2012	\$ 6,325,000.00	\$ 2,300,228.04	\$ 8,625,228.04
2012-2013	6,350,000.00	2,074,211.54	8,424,211.54
2013-2014	5,975,000.00	1,844,158.79	7,819,158.79
2014-2015	5,890,000.00	1,600,946.54	7,490,946.54
2015-2016	5,765,000.00	1,343,803.79	7,108,803.79
2016-2017	5,290,000.00	1,101,814.04	6,391,814.04
2017-2018	4,775,000.00	893,974.90	5,668,974.90
2018-2019	4,280,000.00	713,716.51	4,993,716.51
2019-2020	3,605,000.00	542,440.01	4,147,440.01
2020-2021	3,150,000.00	384,800.01	3,534,800.01
2021-2022	2,845,000.00	245,375.01	3,090,375.01
2022-2023	2,360,000.00	124,253.13	2,484,253.13
2023-2024	1,220,000.00	43,412.50	1,263,412.50
2024-2025	405,000.00	8,606.25	413,606.25
TOTAL	\$ 58,235,000.00	\$ 13,221,741.06	\$ 71,456,741.06

General Obligation Bond Issuances Being Paid For in FY 2011-12

This section shows how much the city will pay in FY 2011-12 for bonds it sold in past years. Bonds are *authorized* in one large amount, but are *sold* in small chunks. Bond sales usually occur each year and each one is referred to as an “issuance”.

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2002 Refunding	\$ 275,000.00	\$ 5,500.00	-	\$ 280,500.00
2003	155,000.00	28,065.63	25,159.38	208,225.01
2004	415,000.00	101,653.13	93,353.13	610,006.26
2005 Ref. & Improv.	1,575,000.00	215,488.75	176,113.75	1,966,602.50
2006	385,000.00	117,843.13	110,143.13	612,986.26
2007 Ref. & Improv.	720,000.00	378,575.00	364,175.00	1,462,750.00
2008	300,000.00	164,403.13	159,153.13	623,556.26
2009	255,000.00	80,337.50	77,787.50	413,125.00
2010 Refunding	1,720,000.00	101,460.00	78,498.00	1,899,958.00
2011 Refunding	525,000.00	11,718.75	10,800.00	547,518.75
TOTAL	\$ 6,325,000.00	\$ 1,205,045.02	\$ 1,095,183.02	\$ 8,625,228.04

Certificate of Obligation Debt

Certificates of obligation have been issued by the City Council for 4B Fund related projects and Old Town TIF Fund related projects.

In 2002, voters approved a ¼ cent sales tax for the development of a parks and library projects fund (authorized under Texas statute Title 83, Chapter 10, Article 5190.6 (Development Corporation Act of 1979), Section 4B). To begin construction of projects immediately (rather than waiting for revenue from the sales tax to accumulate), the City Council authorized a \$21 million Certificate of Obligation bond in 2004. In 2007, another 18.18 million was issued for Railroad Park.

In 2007, Council issued another certificate of obligation bond to fund the construction of an arts activity center in the Old Town Tax increment Finance (TIF) District. This bond was for \$8.04 million.

Future Certificate of Obligation Bond Payment Requirements

Each year the city makes principal and interest payments on the debt it has issued. This section details the Certificate of Obligation bond payments, by fiscal year.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2011-2012	\$ 1,430,000.00	\$ 1,856,275.02	\$ 3,286,275.02
2012-2013	1,610,000.00	1,795,625.02	3,405,625.02
2013-2014	1,715,000.00	1,723,300.02	3,438,300.02
2014-2015	1,825,000.00	1,639,950.02	3,464,950.02
2015-2016	1,955,000.00	1,548,175.02	3,503,175.02
2016-2017	2,070,000.00	1,452,137.52	3,522,137.52
2017-2018	2,205,000.00	1,352,668.77	3,557,668.77
2018-2019	2,345,000.00	1,246,056.27	3,591,056.27
2019-2020	2,500,000.00	1,131,822.52	3,631,822.52
2020-2021	2,655,000.00	1,009,213.77	3,664,213.77
2021-2022	2,815,000.00	880,296.27	3,695,296.27
2022-2023	2,985,000.00	744,739.39	3,729,739.39
2023-2024	3,170,000.00	599,225.01	3,769,225.01
2024-2025	1,655,000.00	484,909.38	2,139,909.38
2025-2026	1,785,000.00	401,425.00	2,186,425.00
2026-2027	1,920,000.00	308,800.00	2,228,800.00
2027-2028	985,000.00	236,175.00	1,221,175.00
2028-2029	1,035,000.00	185,675.00	1,220,675.00
2029-2030	1,090,000.00	132,550.00	1,222,550.00
2030-2031	1,145,000.00	79,537.50	1,224,537.50
2031-2032	1,195,000.00	26,887.50	1,221,887.50
TOTAL	\$ 40,090,000.00	\$ 18,835,444.00	\$ 58,925,444.00

Certificate of Obligation Bond Issuances Being Paid For in FY 2011-12

This section shows how much the city will pay in FY 2011-12 for bonds it sold in past years. Bonds are *authorized* in one large amount, but are *sold* in small chunks. Bond sales usually occur each year and each one is referred to as an “issuance”.

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2004 Combination Tax and Revenue - 4B	\$ 900,000.00	\$ 395,262.50	\$ 377,825.00	\$ 1,673,087.50
2007-A Combination Tax and Revenue - 4B	490,000.00	372,604.38	362,804.38	1,225,408.76
2007-B Combination Tax and Revenue - TIF	40,000.00	174,289.38	173,489.38	387,778.76
TOTAL	\$ 1,430,000.00	\$ 942,156.26	\$ 914,118.76	\$ 3,286,275.02

Utility Fund Debt (Revenue Bonds)

The Utility Fund’s debt is managed in the same fund as the operating expenditures. This is because it is a proprietary fund. The purpose of the Utility Fund debt budget is to provide for principal and interest payments for bonds issued for Utility Fund-related projects. These payments are made with revenue derived from the sale of water and sewer services (and other related revenues).

For the Utility Fund, the City Council authorizes the sale of bonds. These are called “Revenue Bonds” and are similar to Certificates of Obligation bonds.

Expenditures vary each year in relation to the timing of issuance and the schedule of repayments.

Future Revenue Bond Payment Requirements

Each year the city makes principal and interest payments on the debt it has issued. This section details the Revenue Bond payments, by fiscal year.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2011-2012	\$ 4,430,000.00	\$ 1,759,088.77	\$ 6,189,088.77
2012-2013	4,175,000.00	1,590,341.27	5,765,341.27
2013-2014	3,965,000.00	1,423,238.77	5,388,238.77
2014-2015	3,765,000.00	1,260,132.52	5,025,132.52
2015-2016	3,850,000.00	1,095,663.77	4,945,663.77
2016-2017	3,365,000.00	947,370.02	4,312,370.02
2017-2018	3,500,000.00	811,663.77	4,311,663.77
2018-2019	2,945,000.00	684,545.02	3,629,545.02
2019-2020	2,665,000.00	575,440.02	3,240,440.02
2020-2021	2,775,000.00	469,000.64	3,244,000.64
2021-2022	2,535,000.00	364,072.51	2,899,072.51
2022-2023	2,290,000.00	268,100.63	2,558,100.63
2023-2024	2,375,000.00	174,711.25	2,549,711.25
2024-2025	1,670,000.00	92,993.75	1,762,993.75
2025-2026	725,000.00	44,500.00	769,500.00
2026-2027	750,000.00	15,000.00	765,000.00
TOTAL	\$ 45,780,000.00	\$ 11,575,862.71	\$ 57,355,862.71

Revenue Bond Issuances Being Paid For in FY 2011-12

This section shows how much the city will pay in FY 2011-12 for bonds it sold in past several years. Bonds are *authorized* in one large amount, but are *sold* in small chunks. Bond sales usually occur each year and each one is referred to as an “issuance”.

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2002 Refunding	\$ 170,000.00	\$ 7,991.25	\$ 4,208.75	\$ 182,200.00
2003	285,000.00	52,456.25	47,112.50	384,568.75
2003-A Refunding	375,000.00	7,500.00	-	382,500.00
2005 Ref. & Impr.	1,285,000.00	172,693.75	140,568.75	1,598,262.50
2006	220,000.00	65,461.25	61,061.25	346,522.50
2008	480,000.00	161,021.88	152,621.88	793,643.76
2009	615,000.00	193,733.13	187,583.13	996,316.26
2011 Ref. & Impr.	1,000,000.00	260,037.50	245,037.50	1,505,075.00
TOTAL	\$ 4,430,000.00	\$ 920,895.01	\$ 838,193.76	\$ 6,189,088.77

Individual Debt Issuance Schedules

General Obligation Bonds

2002 General Obligation Refunding Bond

Refunding a portion of the City's outstanding general obligation bond debt.

Total Original Issue: \$11,335,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 275,000.00	4.000%	\$ 5,500.00	-	\$ 280,500.00
TOTAL	\$ 275,000.00		\$ 5,500.00	\$ -	\$ 280,500.00

2003 General Obligation Bond

Street and drainage improvements.

Total Original Issue: \$2,440,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 155,000.00	3.750%	\$ 28,065.63	\$ 25,159.38	\$ 208,225.01
2012-13	160,000.00	4.000%	25,159.38	21,959.38	207,118.76
2013-14	165,000.00	3.750%	21,959.38	18,865.63	205,825.01
2014-15	170,000.00	3.875%	18,865.63	15,571.88	204,437.51
2015-16	180,000.00	4.000%	15,571.88	11,971.88	207,543.76
2016-17	185,000.00	4.000%	11,971.88	8,271.88	205,243.76
2017-18	195,000.00	4.125%	8,271.88	4,250.00	207,521.88
2018-19	200,000.00	4.250%	4,250.00	-	204,250.00
TOTAL	\$ 1,410,000.00		\$ 134,115.66	\$ 106,050.03	\$ 1,650,165.69

2004 General Obligation Bond

Street and drainage improvements.

Total Original Issue: \$6,860,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 415,000.00	4.000%	\$ 101,653.13	\$ 93,353.13	\$ 610,006.26
2012-13	430,000.00	4.000%	93,353.13	84,753.13	608,106.26
2013-14	450,000.00	4.125%	84,753.13	75,471.88	610,225.01
2014-15	470,000.00	4.375%	75,471.88	65,190.63	610,662.51
2015-16	490,000.00	4.500%	65,190.63	54,165.63	609,356.26
2016-17	510,000.00	4.500%	54,165.63	42,690.63	606,856.26
2017-18	535,000.00	4.625%	42,690.63	30,318.75	608,009.38
2018-19	560,000.00	5.250%	30,318.75	15,618.75	605,937.50
2019-20	595,000.00	5.250%	15,618.75	-	610,618.75
TOTAL	\$ 4,455,000.00		\$ 563,215.66	\$ 461,562.53	\$ 5,479,778.19

2005 Refunding & Improvement Bond

Street improvements and refunding a portion of the City's outstanding general obligation bond debt.

Total Original Issue: \$14,445,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 1,575,000.00	5.000%	\$ 215,488.75	\$ 176,113.75	\$ 1,966,602.50
2012-13	1,645,000.00	5.000%	176,113.75	134,988.75	1,956,102.50
2013-14	1,410,000.00	5.000%	134,988.75	99,738.75	1,644,727.50
2014-15	1,295,000.00	5.000%	99,738.75	67,363.75	1,462,102.50
2015-16	1,030,000.00	5.000%	67,363.75	41,613.75	1,138,977.50
2016-17	365,000.00	4.000%	41,613.75	34,313.75	440,927.50
2017-18	380,000.00	4.000%	34,313.75	26,713.75	441,027.50
2018-19	395,000.00	4.300%	26,713.75	18,221.25	439,935.00
2019-20	410,000.00	4.300%	18,221.25	9,406.25	437,627.50
2020-21	430,000.00	4.375%	9,406.25	-	439,406.25
TOTAL	\$ 8,935,000.00		\$ 823,962.50	\$ 608,473.75	\$ 10,367,436.25

2006 General Obligation Bond

Street improvements and construction of jail facilities.

Total Original Issue: \$6,805,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 385,000.00	4.000%	\$ 117,843.13	\$ 110,143.13	\$ 612,986.26
2012-13	400,000.00	4.000%	110,143.13	102,143.13	612,286.26
2013-14	415,000.00	4.000%	102,143.13	93,843.13	610,986.26
2014-15	435,000.00	4.200%	93,843.13	84,708.13	613,551.26
2015-16	450,000.00	4.250%	84,708.13	75,145.63	609,853.76
2016-17	470,000.00	4.300%	75,145.63	65,040.63	610,186.26
2017-18	495,000.00	4.375%	65,040.63	54,212.50	614,253.13
2018-19	515,000.00	4.500%	54,212.50	42,625.00	611,837.50
2019-20	540,000.00	5.000%	42,625.00	29,125.00	611,750.00
2020-21	570,000.00	5.000%	29,125.00	14,875.00	614,000.00
2021-22	595,000.00	5.000%	14,875.00	-	609,875.00
TOTAL	\$ 5,270,000.00		\$ 789,704.41	\$ 671,861.28	\$ 6,731,565.69

2007 General Obligation Bond

Street improvements, construction of jail facilities and refunding of a portion of the City's outstanding general obligation bond debt.

Total Original Issue: \$18,725,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 720,000.00	4.000%	\$ 378,575.00	\$ 364,175.00	\$ 1,462,750.00
2012-13	745,000.00	4.000%	364,175.00	349,275.00	1,458,450.00
2013-14	1,375,000.00	4.000%	349,275.00	321,775.00	2,046,050.00
2014-15	2,030,000.00	5.000%	321,775.00	271,025.00	2,622,800.00
2015-16	2,130,000.00	5.000%	271,025.00	217,775.00	2,618,800.00
2016-17	2,235,000.00	5.000%	217,775.00	161,900.00	2,614,675.00
2017-18	1,590,000.00	4.000%	161,900.00	130,100.00	1,882,000.00
2018-19	980,000.00	4.000%	130,100.00	110,500.00	1,220,600.00
2019-20	1,025,000.00	5.000%	110,500.00	84,875.00	1,220,375.00
2020-21	1,075,000.00	5.000%	84,875.00	58,000.00	1,217,875.00
2021-22	1,130,000.00	5.000%	58,000.00	29,750.00	1,217,750.00
2022-23	1,190,000.00	5.000%	29,750.00	-	1,219,750.00
TOTAL	\$ 16,225,000.00		\$ 2,477,725.00	\$ 2,099,150.00	\$ 20,801,875.00

2008 General Obligation Bond

Street and drainage improvements.

Total Original Issue: \$8,715,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 300,000.00	3.500%	\$ 164,403.13	\$ 159,153.13	\$ 623,556.26
2012-13	405,000.00	4.000%	159,153.13	151,053.13	715,206.26
2013-14	455,000.00	4.000%	151,053.13	141,953.13	748,006.26
2014-15	470,000.00	4.000%	141,953.13	132,553.13	744,506.26
2015-16	600,000.00	4.000%	132,553.13	120,553.13	853,106.26
2016-17	620,000.00	4.000%	120,553.13	108,153.13	848,706.26
2017-18	645,000.00	4.000%	108,153.13	95,253.13	848,406.26
2018-19	675,000.00	4.000%	95,253.13	81,753.13	852,006.26
2019-20	700,000.00	4.125%	81,753.13	67,315.63	849,068.76
2020-21	730,000.00	4.250%	67,315.63	51,803.13	849,118.76
2021-22	765,000.00	4.250%	51,803.13	35,546.88	852,350.01
2022-23	795,000.00	4.375%	35,546.88	18,156.25	848,703.13
2023-24	830,000.00	4.375%	18,156.25	-	848,156.25
TOTAL	\$ 7,990,000.00		\$ 1,327,650.06	\$ 1,163,246.93	\$ 10,480,896.99

2009 General Obligation Bond

Street and drainage improvements.

Total Original Issue: \$5,430,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 255,000.00	2.000%	\$ 80,337.50	\$ 77,787.50	\$ 413,125.00
2012-13	260,000.00	2.500%	77,787.50	74,537.50	412,325.00
2013-14	265,000.00	3.000%	74,537.50	70,562.50	410,100.00
2014-15	280,000.00	3.000%	70,562.50	66,362.50	416,925.00
2015-16	285,000.00	3.250%	66,362.50	61,731.25	413,093.75
2016-17	295,000.00	3.500%	61,731.25	56,568.75	413,300.00
2017-18	310,000.00	3.750%	56,568.75	50,756.25	417,325.00
2018-19	315,000.00	3.750%	50,756.25	44,850.00	410,606.25
2019-20	335,000.00	4.000%	44,850.00	38,150.00	418,000.00
2020-21	345,000.00	4.000%	38,150.00	31,250.00	414,400.00
2021-22	355,000.00	4.000%	31,250.00	24,150.00	410,400.00
2022-23	375,000.00	4.000%	24,150.00	16,650.00	415,800.00
2023-24	390,000.00	4.125%	16,650.00	8,606.25	415,256.25
2024-25	405,000.00	4.250%	8,606.25	-	413,606.25
TOTAL	\$ 4,470,000.00		\$ 702,300.00	\$ 621,962.50	\$ 5,794,262.50

2010 General Obligation Refunding Bond

Refunding a portion of the City's outstanding general obligation and revenue bond debt.

Total Original Issue: \$9,600,000.00

Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
\$ 1,720,000.00	2.670%	\$ 101,460.00	\$ 78,498.00	\$ 1,899,958.00
1,770,000.00	2.670%	78,498.00	54,868.50	1,903,366.50
895,000.00	2.670%	54,868.50	42,920.25	992,788.75
740,000.00	2.670%	42,920.25	33,041.25	815,961.50
600,000.00	2.670%	33,041.25	25,031.25	658,072.50
610,000.00	2.670%	25,031.25	16,887.75	651,919.00
625,000.00	2.670%	16,887.75	8,544.00	650,431.75
640,000.00	2.670%	8,544.00	-	648,544.00
				-
\$ 7,600,000.00		\$ 361,251.00	\$ 259,791.00	\$ 8,221,042.00

2011 General Obligation Refunding Bond

Refunding a portion of the City's outstanding general obligation and revenue bond debt.

Total Original Issue: \$1,605,000

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 525,000.00	0.350%	\$ 11,718.75	\$ 10,800.00	\$ 547,518.75
2012-13	535,000.00	2.000%	10,800.00	5,450.00	551,250.00
2013-14	545,000.00	2.000%	5,450.00	-	550,450.00
					-
TOTAL	\$ 1,605,000.00		\$ 27,968.75	\$ 16,250.00	\$ 1,649,218.75

Certificate of Obligation Bonds

2004 Certificate of Obligation Bond (4B Sales Tax Fund Issuance)

Acquisition of property and facilities for Convention/Civic Center purposes; construction and improvements of City park facilities; and Library improvements

Total Original Issue: \$21,215,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 900,000.00	3.875%	\$ 395,262.50	\$ 377,825.00	\$ 1,673,087.50
2012-13	935,000.00	4.000%	377,825.00	359,125.00	1,671,950.00
2013-14	980,000.00	5.000%	359,125.00	334,625.00	1,673,750.00
2014-15	1,030,000.00	5.000%	334,625.00	308,875.00	1,673,500.00
2015-16	1,080,000.00	5.000%	308,875.00	281,875.00	1,670,750.00
2016-17	1,135,000.00	5.000%	281,875.00	253,500.00	1,670,375.00
2017-18	1,195,000.00	5.250%	253,500.00	222,131.25	1,670,631.25
2018-19	1,260,000.00	5.250%	222,131.25	189,056.25	1,671,187.50
2019-20	1,330,000.00	5.250%	189,056.25	154,143.75	1,673,200.00
2020-21	1,400,000.00	5.250%	154,143.75	117,393.75	1,671,537.50
2021-22	1,475,000.00	5.000%	117,393.75	80,518.75	1,672,912.50
2022-23	1,550,000.00	5.000%	80,518.75	41,768.75	1,672,287.50
2023-24	1,630,000.00	5.125%	41,768.75	-	1,671,768.75
TOTAL	\$ 15,900,000.00		\$ 3,116,100.00	\$ 2,720,837.50	\$ 21,736,937.50

2007-A Certificate of Obligation Bond (Comb. Tax & Revenue - 4B Sales Tax Fund Issuance)

Construction of an athletic complex and related improvements.

Total Original Issue: \$18,180,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 490,000.00	4.000%	\$ 372,604.38	\$ 362,804.38	\$ 1,225,408.76
2012-13	510,000.00	4.000%	362,804.38	352,604.38	1,225,408.76
2013-14	530,000.00	4.000%	352,604.38	342,004.38	1,224,608.76
2014-15	550,000.00	4.500%	342,004.38	329,629.38	1,221,633.76
2015-16	580,000.00	5.000%	329,629.38	315,129.38	1,224,758.76
2016-17	605,000.00	4.000%	315,129.38	303,029.38	1,223,158.76
2017-18	630,000.00	4.000%	303,029.38	290,429.38	1,223,458.76
2018-19	655,000.00	4.000%	290,429.38	277,329.38	1,222,758.76
2019-20	685,000.00	4.150%	277,329.38	263,115.63	1,225,445.01
2020-21	710,000.00	4.250%	263,115.63	248,028.13	1,221,143.76
2021-22	745,000.00	4.250%	248,028.13	232,196.88	1,225,225.01
2022-23	775,000.00	4.375%	232,196.88	215,243.75	1,222,440.63
2023-24	810,000.00	4.375%	215,243.75	197,525.00	1,222,768.75
2024-25	850,000.00	5.000%	197,525.00	176,275.00	1,223,800.00
2025-26	895,000.00	5.000%	176,275.00	153,900.00	1,225,175.00
2026-27	940,000.00	5.000%	153,900.00	130,400.00	1,224,300.00
2027-28	985,000.00	5.000%	130,400.00	105,775.00	1,221,175.00
2028-29	1,035,000.00	5.000%	105,775.00	79,900.00	1,220,675.00
2029-30	1,090,000.00	5.000%	79,900.00	52,650.00	1,222,550.00
2030-31	1,145,000.00	4.500%	52,650.00	26,887.50	1,224,537.50
2031-32	1,195,000.00	4.500%	26,887.50	-	1,221,887.50
TOTAL	\$ 16,410,000.00		\$ 4,827,461.31	\$ 4,454,856.93	\$ 25,692,318.24

2007-B Certificate of Obligation Bond (Comb. Tax & Revenue - TIF Fund Issuance)

Construction of an arts activity center and related improvements and development of a parking lot.

Total Original Issue: \$8,040,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 40,000.00	4.000%	\$ 174,289.38	\$ 173,489.38	\$ 387,778.76
2012-13	165,000.00	4.500%	173,489.38	169,776.88	508,266.26
2013-14	205,000.00	4.500%	169,776.88	165,164.38	539,941.26
2014-15	245,000.00	4.500%	165,164.38	159,651.88	569,816.26
2015-16	295,000.00	4.500%	159,651.88	153,014.38	607,666.26
2016-17	330,000.00	4.500%	153,014.38	145,589.38	628,603.76
2017-18	380,000.00	4.000%	145,589.38	137,989.38	663,578.76
2018-19	430,000.00	4.125%	137,989.38	129,120.63	697,110.01
2019-20	485,000.00	4.150%	129,120.63	119,056.88	733,177.51
2020-21	545,000.00	4.250%	119,056.88	107,475.63	771,532.51
2021-22	595,000.00	4.300%	107,475.63	94,683.13	797,158.76
2022-23	660,000.00	4.350%	94,683.13	80,328.13	835,011.26
2023-24	730,000.00	4.375%	80,328.13	64,359.38	874,687.51
2024-25	805,000.00	4.375%	64,359.38	46,750.00	916,109.38
2025-26	890,000.00	5.000%	46,750.00	24,500.00	961,250.00
2026-27	980,000.00	5.000%	24,500.00	-	1,004,500.00
TOTAL	\$ 7,780,000.00		\$ 1,945,238.82	\$ 1,770,949.44	\$ 11,496,188.26

Revenue Bonds**2002 Revenue Bond (Refunding)**

Refunding of 1993 Revenue Bond issue in full.

Total Original Issue: \$11,810,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 170,000.00	4.450%	\$ 7,991.25	\$ 4,208.75	\$ 182,200.00
2012-13	185,000.00	4.550%	4,208.75	-	189,208.75
TOTAL	\$ 355,000.00		\$ 12,200.00	\$ 4,208.75	\$ 371,408.75

2003 Revenue Bond

Improvements and extensions to the City's waterworks and sewer system.

Total Original Issue: \$4,600,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 285,000.00	3.750%	\$ 52,456.25	\$ 47,112.50	\$ 384,568.75
2012-13	295,000.00	4.000%	47,112.50	41,212.50	383,325.00
2013-14	310,000.00	3.750%	41,212.50	35,400.00	386,612.50
2014-15	320,000.00	3.875%	35,400.00	29,200.00	384,600.00
2015-16	335,000.00	4.000%	29,200.00	22,500.00	386,700.00
2016-17	350,000.00	4.000%	22,500.00	15,500.00	388,000.00
2017-18	360,000.00	4.125%	15,500.00	8,075.00	383,575.00
2018-19	380,000.00	4.250%	8,075.00	-	388,075.00
TOTAL	\$ 2,635,000.00		\$ 251,456.25	\$ 199,000.00	\$ 3,085,456.25

2003-A Revenue Bond (Refunding)

Refunding a portion of the City's outstanding revenue debt.

Total Original Issue: \$4,870,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 375,000.00	4.000%	\$ 7,500.00	-	\$ 382,500.00
TOTAL	\$ 375,000.00		\$ 7,500.00	\$ -	\$ 382,500.00

2005 Revenue Bond (Refunding & Improvements)

Improvements and extensions to the combined waterworks and sewer system and refunding a portion of the revenue bond debt.

Total Original Issue: \$11,475,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 1,285,000.00	5.000%	\$ 172,693.75	\$ 140,568.75	\$ 1,598,262.50
2012-13	1,345,000.00	5.000%	140,568.75	106,943.75	1,592,512.50
2013-14	1,235,000.00	5.000%	106,943.75	76,068.75	1,418,012.50
2014-15	925,000.00	5.000%	76,068.75	52,943.75	1,054,012.50
2015-16	890,000.00	4.500%	52,943.75	32,918.75	975,862.50
2016-17	290,000.00	4.000%	32,918.75	27,118.75	350,037.50
2017-18	300,000.00	4.000%	27,118.75	21,118.75	348,237.50
2018-19	315,000.00	4.250%	21,118.75	14,425.00	350,543.75
2019-20	325,000.00	4.300%	14,425.00	7,437.50	346,862.50
2020-21	340,000.00	4.375%	7,437.50	-	347,437.50
TOTAL	\$ 7,250,000.00		\$ 652,237.50	\$ 479,543.75	\$ 8,381,781.25

2006 Revenue Bond

Improvements and extensions to the City's waterworks and sewer system.

Total Original Issue: \$4,000,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 220,000.00	4.000%	\$ 65,461.25	\$ 61,061.25	\$ 346,522.50
2012-13	230,000.00	4.000%	61,061.25	56,461.25	347,522.50
2013-14	240,000.00	4.000%	56,461.25	51,661.25	348,122.50
2014-15	250,000.00	4.200%	51,661.25	46,411.25	348,072.50
2015-16	260,000.00	4.125%	46,411.25	41,048.75	347,460.00
2016-17	270,000.00	4.250%	41,048.75	35,311.25	346,360.00
2017-18	280,000.00	4.375%	35,311.25	29,186.25	344,497.50
2018-19	295,000.00	4.500%	29,186.25	22,548.75	346,735.00
2019-20	310,000.00	4.600%	22,548.75	15,418.75	347,967.50
2020-21	325,000.00	4.650%	15,418.75	7,862.50	348,281.25
2021-22	340,000.00	4.625%	7,862.50	-	347,862.50
TOTAL	\$ 3,020,000.00		\$ 432,432.50	\$ 366,971.25	\$ 3,819,403.75

2008 Revenue Bond

Improvements and extensions to the City's waterworks and sewer system.

Total Original Issue: \$10,300,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 480,000.00	3.500%	\$ 161,021.88	\$ 152,621.88	\$ 793,643.76
2012-13	495,000.00	4.000%	152,621.88	142,721.88	790,343.76
2013-14	515,000.00	4.000%	142,721.88	132,421.88	790,143.76
2014-15	535,000.00	4.000%	132,421.88	121,721.88	789,143.76
2015-16	560,000.00	4.000%	121,721.88	110,521.88	792,243.76
2016-17	580,000.00	4.000%	110,521.88	98,921.88	789,443.76
2017-18	605,000.00	4.000%	98,921.88	86,821.88	790,743.76
2018-19	630,000.00	3.875%	86,821.88	74,615.63	791,437.51
2019-20	655,000.00	4.000%	74,615.63	61,515.63	791,131.26
2020-21	685,000.00	4.125%	61,515.63	47,387.50	793,903.13
2021-22	710,000.00	4.250%	47,387.50	32,300.00	789,687.50
2022-23	745,000.00	4.250%	32,300.00	16,468.75	793,768.75
2023-24	775,000.00	4.250%	16,468.75	-	791,468.75
TOTAL	\$ 7,970,000.00		\$ 1,239,062.55	\$ 1,078,040.67	\$ 10,287,103.22

2009 Revenue Bond

Improvements and extensions to the City's waterworks and sewer system.

Total Original Issue: \$10,300,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 615,000.00	2.000%	\$ 193,733.13	\$ 187,583.13	\$ 996,316.26
2012-13	625,000.00	2.500%	187,583.13	179,770.63	992,353.76
2013-14	645,000.00	2.750%	179,770.63	170,901.88	995,672.51
2014-15	660,000.00	3.000%	170,901.88	161,001.88	991,903.76
2015-16	685,000.00	3.250%	161,001.88	149,870.63	995,872.51
2016-17	705,000.00	3.500%	149,870.63	137,533.13	992,403.76
2017-18	735,000.00	3.750%	137,533.13	123,751.88	996,285.01
2018-19	760,000.00	4.000%	123,751.88	108,551.88	992,303.76
2019-20	795,000.00	4.000%	108,551.88	92,651.88	996,203.76
2020-21	825,000.00	4.000%	92,651.88	76,151.88	993,803.76
2021-22	860,000.00	4.000%	76,151.88	58,951.88	995,103.76
2022-23	895,000.00	4.125%	58,951.88	40,492.50	994,444.38
2023-24	930,000.00	4.200%	40,492.50	20,962.50	991,455.00
2024-25	975,000.00	4.300%	20,962.50	-	995,962.50
TOTAL	\$ 10,710,000.00		\$ 1,701,908.81	\$ 1,508,175.68	\$ 13,920,084.49

2011 Revenue Bond

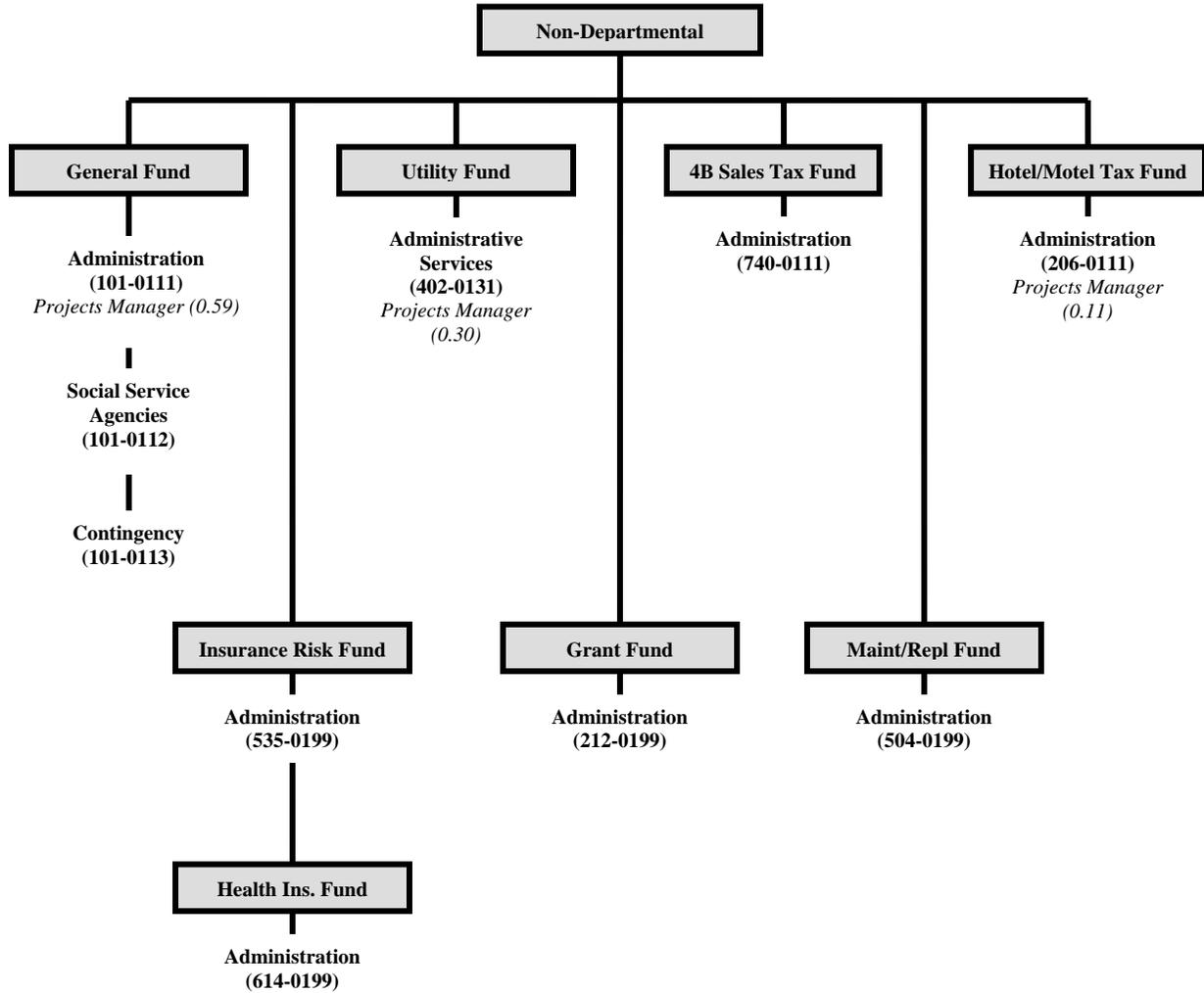
Improvements and extensions to the City's waterworks and sewer system.

Total Original Issue: \$13,465,000.00

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2011-12	\$ 1,000,000.00	3.000%	\$ 260,037.50	\$ 245,037.50	\$ 1,505,075.00
2012-13	1,000,000.00	4.000%	245,037.50	225,037.50	1,470,075.00
2013-14	1,020,000.00	4.000%	225,037.50	204,637.50	1,449,675.00
2014-15	1,075,000.00	5.000%	204,637.50	177,762.50	1,457,400.00
2015-16	1,120,000.00	5.000%	177,762.50	149,762.50	1,447,525.00
2016-17	1,170,000.00	4.000%	149,762.50	126,362.50	1,446,125.00
2017-18	1,220,000.00	4.000%	126,362.50	101,962.50	1,448,325.00
2018-19	565,000.00	3.000%	101,962.50	93,487.50	760,450.00
2019-20	580,000.00	3.000%	93,487.50	84,787.50	758,275.00
2020-21	600,000.00	3.000%	84,787.50	75,787.50	760,575.00
2021-22	625,000.00	3.250%	75,787.50	65,631.25	766,418.75
2022-23	650,000.00	3.500%	65,631.25	54,256.25	769,887.50
2023-24	670,000.00	3.500%	54,256.25	42,531.25	766,787.50
2024-25	695,000.00	3.750%	42,531.25	29,500.00	767,031.25
2025-26	725,000.00	4.000%	29,500.00	15,000.00	769,500.00
2026-27	750,000.00	4.000%	15,000.00	-	765,000.00
TOTAL	\$ 13,465,000.00		\$ 1,951,581.25	\$ 1,691,543.75	\$ 17,108,125.00

Non-Departmental

Organizational Chart



Non-Departmental

The purpose of Non-Departmental/Miscellaneous is to provide segregated funds to all City departments and various social service agencies in Lewisville. In addition, consulting fees and contractual obligations are accounted for in this non-departmental cost center.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	1.25	1.00	1	1	1

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	(118,043)	437,914	168,992	109,384	226,455
Supplies	236,093	37,272	71,870	66,097	35,845
Services & Other Charges	1,145,922	880,318	1,194,400	1,163,098	814,767
Transfers & Reimbursement	8,040,071	12,712,691	5,499,984	6,506,408	9,274,891
Capital Outlay	74,580	90,862	490,827	1,639,426	321,308
	9,378,622	14,159,058	7,426,073	9,484,413	10,673,266

Non-Departmental

The purpose of Non-Departmental/Miscellaneous is to provide segregated funds to all City departments and various social service agencies in Lewisville. In addition, consulting fees and contractual obligations are accounted for in this non-departmental cost center.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	1.25	1.00	1	1	1

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	(118,043)	437,914	168,992	109,384	226,455
Supplies	236,093	37,272	71,870	66,097	35,845
Services & Other Charges	1,145,922	880,318	1,194,400	1,163,098	814,767
Transfers & Reimbursement	8,040,071	12,712,691	5,499,984	6,506,408	9,274,891
Capital Outlay	74,580	90,862	490,827	1,639,426	321,308
	9,378,622	14,159,058	7,426,073	9,484,413	10,673,266

Non-Departmental

General Fund

(101-0111)

Administration

General Fund

Expenditures for professional services and other general government functions that cannot be allocated to individual departments are assigned Miscellaneous expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	(62,107)	62,298	105,725	50,936	164,066
Supplies	9,901	2,923	2,300	3,200	3,200
Services & Other Charges	618,766	441,287	339,131	378,829	370,295
Transfers & Reimbursement	320,000	-	52,277	-	55,000
Capital Outlay	-	-	-	52,277	-
	886,559	506,508	499,433	485,242	592,561

Personnel Schedule

Project Manager	0.59	0.59	0.70	0.70	0.70
Management Projects Coordinator	0.25	-	-	-	-
Total Full-Time	0.84	0.59	0.70	0.70	0.70

(101-0112)

Social Service Agencies

General Fund

Financial Assistance to social service agencies operating within Lewisville is made available annually. Local agencies receiving aid include OPM, Salvation Army, Friends of the Family, Youth and Family Services, Pediplace, Retired Senior Volunteer Program, New Hope Learning Center, Camp Summit, Communities in Schools.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	171,250	173,250	170,000	170,000	170,000
	171,250	173,250	170,000	170,000	170,000

(101-0113)

Reserves / Contingency

General Fund

As required by the City Charter, Reserves/Contingency is the appropriated reserve for the General Fund, which is to be used for unforeseen events occurring during the fiscal year.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	-	100	-	100
	-	-	100	-	100

(101-0199)

Fund Balance Expenditures

General Fund

This activity tracks expenditures funded through General Fund reserves.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	7	-	-	-	-
Supplies	187,663	21,656	-	-	29,000
	187,670	21,656	-	-	29,000

Services & Other Charges	236,276	180,201	265,607	271,407	179,662
Transfers & Reimbursement	836,207	7,664,507	253,641	1,207,342	1,666,000
Capital Outlay	54,580	34,995	210,501	11,000	109,678
	1,314,733	7,901,359	729,749	1,489,749	1,984,340

Hotel / Motel Tax Fund

(206-0111)

Administration

Hotel / Motel Tax Fund

This account tracked a portion of the expenditures related to the oversight of the Arts Center construction, however, that position is no longer needed.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	14,224	14,414	14,615	14,609	-
Services & Other Charges	93	50	50	50	-
	14,317	14,464	14,665	14,659	-

Personnel Schedule

Projects Manager	0.11	0.11	-	-	-
Total Full-Time	0.11	0.11	-	-	-

(206-0199)

Fund Balance Expenditures

Hotel / Motel Tax Fund

This activity accounts for one-time expenditures out of the PID fund reserves.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	-	145,198	145,198	-
	-	-	145,198	145,198	-

Recreation Activity Fund

(210-0199)

Fund Balance Expenditures

Recreation Activity Fund

This activity accounts for one-time expenditures out of the Recreation Fund reserves.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	12,694	-	-	-
Capital Outlay	-	9,135	34,000	34,000	54,330
	-	21,829	34,000	34,000	54,330

Waters Ridge PID Fund

(217-0199)

Fund Balance Expenditures

Waters Ridge PID Fund

This activity account for one-time expenditures out of the Waters Ridge PID fund reserves.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	-	76,700	-	-
	-	-	76,700	-	-

Municipal Court Technology Fund

(229-0199)

Fund Balance Expenditures

Municipal Court Technology Fund

This activity accounts for one-time expenditures out of the Municipal Court Technology Fund reserves.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	34,432	-	-	-	-
Transfers & Reimbursement	32,709	-	-	105,000	-
Capital Outlay	-	19,232	131,000	26,000	-
	67,141	19,232	131,000	131,000	-

Water & Sewer Fund

(402-0131)

Administrative Services

Water & Sewer Fund

The purpose of this non-departmental activity is to account for all expenditures not directly associated with the provision of water/sewer service or utility billing such as the indirect cost transfer and debt service requirements. Also tracks capital project management expenditures.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	(70,167)	(77,559)	48,652	43,839	62,389
Services & Other Charges	116,879	85,187	74,210	74,210	73,720
Transfers & Reimbursement	3,108,655	3,190,456	3,615,958	3,615,958	3,656,828
	3,155,366	3,198,084	3,738,820	3,734,007	3,792,937

Personnel Schedule

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Projects Manager	0.30	0.30	0.30	0.30	0.30
Total Full-Time	0.30	0.30	0.30	0.30	0.30

(402-0199)

Fund Balance Expenditures

Water & Sewer Fund

This activity accounts for one-time expenditures and transfers to the capital projects program out of the Utility Fund reserves.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	-	20,490	20,490	20,490

Transfers & Reimbursement	2,400,000	915,228	401,637	401,637	3,387,463
	2,400,000	915,228	422,127	422,127	3,407,953

Maintenance & Replacement Fund

(504-0199)

Fund Balance Expenditures

Maintenance & Replacement Fund

This activity accounts for one-time expenditures out of the Maintenance and Replacement Fund reserves.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	-	-	-	3,645
Capital Outlay	-	-	87,436	1,481,586	-
	-	-	87,436	1,481,586	3,645

Insurance Risk Fund

(535-0199)

Fund Balance Expenditures

Insurance Risk Fund

This activity accounts for one-time expenditures out of the Risk Fund reserves and transfers to the Health fund.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	4,097	-	-	-	-
Services & Other Charges	2,658	-	-	-	-
Transfers & Reimbursement	-	-	601,271	601,271	429,000
Capital Outlay	20,000	27,500	-	-	144,500
	26,755	27,500	601,271	601,271	573,500

Health Insurance Trust Fund

(614-0199)

Fund Balance Expenditures

Health Insurance Trust Fund

This activity accounts for transfers out to the Other Post Employment Benefits (OPEB) Fund.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	438,762	-	-	-
Transfers & Reimbursement	482,500	482,500	494,600	494,600	-
	482,500	921,262	494,600	494,600	-

4B Sales Tax Fund

(740-0111)

Administration

4B Sales Tax Fund

This activity accounts for administrative costs and transfers to capital projects.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	343	500	500	500
Transfers & Reimbursement	860,000	460,000	60,000	60,000	60,000
	860,000	460,343	60,500	60,500	60,500

(740-0199)

Fund Balance Expenditures

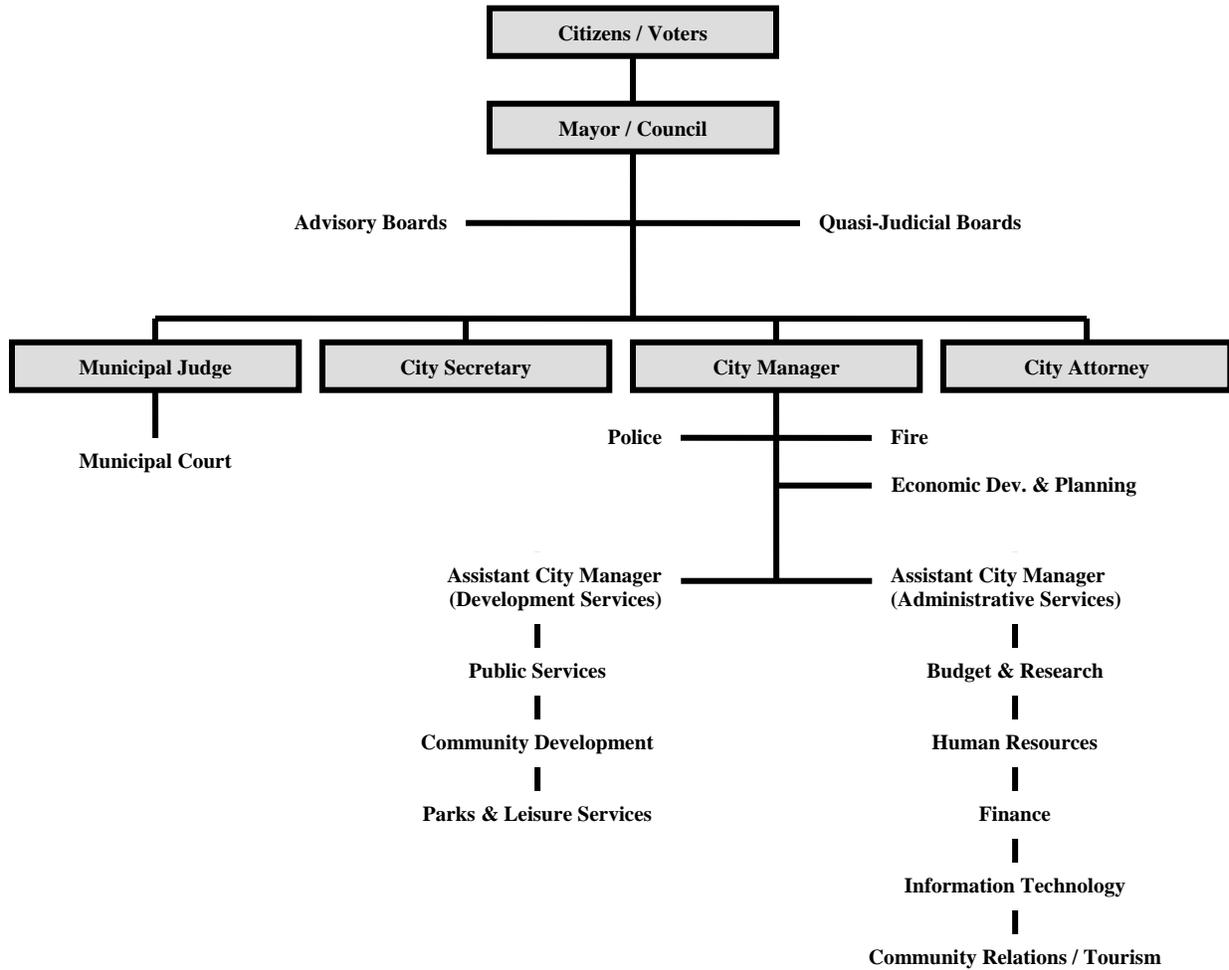
4B Sales Tax Fund

This activity accounts for one-time expenditures out of the 4B Fund reserves.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	-	69,570	62,897	-
Services & Other Charges	-	-	102,414	102,414	-
Transfers & Reimbursement	-	-	20,600	20,600	20,600
Capital Outlay	-	-	27,890	34,563	12,800
	-	-	220,474	220,474	33,400

Mayor / Council

Organizational Chart



Mayor & Council

It is the purpose of the Mayor and Council to provide policy direction and input to the City Manager and staff in order to meet the public service needs of the residents of Lewisville. Council members serve as the legislative body and are responsible for appointing the City Manager, City Secretary, City Attorney and Municipal Court Judge. In addition, Council provides guidance to State and Federal representatives, promotes interlocal cooperation with neighboring communities and takes an active role in community projects and functions.

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	9,203	8,232	10,178	9,788	9,788
Supplies	-	-	-	1,500	1,469
Services & Other Charges	60,815	44,792	56,672	55,562	55,593
Transfers & Reimbursement	7,145	-	-	-	-
	77,164	53,024	66,850	66,850	66,850

Mayor & Council

General Fund

(101-0211)

Administration

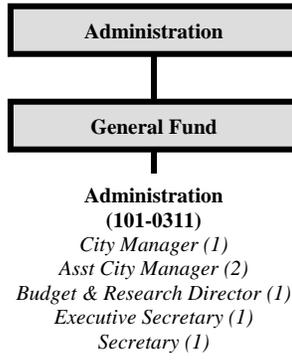
General Fund

The City of Lewisville operates under a Home Rule Charter with the Council/Manager form of government. All policy-making decisions are vested in the City Council. The City Council is comprised of five Council members and a Mayor, each serving three-year terms. The City Council appoints the City Manager, City Secretary, City Attorney and Municipal Judge. The City Council also appoints members to boards/commissions/committees and various ad hoc committees. Council members began receiving \$50 per City Council meeting attended through a change in the City Charter effective in late '04.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	9,203	8,232	10,178	9,788	9,788
Supplies	-	-	-	1,500	1,469
Services & Other Charges	60,815	44,792	56,672	55,562	55,593
Transfers & Reimbursement	7,145	-	-	-	-
	77,164	53,024	66,850	66,850	66,850

Administration

Organizational Chart



Administration

The purpose of the Administration Department is to provide leadership necessary for the implementation of City Council policy direction, administration of the organization and delivery of service to the citizens of Lewisville.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	6.75	6	6	6	6

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,268,437	963,489	989,909	965,760	970,733
Supplies	9,288	2,707	2,440	1,265	2,440
Services & Other Charges	46,189	12,725	13,816	12,063	13,450
Transfers & Reimbursement	6,224	-	-	-	-
	1,330,137	978,921	1,006,165	979,088	986,623

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Receive GFOA Distinguished Budget Award.	Y	-	Y	y	y

Administration

General Fund

(101-0311)

CITY MANAGER'S OFFICE

General Fund

The City of Lewisville operates under the Council/Manager form of government. As Chief Executive Officer, the City Manager is appointed by and serves under the policy direction of the City Council. Responsibilities of the office include: providing information to the City Council on policy issues, implementing Council decisions, submitting the annual budget to Council and overseeing all municipal operations.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	980,284	963,489	989,909	965,760	970,733
Supplies	3,290	2,707	2,440	1,265	2,440
Services & Other Charges	17,055	12,728	13,816	12,063	13,450
Transfers & Reimbursement	4,438	-	-	-	-
Total	1,005,067	978,924	1,006,165	979,088	986,623

Personnel Schedule

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
City Manager	1	1	1	1	1
Assistant City Manager	2	2	2	2	2
Budget & Research Director	1	1	1	1	1
Mgmt Projects Coordinator	0.75	-	-	-	-
Executive Secretary	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	6.75	6	6	6	6

(101-0321)

ECONOMIC DEVELOPMENT

General Fund

The Economic Development activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	288,152	-	-	-	-
Supplies	5,998	-	-	-	-
Services & Other Charges	29,133	-	-	-	-
Transfers & Reimbursement	1,786	-	-	-	-
Total	325,070	-	-	-	-

Hotel / Motel Tax Fund

(206-0341)

Tourism

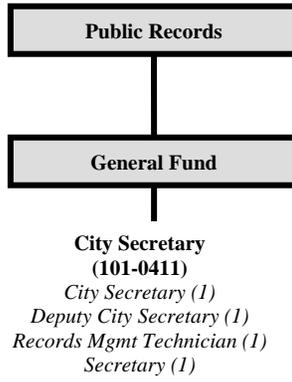
Hotel / Motel Tax Fund

This activity was moved to the Community Relations / Tourism Department (14) in FY 06-07.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	(3)	-	-	-
Total	-	(3)	-	-	-

Public Records

Organizational Chart



Public Records

To provide quality and efficient support services for the City Council in the form of agendas, minutes, ordinances, resolutions, proclamations and boards/commission administration; to provide City staff with an efficient and effective records management program; to provide Lewisville residents with a cost effective service to obtain birth/death information; and to conduct fair and impartial City elections.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	4	4	4	4	4

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	282,844	283,619	291,549	291,905	302,915
Supplies	14,248	11,703	11,545	9,961	10,792
Services & Other Charges	48,939	50,068	56,380	57,595	71,824
Transfers & Reimbursement	3,822	550	526	526	-
	349,853	345,939	360,000	359,987	385,531

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Cubic feet of records stored.	2,531	2,470	2,470	-	-
Percent of records on disposal list destroyed annually.	16%	15%	15%	-	-
"Clean out your files" recycling event.	7,125	1,687	1,500	-	-
Birth certificates issued.	2,783	2,682	2,600	-	-
Death certificates issued.	3,553	2,009	2,000	-	-

Public Records

General Fund

(101-0411)

CITY SECRETARY

General Fund

The City Secretary's Office is responsible for the preparation and maintenance of all public records, some of which include: Council minutes, ordinances, resolutions, proclamations. The City Secretary's Office also conducts the records management program for the City and serves as local birth and death registrar.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	279,725	283,619	291,549	291,905	302,915
Supplies	12,850	11,703	10,273	9,961	10,792
Services & Other Charges	44,053	45,169	47,080	48,295	71,824
Transfers & Reimbursement	3,822	550	526	526	-
	340,450	341,040	349,428	350,687	385,531

Personnel Schedule

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
City Secretary	1	1	1	1	1
Deputy City Secretary	1	1	1	1	1
Records Management Technician	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	4	4	4	4	4

(101-0412)

ELECTIONS

General Fund

This activity accounts for all expenses incurred for the administration of all City-held elections which are accomplished through the City Secretary's Office. Funding in this activity fluctuates annually depending on the number of elections anticipated to be held during the fiscal year.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	3,119	-	-	-	-
Services & Other Charges	4,887	4,900	9,300	9,300	-
	8,006	4,900	9,300	9,300	-

Records Management Fund

(226-0411)

CITY SECRETARY

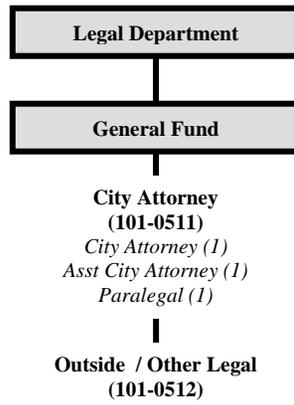
Records Management Fund

This activity in the Records Management Fund accounts for supplies and equipment used to store and replicate birth and death records. The entire fund balance is budgeted in FY 10-11. This amount will enable expenditures related to the archiving of birth and death records to be taken out of this fund until all funds are depleted. After which time, any future expenditures will be made out of the General Fund.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	1,398	-	1,272	-	-
	1,398	-	1,272	-	-

Legal Department

Organizational Chart



Legal Department

To provide responsible representation and advice in all legal matters concerning the City, its representatives and its employees. The Legal Department performs this mission by ensuring that the City is represented in all claims against it; effectively prosecutes claims by the City; monitors and assists with all lawsuits performed by outside legal counsel; provides legal advice, both written and oral opinions to the City Manager, City Council and staff and drafts all legal instruments such as ordinances, resolutions, deeds and contracts.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	3	3	3	3	3

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	542,688	546,198	554,513	522,347	491,684
Supplies	3,056	3,848	3,700	3,700	3,700
Services & Other Charges	46,488	40,920	46,394	46,424	45,889
Transfers & Reimbursement	1,678	-	-	-	-
	593,910	590,966	604,607	572,471	541,273

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Percent of legal opinions rendered within five (5) days.	95%	95%	95%	95%	95%
Obtain convictions on all cases of sufficient merit.	95%	95%	95%	95%	95%
Legal expenses per capita.	\$6.17	\$5.97	\$6.26	\$5.37	\$5.69

Legal Department

General Fund

(101-0511)

CITY ATTORNEY

General Fund

The City Attorney is appointed by the City Council and provides legal counsel to the City Council, City Manager and City Departments. The office recommends and assists outside legal counsel with regard to litigation and other matters. This office serves as Municipal Court Prosecutor and prepares City ordinances and resolutions.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	542,688	546,198	554,513	522,347	491,684
Supplies	3,056	3,848	3,700	3,700	3,700
Services & Other Charges	29,347	20,172	27,394	27,424	26,889
Transfers & Reimbursement	1,678	-	-	-	-
	576,769	570,218	585,607	553,471	522,273

Personnel Schedule

City Attorney	1	1	1	1	1
Assistant City Attorney	1	1	1	1	1
Paralegal	1	1	1	1	1
Total Full-Time	3	3	3	3	3
Alternate Prosecutor	0.58	0.58	0.58	0.58	0.58
Total Part-Time	0.58	0.58	0.58	0.58	0.58

(101-0512)

Outside / Other Legal

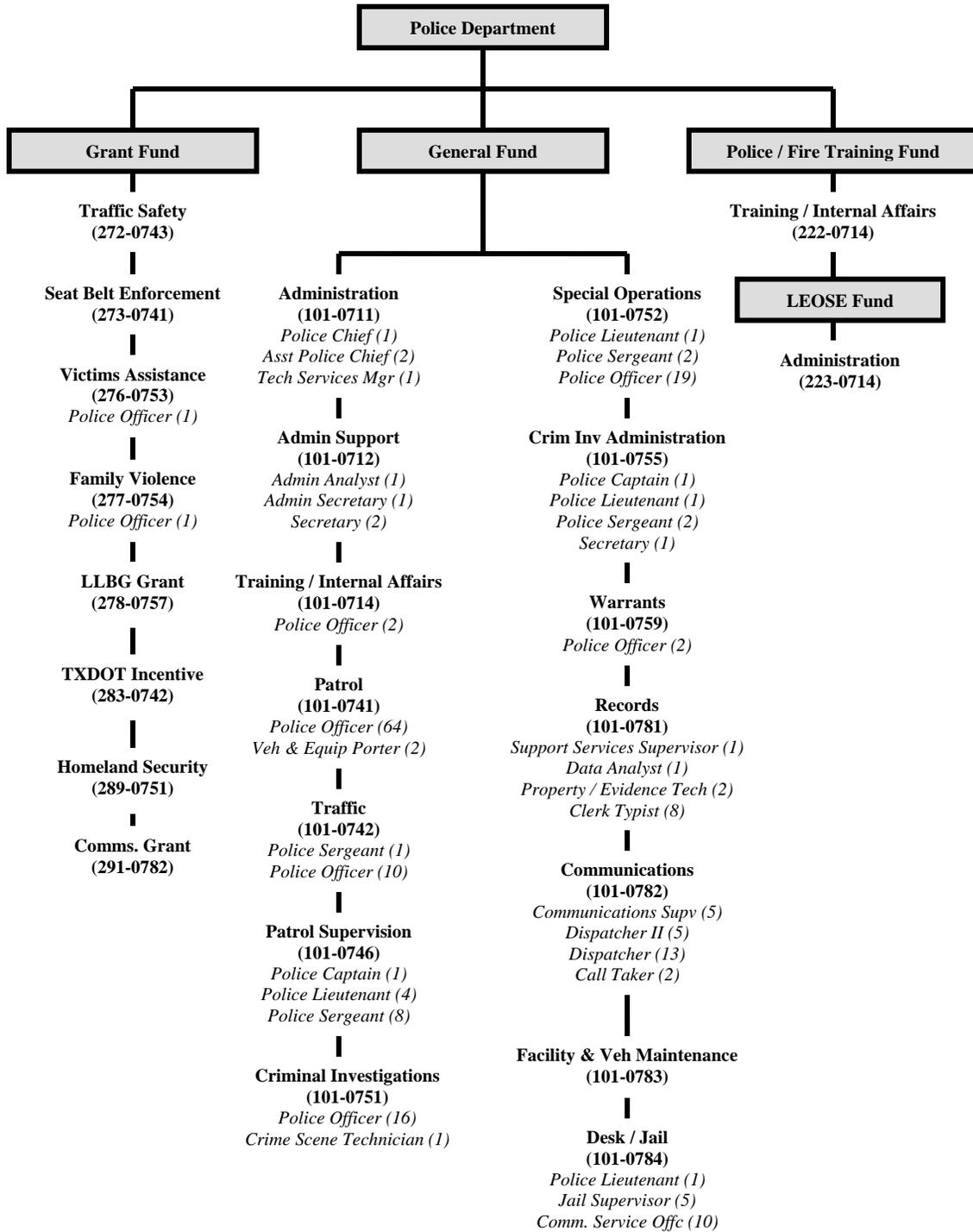
General Fund

Litigation of all suits against the City not covered by the City's insurance carrier is handled by outside counsel.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	17,141	20,748	19,000	19,000	19,000
	17,141	20,748	19,000	19,000	19,000

Police Department

Organizational Chart



POLICE DEPARTMENT

To work in partnership with the community to protect life and property, maintain order and enforce the law. The Police Department budget accounts for the following functions: Training, Warrants, School Resource Officers, Neighborhood Resource Officers, Directed Patrol Officers, Patrol, Traffic, Investigations, and Records and Evidence activities. In addition, City-wide dispatch functions are located in the Police department budget, as is the jail operation.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	201	200	201	201	201

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	15,727,027	16,316,456	17,009,178	16,881,568	17,729,960
Supplies	650,734	1,381,686	684,866	752,803	660,179
Services & Other Charges	1,113,195	1,121,822	960,742	974,797	939,196
Transfers & Reimbursement	617,593	357,652	440,560	440,560	501,600
Capital Outlay	11,601	316,078	-	-	-
	18,120,151	19,493,693	19,095,346	19,049,728	19,830,935

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Sworn FTE's per 1,000 population.	1.39	1.32	1.32	1.32	1.32
UCR - Part I crimes per 1,000 population.	41	38.5	37	37	37
UCR - Part I crimes clearance rate.	24%	28%	28%	30%	30%
Calls for service per 1,000 population.	751	637	700	660	660
Patrol availability factor / percent of time patrol officers patrol.	37%	38%	38%	38%	38%
Response time to top priority calls.	7:32	7:38	7:35	7:35	7:35
Reduce worker compensation injury claims.	45	47	42	42	45

Police Department

General Fund

(101-0711)

ADMINISTRATION

General Fund

Police Administration assures the effective delivery of police services by providing leadership and direction and managing fiscal affairs. The function also establishes goals and sets policy and procedural guidelines for the department.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	475,013	520,299	627,567	416,399	645,828
Supplies	122	7	-	-	-
Services & Other Charges	13,610	10,490	12,250	12,250	12,250
	488,745	530,796	639,817	428,649	658,078

Personnel Schedule

Police Chief	1	1	1	1	1
Assistant Police Chief	2	2	2	2	2
Technical Services Manager	-	1	1	1	1
Total Full-Time	3	4	4	4	4

(101-0712)

ADMINISTRATIVE SUPPORT

General Fund

Administrative Support provides clerical, payroll, administrative and fiscal services for police administration.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	190,867	192,833	248,111	248,111	257,358
Supplies	3,610	5,127	220	6,220	6,220
Services & Other Charges	8,123	4,939	6,877	6,877	6,877
	202,601	202,899	255,208	261,208	270,455

Personnel Schedule

Administrative Analyst	1	1	1	1	1
Administrative Secretary	1	1	1	1	1
Secretary	1	2	2	2	2
Total Full-Time	3	4	4	4	4

(101-0714)

Training & Internal Affairs

General Fund

The Training/Internal Affairs activity performs a variety of support services. These include background investigations of applicants; investigations concerning integrity of police employees; and training of employees to ensure compliance with state standards. The training function establishes training priorities for the departments, coordinated training through local, state and national sources and provides an assessment of training needs determined by evaluation of officer's strength and weaknesses, liability issues and other safety concerns.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	175,701	182,281	186,324	186,324	192,739
Supplies	36,694	23,868	37,500	63,301	37,500
Services & Other Charges	14,558	21,071	15,690	22,190	15,375

Transfers & Reimbursement	2,077	3,853	3,917	3,917	2,991
	229,029	231,073	243,431	275,732	248,605

Personnel Schedule

Police Officer	2	2	2	2	2
Total Full-Time	2	2	2	2	2

(101-0741)

PATROL **General Fund**

Patrol responds expeditiously to calls for service. While not answering calls for service, Patrol attempts to identify public safety problems and take appropriate actions to eliminate them.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	5,537,823	5,711,988	5,967,299	5,953,799	6,212,048
Supplies	272,948	317,951	241,428	262,371	223,175
Services & Other Charges	193,162	168,099	121,683	115,633	122,158
Transfers & Reimbursement	91,866	98,013	101,963	101,963	104,822
	6,095,799	6,296,051	6,432,373	6,433,766	6,662,203

Personnel Schedule

Police Officer	64	64	64	64	64
Vehicle & Equipment Porter	2	2	2	2	2
Total Full-Time	66	66	66	66	66

Lead Crossing Guard	0.34	0.34	0.34	0.34	0.34
School Crossing Guard	8.04	8.04	8.04	8.04	8.04
Total Part-Time	8.38	8.38	8.38	8.38	8.38

(101-0742)

TRAFFIC **General Fund**

The Traffic Unit investigates traffic accidents to determine the causes and then the unit focuses enforcement on the contributing factors in an effort to eliminate traffic accidents. It also responds to public concerns related to traffic law violators.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	954,411	1,009,805	1,028,175	1,028,175	1,068,979
Supplies	1,024	1,199	700	1,335	700
Services & Other Charges	27,679	22,367	11,675	11,675	11,675
Transfers & Reimbursement	41,744	23,899	28,021	28,021	58,776
	1,024,858	1,057,270	1,068,571	1,069,206	1,140,130

Personnel Schedule

Police Sergeant	1	1	1	1	1
Police Officer	10	10	10	10	10
Total Full-Time	11	11	11	11	11

PATROL/SUPERVISION**General Fund**

The Patrol / Supervision activity's purpose is to motivate and lead employees to optimum performance. Supervisors identify public safety problems and develop plans to deal with these problems.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,392,771	1,439,781	1,476,970	1,476,970	1,523,464
Supplies	-	242	-	-	-
Services & Other Charges	17,167	11,686	6,295	6,295	6,295
	1,409,938	1,451,708	1,483,265	1,483,265	1,529,759

Personnel Schedule

Police Captain	1	1	1	1	1
Police Lieutenant	4	4	4	4	4
Police Sergeant	8	8	8	8	8
Secretary	1	-	-	-	-
Total Full-Time	14	13	13	13	13

CRIMINAL INVESTIGATION**General Fund**

Investigative Services conducts criminal investigations on assigned cases, performs crime scene searches, gathers evidence, interviews witnesses, interrogates suspects, executes arrest and search warrants and prepares prosecution reports.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,412,845	1,480,219	1,531,941	1,531,941	1,551,007
Supplies	14,762	10,687	4,410	4,660	4,410
Services & Other Charges	218,410	248,003	156,193	165,943	155,718
Transfers & Reimbursement	62,040	42,692	39,209	39,209	73,912
Capital Outlay	11,601	-	-	-	-
	1,719,660	1,781,601	1,731,753	1,741,753	1,785,047

Personnel Schedule

Police Officer	16	16	16	16	16
Crime Scene Technician	1	1	1	1	1
Total Full-Time	17	17	17	17	17

SPECIAL OPERATIONS**General Fund**

The Special Operations division includes three unique units responsible for services that reduce the number of calls for service assigned to patrol officers. The units consists of School Resource Officers (SROs), Neighborhood Resource Officers (NROs), and Directed Response/Patrol Officers (DPU). The SROs provide full-time police presence at all schools within the City limits. The NROs employ problem-solving skills in quality-of-life issues in their respective districts. The DPUs provide immediate response capabilities and are also charged with surveillance and apprehension responsibilities in high crime areas. In addition, one Lieutenant and two Police Officers have been added to assist with supervision of the entire unit and address narcotics concerns. One additional School Resource Officer was added in FY 11-12 to staff the new LISD campus.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,866,658	1,888,254	1,980,399	1,980,399	2,099,193
Supplies	6,411	3,680	2,321	2,321	8,661
Services & Other Charges	56,799	45,397	23,325	23,325	26,300
Transfers & Reimbursement	32,058	36,533	37,143	37,143	37,668

	1,961,926	1,973,864	2,043,188	2,043,188	2,171,822
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Personnel Schedule

Police Lieutenant	1	1	1	1	1
Police Sergeant	2	2	2	2	2
Police Officer	19	18	19	19	19
Total Full-Time	22	21	22	22	22

(101-0755)

Criminal Investigations Administration

General Fund

The Supervision and Administration activity's purpose is to motivate employees to optimum performance. Supervisors manage investigations and perform case reviews to ensure proper investigative techniques.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	607,073	659,829	557,675	557,675	544,887
Supplies	48	200	-	-	-
Services & Other Charges	8,794	5,302	2,361	2,361	2,361
	615,915	665,331	560,036	560,036	547,248

Personnel Schedule

Police Captain	1	1	1	1	1
Police Lieutenant	-	1	1	1	1
Police Sergeant	2	2	2	2	2
Secretary	2	1	1	1	1
Clerk Typist	4	-	-	-	-
Total Full-Time	9	5	5	5	5

(101-0759)

Warrants

General Fund

This activity provides funding for warrant activity. These officers were previously in the Special Operations activity.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	170,328	178,775	182,741	182,741	188,708
Services & Other Charges	2,450	1,674	1,850	1,850	1,850
Transfers & Reimbursement	4,009	3,962	4,028	4,028	4,085
	176,787	184,411	188,619	188,619	194,643

Personnel Schedule

Police Officer	2	2	2	2	2
Total Full-Time	2	2	2	2	2

RECORDS**General Fund**

The Records Unit's purpose is to maintain an organized central records system in support of police operations. Records also provides copies of reports to citizens and other agencies and provides statistical information to the FBI. This unit is also responsible for the proper handling of evidence. The unit stores and disposes of abandoned and stolen property or evidence acquired by the Police Department. It conducts the abandoned vehicle and property auctions and submits evidence for laboratory analysis.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	397,776	409,499	593,325	593,325	613,104
Supplies	31,852	46,343	1,000	1,000	1,000
Services & Other Charges	186,053	194,553	197,840	197,840	196,688
	615,681	650,396	792,165	792,165	810,792

Personnel Schedule

Support Services Supervisor	1	1	1	1	1
Crime Data Technician	1	1	1	1	1
Property & Evidence Tech	2	2	2	2	2
Clerk Typist	4	8	8	8	8
Total Full-Time	8	12	12	12	12

COMMUNICATIONS**General Fund**

The Communications Unit's purpose is to evaluate calls for service and assign appropriate resources. Communications also interfaces with a variety of data networks to provide support to units in the field. Communications also coordinates communications services for other City departments and contracting agencies.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,507,060	1,572,693	1,533,308	1,533,308	1,590,658
Supplies	5,232	9,205	700	700	700
Services & Other Charges	131,028	181,544	184,207	184,207	159,800
Transfers & Reimbursement	3,680	-	-	-	-
	1,647,000	1,763,442	1,718,215	1,718,215	1,751,158

Personnel Schedule

Communications Manager	1	-	-	-	-
Communications Supervisor	5	5	5	5	5
Public Safety Dispatcher II	5	5	5	5	5
Public Safety Dispatcher	13	13	13	13	13
Call-Taker	3	2	2	2	2
Total Full-Time	27	25	25	25	25

Facility & Vehicle Maintenance**General Fund**

Facility/Vehicle Maintenance is an unstaffed activity. Funding is included for lease payments, police radios, computers and payment for building maintenance and janitorial services.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	206,989	245,190	287,162	281,162	281,912
Services & Other Charges	182,093	152,180	166,618	166,618	159,675
Transfers & Reimbursement	380,119	148,700	226,279	226,279	219,346

769,201	546,070	680,059	674,059	660,933
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(101-0784)

DESK / JAIL

General Fund

The purpose of the Desk/Jail activity is to provide safe and secure facilities for the temporary detention of prisoners. The unit also assists with walk-in customers by providing routing requests and writing reports.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	857,736	889,204	927,680	927,680	957,904
Supplies	63,193	50,674	51,922	51,922	51,822
Services & Other Charges	20,439	21,012	20,649	20,649	20,999
	941,367	960,890	1,000,251	1,000,251	1,030,725

Personnel Schedule

Police Captain	1	-	-	-	-
Police Lieutenant	-	1	1	1	1
Jail Supervisor	5	5	5	5	5
Community Service Officer	10	10	10	10	10
Total Full-Time	16	16	16	16	16

Grant Fund

(272-0743)

Grants - Traffic Safety

Grants-Traffic Safety

This activity accounts for a grant from the Texas Department of Transportation for a traffic safety program. The grant enables the City to conduct a speed and occupant protection enforcement program during selected holiday periods.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	77,026	75,901	58,807	58,807	76,374
Supplies	-	-	1,052	1,052	-
Services & Other Charges	1,364	1,906	1,600	1,600	1,600
	78,390	77,807	61,459	61,459	77,974

(273-0741)

Grants - Seat Belt Enforcement

Grants - STEP/CIOT

This activity accounts for a grant from TxDOT for the seat belt enforcement program during the Memorial Day and Thanksgiving Day holiday periods.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	5,029	6,599	6,908	6,908	6,000
	5,029	6,599	6,908	6,908	6,000

(276-0753)

Grants - Victims Assistance**GRANTS - VICTIM ASSIST.**

This activity provides for one police officer who specializes in coordinating and managing of services for victims of violent crimes.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	9,660	86,209	86,983	86,983	91,159
Supplies	37	140	500	500	300
Services & Other Charges	601	6,570	4,990	4,990	790
	10,299	92,919	92,473	92,473	92,249

Personnel Schedule

Police Officer	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(277-0754)

Grants - Family Violence Prevention**GRANTS - FAMILY VIOLENCE**

This activity accounts for a grant for the investigation and prevention of family violence related offenses in Lewisville. This grant was not received in FY 2009-2010. Receipt of this grant in FY 2010-2011 is uncertain.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	81,231	-	-	95,062	95,597
Supplies	454	-	-	980	900
Services & Other Charges	5,981	-	-	5,355	530
	87,666	-	-	101,397	97,027

Personnel Schedule

Police Officer	-	1	1	1	1
Total Full-Time	-	1	1	1	1

(278-0757)

Local Law Enforcement Block Grant (LLEBG)**GRANTS-LOCAL LAW ENF.BG**

This grant provides equipment related to law enforcement activities.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	2,728	47,408	47,212	47,212	32,640
	2,728	47,408	47,212	47,212	32,640

(287-0742)

Grants - STEP / DWI Enforcement**Grants-TxDot STEP DWI**

This activity accounts for the TxDOT DWI enforcement grant.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	7,118	7,318	7,394	9,390	7,394
Services & Other Charges	1,492	798	2,607	2,607	1,170
	8,610	8,116	10,001	11,997	8,564

(289-0751)

Grants - Homeland Security - Police Department**HOMELAND SECURITY-POLICE**

This activity accounts for federal homeland security grants to the police department.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	37,243	-	-	-
Capital Outlay	-	156,367	-	-	-
	-	193,610	-	-	-

(295-0751)

Grants - Tobacco Education**TOBACCO EDUCATION GRANT**

This activity accounts for a federal tobacco education grant.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	3,969	3,900	3,900	3,900
Services & Other Charges	-	31	100	100	100
	-	4,000	4,000	4,000	4,000

(298-0790)

ARRA-JAG 97K**GRANT FUND**

This activity accounts for a American Reinvestment and Recovery Act (ARRA) grant for critical training and various police equipment.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	55,361	-	14,447	-
Capital Outlay	-	15,900	-	-	-
	-	71,261	-	14,447	-

(298-0791)

ARRA-JAG 659K**GRANT FUND**

This activity accounts for grant funding for various police equipment geared to enhance police and public safety operations. The grant also required a match of \$5,753 for the radio console project since the console would be partly used to dispatch for the fire department. The match was appropriated within the department budget.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	515,735	-	3,381	-
Capital Outlay	-	143,811	-	-	-
	-	659,546	-	3,381	-

(298-0792)

ARRA-VAWA 11K**GRANT FUND**

This activity accounts for grant funding for various police equipment geared to enhance police and public safety operations. Grant is awarded from American Reinvestment and Revitalization Act funding.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	11,425	-	-	-
	-	11,425	-	-	-

Fire & Police Training Fund

(222-0714)

Training & Internal Affairs

Fire & Police Training Fund

This activity accounts for firearms simulator rentals and maintenance costs associated with the simulator.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	901	1,000	3,671	3,671	3,659
Supplies	-	-	239	239	239
Services & Other Charges	-	-	-	-	15,000
	901	1,000	3,910	3,910	18,898

LEOSE Fund

(223-0714)

TRAINING & INT AFFAIRS

LEOSE Fund

This activity tracks expenditures for the Law Enforcement Officers Standards and Education program. The Law Enforcement Officers Standards and Education (LEOSE) fund accounts for grant revenue received from the Comptroller's Office exclusively for the training of police officers.

Uses can include materials, classes, registration costs, etc.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	7,902	11,676	13,932	13,932	11,985
	7,902	11,676	13,932	13,932	11,985

Police Asset Forfeiture Fund - State

(605-0752)

SPECIAL OPERATIONS

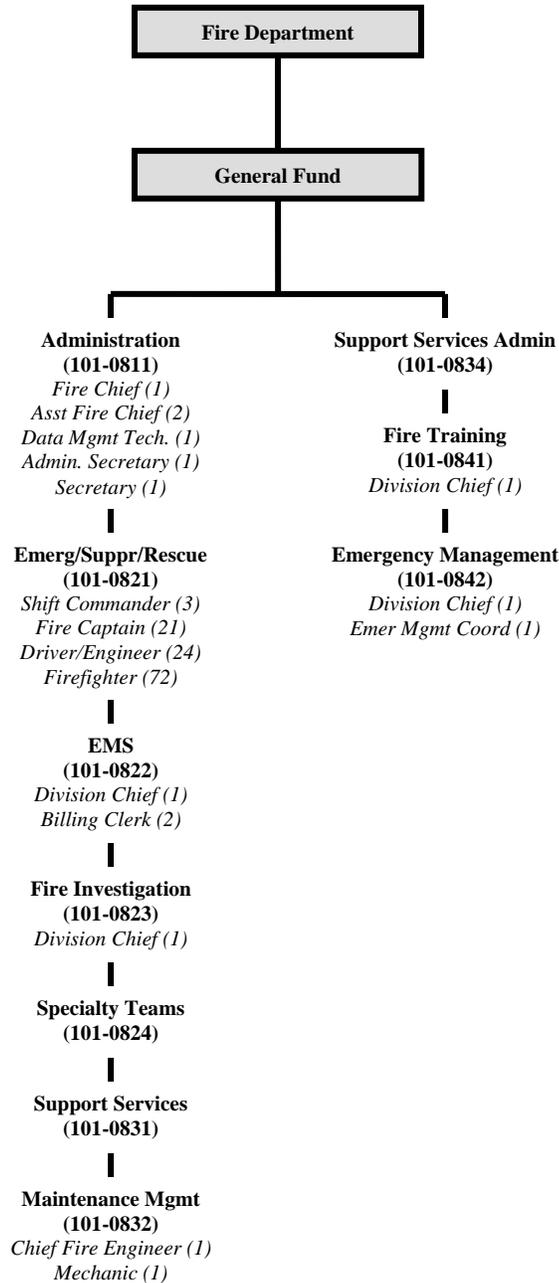
Police Asset Forfeiture Fund - State

Funds are received through revenue confiscated during drug-related offenses. Funds can be used for any police purpose.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	4,629	-	8,500	10,000	10,000
Services & Other Charges	15,490	12,524	10,000	8,500	10,000
	20,119	12,524	18,500	18,500	20,000

Fire Department

Organizational Chart



FIRE

To provide expert, rapid emergency response and proactive community risk reduction to preserve and enhance the quality of life in our community. The Fire Department assists anyone who is experiencing a threat to life or property in any form involving fire, explosion, emergency medical situations, entrapment, or chemicals, either in-progress or threatened.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	135	135	135	135	135

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	12,758,010	13,096,877	13,545,972	13,753,438	14,194,571
Supplies	643,162	689,616	673,594	690,363	682,263
Services & Other Charges	719,724	716,320	628,992	687,633	660,923
Transfers & Reimbursement	453,863	391,469	419,330	419,330	464,794
Capital Outlay	36,538	38,740	-	268,827	-
Construction In Progress	-	196,307	-	-	-
	14,611,298	15,129,330	15,267,888	15,819,591	16,002,551

Fire

General Fund

(101-0811)

ADMINISTRATION

General Fund

This activity provides planning and direction for the department including personnel management, budget and capital improvement.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	602,058	619,867	635,498	635,498	657,543
Supplies	23,293	21,761	22,497	22,497	24,647
Services & Other Charges	14,237	12,445	10,337	9,717	9,659
Transfers & Reimbursement	7,566	7,477	7,601	7,601	7,709
	647,154	661,551	675,933	675,313	699,558

Personnel Schedule

Fire Chief	1	1	1	1	1
Assistant Fire Chief	2	2	2	2	2
Data Management Technician	1	1	1	1	1
Administrative Secretary	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	6	6	6	6	6

(101-0821)

Emergency/Suppression/Rescue

General Fund

This activity includes the personnel, apparatus and equipment necessary to respond to all emergency incidents at any moment to handle fire extinguishments, the rescue of trapped or endangered persons, support of the emergency medical services system and removal of imminently threatening hazards.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	11,284,394	11,608,212	12,001,155	12,001,155	12,404,394
Supplies	277,133	286,227	283,574	281,599	270,616
Services & Other Charges	156,081	98,400	83,030	83,330	90,115
Transfers & Reimbursement	188,421	197,491	200,787	200,787	219,377
	11,906,029	12,190,330	12,568,546	12,566,871	12,984,502

Personnel Schedule

Shift Commander	3	3	3	3	3
Fire Captain	21	21	21	21	21
Driver Engineer	24	24	24	24	24
Firefighter	72	72	72	72	72
Total Full-Time	120	120	120	120	120

EMS **General Fund**

The provision of Mobile Intensive Care Units and their equipment, plus the training of fire suppression personnel to become Emergency Medical Technicians and Paramedics is funded in this activity. Medical control by a physician is also included in this activity, as is EMS billing.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	219,647	212,187	233,670	233,670	247,817
Supplies	132,753	149,020	149,900	149,900	162,439
Services & Other Charges	90,463	93,527	115,310	115,310	120,176
Transfers & Reimbursement	141,868	135,872	148,868	148,868	169,682
	584,731	590,606	647,748	647,748	700,114

Personnel Schedule

Division Chief	1	1	1	1	1
Billing Technician	2	2	2	2	2
Total Full-Time	3	3	3	3	3

FIRE INVESTIGATION **General Fund**

This activity is responsible for investigation of all fires occurring in the City of Lewisville. This includes 24-hour immediate call-out capabilities for fire investigations and explosive devices either located or suspected.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	136,474	139,084	144,012	144,012	143,004
Supplies	2,599	3,716	2,795	2,245	4,375
Services & Other Charges	5,227	4,263	3,135	2,735	3,135
Transfers & Reimbursement	3,227	3,189	3,243	3,243	3,288
	147,527	150,252	153,185	152,235	153,802

Personnel Schedule

Division Chief	1	1	1	1	1
Total Full-Time	1	1	1	1	1

SPECIALTY TEAMS **General Fund**

This activity includes funding for specialty teams to include SCBA, boats, hazardous materials as well as high-angle or confined space, trench and dive rescue.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	16,636	39,660	44,400	41,650	43,750
Services & Other Charges	29,345	27,501	29,324	28,974	29,360
Transfers & Reimbursement	7,661	7,571	7,697	7,697	7,806
Capital Outlay	28,031	-	-	-	-
	81,673	74,733	81,421	78,321	80,916

(101-0831)

SUPPORT SERVICES**General Fund**

This activity includes funding for station and apparatus flags, replacement payments on two breathing air compressors and replacement payments and maintenance contracts for radio equipment and Mobile Data Terminals (MDTs).

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	12,399	8,739	12,600	12,600	12,600
Services & Other Charges	28,249	30,120	11,265	11,265	11,265
Transfers & Reimbursement	99,686	29,535	40,628	40,628	46,279
	140,334	68,394	64,493	64,493	70,144

(101-0832)

MAINTENANCE MANAGEMENT**General Fund**

Vehicle Maintenance is staffed with a Chief Engineer and one mechanic who are responsible for the maintenance of all fire vehicles and equipment.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	144,844	156,067	156,934	156,934	162,373
Supplies	143,499	138,566	125,550	129,208	129,208
Services & Other Charges	129,934	142,410	158,927	172,554	155,736
Transfers & Reimbursement	-	4,984	5,067	5,067	5,138
	418,276	442,026	446,478	463,763	452,455

Personnel Schedule

Chief Fire Engineer	1	1	1	1	1
Mechanic	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(101-0834)

Support Services Administration**General Fund**

This activity tracks postage and utility costs of the Fire Department.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	5,906	6,129	6,000	6,000	7,100
Services & Other Charges	189,293	206,265	182,116	182,803	207,017
	195,199	212,394	188,116	188,803	214,117

(101-0841)

FIRE TRAINING**General Fund**

Fire Training arranges both external and internal training for the Fire Department staff. The Division Chief provides internal classroom instruction in fire communications, fire safety, emergency medical service, diving and administration. Additionally, the Training Division Chief coordinates and schedules training with outside instructors and the State. The Training Division also provides a two-month certification course for new recruits.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	121,517	133,636	144,022	144,022	144,463
Supplies	11,949	5,623	13,050	10,050	13,350
Services & Other Charges	36,958	37,593	23,948	23,948	23,860
Transfers & Reimbursement	2,790 ⁶³	2,758	2,804	2,804	2,843

	173,213	179,610	183,824	180,824	184,516
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Personnel Schedule

Division Chief	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(101-0842)

Community Relations / Education

General Fund

This activity tracks expenditures to educate the public, specifically the youth of the community, in fire and emergency medical safety and in departmental public relations programs. This activity is also responsible for crisis management.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	208,907	215,612	224,806	224,806	229,052
Supplies	8,422	8,681	8,103	8,103	8,103
Services & Other Charges	13,873	12,717	10,600	10,600	10,600
Transfers & Reimbursement	2,644	2,592	2,635	2,635	2,672
	233,846	239,602	246,144	246,144	250,427

Personnel Schedule

Emergency Management Coordinator	1	1	1	1	1
Division Chief	1	1	1	1	1
Total Full-Time	2	2	2	2	2

Grant Fund

(286-0821)

Emergency/Suppression/Rescue

HOMELAND SECURITY - FIRE

This activity accounts for reimbursable purchases for the Texas Engineering and Extension Service (TEEX) State Homeland Security Grant.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	6,181	-	-	-	-
Capital Outlay	8,508	19,926	-	15,000	-
	14,689	19,926	-	15,000	-

(286-0842)

Emergency Management

HOMELAND SECURITY - FIRE

This activity accounts for emergency management expenses eligible under the homeland security grant.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	-	-	21,386	-
Capital Outlay	-	-	-	230,202	-
	-	-	-	251,588	-

(298-0801)

GUSTOV**GRANT FUND**

This activity accounts for reimbursements for the City's contribution (fire/EMS equipment and personnel) to the Hurricane Gustov response.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	3,027	-	-	-	-
	3,027	-	-	-	-

(298-0802)

IKE**GRANT FUND**

This activity accounts for reimbursements for the City's contribution (fire/EMS equipment and personnel) to the Hurricane Ike response.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	24,919	-	-	-	-
	24,919	-	-	-	-

(298-0803)

CMAQ CONGESTN MTG AIR QUL**GRANT FUND**

This activity accounts for congestion mitigation air quality expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Construction In Progress	-	196,307	-	-	-
	-	196,307	-	-	-

(298-0805)

ALEX**GRANT FUND**

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	8,051	-	-	-
Supplies	-	122	-	-	-
	-	8,173	-	-	-

(298-0821)

WILDFIRE ASSISTANCE**GRANT FUND**

This activity accounts for reimbursements for wildfire response by the Fire Department to other jurisdictions.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	4,932	-	-	200,000	200,000
Special Services Other	20	-	-	-	-
	4,952	-	-	200,000	200,000

(298-0841)

IKE**GRANT FUND**

This activity accounts for the City's contribution (fire/EMS equipment and personnel) to the Hurricane Ike response.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	6,380	69	-	-	-
Special Services Other	15,670	-	-	-	-
	22,050	69	-	-	-

(298-0853)

2009 UASI 176K**GRANT FUND**

This activity accounts for a federal Urban Areas Security Initiatives grant for P25 Software Upgrade to several radios and a video teleconferencing system.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	2,901	-	7,466	-
Supplies	-	16,638	-	-	-
Special Services Other	-	51,079	-	45,397	-
Capital Outlay	-	18,814	-	23,625	-
	-	89,433	-	76,488	-

Fire & Police Training Fund

(222-0841)

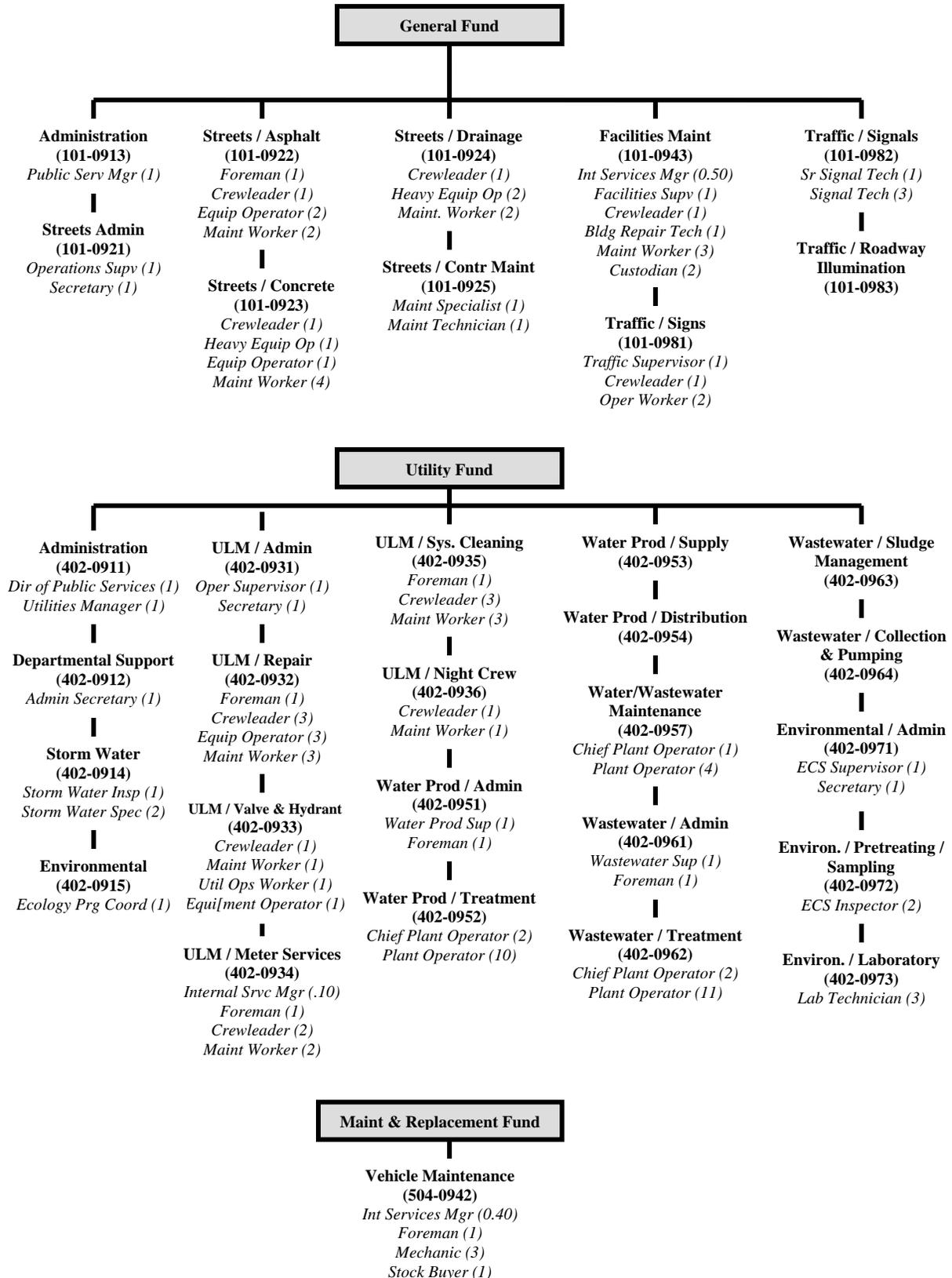
FIRE TRAINING**Fire & Police Training Fund**

This activity accounts for expenditures made related to the rental of the fire training facility.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	911	1,190	5,875	5,875	5,925
Supplies	2,392	4,734	5,125	5,125	6,075
Services & Other Charges	10,373	-	1,000	1,000	-
	13,676	5,925	12,000	12,000	12,000

Public Services Department

Organizational Chart



Public Services

The mission of the Public Services Department is to operate and maintain quality transportation, drainage and facility systems for the City with a commitment to customer satisfaction and to providing superior water and wastewater services and drainage systems for all consumers.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	126	123	123	123	123

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	7,629,686	7,618,660	7,752,981	7,731,291	8,070,421
Supplies	1,910,812	1,959,162	2,050,316	1,988,865	2,062,577
Services & Other Charges	8,070,193	8,036,251	7,991,395	8,101,742	8,269,901
Transfers & Reimbursement	4,628,492	3,241,955	2,681,800	2,672,378	3,026,797
Capital Outlay	1,794,831	1,509,905	2,763,390	2,964,704	2,706,261
	24,034,014	22,365,933	23,239,882	23,458,980	24,135,957

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Pounds of recycled material collected per household.	290	272	300	285	285
Public education programs.	40	40	32	53	22
Tons of refuse collected per household account.	1.44	1.41	1.30	1.39	1.25
Solid waste diversion rate.	9.16%	9.8%	10.0%	9.38%	10.0%
Total gallons pumped (millions) consumption.	5,382	5,269	5,170	5,250	5,402
Ratio of significant non-compliance for all SIUs.	0	0	5	3	3
Wastewater O&M treatment cost per million gallons (Influent).	759	807	740	747	897
Water cost per million gallons pumped (to distribution).	1,073	1306	1,050	1,066	1,470
Water use per 1,000 population (Sales).	47,065,159	44,913,385	53,300,000	45,197,000	50,124,000
Percent of water unaccounted for.	18.5%	17.3%	10%	17%	10%
Total gallons unaccounted for / water loss (millions).	997	909	517	893	540
Percent of purchased water fixed demand used.	93%	86%	92%	93%	94%
Total gallons metered (millions) sales.	4,370	4,278	4,653	4,357	4,862
Percent of paved lane mile assessed in satisfactory condition.	77%	81%	80%	81%	82%
Operating and maintenance cost per lane mile.	\$5,304	\$5,945	\$5,458	\$5,479	\$6,513
Number of water main breaks.	113	75	70	94	70
Number of water main breaks per main mile.	0.27	0.18	0.17	0.22	0.17
Average time for water main break repairs.	1.58 hrs	-	1.5 hrs	-	-
Number of City main stoppages per main mile.	0.19	0.15	0.20	0.15	0.14
Number of City main stoppages.	61	50	70	50	45
Facilities maintenance work orders completed within in 5 days	1212	1485	1000	1300	1200
Fleet availability.	95.52%	94.5%	95%	95%	95%
Percent of vehicles serviced within one day.	85.66%	88.49%	90%	90%	90%
Work orders per mechanic.	643	582.66	650	650	650
Ratio of volume of sewage to water sold (I & I).	77/100	90/100	85/100	78/100	80/100
Percent electric rates lower than average available rate	40%	30%	32%	30%	30%
Percent of signal trouble calls resolved within 45 minutes of notification.	78%	71%	80%	52%	75%
Reduce workers compensation injury claims (Public Services)	24	29	25	27	27

Public Services

General Fund

(101-0913)

Administration

General Fund

Manages and coordinates the personnel, equipment and budgetary resources dedicated to preserving and maintaining streets, traffic control devices, utility lines and city-owned vehicles and facilities.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	111,143	114,387	124,986	103,872	129,003
Supplies	1,007	724	870	892	870
Services & Other Charges	61,708	59,487	67,768	68,946	72,265
Transfers & Reimbursement	22,611	701	1,051	1,051	1,051
Total	196,469	175,297	194,675	174,761	203,189

Personnel Schedule

Public Works Manager	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(101-0921)

Streets Administration

General Fund

Supervises all street maintenance and drainage activities, plans schedules and implements projects, responds to customer requests for service and maintains the pavement management program.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	124,350	128,850	132,131	132,131	137,078
Supplies	8,452	7,845	9,350	9,350	9,350
Services & Other Charges	23,107	29,917	34,945	34,945	34,945
Transfers & Reimbursement	2,554,292	2,554,276	1,656,683	1,656,683	1,820,919
Total	2,710,201	2,720,888	1,833,109	1,833,109	2,002,292

Personnel Schedule

Operations Supervisor	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(101-0922)

STREETS / ASPHALT

General Fund

Provides manpower and material to perform asphalt repairs, crack sealing, pothole repairs and replace asphalt street failures. Assists with other divisional activities and concrete repairs as time allows.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	325,963	330,629	343,638	343,638	356,077
Supplies	205,730	225,939	216,058	212,058	216,963
Services & Other Charges	16,356	13,941	7,500	11,500	7,975
Transfers & Reimbursement	30,912	31,642	36,309	36,309	36,823

578,961	602,151	603,505	603,505	617,838
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Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	1	1	1	1	1
Equipment Operator	2	2	2	2	2
Maintenance Worker	2	2	2	2	2
Total Full-Time	6	6	6	6	6

(101-0923)

STREETS / CONCRETE

General Fund

Provides manpower and materials to perform small-scale repair of concrete streets, curbs, gutters, alleys and sidewalks.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	393,849	378,230	381,474	381,474	389,400
Supplies	131,291	112,845	148,900	146,900	149,900
Services & Other Charges	14,451	9,192	5,650	7,650	6,125
Transfers & Reimbursement	21,598	21,751	22,206	22,206	22,520
	561,189	522,019	558,230	558,230	567,945

Personnel Schedule

Crewleader	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Equipment Operator	1	1	1	1	1
Maintenance Worker	7	4	4	4	4
Total Full-Time	10	7	7	7	7

(101-0924)

Streets - Drainage/R.O.W.

General Fund

Provides manpower and materials for routine cleaning and maintenance of roadside ditches, creeks and channels. Maintains storm water collection system and inlet boxes.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	399,220	377,155	369,365	369,365	383,727
Supplies	44,401	64,280	52,150	43,350	54,150
Services & Other Charges	56,942	54,476	58,550	67,350	46,975
Transfers & Reimbursement	55,938	51,518	47,215	47,215	48,581
Capital Outlay	17,620	-	-	-	-
	574,122	547,429	527,280	527,280	533,433

Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	1	1	1	1	1
Heavy Equipment Operator	3	2	2	2	2
Maintenance Worker	1	1	1	1	1
Total Full-Time	6	5	5	5	5

Streets - Contract Maintenance**General Fund**

Provides the manpower to manage and coordinate all annual contracts for large scale repair of concrete streets and major curb, gutter and sidewalk replacements. Manages and inspects asphalt recycling and overlay projects. Collects, verifies and enters data required for the Pavement Management System.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	133,111	131,751	134,587	134,587	139,899
Supplies	2,037	2,096	2,350	2,350	2,350
Services & Other Charges	4,008	3,232	1,900	1,900	1,900
Transfers & Reimbursement	1,241	1,256	1,277	1,277	1,295
	140,396	138,335	140,114	140,114	145,444

Personnel Schedule

Street Maintenance Specialist	1	1	1	1	1
Street Maintenance Technician	1	1	1	1	1
Total Full-Time	2	2	2	2	2

FACILITIES MAINTENANCE**General Fund**

Provides supervision, manpower and materials for the maintenance, repair and cleaning needed to preserve the condition of city-owned facilities and systems. The increase in services and other charges is related to increases in maintenance funding.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	419,474	414,048	453,494	453,387	474,156
Supplies	55,667	53,373	56,916	56,916	56,916
Services & Other Charges	378,066	367,773	331,765	335,601	368,942
Transfers & Reimbursement	5,907	5,838	5,935	5,935	6,019
	859,114	841,032	848,110	851,839	906,033

Personnel Schedule

Internal Services Manager	0.50	0.50	0.50	0.50	0.50
Facilities Supervisor	1	1	1	1	1
Crewleader	1	1	1	1	1
Building Repair Technician	1	1	1	1	1
Custodian	2	2	2	2	2
Maintenance Worker	3	3	3	3	3
Total Full-Time	8.50	8.50	8.50	8.50	8.50

Traffic - Signs & Markings**General Fund**

Provides supervision, manpower and materials for the fabrication and installation of traffic control signs and pavement markings.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	273,747	240,682	249,243	249,243	258,978
Supplies	46,666	41,328	51,722	55,811	51,620
Services & Other Charges	8,023	6,755	4,755	5,216	4,560
Transfers & Reimbursement	4,073	4,056	4,123	4,123	4,181
	332,508	292,821	309,843	314,393	319,339

Personnel Schedule

Traffic Supervisor	1	1	1	1	1
Crewleader	1	1	1	1	1
Traffic Operations Worker	2	2	2	2	2
Total Full-Time	4	4	4	4	4

(101-0982)

TRAFFIC - SIGNALS**General Fund**

Provides supervision, manpower and materials for repairs, operation and maintenance of traffic signals and school zone beacons.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	271,998	249,916	274,977	274,977	285,468
Supplies	34,802	45,652	42,505	40,505	38,700
Services & Other Charges	116,211	102,463	103,759	102,559	100,234
Transfers & Reimbursement	13,903	15,088	15,431	15,431	15,649
	436,914	413,119	436,672	433,472	440,051

Personnel Schedule

Senior Signal Technician	2	2	2	2	2
Traffic Signal Technician	2	2	2	2	2
Total Full-Time	4	4	4	4	4

(101-0983)

Traffic - Roadway Illumination**General Fund**

Provides materials and energy costs to maintain the freeway lighting system and energy cost for all street lighting.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	3,181	2,214	3,000	3,000	1,000
Services & Other Charges	490,680	461,165	483,900	483,900	479,900
	493,861	463,379	486,900	486,900	480,900

Water & Sewer Fund

(402-0911)

Administration**Water & Sewer Fund**

Administration is responsible for public relations, planning improvement in job tasks, budget control problem solving, general management of the Utilities Department, long-range planning and management of water and wastewater capital projects.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	285,128	287,798	300,976	300,976	309,841
Supplies	10,387	11,308	11,250	20,672	11,250
Services & Other Charges	46,828	39,915	67,887	67,887	123,830
Transfers & Reimbursement	1,804,821	428,745	729,178	719,756	901,818
	2,147,163	767,766	1,109,291	1,109,291	1,346,739

Personnel Schedule

Director of Public Services	1	1	1	1	1
Utilities Manager	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(402-0912)

DEPARTMENTAL SUPPORT**Water & Sewer Fund**

This activity provides office support for public services functions.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	66,149	63,165	64,900	64,900	67,234
Supplies	2,637	2,264	2,750	2,750	2,750
Services & Other Charges	20,385	7,877	41,845	61,325	41,816
	89,171	73,306	109,495	128,975	111,800

Personnel Schedule

Administrative Secretary	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(402-0914)

STORMWATER**Water & Sewer Fund**

This activity funds stormwater management expenditures.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	194,649	203,750	204,477	204,425	207,805
Supplies	7,928	9,868	8,913	8,913	8,883
Services & Other Charges	28,884	22,368	22,313	22,365	22,286
Transfers & Reimbursement	3,010	3,208	4,033	4,033	4,090
	234,472	239,194	239,736	239,736	243,064

Personnel Schedule

Storm Water Inspector	2	2	2	2	2
Storm Water Specialist	1	1	1	1	1
Total Full-Time	3	3	3	3	3

(402-0915)

ENVIRONMENTAL**Water & Sewer Fund**

This activity is responsible for recycling and household hazardous waste programs.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	99,102	102,400	103,646	103,646	104,099
Supplies	13,458	17,258	12,508	12,508	12,054
Services & Other Charges	71,765	70,809	77,267	77,267	67,700
	184,325	190,468	193,421	193,421	183,853

Personnel Schedule

Env. Programs Coordinator	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(402-0931)

Utility Line Maintenance - Administration**Water & Sewer Fund**

Supervises all water and sewer line maintenance activities. Plans, schedules and implements projects and responds to customer requests for service.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	141,404	135,247	139,806	139,806	144,868
Supplies	2,961	3,114	3,000	3,025	3,000
Services & Other Charges	21,853	19,184	19,130	19,130	18,834
Transfers & Reimbursement	-	1,373	1,727	1,727	1,751
	166,219	158,917	163,663	163,688	168,453

Personnel Schedule

Operations Supervisor	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(402-0932)

Utility Line Maintenance - Repair**Water & Sewer Fund**

Provides manpower and material to preserve the condition of all water and wastewater line related appurtenances.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	583,560	594,477	609,115	609,115	630,068
Supplies	195,542	197,541	214,488	208,203	216,249
Services & Other Charges	31,027	29,502	13,225	18,810	16,275
Transfers & Reimbursement	40,615	46,592	59,128	59,128	60,498
	850,744	868,111	895,956	895,256	923,090

Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	3	3	3	3	3
Equipment Operator	3	3	3	3	3
Maintenance Worker	3	3	3	3	3
Total Full-Time	10	10	10	10	10

(402-0933)

Utility Line Maintenance - Valve & Hydrant**Water & Sewer Fund**

Provides manpower and materials to inspect, operate, maintain and map all water valves and hydrants. Implements system operation plans and performs line locates.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	231,997	238,809	232,623	232,623	240,906

Supplies	7,357	17,395	15,425	15,425	15,425
Services & Other Charges	6,134	4,132	2,850	2,850	3,325
Transfers & Reimbursement	3,902	-	2,486	2,486	2,521
	249,390	260,335	253,384	253,384	262,177

Personnel Schedule

Crewleader	1	1	1	1	1
Utility Operations Worker	1	1	1	1	1
Maintenance Worker	1	1	1	1	1
Equipment Operator	1	1	1	1	1
Total Full-Time	4	4	4	4	4

(402-0934)

Utility Line Maintenance - Meter Services

Water & Sewer Fund

Provides manpower and materials to repair, maintain and test water meters.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	254,264	270,669	272,946	272,946	289,961
Supplies	104,321	99,867	115,315	115,315	107,635
Services & Other Charges	193,995	212,892	236,658	236,658	227,342
Transfers & Reimbursement	5,005	5,634	5,634	5,634	7,184
Capital Outlay	12,698	-	-	-	-
	570,283	589,061	630,553	630,553	632,122

Personnel Schedule

Internal Services Manager	0.10	0.10	0.10	0.10	0.10
Foreman	1	1	1	1	1
Senior Meter Ops Worker	2	2	2	2	2
Meter Operations Worker	2	2	2	2	2
Total Full-Time	5.10	5.10	5.10	5.10	5.10

(402-0935)

Utility Line Maintenance - Collection System Cleaning

Water & Sewer Fund

Provides manpower and material to inspect and maintain wastewater lines. Inspects lines with cameras, cleans lines and checks manholes. Also provides cleaning of residential service lines for customers.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	450,219	430,806	449,676	449,676	465,152
Supplies	32,305	31,815	31,500	31,500	34,000
Services & Other Charges	21,921	18,884	8,575	9,250	10,200
Transfers & Reimbursement	32,322	35,811	45,050	45,050	45,687
	536,766	517,315	534,801	535,476	555,039

Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	3	3	3	3	3
Maintenance Worker	3	3	3	3	3
Total Full-Time	7	7	7	7	7

(402-0936)

Utility Line Maintenance - Night Crew**Water & Sewer Fund**

Provides manpower and material to respond to all customer requests for service after hours.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	123,683	122,048	129,233	129,233	133,842
Supplies	6,006	7,268	6,050	6,050	7,050
Services & Other Charges	3,222	2,066	1,375	1,375	1,375
Transfers & Reimbursement	1,750	1,862	2,342	2,342	3,079
	134,661	133,245	139,000	139,000	145,346

Personnel Schedule

Crewleader	1	1	1	1	1
Maintenance Worker	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(402-0951)

Water Production - Administration**Water & Sewer Fund**

Manages and coordinates personnel, funding and material to produce drinking water that meets the community, State and Federal requirements.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	107,696	143,924	140,545	140,190	147,105
Supplies	1,721	1,936	2,020	2,020	1,900
Services & Other Charges	14,539	19,420	87,295	89,668	87,325
	123,956	165,280	229,860	231,878	236,330

Personnel Schedule

Water Production Superintendent	1	1	1	1	1
Foreman	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(402-0952)

Water Production - Treatment Operations**Water & Sewer Fund**

Treatment operations is responsible for the processing of raw water through chemical addition, flocculation, sedimentation and filtration and provides maintenance and upkeep of plant equipment, pump stations and elevated and ground storage facilities.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	657,191	640,354	642,155	642,155	706,829
Supplies	294,635	320,025	290,400	287,039	318,372
Services & Other Charges	495,943	519,028	418,205	421,205	459,864
Transfers & Reimbursement	1,597,177	1,707	2,232	2,232	2,264

Capital Outlay	-	-	-	26,277	-
	1,449,365	1,481,114	1,352,992	1,378,908	1,487,329

Personnel Schedule

Chief Plant Operator	2	2	2	2	2
Plant Operator	9	10	10	10	10
Total Full-Time	11	12	12	12	12

(402-0953)

Water Production - Water Supply

Water & Sewer Fund

This activity accounts for the purchase of raw and treated water, maintains the intake structure and related pumping equipment.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	30,039	19,016	21,925	15,315	21,750
Services & Other Charges	3,964,618	4,107,674	4,024,239	4,009,533	4,165,930
Capital Outlay	-	-	-	10,710	-
	3,994,656	4,126,690	4,046,164	4,035,558	4,187,680

(402-0954)

Water Production - Distribution & Storage

Water & Sewer Fund

This activity accounts for expenses related to the distribution and storage of potable water including electricity and related supplies and materials.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	48,067	54,652	100,878	78,116	49,257
Services & Other Charges	393,388	376,711	399,486	438,346	414,579
Transfers & Reimbursement	1,817	1,933	2,431	2,431	2,465
Capital Outlay	-	50,078	-	21,762	-
	443,272	483,373	502,795	540,655	466,301

(402-0957)

Water / Wastewater Maintenance

Water & Sewer Fund

This activity maintains the water and wastewater treatment facilities and equipment.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	273,386	282,777	279,900	279,900	290,743
Supplies	16,330	16,075	19,666	19,666	16,250
Services & Other Charges	12,805	10,549	8,250	8,250	8,050
Transfers & Reimbursement	1,340	5,086	6,394	6,394	6,485
	303,861	314,487	314,210	314,210	321,528

Personnel Schedule

Foreman	1	1	1	1	1
Plant Operator	4	4	4	4	4
Total Full-Time	5	5	5	5	5

Wastewater Disposal - Administration**Water & Sewer Fund**

Administration and Support supervises, plans and coordinates projects within budgeted funds, oversees the treatment process and discharge of treated wastewater collected back to the surface water and processes and disposes of treated sludge.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	163,084	169,268	167,394	167,332	173,347
Supplies	4,354	4,787	4,550	4,550	4,550
Services & Other Charges	81,158	77,336	83,634	83,696	81,592
Transfers & Reimbursement	799	854	1,116	1,116	1,132
	249,394	252,244	256,694	256,694	260,621

Personnel Schedule

Wastewater Superintendent	1	1	1	1	1
Foreman	1	1	1	1	1
Total Full-Time	2	2	2	2	2

Wastewater Disposal - Treatment Operations**Water & Sewer Fund**

Treatment operations monitors and controls the treatment plant's biological process and maintains and repairs treatment plant process units and equipment.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	764,853	769,365	729,034	729,034	752,386
Supplies	261,294	270,106	307,904	297,904	310,135
Services & Other Charges	943,938	849,421	857,281	871,281	854,151
Transfers & Reimbursement	3,351	3,566	4,552	4,552	4,617
Capital Outlay	59,240	48,917	-	-	36,900
	2,032,676	1,941,376	1,898,771	1,902,771	1,958,189

Personnel Schedule

Chief Plant Operator	2	2	2	2	2
Plant Operator	11	11	11	11	11
Total Full-Time	13	13	13	13	13

Wastewater Disposal - Sludge Management**Water & Sewer Fund**

Sludge management operates and maintains the sludge de-watering system, operates and maintains biological and mechanical functions of the aerobic digesters, application of treated sludge to the drying field and conditions sludge for ultimate disposal and/or reuse.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	45,172	41,070	34,600	34,600	42,496
Services & Other Charges	169,827	185,817	170,347	170,347	170,347
Transfers & Reimbursement	10,013	10,656	15,298	15,298	15,514
	225,013	237,543	220,245	220,245	228,357

(402-0964)

Wastewater Disposal - Collection & Pumping**Water & Sewer Fund**

Maintains and repairs lift stations located throughout the city which transport wastewater to the Treatment Plant.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	51,227	43,800	29,270	25,270	69,620
Services & Other Charges	212,313	211,912	190,286	190,286	208,098
Transfers & Reimbursement	3,263	3,472	4,366	4,366	4,971
	266,804	259,184	223,922	219,922	282,689

(402-0971)

Environmental Control - Administration**Water & Sewer Fund**

Administration and Support services plans and coordinates projects within budgeted funds, supervises and gives technical support for enforcement of the EPA mandated industrial pretreatment program, coordinates water and wastewater laboratory testing and ensures laboratory quality control.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	146,436	143,115	146,623	146,623	151,740
Supplies	1,585	1,809	1,650	1,650	1,650
Services & Other Charges	8,043	6,773	9,260	9,260	9,245
	156,064	151,696	157,533	157,533	162,635

Personnel Schedule

ECS Supervisor	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(402-0972)

Environmental Control - Pretreating & Sampling**Water & Sewer Fund**

Pretreatment and sampling performs pretreatment monitoring of industrial discharge, performs sampling for industrial waste surcharge, investigates citizen complaints regarding pollution, inspects businesses and industries for compliance with environmental regulations, performs sampling for wastewater treatment plant permit compliance and monitors streams for pollution and illegal discharges.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	136,106	136,599	140,000	140,000	145,222
Supplies	10,202	17,431	10,943	10,943	10,943
Services & Other Charges	84,996	76,615	95,400	95,585	97,495
Transfers & Reimbursement	2,665	2,836	3,566	3,566	3,617
Capital Outlay	12,069	5,077	-	-	-
	246,038	238,558	249,909	250,094	257,277

Personnel Schedule

ECS Inspector	2	2	2	2	2
Total Full-Time	2	2	2	2	2

Environmental Control - Laboratory Services**Water & Sewer Fund**

Laboratory services performs analysis of wastewater samples for treatment plant permit, compliance for treatment plant process control and for industrial waste surcharge, analyzes drinking water for Lewisville and other water suppliers for bacteriological quality, provides the waste treatment plant with process control information and responds to citizen's concerns and questions regarding drinking water quality.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	175,686	166,906	183,167	183,167	188,865
Supplies	48,955	48,962	62,157	56,966	56,166
Services & Other Charges	9,956	4,966	6,120	6,120	5,540
Transfers & Reimbursement	831	888	1,117	1,117	1,133
Capital Outlay	23,851	5,678	-	5,191	-
	259,279	227,400	252,561	252,561	251,704

Personnel Schedule

Laboratory Technician	3	3	3	3	3
Total Full-Time	3	3	3	3	3

Maintenance & Replacement Fund**VEHICLE MAINTENANCE****Maintenance & Replacement Fund**

This activity maintains the vehicles and equipment including the planning and implementation of scheduled maintenance. All equipment purchases are also shown in this activity.

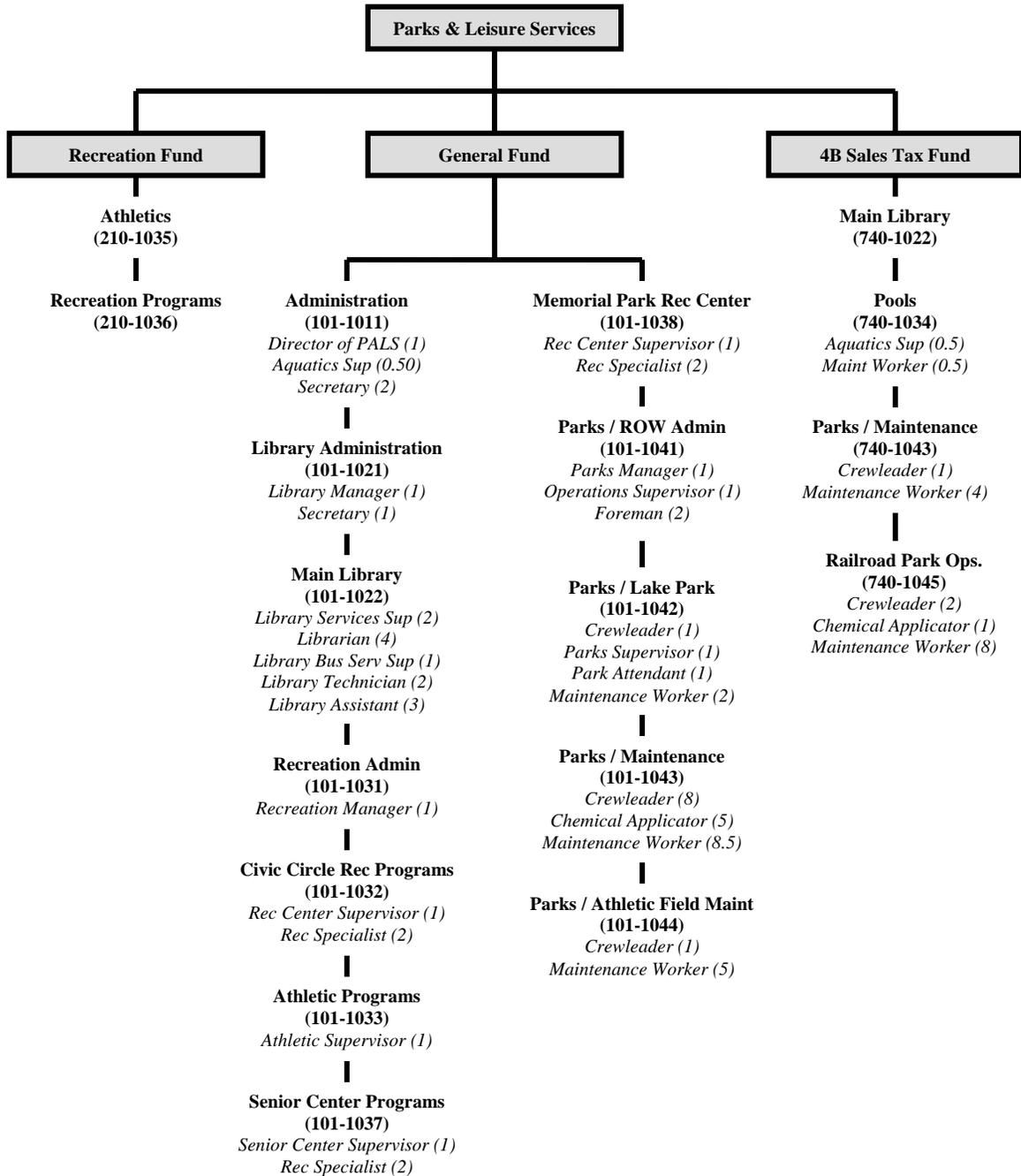
	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	322,239	351,535	352,870	352,870	366,622
Supplies	181,095	165,503	159,333	159,333	159,373
Services & Other Charges	63,103	54,000	49,975	71,681	50,881
Transfers & Reimbursement	916	1,606	920	920	933
Capital Outlay	1,669,352	1,400,155	2,763,390	2,900,764	2,669,361
	2,236,706	1,972,800	3,326,488	3,485,568	3,247,170

Personnel Schedule

Internal Services Manager	0.40	0.40	0.40	0.40	0.40
Foreman	1	1	1	1	1
Mechanic	3	3	3	3	3
Service Writer	1	1	1	1	1
Total Full-Time	5.40	5.40	5.40	5.40	5.40

Parks & Leisure Services Department

Organizational Chart



Parks & Leisure Services

To enhance the lives of the community's citizens and visitors by providing diverse opportunities for quality educational and leisure pursuits. The Parks and Leisure Services Department maintains the Library Division, Recreation Services (which includes the administration and maintenance of year-round recreational activities, all rental facilities, Recreation Centers, athletic programs, Senior Center and swimming pool operations) and administering Parks and right-of-way operations, including Lake Park, park maintenance and athletic field maintenance.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	79	78	81	81	81

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	4,669,376	4,940,328	5,187,456	5,090,054	5,405,624
Supplies	536,033	592,938	656,766	670,709	674,687
Services & Other Charges	2,066,533	2,011,697	2,059,173	2,040,999	2,090,876
Transfers & Reimbursement	623,809	169,083	152,663	152,663	155,743
Capital Outlay	496,390	50,368	165,702	161,028	140,393
	8,392,141	7,764,415	8,221,760	8,115,453	8,467,323

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Library items per capita.	2.3	2.1	2.2	2.2	2.2
Library item checkouts per capita.	8.6	8.0	8.5	7.7	7.8
Library collection turnover rate.	4	4	4	4	4
Library gate count.	383,836	451,015	434,887	428,000	428,000
Library program attendance.	26,997	23,179	26,656	24,400	24,400
Percent of cost recovery for recreation programs.	100%	105%	100%	-	-
Total number registered for recreation programs.	4150	5250	5,000	-	-

Parks & Leisure Services

General Fund

(101-1011)

ADMIN & GENERAL SUPPORT

General Fund

Directs, manages and administers the City's leisure services programs, coordinates the budget and establishes and oversees policy implementation. Administration interfaces with civic organizations and City boards and committees, focusing on park maintenance and planning, recreation services and capital improvements.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	273,554	256,881	272,667	264,211	277,576
Supplies	10,804	8,209	9,700	9,700	9,200
Services & Other Charges	21,120	18,195	17,599	17,359	16,301
Transfers & Reimbursement	16,370	841	-	-	-
Total	321,848	284,126	299,966	291,270	303,077

Personnel Schedule

Director of Parks & Leisure Services	1	1	1	1	1
Aquatics Supervisor	0.50	0.50	0.50	0.50	0.50
Secretary	2	2	2	2	2
Total Full-Time	3.50	3.50	3.50	3.50	3.50

(101-1021)

Library Administration

General Fund

Coordinates and supervises overall activities of the Library Division; provides for workshop attendance and other continuing education for staff members; meets with other librarians on a local and state level to exchange ideas and plan future roles for the library in the community; supervises selection and acquisition of library materials; coordinates the budget; provides staffing functions and assesses the financial needs of the library. Costs associated with the expanded library funded through the 4B sales tax are accounted for in 740-1022.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	175,566	182,237	186,707	186,520	192,671
Services & Other Charges	52,169	49,923	53,861	51,343	51,638
Total	227,735	232,161	240,568	237,863	244,309

Personnel Schedule

Library Manager	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(101-1022)

MAIN LIBRARY

General Fund

The library interacts with the community by providing library and referral information and internet accessibility for research purposes. Library staff charge and discharge materials for patrons, shelve materials, provide reference assistance to patrons, prepare new materials, provide activities and programs for the community and produce exhibits, displays, bibliographies, posters, signs and bulletin boards for special events and to encourage use of the library services.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	949,846	924,206	897,974	893,690	924,227

Supplies	56,766	29,064	50,379	49,779	49,456
Services & Other Charges	161,949	142,200	151,638	149,720	128,688
Transfers & Reimbursement	15,905	5,998	8,131	8,131	5,633
Capital Outlay	12,927	36,425	-	5,637	-
	1,197,392	1,137,893	1,108,122	1,106,957	1,108,004

Personnel Schedule

Library Services Supervisor	3	2	2	2	2
Librarian	4	4	4	4	4
Accounts Supervisor	1	1	1	1	1
Library Technician	2	3	3	3	3
Library Assistant	3	2	2	2	2
Total Full-Time	13	12	12	12	12

Librarian - Part Time	0.12	0.12	0.12	0.12	0.12
Library Technician II	0.75	0.75	0.75	0.75	0.75
Library Technician I	1.50	1.50	1.50	1.50	1.50
Library Assistant II	3.67	3.67	3.67	3.67	3.67
Library Assistant I	2.78	2.78	2.78	2.78	2.78
Total Part-Time	8.82	8.82	8.82	8.82	8.82

(101-1031)

Recreation Services Administration

General Fund

Works to meet citizen's recreational needs by providing high quality and innovative programs and events. Recreation administers and conducts a variety of year-round recreational activities, utilizing various parks, library and other facilities. Hedrick House and other rental facilities are maintained by the City for citizen's use for special functions such as weddings, club meetings and various City meetings and workshops.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	118,011	123,799	127,899	127,792	131,755
Supplies	423	335	900	900	900
Services & Other Charges	24,969	11,939	13,039	13,039	12,904
	143,403	136,074	141,838	141,731	145,559

Personnel Schedule

Recreation Manager	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(101-1032)

Civic Circle Recreation Programs

General Fund

The Herring Recreation Center is maintained by staff who take reservations for citizen use of facilities and organize and implement recreation classes, volleyball and basketball leagues, North Central Texas College Day classes and special events. The facility provides 30,000 square feet, housing classrooms, racquetball courts, two gymnasiums, game area and exercise room.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	209,318	219,943	227,637	239,783	247,447
Supplies	620	1,155	2,000	2,000	2,000
Services & Other Charges	66,591	60,161	71,849	63,013	66,042
	276,529	281,259	301,486	304,796	315,489

Personnel Schedule

Recreation Center Supervisor	1	1	1	1	1
Recreation Specialist	2	2	2	2	2
Total Full-Time	3	3	3	3	3

Senior Recreation Aide	0.08	0.08	0.08	0.08	0.08
Recreation Aide	0.41	0.41	0.41	0.41	0.41
Recreation Leader	3.61	2.43	2.43	2.43	2.43
Total Part-Time	4.10	2.92	2.92	2.92	2.92

(101-1033)

ATHLETIC PROGRAMS**General Fund**

Athletic Programs provide athletic supervision to organize and administer adult sports programs and youth basketball. Programs offered year-round include: softball, volleyball, summer track, basketball, special events and tournaments.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	89,245	90,962	95,074	95,000	98,123
Services & Other Charges	838	450	450	450	450
	90,083	91,412	95,524	95,450	98,573

Personnel Schedule

Athletic Supervisor	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(101-1037)

SENIOR CENTER PROGRAMS**General Fund**

The Senior Center is maintained by staff who organize and implement activities for senior adults.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	190,599	191,319	195,068	196,771	203,784
Supplies	9,320	5,622	6,256	6,556	6,556
Services & Other Charges	51,317	48,344	50,376	50,028	51,439
Transfers & Reimbursement	3,528	3,486	3,544	3,544	3,544
	254,763	248,771	255,244	256,899	265,323

Personnel Schedule

Senior Center Supervisor	1	1	1	1	1
Recreation Specialist	2	2	2	2	2
Total Full-Time	3	3	3	3	3

Recreation Leader	1.60	1.40	1.40	1.40	1.40
Total Part-Time	1.60	1.40	1.40	1.40	1.40

Memorial Park Recreation Center**General Fund**

The Memorial Park Recreation Center is a 30,000 square foot facility available to the public for recreation activities, athletic leagues, day classes and special events housing classrooms, racquetball courts, two gymnasiums, game areas and an exercise room.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	245,565	251,095	253,797	217,105	225,082
Supplies	1,379	1,111	1,500	1,250	1,250
Services & Other Charges	47,291	45,368	48,551	61,166	51,917
	294,235	297,575	303,848	279,521	278,249

Personnel Schedule

Recreation Center Supervisor	1	1	1	1	1
Recreation Specialist	2	2	2	2	2
Total Full-Time	3	3	3	3	3
Recreation Leader	2.73	1.86	1.86	1.86	1.86
Total Part-Time	2.73	1.86	1.86	1.86	1.86

Parks R.O.W. Administration**General Fund**

Parks and Right-of-Way (ROW) Administration and General Support supervises overall operation and maintenance of the Parks Division, establishes goals for efficiency in accomplishing tasks, prepares and executes budgets and coordinates personnel. The Assistant Director of Parks & Leisure Services position was eliminated in FY 06-07. A Special Projects Director position was created and funded in Parks Administration. In FY 08-09, the Special Projects Manager position was moved back to become a Parks Manager position.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	312,940	333,344	335,160	340,454	350,047
Supplies	178,203	187,844	180,848	189,848	189,037
Services & Other Charges	41,333	41,472	21,428	29,828	28,878
Transfers & Reimbursement	98,154	95,848	98,860	98,860	104,438
	630,630	658,508	636,296	658,990	672,400

Personnel Schedule

Parks Manager	1	1	1	1	1
Operations Supervisor	1	1	1	1	1
Foreman	2	2	2	2	2
Total Full-Time	4	4	4	4	4

Parks - Lake Park Operations**General Fund**

Lake Park operations maintains campgrounds and day areas for safe public use.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	292,254	277,949	267,381	264,517	273,161
Supplies	24,418	14,831	27,200	27,200	26,800
Services & Other Charges	128,123	121,233	119,500	124,654	127,648
	444,795	414,014	414,081	416,371	427,609

Personnel Schedule

Crewleader	1	1	1	1	1
Park Supervisor	1	1	1	1	1
Maintenance Worker	2	2	2	2	2
Total Full-Time	4	4	4	4	4
Campground Attendant	1.77	1.77	1.77	1.77	1.77
Park Attendant	2.32	2.32	2.32	2.32	2.32
Total Part-Time	4.09	4.09	4.09	4.09	4.09

(101-1043)

PARKS - PARK MAINTENANCE

General Fund

Parks and Right-of-Way (ROW) maintains public parks, street ROWs, grounds for City buildings and beautification areas. Park Maintenance also maintains various City facilities, works on special projects and does minor construction and equipment installation.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,078,352	1,049,355	1,145,108	1,089,718	1,150,646
Supplies	84,119	62,693	91,550	91,550	90,050
Services & Other Charges	555,181	510,083	466,679	466,679	464,970
Transfers & Reimbursement	390,907	-	-	-	-
	2,108,558	1,622,131	1,703,337	1,647,947	1,705,666

Personnel Schedule

Crewleader	8	8	8	8	8
Chemical Applicator	5	5	5	5	5
Maintenance Worker	9.50	8.50	8.50	8.50	8.50
Total Full-Time	22.50	21.50	21.50	21.50	21.50

(101-1044)

Parks - Athletic Fields Maintenance

General Fund

This activity is responsible for athletic fields used for department organized leagues and co-sponsored youth leagues.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	248,741	213,814	278,814	255,615	285,273
Supplies	39,035	32,743	50,850	50,850	50,850
Services & Other Charges	161,809	148,236	171,482	164,200	158,596
	449,585	394,793	501,146	470,665	494,719

Personnel Schedule

Crewleader	1	1	1	1	1
Maintenance Worker	5	5	5	5	5
Total Full-Time	6	6	6	6	6

Recreation Activity Fund

(210-1022)

MAIN LIBRARY

Recreation Activity Fund

This activity accounts for expenses related to library donations.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	-	-	-	1,200
	-	-	-	-	1,200

(210-1035)

ATHLETICS

Recreation Activity Fund

The athletics activity of the Recreation Activity Fund accounts for expenses incurred for the sponsorship and administration of a variety of adult athletic leagues. Such expenses include payments to umpires and officials, organizational memberships and game supplies.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	16,129	16,969	15,623	15,623	15,623
Supplies	9,085	11,073	10,350	10,350	10,250
Services & Other Charges	35,738	28,885	55,375	55,375	54,875
	60,951	56,927	81,348	81,348	80,748

Personnel Schedule

Scorekeeper	0.57	0.57	0.57	0.57	0.57
Swim Coach	0.63	0.63	0.63	0.63	0.63
Total Part-Time	1.20	1.20	1.20	1.20	1.20

(210-1036)

RECREATION PROGRAMS

Recreation Activity Fund

The recreation activity of the Recreation Activity Fund accounts for expenses incurred for the sponsorship and administration of a variety of adult and youth classes. Such expenses include payments to the instructors, production of the class schedule magazine and supplies related to class participation.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	38,963	29,796	30,151	30,151	29,220
Supplies	45,876	51,291	67,380	66,480	66,480
Services & Other Charges	234,872	225,987	239,455	215,700	223,827
Capital Outlay	-	6,830	-	-	-
	319,710	313,904	336,986	312,331	319,527

Personnel Schedule

Bus Driver	0.19	0.19	0.19	0.19	0.19
Total Part-Time	0.19	0.19	0.19	0.19	0.19

Grant Fund

(279-1022)

Grants - Loan Star Library

Loan Star Library Grant

This activity accounts for the expenditure of office supplies and computer software expenditures funded through a Texas State Library Lone Star Grant.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	13,176	22,556	2,965	7,795	-
Services & Other Charges	8,733	7,078	3,200	8,611	-
Capital Outlay	1,747	-	17,542	7,731	-
	23,656	29,634	23,707	24,137	-

Waters Ridge PID Fund

(217-1011)

ADMIN & GENERAL SUPPORT

Waters Ridge PID Fund

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	-	-	-	15,000
	-	-	-	-	15,000

4B Sales Tax Fund

(740-1022)

MAIN LIBRARY

4B Sales Tax Fund

This activity accounts for library materials including books and audio/visual materials funded through the 4B Sales Tax for Parks and Libraries.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	18,663	23,084	10,300	10,288	10,300
Services & Other Charges	303,418	299,063	327,419	322,174	345,186
Transfers & Reimbursement	26,033	-	-	-	-
Capital Outlay	212,683	7,113	148,160	147,660	140,393
	560,798	329,260	485,879	480,122	495,879

(740-1034)

SWIMMING POOL OPERATIONS

4B Sales Tax Fund

This activity operates and staffs two aquatic facilities and offers public swimming, swim team workout, swim meets, learn-to-swim lessons and special events. The aquatic facilities are open for 13 weeks during the summer.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	252,594	241,798	305,311	305,155	292,169
Supplies	42,680	56,680	57,847	57,847	57,875
Services & Other Charges	166,563	90,248	87,337	87,337	86,605
	461,837	388,726	450,495	450,339	436,649

Personnel Schedule

Aquatics Supervisor	0.50	0.50	0.50	0.50	0.50
Maintenance Worker	0.50	0.50	0.50	0.50	0.50
Total Full-Time	1	1	1	1	1

Pool Manager	0.59	0.59	0.59	0.59	0.59
Assistant Pool Manager	0.46	0.46	0.46	0.46	0.46
Lifeguard	12.88	12.88	12.88	12.88	12.88
Cashier	0.49	0.49	0.49	0.49	0.49
Total Part-Time	14.42	14.42	14.42	14.42	14.42

(740-1043)

PARKS - PARK MAINTENANCE**4B Sales Tax Fund**

This activity accounts for expenses related to the athletic field maintenance.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	177,560	179,377	175,167	191,281	230,621
Supplies	1,466	2,410	2,913	2,913	2,513
Services & Other Charges	4,518	2,966	2,275	2,275	4,273
Transfers & Reimbursement	72,912	8,478	9,039	9,039	9,039
Capital Outlay	269,033	-	-	-	-
	525,490	193,231	189,394	205,508	246,446

Personnel Schedule

Crewleader	1	1	1	1	1
Maintenance Worker	3	4	4	4	4
Total Full-Time	4	5	5	5	5

(740-1045)

RAILROAD PARK OPERATIONS**4B Sales Tax Fund**

This activity accounts for expenditures for the maintenance of Railroad Park.

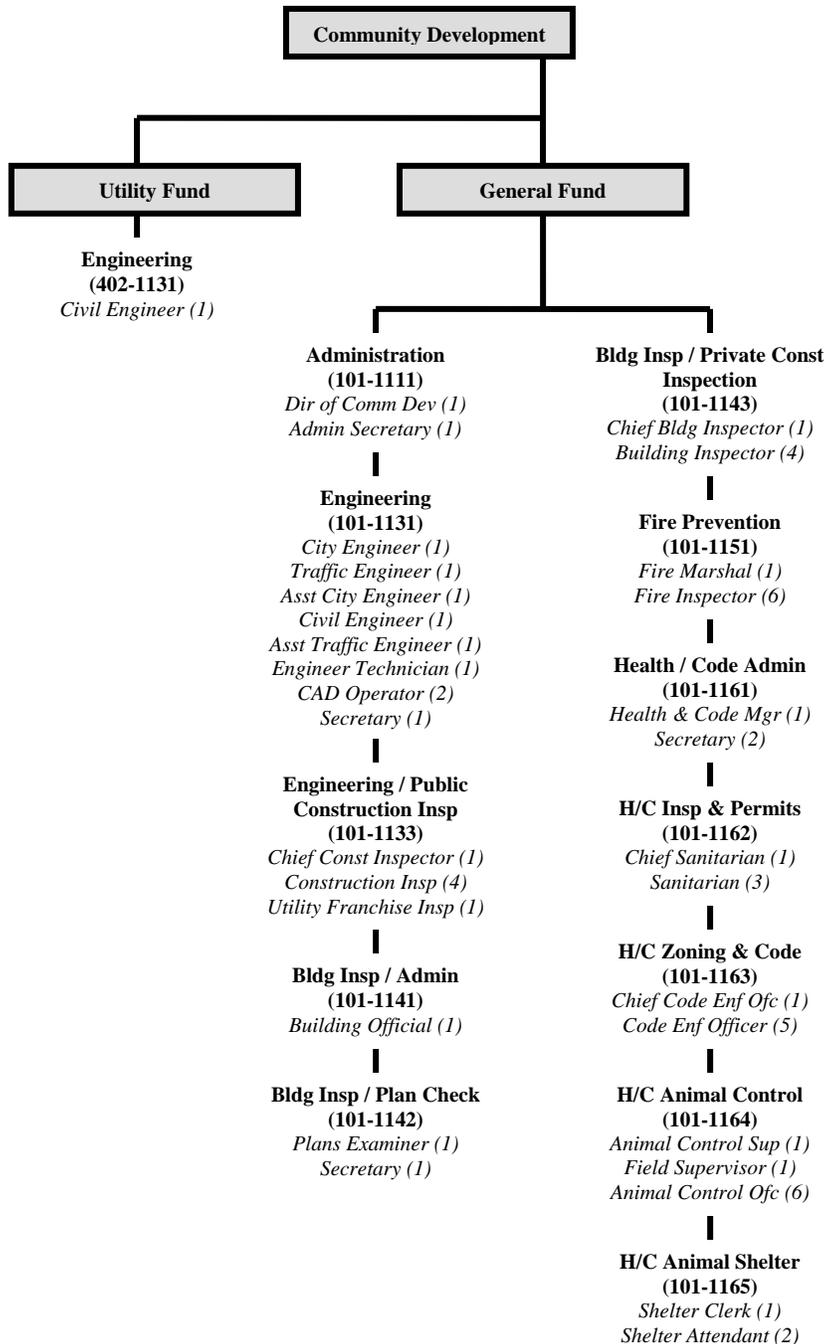
	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	141	357,482	377,918	376,668	478,199
Supplies	-	82,236	83,828	85,403	99,970
Services & Other Charges	-	159,865	157,660	158,048	201,639
Transfers & Reimbursement	-	54,432	33,089	33,089	33,089
	141	654,016	652,495	653,208	812,897

Personnel Schedule

Crewleader	2	2	2	2	2
Chemical Applicator	1	1	1	1	1
Maintenance Worker	5	5	8	8	8
Total Full-Time	8	8	11	11	11
Park Ranger	1	1	1	1	1
Total Part-Time	1	1	1	1	1

Community Development

Organizational Chart



Community Development

The purpose of the Community Development Department is to develop and enforce minimum development standards for public and semi-public areas, as well as private construction in order to protect the health, safety and welfare of the citizens of Lewisville. Community Development is responsible for activities and operations of Planning and Community Services, Engineering, Building Inspections, Fire Prevention and Health and Code Enforcement Divisions (including Animal Control).

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	59	56	57	57	57

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	4,559,401	4,193,901	4,246,159	4,091,952	4,343,063
Supplies	151,977	152,230	181,277	180,867	185,198
Services & Other Charges	363,311	339,924	327,814	336,935	413,355
Transfers & Reimbursement	166,393	59,453	136,031	50,091	50,800
Capital Outlay	-	-	-	85,940	-
Block Grants	558,372	-	-	-	-
Construction In Progress	-	188,044	-	-	-
	5,799,453	4,933,552	4,891,281	4,745,785	4,992,416

Performance Measures

	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Budget	Revised	Adopted
Percent of responses to code enforcement complaints within 48 hours.	99%	99%	99%	99%	99%
Number of Code Enforcement inspections per 1,000 population.	520	530	500	500	500
Percent of key thoroughfares operating (travel time) at: Excellent - (Level of Service "A").	7%	7%	7%	7%	7%
Percent of key thoroughfares operating (travel time) at: Good - (Level of Service "B").	44%	44%	44%	44%	46%
Percent of key thoroughfares operating (travel time) at: Fair - (Level of Service "C" & "D").	43%	43%	43%	43%	40%
Percent of key thoroughfares operating (travel time) at: Poor - (Level of Service "E" & "F").	6%	6%	6%	6%	6%
Peak hour thoroughfares operating at level of service "A" & "B", "C" & "D" (Lane Capacity).	83%	82%	82%	82%	83%
Peak hour thoroughfares operating at level of service "A" & "B", "C" & "D" (Travel Time).	93%	94%	94%	94%	94%
Percent of Properties in Compliance: Target Area 3 - Old Town Area (I-35 to Mill St., Valley Ridge Blvd to Main St.).	96%	96%	96%	96%	96%
Percent of Properties in Compliance: Target Area 4 - Old Town Area (I-35 to Mill St., Main St. to SH121 Business).	95%	95%	95%	95%	95%
Percent of Properties in Compliance: Target Area 5 - Indian Oaks.	98%	98%	99%	99%	99%
Percent of Properties in Compliance: Target Area 6 - Lakewood North (Price, Sweetbriar, Idlewood, etc).	93%	96%	93%	93%	93%
Number of code violation cases (notifications) achieving voluntary compliance.	49,560	56,150	49,000	49,000	49,000
Number of code citations written per 1,000 population.	5.1	4.8	5	5	5
Building permit processing time.	2.5 days	2.5 days	2.5 days	2 days	2 days
Average response time to inspection requests (Building Inspection).	24 hours				
Reduce workers compensation injury claims.	10	-	5	5	5
Percent of plans designed in-house.	10%	10%	10%	10%	10%
Inspect 77 multi-family locations.	100%	100%	100%	100%	100%
Food service inspection compliance rates.	99%	99%	99%	99%	99%
Percent of general food service complaints in investigation within 48 hours.	100%	100%	100%	100%	100%
Percent of Properties in Compliance: Target Area 2 - Lewisville Valley I (A,B,C streets).	93%	95%	93%	93%	93%
Percent of targeted facilities receiving an annual fire inspection.	86%	80%	75%	75%	75%
Percent of targeted facilities in compliance with fire codes annually.	99%	98%	98%	98%	98%
Percent of Properties in Compliance: Target Area 1 - Westwood Estates.	93%	95%	92%	92%	92%
Ratio of value of building permits issued to total appraised value.	1:184,081	1:143,652	1:138,600	1:116,003	1:124,000

Community Development

General Fund

(101-1111)

ADMINISTRATION

General Fund

Community Development Administration manages and supervises the operations of Planning/Community Services, Engineering, Building Inspections, Fire Prevention and Health and Code Enforcement. The Department formulates, implements and interprets policies for the Department. Routine updating of City ordinances and their uniform City enforcement also falls under the jurisdiction of Community Development Administration.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	228,736	235,535	241,378	87,868	249,001
Supplies	2,633	2,372	4,823	4,473	4,823
Services & Other Charges	27,809	26,249	33,668	31,818	27,686
Transfers & Reimbursement	21,948	-	-	-	-
	281,126	264,156	279,869	124,159	281,510

Personnel Schedule

Director of Comm. Development	1	1	1	1	1
Administrative Secretary	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(101-1121)

Planning and Community Services

General Fund

The Planning activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	283,193	-	-	-	-
Supplies	1,619	-	-	-	-
Services & Other Charges	5,442	-	-	-	-
Transfers & Reimbursement	22,000	-	-	-	-
	312,253	-	-	-	-

(101-1131)

ENGINEERING

General Fund

This activity is responsible for the review of private development plats and plans, update of City maps and overall engineering administration.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	819,183	820,849	860,611	860,576	861,538
Supplies	7,382	7,166	8,320	8,311	8,320
Services & Other Charges	117,831	110,017	121,326	121,370	116,354
	944,396	938,032	990,257	990,257	986,212

Personnel Schedule

City Engineer	1	1	1	1	1
Assistant Traffic Engineer	1	1	1	1	1
Civil Engineer	1	1	1	1	1
Assistant City Engineer	1	1	1	1	1
Traffic Engineer	1	1	1	1	1
Engineer Technician	1	1	1	1	1
CAD Operator	2	2	2	2	2
Secretary	1	1	1	1	1
Total Full-Time	9	9	9	9	9

(101-1133)

Engineering - Public Construction Inspection**General Fund**

This activity provides inspection service to each project site on a daily basis as construction dictates.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	479,716	495,998	426,700	426,436	416,242
Supplies	10,264	11,007	12,920	12,920	14,667
Services & Other Charges	15,894	11,356	6,875	7,051	6,875
Transfers & Reimbursement	11,508	11,373	9,756	9,756	9,895
	517,382	529,734	456,251	456,163	447,679

Personnel Schedule

Chief Construction Inspector	1	1	1	1	1
Utility Franchise Inspector	1	1	1	1	1
Construction Inspector	5	4	4	4	4
Total Full-Time	7	6	6	6	6

(101-1141)

Building Inspection - Administration**General Fund**

Supervises and plans daily and long-term operations, monitors division operations costs and inspection operations.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	117,116	120,890	123,627	123,627	127,406
Supplies	4,188	2,796	4,614	4,614	4,614
Services & Other Charges	7,935	32,305	5,068	5,068	5,068
	129,239	155,990	133,309	133,309	137,088

Personnel Schedule

Building Official	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(101-1142)

Building Inspection - Plan Check/Records/Permits**General Fund**

Reviews construction plans, maintains division records and issues permits.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	151,818	147,918	118,910	118,910	121,572
Services & Other Charges	15,265	14,060	14,357	14,357	22,657
	167,083	161,978	133,267	133,267	144,229

Personnel Schedule

Plans Examiner	1	1	1	1	1
Secretary	2	1	1	1	1
Total Full-Time	3	2	2	2	2

(101-1143)

Building Inspection - Private Construction Inspection**General Fund**

Performs on-site inspections during construction to assure compliance with building, electrical, plumbing, mechanical and all other related codes and ordinances.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	342,840	352,041	368,187	368,187	381,727
Supplies	6,355	5,645	8,652	8,652	8,652
Services & Other Charges	11,934	14,156	10,098	12,298	21,818
Transfers & Reimbursement	15,752	8,383	6,931	6,931	7,029
	376,882	380,225	393,868	396,068	419,226

Personnel Schedule

Chief Building Inspector	1	1	1	1	1
Building Inspector	4	4	4	4	4
Total Full-Time	5	5	5	5	5

(101-1151)

FIRE PREVENTION**General Fund**

Fire Prevention participates in plan reviews, code inspections, construction inspections, permit issuance and data processing activities to ensure local, state and federal Fire Code compliance.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	446,599	490,617	503,419	503,419	521,179
Supplies	20,821	17,311	18,291	18,390	19,291
Services & Other Charges	25,419	24,349	21,225	23,140	19,475
Transfers & Reimbursement	29,670	11,792	10,367	10,367	10,513
	522,509	544,069	553,302	555,316	570,458

Personnel Schedule

Fire Marshal	1	1	1	1	1
Fire Inspector	6	6	6	6	6
Total Full-Time	7	7	7	7	7

(101-1161)

Health & Code - Administration**General Fund**

This activity is responsible for implementation of all health and code programs, program direction to meet mission and objectives, training, record keeping and supervision of daily field operations.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	193,611	193,729	214,528	214,528	223,582
Supplies	13,533	12,136	18,450	16,300	13,250
Services & Other Charges	4,019	2,306	3,150	3,300	3,050
	211,163	208,172	236,128	234,128	239,882

Personnel Schedule

Health and Code Manager	1	1	1	1	1
Secretary	2	2	2	2	2
Total Full-Time	3	3	3	3	3

(101-1162)

Health & Code - Inspections & Permits**General Fund**

This activity is responsible for the inspection of food service establishments, swimming pools and industrial waste haulers.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	296,412	307,692	315,157	315,007	310,563
Supplies	6,569	6,869	8,565	9,815	12,490
Services & Other Charges	13,146	11,657	10,778	11,016	11,105
Transfers & Reimbursement	9,930	9,812	4,642	4,642	4,708
	326,056	336,031	339,142	340,480	338,866

Personnel Schedule

Chief Sanitarian	1	1	1	1	1
Sanitarian	3	3	3	3	3
Total Full-Time	4	4	4	4	4

(101-1163)

Health & Code - Zoning & Code Inspections**General Fund**

This activity is responsible for the enforcement of health-related ordinances.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	394,452	401,450	403,255	403,255	417,958
Supplies	9,701	12,219	13,171	13,921	15,671
Services & Other Charges	33,079	33,036	30,212	30,212	32,288
Transfers & Reimbursement	27,587	7,858	7,989	7,989	8,102
	464,819	454,563	454,627	455,377	474,019

Personnel Schedule

Chief Code Enforcement Officer	1	1	1	1	1
Code Enforcement Officer	6	5	5	5	5
Total Full-Time	7	6	6	6	6

(101-1164)

Health & Code - Animal Control**General Fund**

This activity is responsible for the enforcement of animal-related ordinances.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	483,212	434,703	466,692	466,444	463,976
Supplies	50,610	54,797	64,752	64,752	62,251
Services & Other Charges	34,391	23,271	28,975	29,223	28,375
Transfers & Reimbursement	25,995	10,235	10,406	10,406	10,553
	594,208	523,006	570,825	570,825	565,155

Personnel Schedule

Animal Control Supervisor	1	1	1	1	1
Animal Control Field Supervisor	1	1	1	1	1
Animal Control Officer	6	6	6	6	6
Total Full-Time	8	8	8	8	8

(101-1165)

Health & Code - Animal Shelter**General Fund**

This activity is responsible for processing animal registration in compliance with State regulations and humanely housing animals when needed.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	92,920	98,534	107,622	107,622	148,874
Supplies	16,742	19,550	18,519	18,519	20,969
Services & Other Charges	37,441	34,796	39,542	45,542	115,981
	147,103	152,879	165,683	171,683	285,824

Personnel Schedule

Shelter Clerk	1	1	1	1	1
Kennel/Shelter Attendant	1	1	2	2	2
Total Full-Time	2	2	3	3	3

Grant Fund

(280-1111)

CDBG - General Fund Contribution**GRANTS - CDBG**

This activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	17,111	-	-	-	-
	202				

Supplies	686	-	-	-	-
Services & Other Charges	5,197	-	-	-	-
	22,995	-	-	-	-

(280-1121)

CDBG - Administration

GRANTS - CDBG

This activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	97,730	-	-	-	-
Supplies	705	-	-	-	-
Services & Other Charges	5,331	-	-	-	-
Transfers & Reimbursement	2,003	-	-	-	-
	105,769	-	-	-	-

(280-1122)

CDBG - Projects

GRANTS - CDBG

This activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Block Grants	558,372	-	-	-	-
	558,372	-	-	-	-

(280-1123)

HOMEBUYER PERSONNEL COSTS

GRANTS - CDBG

This activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	15,723	-	-	-	-
Services & Other Charges	251	-	-	-	-
	15,974	-	-	-	-

(280-1124)

HOUSING REHAB PERSONNEL

GRANTS - CDBG

This activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	5,643	-	-	-	-
	5,643	-	-	-	-

(290-1121)

CDBG - Administration

GRANTS- COMM DEV GRANTS

This activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Transfers & Reimbursement	-	-	85,940	-	-

Capital Outlay	-	-	-	85,940	-
	-	-	85,940	85,940	-

(298-1101)

PETFINDER.COM**GRANT FUND**

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	184	-	-	-
	-	184	-	-	-

(298-1193)

ARRA-EECBG 913K**GRANT FUND**

Federal Energy Efficiency and Conservation Block Grant program for upgrading 229 lighting fixtures throughout the City and providing traffic signal improvements at 31 locations.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Construction In Progress	-	188,044	-	-	-
	-	188,044	-	-	-

Water & Sewer Fund

(402-1131)

ENGINEERING**Water & Sewer Fund**

This activity provides for a Civil Engineer position to assist in engineering and review of utility capital projects and funds for mapping.

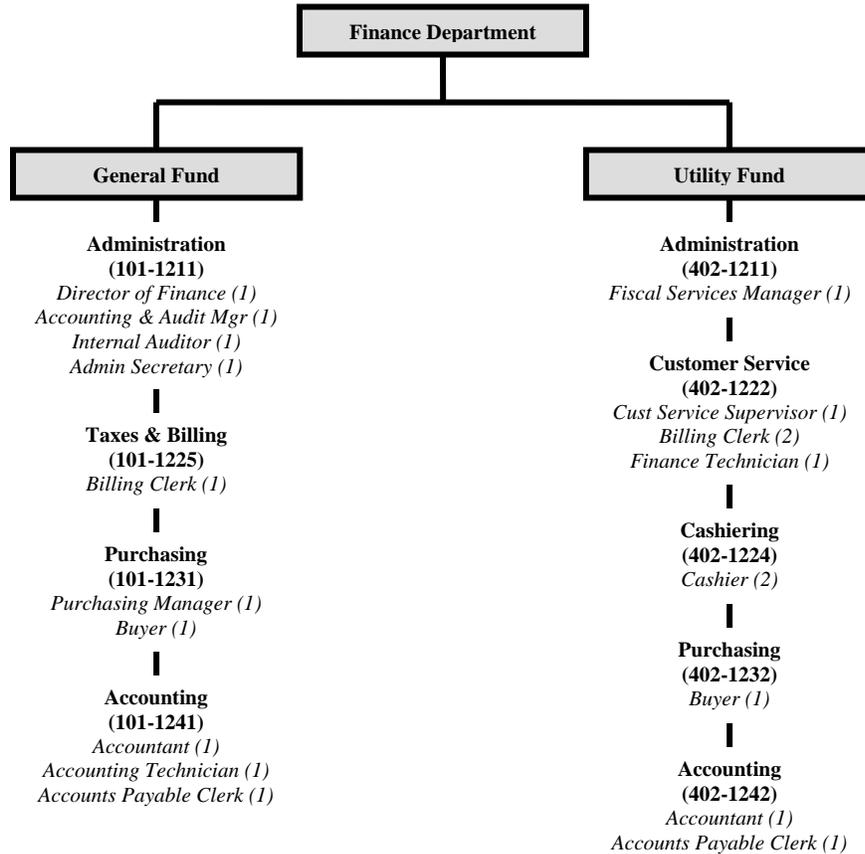
	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	93,385	93,944	96,073	96,073	99,445
Supplies	168	179	200	200	200
Services & Other Charges	2,928	2,368	2,540	2,540	2,623
	96,482	96,490	98,813	98,813	102,268

Personnel Schedule

Civil Engineer	1	1	1	1	1
Total Full-Time	1	1	1	1	1

Finance Department

Organizational Chart



Finance Department

To provide management, citizens and other interested parties with accurate, complete and responsive financial services. The department performs purchasing, accounting, internal audit and financial reporting functions as well as investments, accounts payable and receivables and utility billing operations.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	20	20	20	20	20

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,440,679	1,446,444	1,477,937	1,455,271	1,517,323
Supplies	136,038	133,526	113,875	113,678	111,974
Services & Other Charges	535,827	451,292	635,202	661,439	613,381
Transfers & Reimbursement	12,415	1,121	1,682	1,682	1,682
	2,124,959	2,032,384	2,228,696	2,232,070	2,244,360

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
GFOA Certificate of Achievement for Financial Reporting.	Y	Y	Y	Y	Y
General Obligation Bond Rating - Fitch	AA	AA+	AA	AAA	AAA
NPI's Achievement of Excellence in Procurement.	Y	Y	Y	Y	Y
General Obligation Bond Rating - Standard and Poors.	AA+	AA+	AA+	AAA	AAA
Utility Debt Service Bond Rating - Fitch	AA	AA+	AA	AA+	AA+
Utility Debt Service Bond Rating - Standard and Poors.	AA+	AA+	AA+	AAA	AAA
Percent of payments via E-box and draft.	33%	31.1%	33%	33%	33%
Percent of payments via credit card.	19.4%	21.3%	20%	23.2%	21%
Percent of payments via lock box.	34%	27.3%	25%	26.7%	27%

Finance Department

General Fund

(101-1211)

ADMINISTRATION

General Fund

To supervise operations of the Department to ensure the completion of department goals and objectives that include the preparations of accurate, timely financial reports, annual updating of the Long Range Financial Plan, annual Cost of Service Rate Review and conducting an internal audit function.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	453,582	425,615	435,783	419,669	449,243
Supplies	2,150	2,145	3,200	3,200	2,400
Services & Other Charges	11,905	10,526	11,629	11,629	11,615
Transfers & Reimbursement	4,743	1,121	1,682	1,682	1,682
	472,380	439,407	452,294	436,180	464,940

Personnel Schedule

Director of Finance	1	1	1	1	1
Accounting & Audit Manager	1	1	1	1	1
Internal Auditor	1	1	1	1	1
Finance Technician	1	1	1	1	1
Total Full-Time	4	4	4	4	4
PT Executive Secretary	0.50	0.50	0.50	0.50	0.50
Total Part-Time	0.50	0.50	0.50	0.50	0.50

(101-1225)

Treasury & Collections - Taxes & Billing

General Fund

Contracts with Denton County for both property appraisal and ad valorem tax billing and collection services and internally processes and bills miscellaneous accounts receivable and alarm billing.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	45,916	44,524	45,823	45,823	47,886
Supplies	2,767	2,774	3,610	3,413	3,725
Services & Other Charges	288,211	284,503	295,950	296,147	281,400
	336,894	331,801	345,383	345,383	333,011

Personnel Schedule

Billing Clerk	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(101-1231)

PURCHASING**General Fund**

This activity manages, plans and coordinates the City's overall supplies and service needs from a purchase and delivery standpoint while adhering to public purchasing laws and regulations.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	162,671	167,432	171,552	171,552	175,722
Supplies	1,275	988	1,100	1,100	1,020
Services & Other Charges	18,191	17,527	18,072	18,072	18,550
Transfers & Reimbursement	1,028	-	-	-	-
	183,165	185,947	190,724	190,724	195,292

Personnel Schedule

Purchasing Manager	1	1	1	1	1
Buyer	1	1	1	1	1
Total Full-Time	2	2	2	2	2

(101-1241)

ACCOUNTING**General Fund**

To ensure accuracy and timeliness in the recording and reporting of financial transactions in the City's accounting system and to annually prepare general purpose financial statements that meet the requirements for the Certificate of Achievement in Financial Reporting Award.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	172,658	178,675	183,741	181,815	184,380
Supplies	10,725	9,625	12,170	12,170	11,794
Services & Other Charges	106,371	66,324	82,402	106,828	84,493
Transfers & Reimbursement	1,840	-	-	-	-
	291,594	254,623	278,313	300,813	280,667

Personnel Schedule

Accountant	1	1	1	1	1
Accounting Technician	1	1	1	1	1
Accounts Payable Clerk	1	1	1	1	1
Total Full-Time	3	3	3	3	3

Water & Sewer Fund

(402-1211)

ADMINISTRATION**Water & Sewer Fund**

This activity supervises the utility billing and customer service functions for the City's water and sewer service, supervises the miscellaneous accounts receivable functions and provides staffing for the investment function of City funds.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	131,689	133,091	136,660	132,034	140,445
Supplies	78	248	250	250	250
Services & Other Charges	10,988	9,863	3,917	3,917	6,057
Transfers & Reimbursement	3,356	-	-	-	-
	146,111₂₀₈	143,202	140,827	136,201	146,752

Personnel Schedule

Fiscal Services Manager	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(402-1222)

Treasury & Collections - Customer Service**Water & Sewer Fund**

To maintain customer accounts on a current basis involving accurate and timely billings, timely updates of accounts to reflect payments or adjustment, schedule work orders related to customer service and provides general information and individual account information to requesting customers.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	210,163	219,857	221,995	221,995	228,740
Supplies	117,713	116,531	91,560	91,560	90,800
Services & Other Charges	56,251	39,879	34,343	35,957	30,465
Transfers & Reimbursement	433	-	-	-	-
	384,560	376,267	347,898	349,512	350,005

Personnel Schedule

Customer Service Supervisor	1	1	1	1	1
Billing Clerk	2	2	2	2	2
Finance Technician	1	1	1	1	1
Total Full-Time	4	4	4	4	4

(402-1224)

Treasury & Collections - Cashiering**Water & Sewer Fund**

To receive and record payments of utility bills as well as other City receipts and provide customer account information to the public.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	82,043	84,195	86,337	86,337	91,342
Supplies	758	870	1,135	1,135	1,135
Services & Other Charges	1,676	900	154,550	154,550	145,650
	84,477	85,965	242,022	242,022	238,127

Personnel Schedule

Cashier	2	2	2	2	2
Total Full-Time	2	2	2	2	2

(402-1232)

Purchasing**Water & Sewer Fund**

This activity manages, plans and coordinates the City's overall supplies and service needs and a purchase and delivery standpoint while adhering to public purchasing laws and regulations.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	43,581	56,890	57,619	57,619	59,789
Supplies	316	138	500	500	500

Services & Other Charges	8,044	6,919	7,363	7,363	7,603
Transfers & Reimbursement	433	-	-	-	-
	52,374	63,947	65,482	65,482	67,892

Personnel Schedule

Buyer	1	1	1	1	1
Total Full-Time	1	1	1	1	1

(402-1242)

ACCOUNTING

Water & Sewer Fund

To process vendor invoices and other payment requests to ensure accurate and timely disbursement of funds within adopted policies and procedures for expenditure control.

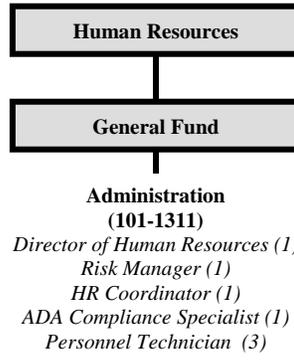
	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	138,375	136,166	138,427	138,427	139,776
Supplies	256	208	350	350	350
Services & Other Charges	34,191	14,850	26,976	26,976	27,548
Transfers & Reimbursement	582	-	-	-	-
	173,404	151,224	165,753	165,753	167,674

Personnel Schedule

Accountant	1	1	1	1	1
Accounts Payable Clerk	1	1	1	1	1
Total Full-Time	2	2	2	2	2

Human Resources

Organizational Chart



Human Resources

To ensure that the City is well served by a high performance workforce through equitable, effective and pro-active Human Resources customer support. Human Resources provides services and support in the areas of recruitment and selection, benefits administration, risk management/safety, employee development, employee relations and policy administration and consultation.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	7	7	7	7	7

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,051,714	1,103,552	1,113,323	1,101,781	1,110,323
Supplies	20,485	15,132	15,877	16,177	16,177
Services & Other Charges	696,290	706,417	733,819	774,364	843,219
Transfers & Reimbursement	4,600	1,962	2,943	2,943	2,943
Claim Payments	773,749	55,956	782,729	791,649	712,500
Capital Outlay	-	26,633	-	16,376	-
	2,546,838	1,909,653	2,648,691	2,703,290	2,685,162

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Number of vehicle related accidents per 100,000 miles driven.	6	11	6	6	6
Cost of vehicle accident loss to overall assessed value.	.28%	.65%	.50%	.40%	.45%
Average number of worker days lost due to injuries per 100 FTE's	.11	.11	.10	.10	.10
Cost of worker's compensation claims per 100 employees.	\$62,000	51,000	\$70,000	\$50,000	\$60,000
Number of worker's compensation claims per 100 employees.	23	18	18	18	18
Total cost of accidents per 100,000 miles driven.	\$1216	\$3083	\$2000	\$3000	\$2500
Average days lost due to non-FMLA sick leave	7	7	5	5	5
Employee benefits as a percent of total wages.	30%	30%	.30%	.33%	.30%
Ratio of Human Resource FTEs to 100 FTEs.	1.04	1.06	1.03	1.03	1.03
Full-time employee turnover rate.	6%	4.65%	6%	6.63%	7%
Average number of days to complete an external competitive recruitment process.	63 days	50 days	45 days	50 days	45 days

Human Resources

General Fund

(101-1311)

ADMINISTRATION

General Fund

Human Resources (HR) includes administration, training, staffing, safety, compensation, risk management, payroll and benefits functions.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	561,276	579,434	594,323	592,307	591,323
Supplies	20,485	14,832	15,877	16,177	16,177
Services & Other Charges	108,790	114,003	98,649	103,349	100,367
Transfers & Reimbursement	4,600	1,962	2,943	2,943	2,943
	695,151	710,231	711,792	714,776	710,810

Personnel Schedule

Director of Human Resources	1	1	1	1	1
Risk Manager	1	1	1	1	1
HR Coordinator	-	1	1	1	1
Benefits Analyst	1	-	-	-	-
Training Facilitator	1	1	-	-	-
ADA Compliance Specialist	-	-	1	1	1
Personnel Tech	3	3	3	3	3
Total Full-Time	7	7	7	7	7

Insurance Risk Fund

(535-1331)

WORKERS COMPENSATION

Insurance Risk Fund

This activity accounts for city-wide workers compensation expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	134,487	120,381	135,000	125,474	135,000
Services & Other Charges	-	-	-	-	124,800
Claim Payments	352,998	(323,430)	298,729	298,729	300,000
	487,485	(203,049)	433,729	424,203	559,800

(535-1332)

EMPLOYEE BENEFIT

Insurance Risk Fund

This activity accounts for city-wide employee assistance program expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	21,330	21,327	22,000	22,000	22,000
	21,330	21,327	22,000	22,000	22,000

(535-1333)

LIABILITY & CASUALTY**Insurance Risk Fund**

This activity accounts for city-wide liability and casualty expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	300	-	-	-
Services & Other Charges	563,733	523,642	499,500	510,326	509,800
Claim Payments	80,950	40,687	125,000	133,920	110,000
Capital Outlay	-	26,633	-	16,376	-
	644,682	591,262	624,500	660,622	619,800

(535-1336)

LIFE INSURANCE**Insurance Risk Fund**

This activity accounts for city-wide life insurance expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	262,939	305,508	275,000	275,000	275,000
	262,939	305,508	275,000	275,000	275,000

(535-1337)

LONG-TERM DISABILITY**Insurance Risk Fund**

This activity accounts for city-wide long-term disability expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	68,063	63,140	75,000	75,000	75,000
	68,063	63,140	75,000	75,000	75,000

(535-1338)

UNEMPLOYMENT BENEFIT**Insurance Risk Fund**

This activity accounts for city-wide unemployment benefits expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	24,950	35,089	34,000	34,000	34,000
	24,950	35,089	34,000	34,000	34,000

(535-1369)

Other**Insurance Risk Fund**

This activity accounts for all other Insurance Risk Fund expenses including dues and subscriptions.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	2,028	1,988	2,170	2,189	2,200
Claim Payments	1,101	-	-	-	-
	3,130	1,988	2,170	2,189	2,200

Health Insurance Trust Fund

(614-1311)

ADMINISTRATION

Health Insurance Trust Fund

This activity tracks administrative costs of the Health Fund including special studies, audit fees, consultants, subscriptions, dues and training expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	409	45,457	111,500	136,500	84,052
	409	45,457	111,500	136,500	84,052

OPEB Liability Trust Fund

(616-1311)

ADMINISTRATION

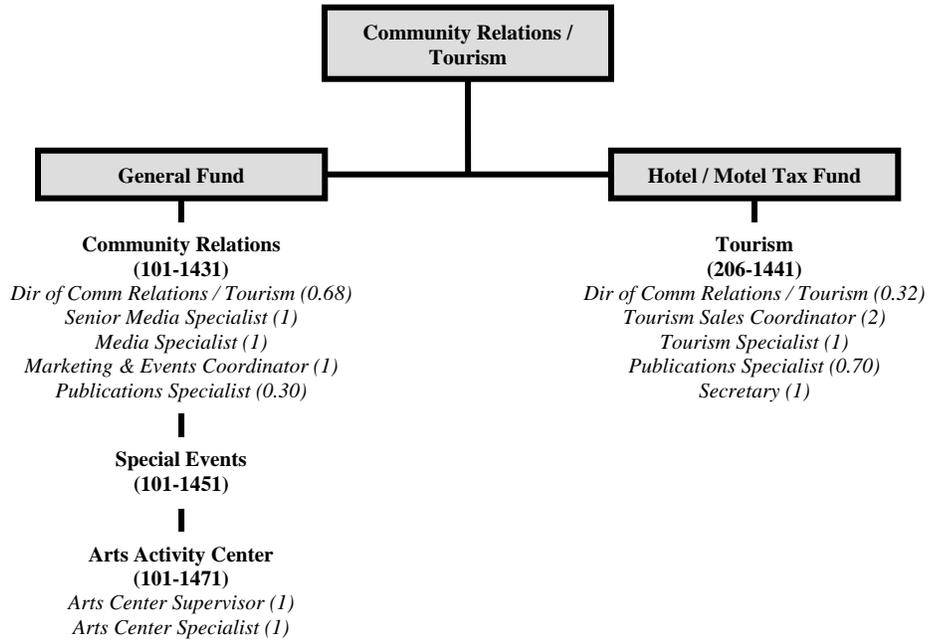
OPEB Liability Trust Fund

This activity tracks retiree health claim expenses.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Health Claims	338,700	338,700	359,000	359,000	302,500
	338,700	338,700	359,000	359,000	302,500

Community Relations / Tourism

Organizational Chart



Comm Relations / Tourism

The Community Relations/Tourism Department's mission is to coordinate public communications, community relations functions with citizens and the media, manage the city's efforts to attract tourists to Lewisville, manage and coordinate the numerous city-level special events and to coordinate the City's interaction with and funding of arts groups operating within the City.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	11	11	11	11	11

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	682,473	768,663	868,061	868,061	895,953
Supplies	73,847	67,650	62,017	67,399	95,416
Services & Other Charges	891,571	764,806	926,450	960,908	1,292,606
Transfers & Reimbursement	8,159	2,705	7,463	7,463	7,358
Capital Outlay	-	-	-	14,960	-
	1,656,051	1,603,824	1,863,991	1,918,791	2,291,333

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Attendees rating city events as "good" or "excellent"	98%	97%	95%	-	-
Qualified visitation leads distributed to area hoteliers for consideration.	48	45	50	-	-
Visitor packets distributed monthly through the Visitor Information Center.	271	100	150	-	-

Comm Relations / Tourism

General Fund

(101-1431)

Community Relations

General Fund

Community Relations serves as the City's public information division, developing and promoting a positive image for the City and its service through such methods as cable programming, website, newsletters and special publications, public education programs, media relations, special events, crisis communications and other proactive marketing efforts. In FY 2007-08, the part-time Publications Specialist position was reclassified to a full-time position. This position is currently funded 70% in the Hotel/Motel Tax Fund and 30% in the General Fund.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	339,162	328,947	337,470	337,470	262,962
Supplies	35,686	24,705	5,650	4,700	5,500
Services & Other Charges	28,206	23,455	11,402	12,352	8,148
Transfers & Reimbursement	6,806	2,705	7,463	7,463	7,358
	409,860	379,812	361,985	361,985	283,968

Personnel Schedule

Director of Comm Relations & Tourism	0.68	0.68	0.68	0.68	0.68
Marketing & Events Manager	1	1	1	1	1
Arts Center Specialist	-	-	1	1	1
Senior Media Specialist	1	1	-	-	-
Media Specialist	1	1	1	1	1
Publications Specialist	0.30	0.30	0.30	0.30	0.30
Total Full-Time	3.98	3.98	3.98	3.98	3.98

(101-1451)

Special Events

General Fund

This activity accounts for special events funded through the General Fund. For FY 20-11, all special event funding is in the Hotel/Motel fund or received through donations.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,423	-	-	-	-
Supplies	1,668	-	-	-	-
Services & Other Charges	47,586	150	-	-	-
	50,677	150	-	-	-

(101-1471)

ARTS ACTIVITY CENTER

General Fund

The Arts Activity Center activity is responsible for the operations at the Arts Activity Center.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	91,392	154,884	154,884	243,879
Supplies	-	16,407	5,537	11,869	23,628
Services & Other Charges	-	12,081	80,627	74,295	121,762
	-	119,880	241,048	241,048	389,269

Personnel Schedule

Arts Center Manager	1	1	1	1	1
Arts Center Specialist	1	1	1	1	1
Total Full-Time	2	2	2	2	2

Hotel / Motel Tax Fund

(206-1441)

Tourism**Hotel / Motel Tax Fund**

This activity accounts for all tourism related activity in the Hotel/Motel Fund, including a partial payment to the Chamber of Commerce Marketing Center at Vista Ridge Mall and all Visitor's Bureau expenditures.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	341,888	348,324	375,707	375,707	389,112
Supplies	19,268	14,771	16,507	16,507	14,699
Services & Other Charges	358,358	293,021	315,701	320,501	301,285
Transfers & Reimbursement	1,353	-	-	-	-
	720,867	656,116	707,915	712,715	705,096

Personnel Schedule

Dir Of Comm Relations & Touris	0.32	0.32	0.32	0.32	0.32
Tourism Sales Coordinator	2	2	2	2	2
Publications Specialist	0.70	0.70	0.70	0.70	0.70
Tourism Specialist	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	5.02	5.02	5.02	5.02	5.02

(206-1451)

Special Events**Hotel / Motel Tax Fund**

This activity accounts for special events funded through the Hotel/Motel tax, including Holiday at the Hall, and the Summer and Fall Music Series.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	17,225	11,768	34,323	34,323	21,277
Services & Other Charges	302,590	281,268	353,979	339,019	373,493
Capital Outlay	-	-	-	14,960	-
	319,815	293,036	388,302	388,302	394,770

(206-1461)

Arts**Hotel / Motel Tax Fund**

This activity accounts for funding provided to the Arts Council for ballet, theater, symphony, Visual Arts League and Musical Feast Choral Society expenditures.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	154,831	154,831	154,831	154,831	154,831
	154,831	154,831	154,831	154,831	154,831

(206-1471)

ARTS ACTIVITY CENTER**Hotel / Motel Tax Fund**

This activity accounts for printing, advertising, and electricity costs related to arts performances at the Arts Activity Center.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	-	-	-	5,700
Services & Other Charges	-	-	9,910	59,910	56,047
	-	-	9,910	59,910	61,747

Recreation Activity Fund

(210-1471)

ARTS ACTIVITY CENTER**Recreation Activity Fund**

This activity accounts for Arts class supplies for classes held at the MCL Grand.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	-	-	-	1,400
	-	-	-	-	1,400

Community Activities

(220-1451)

Special Events**Community Activities**

This activity accounts for expenses related to donations/sponsorships and special event revenue for Special Events such as Western Week entertainment.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	-	-	-	120,569
	-	-	-	-	120,569

(220-1471)

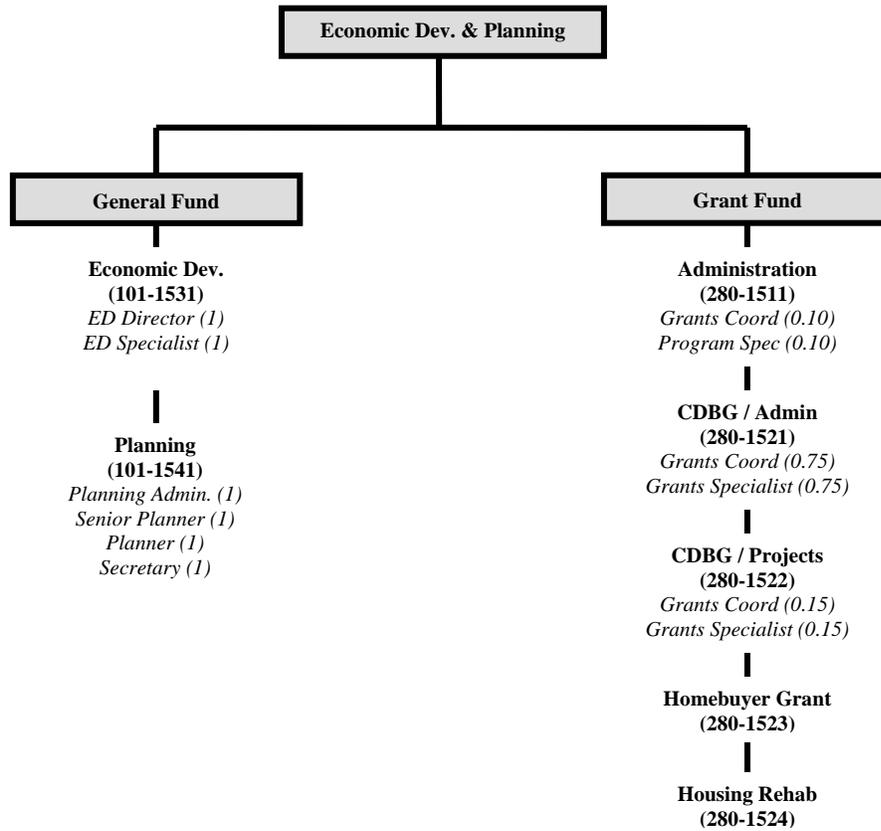
ARTS ACTIVITY CENTER**Community Activities**

This activity accounts for expenses related to donations/sponsorships and revenue earned by the MCL Grand (other than the \$50,000 budgeted in the General Fund) such as advertising and janitorial services.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	-	-	-	-	23,212
Services & Other Charges	-	-	-	-	156,471
	-	-	-	-	179,683

Economic Development & Planning

Organizational Chart



Economic Develop/Planning

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	8	8	8	8	8

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	671,690	673,663	673,663	702,708
Supplies	-	7,771	10,455	7,955	10,482
Services & Other Charges	2,550	61,794	71,329	448,079	114,517
Transfers & Reimbursement	1,560	32,689	25,135	25,135	45,796
Block Grants	-	253,878	639,483	1,059,385	569,807
Debt	-	-	368,979	368,979	-
	4,110	1,027,822	1,789,044	2,583,196	1,443,310

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Number of zoning cases processed	-	-	13	15	15
Percent of Agreements in compliance	-	-	100%	98%	98%
Number of Old Town Design Cases reviewed	-	-	50	25	25
Number of participants in 1st Time Homebuyer Class	-	-	120	170	150
Number of plats processed	-	-	20	20	20
Number of developers pro actively contacted	-	-	60	60	60
Number of participants in 1st Time Homebuyer grant program	-	-	13	10	12
Number of site plans processed	-	-	25	20	22
Number of Economic Development proposals generated	-	-	80	40	65

Economic Develop/Planning

General Fund

(101-1531)

ECONOMIC DEVELOPMENT

General Fund

This activity is responsible for preparing information for prospective business relocations, providing related economic and fiscal impact analyses, developing strategies for local business retention and establishing a network with local developers to ensure a proactive stance in the City's economic development effort. This activity was previously in the Administration Department 101-0321.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	275,065	241,214	241,214	240,337
Supplies	-	4,964	6,900	4,400	4,000
Services & Other Charges	-	34,689	38,003	40,503	32,393
	-	314,718	286,117	286,117	276,730

Personnel Schedule

Economic Development Director	1	1	1	1	1
Business Development Coordinator	1	1	-	-	-
Economic Development Specialist	1	-	1	1	1
Total Full-Time	3	2	2	2	2

(101-1541)

PLANNING

General Fund

Planning inventories and interprets land use and zoning regulations and reviews plats and plans. Coordination is provided between public needs and private rights using zoning to implement land use regulation after public hearings. The division also oversees grant administration for the Community Development Block Grant Program. This activity was previously in the Community Development Department (101-1121).

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	252,553	284,640	284,640	299,199
Supplies	-	1,293	1,700	1,700	5,300
Services & Other Charges	-	2,896	5,883	5,883	5,933
Transfers & Reimbursement	-	29,794	23,575	23,575	45,796
	-	286,536	315,798	315,798	356,228

Personnel Schedule

Comm. Svcs & Planning Manager	0.30	-	-	-	-
Planning Administrator	0.70	1	1	1	1
Senior Planner	1	1	1	1	1
Planner	-	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	3	4	4	4	4

Grant Fund

(280-1511)

CDBG MATCH FROM GEN. FUND

GRANTS - CDBG

This activity represents the City's contribution for non-reimbursable activities and shared cost requirements. This amount is transferred from the General Fund (101-1121-419.44-31). This transfer was previously accounted for in 280-1111.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	20,597	17,238	17,238	17,885
Supplies	-	527	785	785	232
Services & Other Charges	-	11,289	5,653	5,653	42,073
	-	32,413	23,676	23,676	60,190

Personnel Schedule

Grants Coordinator	0.10	0.10	0.10	0.10	0.10
Program Specialist	0.10	0.10	0.10	0.10	0.10
Total Full-Time	0.20	0.20	0.20	0.20	0.20

(280-1521)

CDBG GRANT ADMINISTRATION

GRANTS - CDBG

This activity represents administrative expenses of the Community Development Block Grant Program. This activity was previously in 280-1121.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	106,897	113,531	113,531	104,834
Supplies	-	987	1,070	1,070	950
Services & Other Charges	-	4,443	13,155	13,155	3,893
Transfers & Reimbursement	-	1,335	-	-	-
	-	113,662	127,756	127,756	109,677

Personnel Schedule

Grants Coordinator	0.75	0.75	0.75	0.75	0.75
Program Specialist	0.75	0.75	0.75	0.75	0.75
Total Full-Time	1.50	1.50	1.50	1.50	1.50

Administrative Intern	0.50	0.50	0.50	0.50	0.50
Total Part-Time	0.50	0.50	0.50	0.50	0.50

(280-1522)

CDBG PROJECTS

GRANTS - CDBG

This activity represents the annual entitlement of the Community Development Block Grant Program. Project funds have been separated to accommodate multiple program year awards. This activity was previously in 280-1122.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Block Grants	-	253,798	639,483	942,490	569,807
	-	253,798	639,483	942,490	569,807

Personnel Schedule

Grants Coordinator	0.15	0.15	0.15	0.15	0.15
Grants Specialist	0.15	0.15	0.15	0.15	0.15
Total Full-Time	0.30	0.30	0.30	0.30	0.30

(280-1523)

1ST TIME HOMEBUYERS GRANT

GRANTS - CDBG

This activity tracks staff expenses related to the Homebuyer program. This activity was previously in 280-1123.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	16,578	17,040	17,040	17,711
Services & Other Charges	-	135	135	135	135
	-	16,713	17,175	17,175	17,846

(280-1524)

HOUSING REHABILITATION

GRANTS - CDBG

This activity accounts for CDBG funding related to housing rehabilitation.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	-	-	-	22,742
Services & Other Charges	-	-	-	-	90
	-	-	-	-	22,832

(298-1551)

EPA-PETROLEUM ASSESSMENT

GRANT FUND

This activity accounts for a grant for brownfield redevelopment. This was previously funded in 296-1531.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Special Services Other	-	4,698	-	184,250	-
	-	4,698	-	184,250	-

(298-1552)

EPA-HAZARDOUS MATERIALS

GRANT FUND

This activity accounts for a grant for brownfield redevelopment. This was previously funded in 296-1531.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Special Services Other	-	1,945	-	190,000	-
	-	1,945	-	190,000	-

(298-1594)

ACCRA

GRANT FUND

This funding accounts for American Reinvestment and Revitalization dollars for CDBG.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Block Grants	-	79	-	116,895	-

-	79	-	116,895	-
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Waters Ridge PID Fund

(217-1531)

ECONOMIC DEVELOPMENT

Waters Ridge PID Fund

This activity accounts for administrative and mowing costs related to Waters Ridge PID.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	2,550	1,700	8,000	8,000	-
Transfers & Reimbursement	1,560	1,560	1,560	1,560	-
	4,110	3,260	9,560	9,560	-

Community Activities

(220-1531)

ECONOMIC DEVELOPMENT

Community Activities

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	-	-	-	30,000
	-	-	-	-	30,000

Old Town TIF Fund

(225-1531)

ECONOMIC DEVELOPMENT

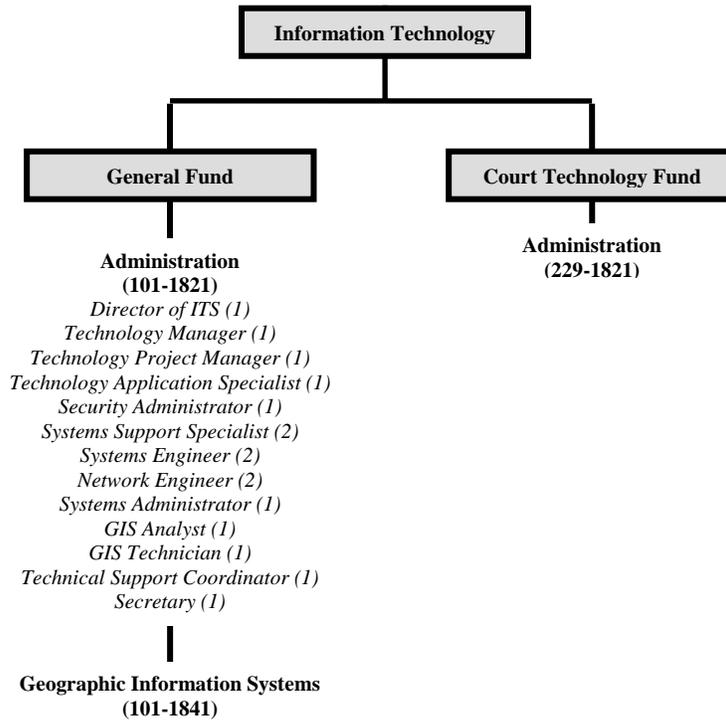
Old Town TIF Fund

This activity tracks administrative and debt costs associated with the Tax Increment Financing Fund for Old Town. The fund was set up to capture the City and County portions of increased property tax revenue to fund improvement projects within the district. This activity was previously in the Administration Department (225-0321).

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	-	-	500	500	-
Debt	-	-	368,979	368,979	-
	-	-	369,479	369,479	-

Information Technology

Organizational Chart



Information Technology

To provide technology tools and solutions with quality customer service support for the organization to enhance operational efficiency. ITS provides computer expertise and assistance to all departments including programming, training and technical support.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	14	15	16	16	16

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,340,683	1,360,078	1,387,857	1,430,593	1,546,479
Supplies	6,598	8,498	10,450	10,450	6,400
Services & Other Charges	423,003	407,368	444,934	452,892	392,365
Transfers & Reimbursement	139,920	115,186	132,729	132,729	116,133
	1,910,203	1,891,130	1,975,970	2,026,664	2,061,377

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Percent users satisfied with technology quality of services.	N/A	N/A	98%	98%	98%
Percent users satisfied with e-mail services.	N/A	N/A	98%	98%	98%
Percent users satisfied with quality of GIS service.	N/A	N/A	96%	96%	96%
Percent users satisfied with timeliness of GIS service.	N/A	N/A	97%	97%	97%
Percent citizens satisfied with city web site.	N/A	N/A	90%	90%	90%
Percent citizens satisfied with city e-government services.	N/A	N/A	95%	-	95%
Percent users overall satisfaction.	N/A	N/A	98%	-	98%
Percent users satisfied with GIS applications.	N/A	N/A	97%	-	97%
Percent users satisfied with internet services.	N/A	N/A	97%	-	97%
Percent users satisfied with telephone services.	N/A	N/A	97%	97%	97%
Percent users satisfied with technology consultation services.	N/A	N/A	98%	98%	98%
Percent users satisfied with timeliness of service.	N/A	N/A	98%	98%	98%

Information Technology

General Fund

(101-1821)

ADMINISTRATION

General Fund

Administration proactively identifies, defines and coordinates information technology systems to enhance business operations and assists departmental personnel in utilizing the full capability of the various software products.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	1,048,058	1,106,041	1,131,098	1,173,834	1,546,479
Supplies	4,020	6,375	6,730	6,730	6,400
Services & Other Charges	350,274	358,682	390,123	394,746	392,365
Transfers & Reimbursement	139,920	75,186	92,729	92,729	76,133
	1,542,271	1,546,284	1,620,680	1,668,039	2,021,377

Personnel Schedule

Director of ITS	1	1	1	1	1
Technology Services Manager	1	1	1	1	1
Technology Project Manager	-	1	1	1	1
Technology Application Spec.	-	-	1	1	1
Security Administrator	1	1	1	1	1
System Support Specialist	2	1	2	2	2
Web Specialist	1	1	-	-	-
Systems Engineer	1	2	2	2	2
Database Administrator	1	1	-	-	-
Network Engineer	1	1	2	2	2
Systems Administrator	1	1	1	1	1
GIS Analyst	-	-	1	1	1
GIS Technician	-	-	1	1	1
Technical Support Coordinator	-	-	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	11	12	16	16	16
Administrative Intern II	2	2	2	2	2
Total Part-Time	2	2	2	2	2

(101-1841)

Geographical Information Systems (GIS)

General Fund

This activity accounted for expenses related to creating and maintaining Geographic Information Services for the City including developing spatial data and applications that will allow departments, employees and citizens to access location based information. This activity was moved to 1821 (Administration) for FY 2011-12.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	245,911	254,037	256,759	256,759	-
Supplies	2,578	2,124	3,720	3,720	-
Services & Other Charges	72,729	48,686	54,811	58,146	-
	321,217	304,846	315,290	318,625	-

Personnel Schedule

GIS Administrator	1	1	-	-	-
GIS Analyst	1	1	-	-	-
GIS Technician	1	1	-	-	-
Total Full-Time	3	3	-	-	-
GIS Intern	0.50	0.50	-	-	-
Total Part-Time	0.50	0.50	-	-	-

Municipal Court Technology Fund

(229-1821)

ADMINISTRATION

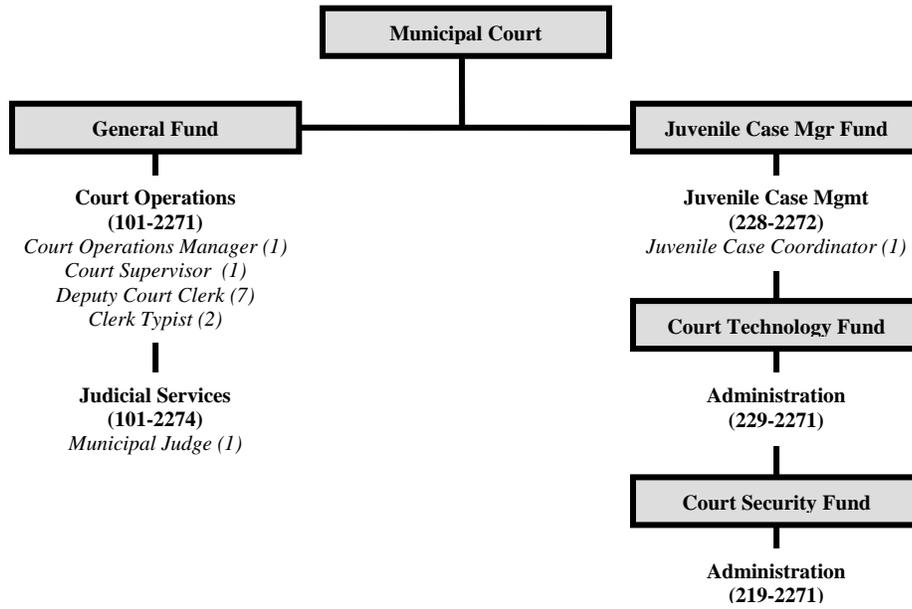
Municipal Court Technology Fund

This activity accounts for expenses related to ITS interns that perform work on Municipal Court technology systems. In FY 09-10 this process was changed from tracking specific expenses to performing a reimbursement to the General Fund for all ITS time spent on Court technology systems.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	46,714	-	-	-	-
Transfers & Reimbursement	-	40,000	40,000	40,000	40,000
	46,714	40,000	40,000	40,000	40,000

Municipal Court

Organizational Chart



Municipal Court

To operate a Municipal Court of Record to schedule and hear all Class C Misdemeanor offenses filed with the Court. To provide information to defendants as to options available, accept payment of fines, schedule and maintain court dockets, process appeals, issue warrants for arrest and to report convictions and remit taxes collected from the disposition of cases.

Personnel

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Full-Time	13	13	13	13	13

Total Department Expenditures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	859,545	886,021	898,178	844,632	896,236
Supplies	25,128	16,799	23,250	25,092	20,150
Services & Other Charges	48,286	41,133	131,588	150,746	116,561
Transfers & Reimbursement	58,713	50,901	65,601	65,601	52,651
	991,672	994,854	1,118,617	1,086,071	1,085,598

Performance Measures

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Total case processings per court employee (#filed+disposed+warrant processed/clerks)	6492	6826	6000	5188	6000
Percent of warrants cleared during year issued.	69%	91%	80%	85%	85%
Average fine & costs collected per case disposed (collections/disposed cases)	\$155.00	\$174.00	\$190.00	\$190.00	\$190.00
Percent of case dispositions during year of filing	108%	98%	89%	117%	90%
Percent of cases disposed within 180 days of filing	92%	92%	80%	97%	90%
Non Cash Credit Ordered	\$702,883	\$751,888	\$770,000	\$675,000	\$675,000
Total Warrants Issued	9258	7816	6600	6600	6600
Total cases filed	28,431	27,761	24,000	24,000	-

Municipal Court

General Fund

(101-2271)

COURT OPERATIONS

General Fund

The operations division processes all cases, fees and paperwork for the Court.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	588,681	583,977	601,887	569,341	615,560
Supplies	20,323	11,715	19,400	19,232	14,300
Services & Other Charges	25,973	20,020	82,968	82,835	52,774
Total	634,976	615,712	704,255	671,408	682,634

Personnel Schedule

Court Operations Manager	1	1	1	1	1
Senior Deputy Court Clerk	2	2	-	-	-
Court Supervisor	-	-	1	1	1
Deputy Court Clerk	6	6	7	7	7
Clerk Typist	2	2	2	2	2
Total Full-Time	11	11	11	11	11
PT Clerk Typist	1	1	1	1	1
Part-Time Deputy Court Clerk	1	-	-	-	-
Total Part-Time	2	1	1	1	1

(101-2272)

Teen Court

General Fund

The Teen Court provides a voluntary alternative to juvenile defendants in cases involving selected Class C non-traffic offenses. In FY2007-08, the city implemented a Juvenile Case Manager fee to assist with administration of the juvenile case management function. The Teen Court Coordinator position was upgraded to a full-time position which is funded in the Juvenile Case Manager Fund (228-2272).

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Supplies	1,917	1,809	1,850	1,860	-
Services & Other Charges	393	457	475	500	-
Total	2,311	2,266	2,325	2,360	-

(101-2274)

JUDICIAL SERVICES

General Fund

This activity provides adjudicative services to the Lewisville Municipal Court of Record that are fair, impartial and expeditious for all defendants charged with offenses filed in the Municipal Court and provides magistrative services for all persons arrested or taken into custody by the Lewisville Police Department.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	195,645	194,549	199,850	199,850	203,850
Services & Other Charges	2,084	3,245	1,695	1,961	1,985
Total	197,729	197,794	201,545	201,811	205,835

Personnel Schedule

Municipal Judge	1	1	1	1	1
Total Full-Time	1	1	1	1	1
Alternate Municipal Judge	0.28	0.28	0.28	0.28	0.28
Total Part-Time	0.28	0.28	0.28	0.28	0.28

Municipal Court Security Fund

(219-2271)

Training - Court Operations**Municipal Court Security Fund**

This activity provides funding for municipal court training.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Services & Other Charges	6,058	432	4,300	25,300	26,100
	6,058	432	4,300	25,300	26,100

(219-2273)

Training - Warrant Officers**Municipal Court Security Fund**

This activity provides funding for bailiff/security services.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	21,987	33,066	22,000	1,000	-
Transfers & Reimbursement	37,768	50,901	38,901	38,901	33,513
	59,755	83,967	60,901	39,901	33,513

Juvenile Case Manager Fund

(228-2272)

Juvenile Case Mgmt**Juvenile Case Manager Fund**

This activity was created in FY 2007-08 and utilizes specific fees attached to fines to pay for expenses related to juvenile case management. A full time Juvenile Case Manager position is funded here.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	53,231	54,178	55,721	55,721	57,826
Supplies	-	-	-	-	1,850
Services & Other Charges	838	578	650	650	1,735
Transfers & Reimbursement	-	-	25,000	25,000	17,438
	54,069	54,756	81,371	81,371	78,849

Personnel Schedule

Juvenile Case Coordinator	1	1	1	1	1
Total Full-Time	1	1	1	1	1

Municipal Court Technology Fund

(229-2271)

COURT OPERATIONS

Municipal Court Technology Fund

This activity accounts for on-going expenses related to Court technology.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Revised	2011-2012 Adopted
Personal Services	-	20,252	18,720	18,720	19,000
Supplies	2,887	3,275	2,000	4,000	4,000
Services & Other Charges	12,940	16,400	41,500	39,500	33,967
Transfers & Reimbursement	20,945	-	1,700	1,700	1,700
	36,773	39,927	63,920	63,920	58,667

Capital Improvements Program

The Capital Improvement Program (CIP) is a financial plan for the development, design, and construction of major infrastructure improvements and projects in the City of Lewisville. Generally, the CIP encompasses expensive, non-recurring projects that have a multi-year life and may require financing. Projects include the construction of new buildings, reconstruction of existing structures, rehabilitation and new construction of streets, water and sewer lines, land purchases, and major equipment purchases. Projects are primarily funded through the sale of general obligation bonds, revenue bonds, interest earnings, impact fees, and available fund balances from the Hotel/Motel, General, Parks and Library Development, and Utility Funds. Budgets for continuing CIP projects are automatically rolled forward into the new fiscal year based on the September 30th balance available in the project, per the budget ordinance.



Medical Center of Lewisville Grand Theater

Planning for Capital Improvement Projects

CIP planning occurs on three levels.

- As outlined in the *Strategic Planning* section, the highest level of input is from citizens. The City is following the 2011 Plan, which emphasizes development of high quality neighborhoods, infrastructure, and facilities. A Blue Ribbon Bond Committee formed in 2002 considered the City's total need for non-utility capital projects and provided a prioritized list of projects and funding mechanisms. That process led to the passage of a \$65.725 million dollar bond election on November 8, 2003.
- At the second level, the City Council annually reviews multi-year plans for water, sewer, streets, drainage, parks and library, and major equipment and technology. A copy of each of these multi-year plans is found in the *Strategic Planning* section of the budget document. The Council ratifies prioritized annual improvements based upon community feedback and considers the impact of increased debt on the City's overall tax rate. Upon review, Council approves yearly CIP allocations and adopts the annual tax rate and utility rates to support proposed debt payments.
- At the third level of capital planning, staff works continuously to maintain an evolving capital plan. Water and sewer system projects are identified through a long-range strategic process involving the City Manager's Office and all departments. Rehabilitation and new growth projects are identified and prioritized based on needs. Funding is identified and projects are organized based on limited annual dollars. Every option is considered in order to minimize funding impact on ratepayers. Projects are spaced over time in order to achieve maximum construction with minimum rate impact.

Funding for Capital Improvement Projects

General obligation bonds, as well as available balances from the General Fund, are used to fund buildings, roads, and other projects not associated with the water and sewer system. In FY 2011-12, \$3.109 million was approved in the General Fund budget for transfer to the CIP for asphalt, concrete and sidewalk maintenance. Another \$4.3M was approved in the Utility Fund for transfer to the CIP for water and sewer lines, Inflow and Infiltration repairs, and \$3.5M for the Eastside Gravity Main.

Texas statutes do not prescribe a legal debt limit. However, Article XI, Section 5 of the Texas Constitution limits the total ad valorem tax rate for cities exceeding a population of 5,000 to \$2.50 per \$100 assessed valuation. As discussed in the *Budget Overview*, the combined tax rate, including debt, is \$0.44021 per \$100 assessed valuation, far beneath the prescribed ceiling.

Bond Elections Funding Currently Budgeted Capital Projects

	Authorization
1998 General Obligation Bond Election	\$32,395,000
2003 General Obligation Bond Election	\$65,875,000

On-Going Operating Impacts

While the City Council and staff scrutinize the impact of proposed debt on the total tax rate, equal attention is given to future operating costs that result from capital spending. Each project synopsis includes a portion for operating impact. The projects that have a known operating impact are noted here and included or anticipated to be included in the operating portion of the budget in future years. Also to be noted, operating costs, where applicable, have been included in the multi-year plans (i.e. technology plan) so that as we make the decision to fund capital improvements, we are aware of any on-going maintenance anticipated to be a result of those improvements.

In general, the City Council and staff have made a concerted effort to utilize any available excess revenue to fund capital projects. Management reviews capital project funding continually and is prepared to reduce capital transfers in the event of slower sales tax receipts or other economic shortfalls, throughout the fiscal year.

In the operating budget for this year, new funding for capital items is shown in the Strategic Planning section along with their annual operating impacts.

Types of Capital Improvement Projects

For easier reference, projects are categorized according to the primary purpose of their creation.

Paving Projects;	Traffic Signals;
Water System Projects;	Machinery & Equipment;
Park Development;	Drainage Projects;
Sewer System Projects;	Irrigation Projects;
Building Construction;	Utility Relocations;
Land Acquisition;	Other Miscellaneous Projects.
Technology Projects;	

Project Details

The first page in the CIP section is a pie chart displaying all current capital projects by funding source. As you read through the following information, you will also see a summary sheet of all current capital projects. This synopsis represents what each project is anticipated to cost, the current project budget, and how much has been spent on the project to date. After the summary, you will find individual project listings providing further information on each project. Here you will see the project title, funding source,

current budget, and any known operating impacts. In addition, a brief description of the project is provided. Lastly, detailed account information for each project is listed. You will see the project number, project name, and a listing of all the accounts within that project. The report provides detail for each account including year-to-date activity as well as project-to-date activity.

To best utilize the budget, make sure to make use of the number located to the left of the project name on the summary sheet. This number will equate to the project details found on the following pages. If you are interested in locating a particular project, but are not sure where to find it, you can utilize the financial capital project number located to the right of the project name in parentheses.

This number begins with one of five letters:

C = Combined
G = General
U = Utility

The C signifies projects that are combined use, for example, McGee Lane and Water Line is a combined project made up of both General and Utility Fund dollars. The project will fund the construction and expansion of McGee Lane, as well as the water line improvements. The letter 'G' signifies general capital projects such as streets and drainage or technology related, and 'U' is used to identify utility related capital projects. Therefore, if you are searching for a particular type of project, for example, a general capital project, you can look up the information using the financial capital project number located at the end of the project name (e.g. G00423). After the letter, each project is then listed in numerical order.

To further narrow down your search, you can also look up the project through the use of the department overseeing the project. This is found within the financial capital project number immediately following the letter specifying the type of project. For example, in the capital project 'Alley Rehab' the financial capital project number is G91202. As discussed, the G denotes the type of project (in this case – general) and the 9 following the G denotes the department responsible for that project (in this case Public Services). Therefore, if you are looking for a particular project and you know the type of project and the department most likely to be overseeing that project, you can use the financial capital project number to more quickly locate the capital project you are interested in. Following is the summary of the department numbers:

0 = Parks
1 = Community Development
2 = Finance
3 = Administration
6 = Utilities (a division of Public Services)
7 = Police
8 = Fire
9 = Public Services
T = Information Technology

In addition to the information found in the capital improvement section of this budget document, you can also see capital improvement projects summarized within each of the department sections. There you will see the project name and number, as well as the budgeted amount. If you see a project there that you are interested in knowing more about, you can utilize the capital project number to locate the more detailed information found in this section.

Capital Improvement Project Summary

Building Construction

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G30451) Old Town Historic Preservation	Administration	400,000	263,733	136,267
(G30535) Residential Historic Preservation	Administration	50,000	13,010	36,990
(G30738) Arts Activity Center	Administration	10,397,656	10,293,111	104,545
(G11001) ANIMAL SHELTER CONSTR.	Community Development	4,500,000	1,574,966	2,925,034
(G70651) New Jail Facility	POLICE DEPARTMENT	4,303,166	4,159,695	143,471
(G70801) Remodel of Police Station	POLICE DEPARTMENT	1,602,244	1,585,053	17,191
(G90907) BUILDING REPAIRS	Public Services	257,298	211,337	45,961
				\$3,409,459

Drainage Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G10743) Drainage Improvements '07	Community Development	406,352	334,066	72,286
(G10904) 2009 Drainage Improvements	Community Development	934,255	155,615	778,640
(G91203) Drainage Improvements	Public Services	300,000		300,000
				\$1,150,926

Grants / Grant Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G10427) FISH HATCHERY ROAD BRIDGE	Community Development	30,600	30,600	-
				\$-

Technology Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(GT0417) E-Government Web Applications	Information Technology	270,726	194,922	75,804
(GT0750) Fiber-Optic Infrastructure	Information Technology	771,000	758,395	12,605
(GT0901) Document Imaging Phase IV	Information Technology	149,383	95,133	54,250
(GT0906) EMS Software Upgrade	Information Technology	19,754	10,775	8,979
(GT0910) CALL MGMT CENTER	Information Technology	32,709		32,709
(GT1100) XIV Data storage system	Information Technology	210,000	198,757	11,243
(GT1102) wireless access pt repl	Information Technology	47,560	44,280	3,280
(GT1103) Court Tech Upgrades	Information Technology	26,000		26,000
(GT1201) Security System Conv.	Information Technology	429,000		429,000
				\$653,869

Machinery & Equipment

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G30623) Cable System Equipment	Administration	100,000	91,067	8,933
(G10640) Railroad Quiet Zones	Community Development	243,059	243,059	1
(U91004) 2010 Equipment	Public Services	429,350	429,350	-
				\$8,934

Non-CIP

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G31101) Lewisville Lake Master Plan	Administration	210,000	39,147	170,853
(G31201) 2025 Plan	Administration	160,000		160,000
				\$330,853

Park Development

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G30721) Old Town Park Plaza	Administration	1,000,000	654,414	345,586
(G00423) General Park Improvements	Parks & Leisure Services	1,006,313	362,371	643,942
(G00505) Railroad Street Park Development	Parks & Leisure Services	25,406,677	25,059,578	347,099
(G00646) Trail Development	Parks & Leisure Services	1,633,700	401,928	1,231,772
(G00647) Lake Park Improvements	Parks & Leisure Services	373,371	259,297	114,074
(G00801) Playground Equipment	Parks & Leisure Services	207,691	167,339	40,352
(G00901) Athletic Complex Turf Ren	Parks & Leisure Services	275,000		275,000
(G00902) East Hill Park	Parks & Leisure Services	538,392	334,116	204,276
(G00903) City Park Master Plan	Parks & Leisure Services	123,500	80,258	43,242
(G01100) Pool repainting	Parks & Leisure Services	41,200		41,200
(G01101) CENTRAL IRRIGATION	Parks & Leisure Services	58,000		58,000
(G01102) PARK ADA IMPRV	Parks & Leisure Services	381,450		381,450
(G91206) ADA Improvements '12	Public Services	106,000		106,000
				\$3,831,993

Paving Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G30619) Old Town Parking/Plaza/Pedestrian Improvements	Administration	3,363,020	1,836,773	1,526,247
(G30801) Convergence Left-Turn Improvements	Administration	436,538	373,979	62,559
(G31100) I35 Corridor Plan	Administration	171,000	115,316	55,684
(G31102) Old Town TOD	Administration	3,750,000	-	3,750,000
(G31103) I-35 CORRIDOR AESTHETIC	Administration	152,798	123,612	29,186
(G10650) Valley Ridge (Miscellaneous Streets)	Community Development	4,965,820	4,684,597	281,223
(G10704) Railroad Street (Bennett Lane to SH121)	Community Development	4,497,680	2,993,694	1,503,986
(G10736) Westwood II	Community Development	11,138,326	575,493	10,562,833
(G10744) Southwest Lewisville (New Roads)	Community Development	10,574,198	9,663,605	910,593
(G10751) Vista Ridge Mall Dr.	Community Development	1,386,893	1,373,816	13,077
(G10801) PURNELL STREET	Community Development	1,377,804	101,012	1,276,792
(G10903) STREET/ALLEY BOND IMP 09	Community Development	2,905,745		2,905,745
(G10906) Valley Ridge Mill-College	Community Development	6,211,090	1,042,382	5,168,708
(G11002) Riverside Road/Bridge	Community Development	2,400,000		2,400,000
(G11003) Bellaire Heights	Community Development	2,750,000	192,844	2,557,156
(G11004) Corp - Waters Rdg to DGNO	Community Development	1,787,470	144,912	1,642,558
(G11005) Corp - DGNO - Elm Fork Br	Community Development	5,379,342		5,379,342
(G11006) Corp at Elm Fork Bridge	Community Development	4,716,073		4,716,073
(G11007) Corp- EF Brdg to Holfords	Community Development	8,166,038		8,166,038
(G11008) Corp- Holfords P to 2281	Community Development	3,609,256		3,609,256
(G11009) Corp - 544 to Josey	Community Development	15,580,976	144,403	15,436,573
(G11010) Corp- Josey to Trinity	Community Development	3,064,684		3,064,684
(G90511) Corridor Beautification	Public Services	2,324,762	1,166,992	1,157,770
(G90902) Neighborhood Rehab 09	Public Services	400,000	277,325	122,675
(G90904) Asphalt Maintenance 09	Public Services	679,244	660,038	19,206
(G90905) Sidewalk Maintenance 09	Public Services	381,025	381,021	4
(G90906) Traffic Improvements 09	Public Services	937,902	699,268	238,634
(G91001) Alley Rehab 2010	Public Services	170,000	69,654	100,346
(G91006) Traffic Improvements 2010	Public Services	330,000		330,000
(G91101) 2011 asphalt maintenance	Public Services	332,300	129,005	203,295
(G91102) 2011 sidewalk maintenance	Public Services	380,700	376,548	4,152
(G91103) 2011 misc concrete rehab	Public Services	64,611	58,975	5,636
(G91201) Neighborhood Rehab	Public Services	400,000		400,000
(G91202) Alley Rehab	Public Services	170,000		170,000

(G91207) concrete repairs	Public Services	940,000	44,969	895,031
(G91208) Asphalt Repairs	Public Services	332,300		332,300
(G91209) Sidewalk Repairs	Public Services	380,700		380,700
				\$79,378,063

Screening Walls

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G91104) screening wall repairs	Public Services	136,768	127,681	9,087
(G91205) screening wall repairs	Public Services	316,606		316,606
				\$325,693

Sanitary Sewer Systems

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(U90804) Timbercreek Lift Station	Public Services	4,500,000	224,326	4,275,674
(U90805) Holf. Prairie Rd San Sew	Public Services	1,000,000	453,256	546,744
(U90905) Elm Fork Sanitary Sewer Phase 2	Public Services	823,027	86,800	736,227
				\$5,558,646

Sewer System Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(U60425) Wastewater Treatment Plant (Sludge Mgmt)	Public Services	5,489,000	1,754,875	3,734,125
(U90407) Purnell St. Wastewater Main Replacement	Public Services	2,200,706	990,761	1,209,945
(U90801) Inflow/Infiltration 2008	Public Services	559,827	335,008	224,819
(U90901) Crossroads South Sewer	Public Services	2,400,000	13,678	2,386,323
(U90907) INDIAN CREEK LIFT STATION	Public Services	10,474,092	188,667	10,285,425
(U91001) Sewer Crossings (2010)	Public Services	835,000	86,770	748,231
(U91003) Sewer Line Repl. 2010	Public Services	121,645		121,645
(U91202) East Side Gravity Sewer	Public Services	3,500,000		3,500,000
(U91203) I/I Repairs	Public Services	271,217		271,217
(U95362) Extension of Sanitary Sewer to Elm Fork Area	Public Services	1,093,724	1,051,411	42,313
				\$22,524,041

Traffic Signals

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G10902) LPAFA Grant / SH 121 Business	Community Development	321,425	237,035	84,390
(G91007) LPAFA MAIN ST	Public Services	249,090	205,041	44,049
(G91008) ARRA - EECBG Grant	Public Services	913,000	607,604	305,396
(G91204) Traffic Improvements	Public Services	330,000		330,000
				\$763,835

Water Lines

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(U90802) Water Line Replacements 2008	Public Services	1,364,039	1,062,084	301,955
(U90902) Waterline Replacements 09	Public Services	1,630,492	1,550,528	79,964
(U90904) VALY RDG NE WTR LINE PH 2	Public Services	530,093		530,093
(U91002) Inflow/Infiltration 2010	Public Services	228,783	215,823	12,960
(U91201) Water Line Repl	Public Services	539,281		539,281
				\$1,464,253

Water System Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(U15460) Update of Master Water Infrastructure Map	Community Development	263,666	219,087	44,579
(U15537) Extension of Water Line in Valley Ridge	Community Development	3,340,000	2,859,604	480,396

(U60512) Midway Pump Station / Dallas Water Supply No. 3	Public Services	16,266,384	12,320,531	3,945,853
(U90654) Water Line Replacements (2006)	Public Services	3,008,763	2,234,230	774,533
(U90765) Water Meter Improvements	Public Services	216,681	90,655	126,026
(U91100) 2011 line replace/repair	Public Services	1,121,393	231,185	890,208
(U91101) Midway Branch LS/Force M	Public Services	9,400,000	23,235	9,376,765
				\$15,638,361

Building Construction

G11001 - ANIMAL SHELTER CONSTR.

Construction of a new 14,733 animal shelter adjacent to Toyota of Lewisville Railroad Park.

Future Impact on Operating Budgets

\$132,000

Project Start Date: 10/1/2009 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	4,500,000	1,574,966	2,925,034
Total	4,500,000	1,574,966	2,925,034

G30451 - Old Town Historic Preservation

This project funds improvements in the Old Town area through agreements with business owners which reimburse specific rehabilitation and restoration costs.

Future Impact on Operating Budgets

None. Seed money for façade improvements only.

Project Start Date: 6/21/2004 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - HOTEL/MOTEL (306)	400,000	263,733	136,267
Total	400,000	263,733	136,267

G30535 - Residential Historic Preservation

This project provides funding for a single family historical structure façade program.

Future Impact on Operating Budgets

None. Seed money for residential restoration and rehabilitation costs.

Project Start Date: 8/19/2005 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - HOTEL/MOTEL (306)	50,000	13,010	36,990
Total	50,000	13,010	36,990

G30738 - Arts Activity Center

This project funds the design and construction of an arts activity facility in the Old Town area. Project is substantially complete. Working on punch list items.

Future Impact on Operating Budgets

Anticipated to be approximately \$400,000 annually.

Project Start Date: 4/2/2007 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	1,386,327	1,367,455	18,872
CIP - RISK FUND (303)	157,000	156,575	425
CIP - HOTEL/MOTEL (306)	157,895	157,895	-
TIF - CIP (325)	45,932	-	45,932
TIF - 2007 BOND FUNDS (327)	8,000,502	8,000,501	1
PARK DEVELOPMENT FUNDS (374)	650,000	610,685	39,315
Total	10,397,656	10,293,111	104,545

G70651 - New Jail Facility

This project funds the design and construction of a new jail facility to be located between the Municipal Annex building and the police department. Construction is substantially complete.

Future Impact on Operating Budgets

Facility operations are being absorbed by existing jail operating funds.

Project Start Date: 6/28/2006

Responsible Department: POLICE DEPARTMENT

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	289,456	146,185	143,271
CIP - RISK FUND (303)	30,000	30,000	-
CIP-FEDERAL FORFEITURE (335)	165,000	165,000	-
CIP - G O BOND 2006 (366)	666,890	666,890	-
CIP - G O BOND 2007 (367)	3,151,820	3,151,620	200
Total	4,303,166	4,159,695	143,471

G70801 - Remodel of Police Station

This project funds a remodel of the old jail area in the original police facility. Construction is substantially complete. Working on punch list items before closing project.

Future Impact on Operating Budgets

None. Utility costs are already incurred as this is an existing facility.

Project Start Date: 10/1/2007

Responsible Department: POLICE DEPARTMENT

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	1,590,244	1,573,053	17,191
CIP-COURT TECH & SECURITY (304)	12,000	11,999	1
Total	1,602,244	1,585,053	17,191

G90907 - BUILDING REPAIRS

This project will fund improvements to various City facilities as determined by the Public Services staff including roof repairs at several City facilities. In addition, repairs to air conditioning and heating systems have also been identified. It is anticipated that additional miscellaneous repairs will be needed, as the review is on-going.

Future Impact on Operating Budgets

Positive as minor repairs will no longer be required.

Project Start Date: 3/16/2009

Responsible Department: Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	257,298	211,337	45,961
Total	257,298	211,337	45,961

Drainage Projects

G10743 - Drainage Improvements '07

This project funds storm sewer improvements in the Old Orchard/Kingston area. Design has been awarded.

Future Impact on Operating Budgets

Unknown until projects are determined.

Project Start Date: 5/11/2007

Responsible Department: Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	406,352	334,066	72,286
Total	406,352	334,066	72,286

G10904 - 2009 Drainage Improvements

Project funds construction of Old Orchard/Kingston area improvements; also funds improvements in the metro park circle channel, and Timbercreek erosion/stabilization design(Regency drive). All designs are currently in process.

Future Impact on Operating Budgets

None. This funding is for design/study only.

Project Start Date: 7/1/2009 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2009 (369)	934,255	155,615	778,640
Total	934,255	155,615	778,640

G91203 - Drainage Improvements

Funding will be used to fund construction improvements once design studies are complete. Additional funding will be required in upcoming budget years.

Future Impact on Operating Budgets

Minor mowing costs.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	300,000		300,000
Total	300,000		300,000

Grants / Grant Projects

G10427 - FISH HATCHERY ROAD BRIDGE

This project funds improvements to the Fish Hatchery Road bridge. This is a 10% match with TxDOT. Awaiting TxDOT and Corps of Engineers. Additional funding for bridge may be required.

Future Impact on Operating Budgets

None. Funding is for cash match only.

Project Start Date: 11/25/2003 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	30,600	30,600	-
Total	30,600	30,600	-

Technology Projects

GT0417 - E-Government Web Applications

This project will fund hardware, software and installation of E-government web applications including converting Rec Trac, CRM, and Notes Applications.

Future Impact on Operating Budgets

\$5,000.

Project Start Date: 10/1/2003 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	270,726	194,922	75,804
Total	270,726	194,922	75,804

GT0750 - Fiber-Optic Infrastructure

This project installs a fiber-optic ring to connect all major city facilities with a 10 gigabit network connection. Fiber to major facilities is complete. Connections to outlying facilities is still under construction. Working on the Annex to Memorial Park.

Future Impact on Operating Budgets

Long-term savings are anticipated as the city will no longer be leasing fiber-optic services.

Project Start Date: 6/18/2007 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	18,000	7,602	10,398
CIP - RISK FUND (303)	753,000	750,793	2,207
Total	771,000	758,395	12,605

GT0901 - Document Imaging Phase IV

This project funds the final phase of the Document Imaging system. Currently evaluating workflow module and scanning equipment needs.

Future Impact on Operating Budgets

\$12,750 annually.

Project Start Date: 10/1/2008 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	149,383	95,133	54,250
Total	149,383	95,133	54,250

GT0906 - EMS Software Upgrade

This project funds an upgrade to the rescueNet TabletPCR software.

Future Impact on Operating Budgets

\$1,263 annually.

Project Start Date: 10/1/2008 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	19,754	10,775	8,979
Total	19,754	10,775	8,979

GT0910 - CALL MGMT CENTER

This project funds a Municipal Court phone tree system with automated recordings and call queuing.

Future Impact on Operating Budgets

\$3,000 - \$4,000 annually.

Project Start Date: 9/21/2009 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP-COURT TECH & SECURITY (304)	32,709		32,709
Total	32,709		32,709

GT1100 - XIV Data storage system

Will provide additional storage for data applications and file shares.

Future Impact on Operating Budgets

absorbed from existing storage funding.

Project Start Date: 10/1/2010 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	105,000	105,000	-
CIP-COURT TECH & SECURITY (304)	105,000	93,757	11,243
Total	210,000	198,757	11,243

G30623 - Cable System Equipment

This project funds the purchase of cable system equipment; estimated completion in late 2011.

Future Impact on Operating Budgets

\$5,000 per year is anticipated based upon maintenance agreements.

Project Start Date: 12/21/2005 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	100,000	91,067	8,933
Total	100,000	91,067	8,933

U91004 - 2010 Equipment

Eastside Pump Station painting and Scrubber replacement.

Future Impact on Operating Budgets

None.

Project Start Date: 3/29/2010 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	429,350	429,350	-
Total	429,350	429,350	-

Non-CIP

G31101 - Lewisville Lake Master Plan

In continuation of an effort to re-examine the City's leasehold properties on Lewisville Lake and to implement a development plan, the City is researching opportunities and constraints of existing conditions, working with stakeholders and providing an implementation plan for development on the site.

Future Impact on Operating Budgets

TBD.

Project Start Date: 11/2/2010 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	210,000	39,147	170,853
Total	210,000	39,147	170,853

G31201 - 2025 Plan

Conduct a long range, community based planning program. Last one was done in 1996.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	160,000		160,000
Total	160,000		160,000

Park Development

G00423 - General Park Improvements

This 4B sales tax supported project is for improvements to city parks, primarily infrastructure. This funding will also be used for ADA improvements.

Future Impact on Operating Budgets

Though funded via the 4B sales tax, this project does impact the general fund primarily due to minor maintenance and utility costs which total approximately \$5,000 per year.

Project Start Date: 10/1/2003 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	1,006,313	362,371	643,942
Total	1,006,313	362,371	643,942

G00505 - Railroad Street Park Development

This project is funded through the 4B Bonds approved in 2004 and 4B Sales Tax Fund cash. This project provides funding for baseball/softball fields, soccer fields, football fields, a dog park, a skate park, vehicular parking, restroom facilities, playground and concession facilities at Railroad Street Park. Major construction is complete and the park is open to the public. Minor items are still being completed. Project will be closed in early 2012.

Future Impact on Operating Budgets

Anticipated to be 638,221 in 2009-10 (funded in the 10-year 4B Sales Tax Fund financial plan)

Project Start Date: 10/1/2004 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	3,189,272	3,154,491	34,781
4B 2004 Bond Funds (344)	2,753,968	2,753,968	-
4-B 2007 BOND FUNDS (347)	19,244,394	18,935,327	309,067
PARK DEVELOPMENT FUNDS (374)	101,043	100,819	224
CIP - WATER/SEWER TRSF (414)	118,000	114,973	3,027
Total	25,406,677	25,059,578	347,099

G00646 - Trail Development

This project includes LL Woods parking lane, Old Orchard from Corporate to Hedrick Estates and Timber Creek. Awaiting completion of trail master plan.

Future Impact on Operating Budgets

Minor.

Project Start Date: 4/25/2006 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	1,250,000	216,589	1,033,411
PARK DEVELOPMENT FUNDS (374)	383,700	185,339	198,361
Total	1,633,700	401,928	1,231,772

G00647 - Lake Park Improvements

This project includes lake bouys, park entrance signs, erosion control, ballfield groomer and wireless internet provision at the campground.

Future Impact on Operating Budgets

Minor operating costs. Wireless internet at the campgrounds is expected to slightly boost occupancy there, which will have a positive impact on revenue.

Project Start Date: 4/25/2006 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
PARK DEVELOPMENT FUNDS (374)	373,371	259,297	114,074
Total	373,371	259,297	114,074

G00801 - Playground Equipment

This 4B sales tax funded project provides various parks with updated, age-appropriate playground areas. Also included will be backstops, shelters, picnic tables and park benches.

Future Impact on Operating Budgets

Minor operating impact - anticipate reduced maintenance costs for first few years and then minor routine repairs.

Project Start Date: 10/1/2007 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	207,691	167,339	40,352
Total	207,691	167,339	40,352

G00901 - Athletic Complex Turf Ren

Project is for turf replacement at Lake Park soccer fields.

Future Impact on Operating Budgets

Once all of the fields are complete, operating costs to maintain the fields will be \$200,000 annually.

Project Start Date: 10/1/2008 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	275,000		275,000
Total	275,000		275,000

G00902 - East Hill Park

This project funds the plans and specifications related to a 17 acre community park to serve far east Lewisville. Also will fund construction of a small neighborhood park.

Future Impact on Operating Budgets

The Plan will have no operating impact. However, there are minor costs related to small neighborhood park amenities.

Project Start Date: 10/21/2008 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
PARK DEVELOPMENT FUNDS (374)	538,392	334,116	204,276
Total	538,392	334,116	204,276

G00903 - City Park Master Plan

Comprehensive park, recreation and open space master plan for the entire city.

Future Impact on Operating Budgets

None.

Project Start Date: 10/21/2008 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
PARK DEVELOPMENT FUNDS (374)	123,500	80,258	43,242
Total	123,500	80,258	43,242

G01100 - Pool repainting

Funding will be used to repaint pools at Sun Valley and at College Street.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2010 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	41,200		41,200
Total	41,200		41,200

G01101 - CENTRAL IRRIGATION

Project funds improvements to the overall City-wide irrigation system.

Future Impact on Operating Budgets

Positive savings.

Project Start Date: 6/8/2011 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
PARK DEVELOPMENT FUNDS (374)	58,000		58,000
Total	58,000		58,000

G01102 - PARK ADA IMPRV

Funds accessible routes throughout multiple parks, new playground equipment, water fountains, parking improvements, fishing pier installation.

Future Impact on Operating Budgets

None.

Project Start Date: 8/24/2011 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
PARK DEVELOPMENT FUNDS (374)	381,450		381,450
Total	381,450		381,450

G30721 - Old Town Park Plaza

This project funds the design and construction of a park plaza across from City Hall in Old Town. Design is 90% complete.

Future Impact on Operating Budgets

To be determined as design is finalized.

Project Start Date: 10/1/2006 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	1,000,000	654,414	345,586
Total	1,000,000	654,414	345,586

G91206 - ADA Improvements '12

Funds an automatic door opener for Council Chambers, improvements to the Annex complex including parking and accessible routes into the Annex, Central Fire, Police, and Fred Herring Recreation Center buildings.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	106,000		106,000
Total	106,000		106,000

Paving Projects

G10650 - Valley Ridge (Miscellaneous Streets)

This project extends Valley Ridge from Business 121 to the Railroad Street Athletic Complex. The project is substantially complete.

Future Impact on Operating Budgets

Operating & Maintenance Costs: \$5,639 (2.44 lane miles x \$2,311 per lane mile).

Project Start Date: 6/1/2006 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	2,031,547	1,750,324	281,223
CIP - G O BOND 2001 (361)	98,507	98,507	-
CIP - G O BOND 2002 (362)	47,107	47,108	(1)
CIP - G O BOND 2004 (364)	63,328	63,328	-
CIP - G O BOND 2006 (366)	2,484,581	2,484,580	1
CITY-DO DEVELOPER ESCROW (371)	240,750	240,750	-
Total	4,965,820	4,684,597	281,223

G10704 - Railroad Street (Bennett Lane to SH121)

This project is for the design and construction of Railroad Street between Bennett Lane and SH121.

Future Impact on Operating Budgets

Operating & Maintenance Costs: \$5,477 (2.37 lane miles x \$2,311 per lane mile).

Project Start Date: 10/1/2006 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2006 (366)	597,680	554,745	42,935
CIP - G O BOND 2008 (368)	2,400,000	2,399,068	932
CIP - G O BOND 2009 (369)	1,500,000	39,882	1,460,118
Total	4,497,680	2,993,694	1,503,986

G10736 - Westwood II

This project is for roadway improvement in the Westwood II subdivision. Design is 90% complete.

Future Impact on Operating Budgets

Operating & Maintenance Costs: \$1,246 (0.539 lane miles x \$2,311 per lane mile).

Project Start Date: 2/20/2007 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2006 (366)	483,959	333,797	150,163
CIP - G O BOND 2007 (367)	756,292		756,292
CIP - G O BOND 2008 (368)	6,220,000	192,159	6,027,841
CIP - WATER/SEWER TRSF (414)	978,075		978,075
CIP - REVENUE BOND 2008 (468)	2,700,000	49,538	2,650,462
Total	11,138,326	575,493	10,562,833

G10744 - Southwest Lewisville (New Roads)

This project is for the construction of new roads in southwest Lewisville. Valley Parkway from FM 3040 south to SH 121 Business (approx. 1.29 mi) ; Spinks drive from Duncan Lane to Edmonds lane (approx. 1.35 mi). Construction is complete; however, an erosion problem was discovered that will need to be addressed.

Future Impact on Operating Budgets

Operating & Maintenance Costs: \$6,101 (2.64 lane miles x \$2,311 per lane mile).

Project Start Date: 5/11/2007 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	6,835,000	6,571,749	263,251
CITY-DO DEVELOPER ESCROW (371)	769,160	131,198	637,962
SOUTHWEST LV ESCROW (378)	2,970,038	2,960,658	9,380
Total	10,574,198	9,663,605	910,593

G10751 - Vista Ridge Mall Dr.

This project funds the rehabilitation of Vista Ridge Mall Drive. Construction is substantially complete.

Future Impact on Operating Budgets

Operating & Maintenance Costs: \$11,047 (4.78 lane miles x \$2,311 per lane mile).

Project Start Date: 6/28/2007 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2007 (367)	1,386,893	1,373,816	13,077
Total	1,386,893	1,373,816	13,077

G10801 - PURNELL STREET

This project will fund drainage improvements from Charles St. to I35. Will be constructed along with Purnell St. sewerline. Design is complete; awaiting water and sewer design.

Future Impact on Operating Budgets

None.

Project Start Date: 6/2/2008 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	113,037	27,620	85,417
CIP - G O BOND 2004 (364)	1,194,988	10,347	1,184,641
CIP - G O BOND 2005 (365)	61,963	61,964	(1)
CITY-DO DEVELOPER ESCROW (371)	7,816	1,081	6,735
Total	1,377,804	101,012	1,276,792

G10903 - STREET/ALLEY BOND IMP 09

This project will fund improvements to the Old Town Park Plaza area alleys (Mill to Main). Will be done with Plaza development project.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 7/1/2009 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2009 (369)	2,905,745		2,905,745
Total	2,905,745		2,905,745

G10906 - Valley Ridge Mill-College

Project is currently in design - 60% complete. This is a project that the city is participating in with Denton County.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 8/27/2009

Responsible Department: Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	5,000,000	107,798	4,892,202
CITY-DO DEVELOPER ESCROW (371)	1,211,090	934,584	276,506
Total	6,211,090	1,042,382	5,168,708

G11002 - Riverside Road/Bridge

This project will pre-fund the Riverside project Road/Bridge. This payment will be paid back by the newly created TIRZ 2 as funding is available.

Future Impact on Operating Budgets

No description entered

Project Start Date: 10/1/2009

Responsible Department: Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	2,400,000		2,400,000
Total	2,400,000		2,400,000

G11003 - Bellaire Heights

Project will replace the existing concrete paving, sanitary sewer and storm sewer improvements, and sidewalks within the subdivision.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 1/19/2010

Responsible Department: Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2007 (367)	2,750,000	192,844	2,557,156
Total	2,750,000	192,844	2,557,156

G11004 - Corp - Waters Rdg to DGNO

Extension of Corporate from Waters Ridge to Railroad Street as a four lane divided thoroughfare. Design is 95% complete.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 3/1/2010

Responsible Department: Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	1,588,862	144,912	1,443,950
CITY-DO DEVELOPER ESCROW (371)	198,608		198,608
Total	1,787,470	144,912	1,642,558

G11005 - Corp - DGNO - Elm Fork Br

Extension of Corporate Drive - awaiting completion of earlier sections.

Future Impact on Operating Budgets

No description entered

Project Start Date: 3/1/2010

Responsible Department: Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	5,379,342		5,379,342
	257		

G11010 - Corp- Josey to Trinity

Extension of Corporate Drive. This project was funded initially through alternative sources. Will be reimbursed with this TxDOT funding.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 3/1/2010 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	3,064,684		3,064,684
Total	3,064,684		3,064,684

G30619 - Old Town Parking/Plaza/Pedestrian Improvements

This project provides funding for parking and pedestrian walkway improvements in the Old Town area. A Park Plaza will also be constructed in the Old Town area. Design is 90% complete. Construction to begin after necessary land acquisition.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 11/1/2005 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
TXDOT OLD TOWN PLAZA IMPR (296)	-	-	-
CIP - GENERAL FUND TRSF (301)	1,649,019	540,728	1,108,291
CIP - HOTEL/MOTEL (306)	87,339	76,959	10,380
TIF - CIP (325)	357,800	172,974	184,826
TIF - 2007 BOND FUNDS (327)	650,000	650,000	-
CITY-DO DEVELOPER ESCROW (371)	3,189		3,189
TREE MITIGATION (373)	250,000	140,080	109,920
PARK DEVELOPMENT FUNDS (374)	365,673	256,032	109,641
Total	3,363,020	1,836,773	1,526,247

G30801 - Convergence Left-Turn Improvements

Left-hand turn and median improvements in the Convergence and SH121 area. Construction is underway.

Future Impact on Operating Budgets

TBD once project is finalized.

Project Start Date: 10/15/2007 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	436,538	373,979	62,559
Total	436,538	373,979	62,559

G31100 - I35 Corridor Plan

Project funds the final phases of a I35 Corridor Comprehensive Plan.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2010 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	171,000	115,316	55,684
Total	171,000	115,316	55,684

G31102 - Old Town TOD

Streetscape and lane improvements to Mill Street from I35/SH 121 Business to College Street.

Future Impact on Operating Budgets

TBD

Project Start Date: 3/7/2011 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	3,750,000	-	3,750,000
Total	3,750,000	-	3,750,000

G31103 - I-35 CORRIDOR AESTHETIC

Aesthetic improvements include bridges, medians, plantings, and entry features.

Future Impact on Operating Budgets

None.

Project Start Date: 4/27/2011 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2004 (364)	109,320	82,454	26,866
CIP - G O BOND 2006 (366)	43,478	41,158	2,320
Total	152,798	123,612	29,186

G90511 - Corridor Beautification

Funds will be used to beautify corridors in numerous locations using foliage, screening devices or to relocate above-ground utility lines.

Future Impact on Operating Budgets

\$40,000 annually for irrigation and maintenance. (Funded in the General Fund, Parks & Leisure Services annual budget).

Project Start Date: 10/1/2004 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	2,324,762	1,166,992	1,157,770
Total	2,324,762	1,166,992	1,157,770

G90902 - Neighborhood Rehab 09

This project funds rehabilitation of the Oak Creek Estates neighborhood streets: Milestone Ridge, Less Ct., Beverly Ct., Rachels Ct., Shuffords Ct., and Angela Drive.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	400,000	277,325	122,675
Total	400,000	277,325	122,675

G90904 - Asphalt Maintenance 09

This project funds improvements to Ridgeway, Simpson Ct., Willow Springs and Cherry Lane.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	679,244	660,038	19,206
Total	679,244	660,038	19,206

G90905 - Sidewalk Maintenance 09

This project funds improvements to Ridgeway, Simpson Ct., Willow Springs, and Valley Parkway (Corporate to FM 3040)

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	381,025	381,021	4
Total	381,025	381,021	4

G90906 - Traffic Improvements 09

This project provides funds for traffic signal improvements at locations to be determined.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	915,582	677,148	238,434
CITY-DO DEVELOPER ESCROW (371)	22,320	22,120	200
Total	937,902	699,268	238,634

G91001 - Alley Rehab 2010

Rehab of Bellaire Heights and Lewisville Valley 4 alleys. Project was on hold for FY 2009-10 and released at the end of the fiscal year.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	170,000	69,654	100,346
Total	170,000	69,654	100,346

G91006 - Traffic Improvements 2010

This project upgrades Traffic Control signs to meet FHWA Retroreflectivity Ruling requirements.

Future Impact on Operating Budgets

Minor

Project Start Date: 10/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	330,000		330,000
Total	330,000		330,000

G91101 - 2011 asphalt maintenance

McDonnell, Yates, and Pine Drive.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2010 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	332,300	129,005	203,295

Total	332,300	129,005	203,295
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G91102 - 2011 sidewalk maintenance

Meadow Glen Addition, Valley Parkway, Fox Ave, Roberts Road, Hebron Parkway.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2010 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	380,700	376,548	4,152
Total	380,700	376,548	4,152

G91103 - 2011 misc concrete rehab

TBD - will be added to another rehabilitation project as needed.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2010 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	64,611	58,975	5,636
Total	64,611	58,975	5,636

G91201 - Neighborhood Rehab

Lewisville Valley 3 street and sidewalk repairs (Abilene, El Paso, Santa Fe, and Chisolm).

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	400,000		400,000
Total	400,000		400,000

G91202 - Alley Rehab

Lewisville Valley 3 repairs.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	170,000		170,000
Total	170,000		170,000

G91207 - concrete repairs

This project funds minor concrete repairs on College Pkwy (I35E to Summit), Highpoint Addition, Timberbrook Addition, and Timbercreek Estates Addition.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	940,000	44,969	895,031
-----262-----			

Total	940,000	44,969	895,031
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G91208 - Asphalt Repairs

Asphalt repairs to High School, Crockett, Fox avenue, and Huffines Street.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	332,300		332,300
Total	332,300		332,300

G91209 - Sidewalk Repairs

Sidewalk repairs to Fox Creek Estates, Timbercreek Addition and Timbercreek Estates Addition.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	380,700		380,700
Total	380,700		380,700

Screening Walls

G91104 - screening wall repairs

TBD based on greatest need.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2010 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	75,000	68,019	6,981
CIP - SCREENING WALL MNTC (376)	61,768	59,662	2,106
Total	136,768	127,681	9,087

G91205 - screening wall repairs

To be determined based on greatest need.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	316,606		316,606
Total	316,606		316,606

Sanitary Sewer Systems

U90804 - Timbercreek Lift Station

This project funds the demolition and rebuilding of Timber Creek Lift Station. 65-70% design complete. Will look to bid in June or July, 2012.

Future Impact on Operating Budgets

TBD once design is complete.

Project Start Date: 7/14/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - REVENUE BOND 2008 (468)	4,500,000	224,326	4,275,674
Total	4,500,000	224,326	4,275,674

U90805 - Holf. Prairie Rd San Sew

This project funds a parallel 18" gravity main and metering station between Castle Hills and Holfords Prairie Road. Design is complete. In process of acquiring easements. Will be bid in early 2011. Project is substantially complete; finalizing punch list items.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 7/14/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - REVENUE BOND 2008 (468)	1,000,000	453,256	546,744
Total	1,000,000	453,256	546,744

U90905 - Elm Fork Sanitary Sewer Phase 2

Project will fund a collection system from East Main Street to Railroad Street and Krestmark Lift Station. Under design; waiting on easements from property owners.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 5/21/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	598,502	1,800	596,702
CIP - WATER DEVL BRD 1999 (451)	27,795		27,795
CIP - REVENUE BOND 1998 (498)	196,730	85,000	111,730
Total	823,027	86,800	736,227

Sewer System Projects

U60425 - Wastewater Treatment Plant (Sludge Mgmt)

This project provides funds a cannibal process, and a second belt press for treatment and disposal of additional sludge produced by the Wastewater Treatment Plant. Cannibal process is 15% design complete. Press is complete.

Future Impact on Operating Budgets

To be determined, based on results of engineering study.

Project Start Date: 8/29/2003 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	922,510	88,983	833,527
CIP - WATER DEVL BRD 1999 (451)	53,902		53,902
CIP - REVENUE BONDS 2003 (463)	4,512,588	1,665,892	2,846,696
Total	5,489,000	1,754,875	3,734,125

U90407 - Purnell St. Wastewater Main Replacement

This project performs the engineering study and design for a replacement of the existing Purnell Street wastewater main. Phase 1 (College to Redbud) is under construction along with the Purnell Street rehabilitation/drainage project.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 10/1/2003 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	250,706	225,631	25,075
CIP - REVENUE BOND 2008 (468)	1,950,000	765,130	1,184,870
Total	2,200,706	990,761	1,209,945

U90801 - Inflow/Infiltration 2008

This project funds the evaluation of the wastewater system for structural problems and designs and constructs the necessary repairs.

Future Impact on Operating Budgets

Operating maintenance costs expected to decrease when repairs are made.

Project Start Date: 10/1/2007 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	559,827	335,008	224,819
Total	559,827	335,008	224,819

U90901 - Crossroads South Sewer

This project will fund sanitary sewer improvements to divert the City of Lewisville's existing sanitary sewer system from flowing through DCFWD's sanitary sewer system.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 10/1/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	2,400,000	13,678	2,386,323
Total	2,400,000	13,678	2,386,323

U90907 - INDIAN CREEK LIFT STATION

Sanitary sewer lift station near the existing Indian Creek Metering Station at FM 544 and Indian Creek; and a 24" sanitary force main between the lift station and an existing sanitary sewer at SH 121 Business and KCS Railroad. 60% design complete.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 7/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - REVENUE BOND 2009 (469)	10,474,092	188,667	10,285,425
Total	10,474,092	188,667	10,285,425

U91001 - Sewer Crossings (2010)

This project funds various sewer crossing improvements/aerial crossings. Primarily Timbercreek Utility crossings. Design is in process.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	835,000	86,770	748,231

Total	835,000	86,770	748,231
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U91003 - Sewer Line Repl. 2010

TBD.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	121,645		121,645
Total	121,645		121,645

U91202 - East Side Gravity Sewer

Project will fund a parralel sewer line from Austin Ranch to the new Indian Creek Lift Station.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	3,500,000		3,500,000
Total	3,500,000		3,500,000

U91203 - I/I Repairs

Evaluation of the wastewater system for structural problems occurs annually. This funding will be used to repair identified problems.

Future Impact on Operating Budgets

TBD

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	271,217		271,217
Total	271,217		271,217

U95362 - Extension of Sanitary Sewer to Elm Fork Area

This project extends of the sanitary sewer system to provide sanitary sewer service to unserved areas along 121 Business between Railroad St. and Trinity River. Phase 1 is complete.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 8/1/1998 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	51,498	41,994	9,504
CIP - WATER DEVL BRD 1999 (451)	669,050	668,512	538
CIP - REVENUE BOND 1998 (498)	373,176	340,905	32,271
Total	1,093,724	1,051,411	42,313

Traffic Signals

G10902 - LPAFA Grant / SH 121 Business

Local Participation Advanced Funding Agreement to install video detection and communications at 13 traffic signals on SH121B.

Future Impact on Operating Budgets

Operating costs are anticipated to be minor.

Project Start Date: 11/18/2008 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
GRANT FUND (298)	321,425	237,035	84,390
Total	321,425	237,035	84,390

G91007 - LPAFA MAIN ST

Installation of video detection equipment and retime signals

Future Impact on Operating Budgets

None.

Project Start Date: 12/7/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	249,090	205,041	44,049
Total	249,090	205,041	44,049

G91008 - ARRA - EECBG Grant

Federal stimulus grant funding for traffic signal improvements at 34 intersections.

Future Impact on Operating Budgets

None.

Project Start Date: 1/12/2010 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
GRANT FUND (298)	913,000	607,604	305,396
Total	913,000	607,604	305,396

G91204 - Traffic Improvements

To be determined.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	330,000		330,000
Total	330,000		330,000

Water Lines

U90802 - Water Line Replacements 2008

This project funds water line replacements in Highpointe Addition.

Future Impact on Operating Budgets

Replacement of lines decreases operating maintenance costs.

Project Start Date: 10/1/2007 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,364,039	1,062,084	301,955
Total	1,364,039	1,062,084	301,955

U90902 - Waterline Replacements 09

The project funds the replacements of water mains in several streets in the City. Project has been split into two phases for ease of design and construction. Both phases are currently in design.

Future Impact on Operating Budgets

Replacement of these lines will decrease operating costs.

Project Start Date: 10/1/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,630,492	1,550,528	79,964
Total	1,630,492	1,550,528	79,964

U90904 - VALY RDG NE WTR LINE PH 2

Project will build a 30" waterline from Mill Street to College Street.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 5/21/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	219,117		219,117
CIP -REVENUE BOND 2002A (462)	249,553		249,553
CIP - REVENUE BOND 1999 (499)	61,423		61,423
Total	530,093		530,093

U91002 - Inflow/Infiltration 2010

Year 2 of sanitary sewer study. Project is 60% complete.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	228,783	215,823	12,960
Total	228,783	215,823	12,960

U91201 - Water Line Repl

Replaces water lines in Parkside Trail, Olympic Court, and along streets in Bellaire Heights subdivision.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	539,281		539,281
Total	539,281		539,281

Water System Projects

U15460 - Update of Master Water Infrastructure Map

This project funds the update of a comprehensive infrastructure map detailing city-wide water and sewer connections. Update is in progress as determined by the City Engineer.

Future Impact on Operating Budgets

None.

Project Start Date: 8/1/1999 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	263,666	219,087	44,579
Total	263,666	219,087	44,579

U15537 - Extension of Water Line in Valley Ridge

This project funds design and construction of a waterline extension at Valley Ridge. Project includes \$500,000 for a 30" water transmission main in Lakeway from Corporate to Lake Pointe. Project combines with Elm Fork Sanitary Sewer project (U95362) and New Water Lines '03 (U10319). Right-of-way parcels have been identified.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 2/1/2000 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	2,600,000	2,335,445	264,555
CIP - REVENUE BOND 1999 (499)	740,000	524,159	215,841
Total	3,340,000	2,859,604	480,396

U60512 - Midway Pump Station / Dallas Water Supply No. 3

This project funds a new pump station(for 692.5 and 735 water systems), 3MG ground storage tank and 30" water supply line from Carrollton to the pump station site on Midway Road. 30" water supply line is under construction. Pump station site has been acquired and construction is underway.

Future Impact on Operating Budgets

\$190,000.

Project Start Date: 9/30/2004 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	3,202,085	2,419,388	782,697
CIP - WATER DEVL BRD 1999 (451)	2,764,121	1,993,795	770,326
CIP - REVENUE BOND 2000 (460)	41,568		41,568
CIP - REVENUE BOND 2002A (462)	42,169	42,169	-
CIP - REVENUE BONDS 2003 (463)	225,123		225,123
CIP - REVENUE BOND 2005 (465)	4,035,000	4,014,904	20,096
CIP - REVENUE BOND 2006 (466)	4,071,699	3,850,275	221,424
CIP - REVENUE BOND 2008 (468)	269,404,182		404,182

CIP - REVENUE BOND 2009 (469)	1,455,602		1,455,602
CIP - REVENUE BOND 1998 (498)	14,835		14,835
CIP - REVENUE BOND 1999 (499)	10,000		10,000
Total	16,266,384	12,320,531	3,945,853

U90654 - Water Line Replacements (2006)

This project replaces water lines on Parkside Trail, Olympic Court and along streets in Bellaire Heights Subdivision. Plans were designed in-house and are complete.

Future Impact on Operating Budgets

Replacement of these lines will decrease operating costs.

Project Start Date: 6/30/2006 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,516,643	742,111	774,532
CIP - REVENUE BOND 2000 (460)	120,097	120,097	-
CIP - REVENUE BOND 2002A (462)	501,978	501,978	-
CIP - REVENUE BONDS 2003 (463)	319,995	319,994	1
CIP - REVENUE BOND 2005 (465)	116,606	116,606	-
CIP - REVENUE BOND 1998 (498)	159,489	159,489	-
CIP - REVENUE BOND 1999 (499)	273,955	273,955	-
Total	3,008,763	2,234,230	774,533

U90765 - Water Meter Improvements

This project funds water meter change outs as needed.

Future Impact on Operating Budgets

Minor.

Project Start Date: 9/30/2007 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	216,681	90,655	126,026
Total	216,681	90,655	126,026

U91100 - 2011 line replace/repair

Bennett Lane - Railroad to I35; Civic Circle - Main to Valley.

Future Impact on Operating Budgets

Replacement of these lines will decrease operating costs.

Project Start Date: 10/1/2010 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,121,393	231,185	890,208
Total	1,121,393	231,185	890,208

U91101 - Midway Branch LS/Force M

Funds 10 MGD Sanitary Sewer Lift Station at Holfords Prairie Road and force main. Lift station will be locate on site near Midway Branch Creek Crossing of Holford's Prairie Road.

Future Impact on Operating Budgets

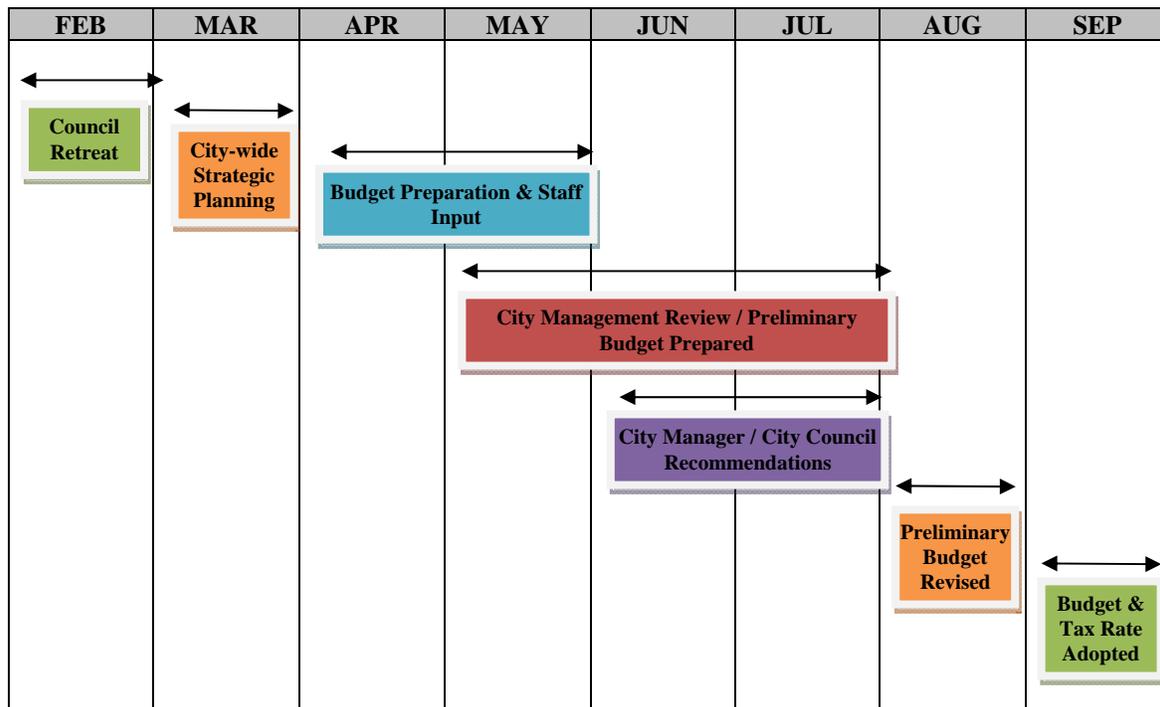
Will be determined after design is complete.

Project Start Date: 7/6/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - REVENUE BOND 2011 (481)	9,400,000	23,235	9,376,765
Total	9,400,000	23,235	9,376,765

Budget Process

The budget process occurs over a seven-month period through the collective efforts of department staff, division managers, directors, the City Manager and the City Council. Preparation of the budget is composed of six steps.



City of Lewisville Budget Process / Calendar

Step #1: City Council Retreat (Feb. 10-12, 2011)

Every February, the City Council, City Manager and key staff conduct an annual retreat. They review the current state of the City, core values for the organization, and the vision and mission statements. Departmental operations, debt requirements, and new initiatives are examined to provide city staff with Council input prior to the budget process. The current list of Council established priorities and goals is revised and edited during this step in the process.

Step #2: Strategic Plan Development (Apr. 12 – June 1, 2011)

Departmental staff begins analyzing the strengths, weaknesses, opportunities and threats of their departments, and set short-term objectives for the next two years. These objectives focus on weaknesses and threats and must relate directly to one of the approved Council directed priorities and goals.

Step #3: Revise Year-End Estimates for Current Year (April 26 – May 13, 2011)

In April and May, management reviews current-year budgets and requires department heads to estimate what they will spend for the remainder of the year. The “revised budget” for each department is not to be exceeded without approval from the City Manager. Concurrently, revenues are evaluated on year-to-date collections to determine if the City will meet its expectations for the year and to develop projections for the upcoming fiscal year.

Step #4: Departments Develop Budget Requests (Apr. 26 – June 1, 2011)

Departments evaluate existing program goals and objectives used to assess performance and fine-tune them for the coming fiscal year. Goals represent the purpose of programs while objectives identify their specific, qualitative aim. Departments propose performance measures based upon future demand estimates and new management initiatives. Performance measures are developed to gauge the output, efficiency and effectiveness of the proposed goals and objectives. By evaluating current activities, departments have a basis to propose future service levels within the context of existing budgets and propose enhancements, or action steps, that will add value for the next year if authorized.

The proposed budget is based upon current year appropriations minus capital outlay or one-time expenses. Line item detail is developed for each department. Increased operational or overhead costs for existing programs are absorbed within current budgets. Programs that can no longer be sustained due to cost impacts may be submitted as add-back action steps.

Step #5: City Manager Develops Proposed Budget (Jun. 13 – Aug 13, 2011)

Departments submit action steps for the next year. Action Steps include reductions, add-backs, new programs, replacements, capital outlay, and additional personnel. These items are prioritized and submitted by the departments to the City Manager based upon their ability to maintain or enhance existing service. Each action step is directly tied to a City priority. The City Manager reviews department action steps and meets with individual department directors. At this time, all five-year plans currently utilized are also being updated. This includes CIP Water and Sewer, CIP Street, Technology, Parks and Library Development Fund, overall Utility Fund, and General Fund plans. Copies of the various plan summaries have been included in the Strategic Planning section. After assessing relevant information, the City Manager prioritizes his list of service improvements and reductions and reviews all revenue sources to compile the proposed budget.

Step #6: City Council Adopts the Budget (Sept. 19, 2011)

The last step in the process adopts the final budget. This begins in August when the City Council receives the proposed budget and reviews it at the annual budget workshop. Council members discuss policy objectives and the spending plan in relation to their annual priorities established during the Council retreat. Finalizing the proposed budget, the Council holds a public hearing in September on the pending tax rate and budget. Following the public hearing, the final budget is adopted subsequent to the next fiscal year, October 1.

This year, the final budget document includes the City-wide SWOT analysis, a presentation of goals and objectives by City Council priority, as well as a listing of the action steps and related dollar amounts funded for each City priority.

Amendments

The budget can be amended at any time during the fiscal year through the adoption of a budget amendment ordinance. In addition, an annual amendment is authorized by the City Council to account for goods and services charged in the prior year, but not completed or delivered until the current year. Departments may transfer funds between accounts or between divisions with approval from the City Manager. The City Manager may transfer between departments within each fund with a report to the City Council. Any transfers between funds require the approval of the City Council.

Budgetary Financial Policy Statements

- I. AUDIT**
- II. REVENUE MANAGEMENT**
- III. RESERVES**
- IV. DEBT**
- V. PURCHASING**
- VI. INVESTMENTS**
- VII. INVESTMENTS – OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST**
- VIII. BUDGET TRANSFERS**
- IX. CAPITAL BUDGET/APPROPRIATIONS AND TRANSFERS**
- X. IDENTITY THEFT PREVENTION PROGRAM**
- XI. GENERAL PROVISIONS**

I. AUDIT

- A. Audit Type – A Comprehensive Annual Financial Report (CAFR) shall be prepared and published in accordance with generally accepted accounting principles as defined by the Governmental Accounting Standards Board.
- B. Auditor – The audit shall be made by an independent certified public accounting firm of national or regional reputation and must demonstrate that the firm has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards as defined by the American Institute of Certified Public Accountants, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the current provisions required for federal and state grant recipients. The firm selected by the City Council shall have no interest, direct or indirect, in financial affairs of the City government or in any of its officers. Auditors are accountable to the City Council. Mandated audit firm rotation is not required. Circulation of a Request for Proposal (RFP) for audit services is required at least every five years.
- C. Council Responsibility – While management is primarily responsible for financial reporting (including the comprehensive framework of internal control used to generate the financial statements), the City Council remains ultimately responsible for ensuring that management meets its obligations in this regard.

II. REVENUE MANAGEMENT

- A. Reliability – Component segments of revenue sources will be reviewed and consistent collection practices will be enacted so that assurances can be provided that the revenue base will materialize according to budgets and plans.
- B. Sales Tax – The budgeting of sales tax revenue for the upcoming fiscal year shall not exceed the estimated projection of sales tax revenue for the current fiscal year.
- C. Equity – Equity will be maintained in the revenue system structure. All forms of subsidization will be minimized or eliminated between entities, funds, services, utilities, or customers.
- D. Receivables – Receivables will be reviewed and adjusted periodically pursuant to generally accepted accounting principles. Allowances may be established for receivables over 90 days and as part of year-end accounting procedures accounts may be written off if outstanding one year or more. These actions do not release or extinguish the debt or the debtor as per state law. Collection efforts will remain ongoing on those accounts that can be pursued further.

III. RESERVES

- A. The General Fund and all funds with outstanding long-term debt will maintain working capital resources at a minimum of 15% of the operating expenditure budget.
- B. The City Manager is authorized by City Council to establish other funds' reserve balances as operations dictate.

IV. DEBT

- A. Usage of Debt Proceeds – Debt will not be used for recurring operating purposes.
- B. Debt Reserves – Debt service reserves shall be maintained at those levels restricted by bond covenants. For debt not restricted by bond covenants, reserves shall be maintained at an amount no less than the greatest annual debt service requirement for outstanding debt, less self-supporting revenues, times the greatest percentage of uncollected current year ad valorem taxes multiplied by a factor of two; and in an amount no more than 15 percent of total outstanding bond principal.
- C. Bond Amortization – Bonds will in most instances be issued with the bond series final maturity being no longer than 16 years. The City Manager is authorized by City Council to structure longer maturities when in the best interest of the City. No extension of debt past the original maturity will occur with the issuance of refunding bonds.

V. PURCHASING

- A. Pursuant to state law, City Council issues the following policy statements:

1. Best Alternative Delivery Method – The City Manager is authorized by City Council to select the best alternative project delivery method as defined by state law.
 2. Competitive Sealed Bidding or Proposals – The City Manager, or his designee is authorized by City Council to select a procurement method of either competitive sealed bidding or competitive sealed proposals for the procurement of goods and services as defined by state law.
 3. Electronic Bids & Proposals – The following rules are adopted to ensure the identification, security, and confidentiality of electronic bids or proposals, and that the electronic bids or proposals remain effectively unopened until the proper time:
 - a. Users of the system shall be assigned unique user names and passwords.
 - b. Access to the system by authorized users shall be logged and tracked in order to record when any user has accessed the system, and what data the user has accessed.
 - c. Transmittal of data through the internet shall be encrypted using SSL technology. All sensitive data within the system shall be encrypted using the Advanced Encryption Standard algorithm (AES), or better.
 - d. All data shall be encrypted using a time-sensitive mechanism that allows the data to be decrypted only after the due date and time.
 - e. The system shall be synchronized to two or more atomic clocks to ensure exact recording of the due date and time, and the receipt date and time, of each submission.
 - f. Neither vendor identities nor the contents of submissions are available during the bidding process.
 - g. Only the City's purchasing manager or his designee, with an authorized password, and only at the established due date and time, can request that the bid/proposal be opened.
- B. Rejection of Bids – Although full compliance to specifications may have been met, all bids, quotations or proposals may be rejected prior to award if it is determined to be in the best interest of the City of Lewisville. The City Manager, or his designee, is authorized by City Council to reject bids or proposals that are not in the best interest of the City.
- C. Exceptions from Council Approval – Items within the dollar amount previously approved by the City Council require no further City Council action when being purchased through:
1. an Interlocal Agreement,

2. a State Cooperative Program,
3. a regional Council of Government (COG) Program,
4. a sole source as defined under state bidding laws, or
5. maintenance agreements for existing hardware.

VI. INVESTMENTS

Pursuant to Chapter 2256 of the Texas Government Code, also known as the Public Funds Investment Act, an investment policy shall be submitted and approved by the governing body on an annual basis. The following are City Council policy statements regarding the investments of City funds:

A. Scope

1. The investment policy applies to the investment activities of the Government of the City of Lewisville. These policies serve to satisfy the statutory requirement to define and approve a formal investment policy.
2. Funds Included – All financial assets of all funds, including the General Fund, Water and Sewer Utility Fund, the Capital Projects Funds, the Special Revenue Funds, the Self Insurance Funds, the Debt Service Funds, and all other funds that may be created from time to time not identified in Section A.3 below, shall be administered in accordance with the provisions of these policies.
3. Funds Excluded – All financial assets of all funds associated with an Other Post Employment Benefits (OPEB) Trust.

B. Investment Strategy

1. The City of Lewisville maintains a consolidated pooled investment portfolio that utilizes specific investment strategy considerations designed to address the investment objectives of the individual fund types represented in the pooled investment portfolio. Fund types within the consolidated investment pool include the general fund, special revenue funds, debt service fund, capital project fund, internal service fund, and expendable trust funds. Additionally, the City maintains separate investment portfolios for the water and sewer and health insurance proprietary funds.
2. In order to minimize risk of loss due to interest rate fluctuations, investment maturities will not exceed a maximum of two years. Investment strategy for each of the investment portfolios have as their primary objective to assure that anticipated cash flows are consistent with adequate investment liquidity. The second objective is to create a portfolio structure that will experience minimal market volatility during economic cycles. These objectives are to be accomplished by investing in high quality, short-term

securities in combination with investing in a qualified investment pool that provides same day liquidity.

C. Objectives

1. Safety – Safety of principal is the foremost objective of the City of Lewisville. Investments of the City of Lewisville shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities or pooled securities do not exceed the income generated from the remainder of the portfolio.
2. Liquidity – The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated.
3. Yield – Funds held for future capital projects shall be invested in securities that reasonably can be expected to produce enough income to offset inflationary construction cost increases.

D. Investment Committee

1. Members – There is hereby created an Investment Committee, consisting of the Director of Finance, Fiscal Services Manager, Assistant City Manager over Finance, and four others to be designated by the City Manager. The Investment Committee shall meet at quarterly intervals to determine general strategies and to monitor results. The Investment Committee shall be authorized to invite advisors to the meetings as needed including the City Attorney and outside advisors.
2. Committee Scope – The Investment committee shall include in its deliberations such topics as: economic outlook, portfolio diversification, maturity structure, potential risk to the City's funds, and authorized brokers and dealers.
3. Procedures – The Investment Committee shall provide for minutes of its meetings. Any two members may request a special meeting, and four members shall constitute a quorum. The Investment Committee shall establish its own rules of procedure.

E. Investment Officers

1. The following positions: Assistant City Manager over Finance, Finance Director, and the Fiscal Services Manager are exclusively designated as Investment Officers by the City Council.
2. Investment Officers may, on behalf of the City, execute purchases and sales of investments as permitted by the Investment Policy.
3. Investment officers are required to adhere to training guidelines in accordance with the Government Code 2256.008.

4. Investment Officers will additionally submit signed quarterly reports to the City Council and the City Manager.

F. Responsibility and Control

1. Delegation – Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation to persons responsible for investment transaction accounting.
2. Management and Internal Controls – The Director of Finance shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the investment committee and with the independent auditor. The controls shall be designed to reasonably prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City of Lewisville.
3. Controls and managerial emphasis deemed most important that shall be employed where practical are:
 - a. Control of collusion.
 - b. Separation of duties.
 - c. Separation of transaction authority from accounting and record keeping.
 - d. Custodian safekeeping receipts records management.
 - e. Avoidance of bearer-form securities.
 - f. Documentation of investment bidding events.
 - g. Written confirmation of telephone transactions.
 - h. Accurate and timely reports.
 - i. Adequate training and development of investment officials.
 - j. Review of financial condition of all brokers, dealers, and depository institutions.
 - k. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies.

4. Transaction Authority – Certain signatory responsibilities are required to transact investments. Positions authorized as depository signatories shall be established by the City Manager.
 - a. The persons holding these positions are also designated as authorized to transact wire transfers, buy/sell, and trade investments in accordance with the goals and objectives of the City's investment strategy.
 - b. Bonding of all those individuals authorized to place, purchase, or sell investment instruments shall be required.
5. Prudence – Investments shall be made with the exercise of due care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their own capital as well as the probable income to be derived. Prudence extends beyond the consideration of single investments to include the prudence of the entire portfolio structure.
6. Investment Officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price dangers, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

G. Ethics

1. Conflicts of Interest – Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Conflict of interest provisions in state law shall apply to the selection of depositories.
2. Disclosure – Employees and Investment Officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the City of Lewisville, and shall further disclose any large personal financial or investment positions that could be related to the performance of the City's portfolio. Employees and Investment Officers shall subordinate their personal investment transactions to those of this jurisdiction, particularly with regard to the timing of purchases and sales.

H. Reporting Investment Earning Evaluation

1. Quarterly Reports – The Investment Officers shall submit quarterly, an investment report that:
 - a. Describes in detail the investment position of the City on the date of the report;
 - b. Must be prepared jointly by all Investment Officers of the entity;

- c. Must be signed by each Investment Officer of the City;
 - d. Contains a summary statement of each pooled fund group that states:
 - (1) Beginning market value for the reporting period;
 - (2) Additions and changes to market value during the period;
 - (3) Ending market value for the period; and
 - (4) Fully accrued interest for the reporting period.
 - e. State the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;
 - f. State the maturity date of each separately invested asset that has a maturity date;
 - g. State the City's pooled fund group (Consolidated, Water/Sewer, Health) for which each individual investment was acquired; and
 - h. States compliance of the portfolio in aspect to investment strategy.
2. Annual Report – Within 60-days of the end of the Fiscal Year, the Director of Finance shall present an annual report on the investment program activity. The annual report shall include 12-month performance information, and shall suggest improvements that might be made in the investment program.

I. Investments

- 1. Strategy Statement – The City intends to pursue an active vs. a passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade. The maximum maturity terms for individual securities will not exceed three years. The maximum weighted average maturity for the composite portfolio is one year.
- 2. Eligible Investments – Financial assets of the government of the City of Lewisville may be invested in:
 - a. Obligations of the United States or its agencies and instrumentalities; and
 - b. Direct obligations of the State of Texas or its agencies, and instrumentalities; and
 - c. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full

faith and credit of, the State of Texas or the United States or its agencies and instrumentalities; and

- d. Fully collateralized direct repurchase agreements meaning a simultaneous agreement to buy, hold for a specified time, and then sell back at a future date, obligations described by Subsection (a) of this section, the principal and interest of which are guaranteed by the United States or any of its agencies, market value of not less than the principal amount of the funds disbursed. Repurchase agreements include direct security repurchases and reverse security repurchase agreements not exceeding 90 days after the date delivered. Such repurchase securities shall be pledged to the City and deposited with a third party selected and approved by the City, and placed through a primary government securities dealer, as defined by the Federal Reserve, or a bank domiciled in this state; and
- e. Up to a legal limit of 15% of operating fund can be placed in a no load money market mutual fund that is regulated by the Federal Securities and Exchange Commission with a dollar weighted average stated maturity of 90 days or less and whose investment objectives include seeking to maintain a stable net asset value of \$1 per share up to a maximum of 80 percent of the aggregate monthly average fund balance, excluding bond proceeds in money market funds. The City's account may not exceed 10 percent of the total assets of the money market mutual fund.
- f. Public Funds Investment Pools created to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are: first, safety of principal; second, liquidity; and third, income. The pool may consist of assets authorized through the Public Funds Investment Act (Government Code 2256) and have an established advisory board composed of participants and other qualified persons. The Council must approve a resolution authorizing investment in the particular pool following Finance Director evaluation of an offering circular containing the following comprehensive information: the pools qualified investments; maximum average dollar-weighted maturity allowed based on the stated maturity date; maximum stated maturity date of any investment security within the pool portfolio; objectives of the pool; size of the pool; names and terms of the advisory board; custodian bank used for safekeeping pool assets; pool intent to maintain a net asset value of one dollar and the risk of market price fluctuation; whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or other described guarantees; the name and address of the pool's independent auditor; deposit and withdrawal guidelines; and performance history.

Additionally, approved pools are required to furnish a monthly report with the following minimum information:

- (1) The types and percentage breakdown of securities in which the pool is invested;
 - (2) The current average dollar-weighted maturity, based on the stated maturity date, of the pool;
 - (3) The current percentage of the pool's portfolio in investments that have stated maturities of more than one year;
 - (4) The book value versus the market value of the pool's portfolio, using amortized cost valuation;
 - (5) The size of the pool;
 - (6) The number of participants in the pool;
 - (7) The custodian bank that is safekeeping the assets of the pool;
 - (8) A listing of daily transaction activity of the entity participating in the pool;
 - (9) The yield and expense ratio of the pool;
 - (10) The portfolio managers of the pool; and
 - (11) Any changes or addenda to the offering circular.
3. Length of Investments – The City of Lewisville shall invest in instruments with scheduled maturity of duration not to exceed two (2) years at the time of purchase. In the event a coupon security maturity exceeds the specified limit with a calculated duration of two (2) years, the instrument will satisfy this policy requirement.
4. Diversification – It shall be the policy of the City of Lewisville to diversify the investment portfolio. Diversification strategies shall be determined and revised periodically by the Investment Committee. In establishing specific diversification strategies, the following general constraints shall apply:
- a. Portfolio maturities shall be staggered to avoid concentration of assets in a specific maturity sector. The maximum weighted average maturity of the composite portfolio will not exceed one year.
 - b. Portfolio investment instruments and issuers shall be diversified by type.

- c. The following maximum limits by instruments are established for the City's total portfolio:

(1)	U.S. Treasury Securities	100%
(2)	U.S. Agency and Instrumentalities	75%
(3)	Authorized pools	50%
(4)	Repurchase Agreements	25%
(5)	No-load Money Market Mutual Funds	15%
- d. Competitive quotes among dealers/pools for placement of investments must facilitate diversification. However, Repurchase Agreements shall be placed only with primary government securities dealers.

J. Selection of Depositories

- 1. Bidding Process – Depositories shall be selected through the city's banking services application process. Before awarding a depository services contract, the Council shall receive applications for the performance of depository services from one or more state or national banks, state or federal credit unions or state or federal savings associations.
 - a. Notice Content – The Director of Finance shall give notice to banks, credit unions, and savings associations requesting submission of application proposals to perform depository services. This notice to institutions must contain the responsible staff person's name and address, date and time the applications are to be received by staff, and the date, time, and place the Council will consider the selection of one or more depositories.
 - b. Notice Publication – Notice of the request for depository application proposals shall be published at least once no later than 21 days prior to the deadline for receipt of applications in the City's official newspaper.
- 2. Review of Applications – In reviewing applications, the Director of Finance shall consider the terms and conditions for the performance of depository services, including the type and cost of services to be provided to the City, consistent with this policy to include the following general criteria:
 - a. Sound capital and operating structure capable of providing a full range of depository services.
 - b. Ability to perform securities safekeeping custody and book entry securities clearance for the City's investment portfolio.

- c. Continuous ability and contractual commitment to pledge acceptable collateral to guarantee public funds deposits.
 - d. Enhance treasury cash management performance by maximizing earnings on demand deposits, securities investments, and in the event of favorable market pricing, the placement of time deposits with the depository.
 - e. Competitive fees for depository services.
 - f. Active community reinvestment of public funds deposits back into the local economy through loans for businesses, property development, and improvements within Lewisville. Diversification of loan recipients and a Community Reinvestment Act rating of "Outstanding" are considered prerequisite.
3. Term, Conditions, and Additional Services – The City may approve, execute, and deliver any depository services contract whose term does not exceed five (5) years. The depository services contract(s) may contain terms and conditions approved by Council. In addition to depository services, the City may elect to contract with financial institutions under separate contract(s) if additional financial services are necessary in the administration, collection, investment, and transfer of City funds.
 4. Qualification as Depository – The selected depository institution shall, not later than five (5) days before the commencement of the term of the depository services contract, provide security for the public funds.

K. Selection of Brokers, Dealers, and Pools

Primary Dealers and Approved List – For brokers and dealers of government securities, the Investment Committee shall select only those dealers reporting to the Market Reports Division of the Federal Reserve Bank of New York, also known as the "primary government securities dealers," unless a broker/dealer comprehensive questionnaire and certification reveals that regional firms are adequately managed and financed to conduct public business. All brokers and dealers must be authorized by the Investment Committee. Investment officers shall not conduct business with any firm which has been removed from the approved list by the Investment Committee. An Investment Officer may not buy any securities from a firm which has not filed a written certification that the broker/dealer has received and thoroughly reviewed the government's investment policy and have implemented reasonable procedures and controls. All Brokers/Dealers should be reviewed and re-approved or removed annually by the Investment Committee.

L. Safekeeping and Custody

1. Insurance or Collateral – All deposits and investments of City funds with commercial banks shall be secured by pledged collateral with a market value equal to no less than 100% of the deposits or investments less an amount insured by the FDIC. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances. Master repurchase agreement shall be in place documenting the terms and conditions of the fully collateralized repurchase transactions placed only with primary dealers.
2. Pledged Collateral Safekeeping Agreement – All safekeeping arrangements shall be in accordance with a Safekeeping Agreement approved by the Investment Committee which clearly defines the procedural steps for gaining access to the collateral should the City of Lewisville determine that the City's funds are in jeopardy. The safekeeping institution, or Trustee, shall be the Federal Reserve Bank or a third party custodial institution, not a branch of the firm pledging the collateral. Collateral is to be deposited in the custodian account subject to the order and direction of the City as pledgee, and the written consent of the City shall be required before release from the custodian. The safekeeping agreement shall include the authorized signatures of the City of Lewisville, the depository pledging the collateral, and the custodian.
3. Collateral Defined – The City of Lewisville shall accept only the following securities as collateral:
 - a. Negotiable direct obligations of the United States with maturities under 10 years shall use current market value equal to 100% of total City deposits, OR with maturities over 10 years shall use current market value equal to 102% of total City deposits; or
 - b. Negotiable general obligations of the United States and backed by its full faith and credit with maturities under 10 years shall use current market value equal to 100% of total City deposits, OR with maturities over 10 years shall use current market value equal to 102% of total City deposits; or
 - c. Negotiable obligations, the principal of and interest on which are unconditionally guaranteed by the United States, with maturities under 10 years shall use current market value equal to 100% of total City Deposits OR with maturities over 10 years shall use current market value equal to 102% of total City deposits; or
 - d. Negotiable general or special obligations issued by the State of Texas or any county, city town or municipal corporation of the State of Texas or any other political subdivision of the State of Texas, payable from taxes, revenues, or a combination of taxes and revenues that has been rated as to investment quality by a nationally recognized rating agency and that has a current rating of not less than "A" or its equivalent with maturities under 10 years

using current market value equal to 100% of total City deposits, OR with maturities over 10 years using current market value equal to 102% of total city deposits; or

4. Subject to Audit – All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.
5. Delivery vs. Payments – Eligible investment securities shall be purchased using the delivery vs. payment method. That is, funds shall not be wired or paid until verification has been made that the security was received by the City Safekeeping/Clearance Agent. The security shall be held in the name of the City. The original copy of all safekeeping receipts shall be delivered to the City.

VII. INVESTMENTS – OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST

A trust has been established to fulfill the City's current and long-term OPEB obligations, the OPEB Trust Fund. Investments of the OPEB Trust Fund do not fall under state law regarding investments. The City Manager is responsible for the establishment of procedures for proper investment of the OPEB Trust Fund.

VIII. BUDGET TRANSFERS

- A. Transfers between funds which change the appropriations of both funds require the prior approval of the City Council. All other transfers, including transfers between accounts and between departments, are delegated to the City Manager.
- B. Transfers between departments within the same fund not changing appropriations of the fund will be detailed in a report to City Council within 30 days of the transaction.

IX. CAPITAL BUDGET/APPROPRIATIONS AND TRANSFERS

- A. Appropriations for capital projects require City Council approval except for public improvement projects for which funds are deposited in escrow subject to terms of a written agreement executed by a developer or property owner and the City Manager.
- B. Capital appropriations shall be submitted annually to the City Council. Prior year capital balances as of September 30th will be reappropriated by City Council effective October 1st each year.
- C. A capital budget transfer between capital projects of a similar purpose does not require City Council approval. The City Manager, or his designee, may approve such transfers.

X. IDENTITY THEFT PREVENTION PROGRAM

Pursuant to the Fair and Accurate Credit Transactions Act of 2003, the Federal Trade Commission has required the development and implementation of an identity theft program. The following are City Council policy statements regarding the program:

A. Purpose

To establish an Identity Theft Prevention Program (“Program”) pursuant to and in compliance with the Federal Trade Commission under the Identity Theft Red Flags and Address Discrepancies under the Fair and Accurate Credit Transactions Act of 2003 (“Red Flag Rules”). 16 C.F.R. § 681.2.

B. Scope

This Program consists of procedures designed to identify, detect and respond appropriately to patterns, practices or specific activities – known as red flags – that indicate the possible existence of identity theft. Specifically, the Program includes procedures to: (1) identify relevant red flags for new and existing covered accounts and incorporate those red flags into the Program; (2) detect red flags that have been incorporated into the Program; (3) respond appropriately to any red flags that are detected to prevent and mitigate identity theft; and (4) ensure the Program is updated periodically to reflect changes in risks to customers or to the safety and soundness of the City of Lewisville from identity theft.

C. Procedures

Every department of the City of Lewisville that offers or maintains a “covered account,” as defined by the Red Flag Rules, shall develop specific operational procedures for that department.

1. The departmental procedures shall comply with the Red Flag Rules.
2. The City Manager must approve all such procedures prior to implementation.

D. Administration of the Program

1. The City Manager shall appoint a designee in each department (“Department Administrator”) in which this Program will be administered to develop, implement and oversee the administration of this Program and the applicable departmental procedures.
2. The Department Administrator(s) shall comply with the responsibilities set forth in the Red Flag Rules, including but not limited to, ensuring the appropriate training of the necessary personnel; reviewing reports required by the Red Flag Rules; making changes to the Program, as necessary; and overseeing service provider arrangements.
3. The City Manager shall review reports prepared by the Department Administrator(s) and approve material changes to the Program as necessary to address changing identity theft risk.

XI. GENERAL PROVISIONS

The City of Lewisville reserves the right to change, modify, amend, revoke or rescind all or part of these policies in the future.

Budget/Financial Directives/Guidelines

Operating Funds Budget

1. The budget should be balanced with appropriations not exceeding current year revenues, transfers-in, and available fund balance reserves.
2. Transfers between funds shall only be permitted to the extent that the basis and justification for the transfer can be quantified.
3. One-time revenues in either operating fund will not be used for funding on-going appropriations. One-time revenues shall only be used to fund capital improvements, capital equipment, or other one-time appropriations.

General Fund Revenue

1. The proposed budget submitted to the City Council will maintain the revenue from the prior year's tax levy in the General Fund while maintaining program and service levels.
2. All new programs or service enhancements shall be implemented according to Council direction, within the base budget. In the event additional revenues are required, a cost benefit analysis of the program change will determine if a new revenue source or increase in existing revenue will be needed. To the greatest extent possible, new or expanded program changes shall be funded through user charges and/or capital recovery fees. The General Fund ad valorem tax rate shall only be raised as a last resort after thorough review of other revenue sources and proposed appropriations.
3. The proposed budget shall maintain a balance in revenue sources to protect the financial stability of the City in the event of severe fluctuation in the national and/or local economy. In this endeavor, the City will strive to have ad valorem taxes, sales taxes, and other taxes and charges for service contribute one-third of the total General Fund revenue.
4. Charges for services shall be reviewed and updated at least every two years to mitigate the effect of any change in fees.

Utility Fund Revenue

1. A cost of service rate study will be conducted each year to mitigate the magnitude of any rate increase necessary for the City to cover the Utility Fund operating budget and meet all revenue bond covenants.

2. Capital improvements required as a result of growth should be paid in part through capital recovery fees that are reviewed and adjusted each year within the requirements of the statute allowing their utilization.
3. Utility Fund revenues are budgeted on the basis of a normal year, not on the basis of forecasted extreme wet or dry years.

Debt Service Revenue

1. The City will issue only long-term debt, and the debt will be used only to fund capital projects that cannot be funded by current revenues.
2. To minimize interest cost on issued debt, bonds will in most instances be issued with the bond series final maturity being not longer than 16 years. Debt service should in most cases be structured with level payments. Retirement of debt principal will be structured to ensure a level annual debt payment.
3. The debt service of the ad valorem tax rate shall not exceed 40 percent of the total tax rate.

Fund Balance

1. The proposed operating budgets shall be submitted to the City Council with a fund balance reserve of at least 15 percent of recurring operating appropriations. Fund balance is defined as the excess of a fund's current assets over its current liabilities, sometimes called working capital in enterprise funds.
2. Debt Service Fund balances shall not have a balance that exceeds 15 percent of the general obligation debt outstanding principal. Debt service fund balances in excess of this requirement may be drawn down to be used to reduce ad valorem tax revenue for bond principal and interest payment on existing or new debt.

Operating Fund Expenditures

1. Operating fund expenditures shall be accounted for and budgeted in the five major categories:
 - a. Personal Services
 - b. Materials and Supplies
 - c. Services and Charges
 - d. Transfers
 - e. Capital Outlay
2. The proposed budget shall appropriate sufficient funds for operations to maintain existing quality and scope of City services.
3. The City will regularly examine programs and services in order to reduce operating cost or enhance service levels without cost increases.

4. Personal service expenditures will reflect the minimum staffing to provide approved quality and scope of City services.
5. The City will provide a competitive compensation and benefit plan to attract and retain quality employees.
6. All categorical appropriations shall be funded to ensure productive personnel, useful capital assets, and a stable level of annual maintenance expenditures.
7. Replacement and approved new capital equipment shall be amortized in the operating department budgets to provide for the replacement of the asset at the end of its expected life. The funds amortized will be transferred each year to the Maintenance and Replacement Capital Fund.
8. To assist in controlling the growth of operating budgets, operating departments within each operating fund will submit their annual base budget to the City Manager's office that is within an appropriation ceiling calculated by the City Manager's office. Program or service level changes from the prior budget must be submitted as separate Action Step Requests. The City Manager will incorporate beneficial action steps as much as possible within the base budget presented to the City Council. Unfunded action steps will be presented to the City Council for further consideration.

Investments and Cash Flow

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment or a deposit. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investments with TexPool have maturities of less than one year or in U.S. government securities that are not highly sensitive to changes in interest rates.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. All investment pools policies require a rating of AA or better from a nationally recognized rating agency.

Concentration of Credit Risk

The City's investments are issued or explicitly guaranteed by the U.S. Government or in external investment pools which are not considered to provide a concentration of credit risk.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Public Funds Investment Act

requires that a financial institution secure deposits made by state or local government entities by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least the bank balances less FDIC insurance at all times.

Accounting System & Basis of Budgeting

Lewisville's accounting and financial reporting system follows the principles established by the Governmental Accounting Standards Board. An annual audit of the City's system is performed by an independent public accounting firm with the subsequent issuance of a Comprehensive Annual Financial Report.

The accounts of the City are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenses/expenditures.

Measurement focus refers to what is being measured and basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The Governmental Fund Types use a financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable. No fund liability or related expenditure is recognized for principal and interest on general obligation bonds until such amounts become due. Accrued vacation and sick leave are recorded when payable from current available financial resources, if material.

Franchise and sales tax revenues are recorded in the General Fund, ad valorem tax revenues are recorded in the General Fund and Debt Service Fund, and restricted purpose fees are recorded in Special Revenue Funds and are fully accrued. Licenses, permits and inspections; fines, forfeitures and penalties; and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

The city's Proprietary Fund Types are accounted for on a cost of service or "capital maintenance" measurement focus, using the accrual basis of accounting, under which revenues are recognized when earned and expenses are recognized when the related liabilities are incurred.

The budgetary accounting basis follows the basis of accounting except that fund balances that are presented for the city's Proprietary Fund types do not reflect the total equity of the fund but rather only available spendable resources of the current fiscal period. Unexpended appropriations for budgeted funds lapse at fiscal year end. Encumbrance accounting is used for all funds.

CITY OF LEWISVILLE, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
(Unaudited)

Fiscal Year	Total Taxable Assessed Value	Total Direct Tax Rate
1997	\$ 2,516,213,435	0.51861
1998	\$ 2,863,161,822	0.48949
1999	\$ 3,199,464,901	0.46783
2000	\$ 3,647,649,840	0.45183
2001	4,095,777,374	0.45105
2002	4,561,262,462	0.45050
2003	4,748,201,775	0.45050
2004	5,004,295,683	0.45050
2005	5,190,450,814	0.45050
2006	5,304,875,799	0.45679
2007	5,446,740,910	0.45679
2008	6,156,807,196	0.44050
2009	6,526,177,294	0.44021
2010	6,364,429,892	0.44021
2011	6,078,249,548	0.44021

Source: Denton Central Appraisal District, Certified Valuations

CITY OF LEWISVILLE, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES (per \$100 of assessed value)
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	City Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Operating/ General Rate	General Obligation Debt Service	Total Direct	Lewisville Independent School District	Denton County	
1997	0.31834	0.20027	0.51861	1.4370	0.2669	2.2225
1998	0.31513	0.17436	0.48949	1.5160	0.2559	2.2614
1999	0.32002	0.14781	0.46783	1.6100	0.24875	2.3266
2000	0.31878	0.13305	0.45183	1.5671	0.23504	2.2540
2001	0.32097	0.13008	0.45105	1.6100	0.23193	2.2930
2002	0.32046	0.13004	0.45050	1.6700	0.25193	2.3724
2003	0.31581	0.13469	0.45050	1.7700	0.24897	2.4695
2004	0.31581	0.13469	0.45050	1.7700	0.24717	2.4677
2005	0.31641	0.13409	0.45050	1.7700	0.25480	2.4753
2006	0.32107	0.13572	0.45679	1.7700	0.24648	2.4733
2007	0.32184	0.13495	0.45679	1.6400	0.23192	2.3287
2008	0.32184	0.11866	0.44050	1.3700	0.23589	2.0464
2009	0.32156	0.11865	0.44021	1.3800	0.23577	2.0560
2010	0.32156	0.11865	0.44021	1.4087	0.24980	2.0987
2011	0.32289	0.11732	0.44021	1.4267	0.27390	2.1408

CITY OF LEWISVILLE, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
(Unaudited)

2011

Taxpayer	Taxable Assessed Valuation	Percentage of Total City Taxable Assessed Value
Vista Ridge Joint Venture	\$ 74,620,701	1.23%
GTE Southwest Inc dba Verizon	52,938,380	0.87%
TIC Lago Vista LP, etal.	46,755,286	0.77%
Columbia Medical Center Lewisville	41,841,120	0.69%
SYSCO Food Services of Dallas LP	40,281,918	0.66%
Teachers Insurance Annuity Assn	38,391,475	0.63%
Bella Madera Apartments LLC	37,353,027	0.61%
BREOF Convergence LP	36,831,645	0.61%
GRE Vista Ridge LP	32,927,000	0.54%
DFW Lewisville Partners Group	30,863,750	0.51%
TOTAL	\$ 432,804,302	7.12%

Source: Denton Central Appraisal District

CITY OF LEWISVILLE, TEXAS
GROSS SALES BY CATEGORY
(Unaudited)

	<u>Calendar Year</u>
	<u>2010</u>
Construction	\$ 315,604,945
Manufacturing	753,995,737
Transportation, Warehousing	691,150,901
Wholesale Trade	801,433,783
Retail Trade	1,878,956,373
Finance, Insurance and Information	57,425,359
Real Estate, Rental and Leasing	19,078,930
Professional, Scientific and Technical Services	211,806,495
Admin, Support, Waste Mgmt, Remediation Services	166,933,359
Educational Services	7,033,934
Health Care and Social Assistance	5,141,407
Arts, Entertainment and Recreation	25,715,214
Accommodation and Food Services	209,744,109
Other Services	126,406,332
Other, including industries with less than four entities	51,936,646
Total	<u>\$ 5,322,363,524</u>
City direct sales tax rate	1.25%

CITY OF LEWISVILLE, TEXAS
DIRECT AND OVERLAPPING SALES TAX RATES
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>City Direct Rates</u>		<u>Overlapping Rates</u>	<u>Total Direct & Overlapping Rates</u>
	<u>General Fund</u>	<u>Parks and Library Development Corporation</u>	<u>Denton Co. Transit Authority</u>	
1997	1.00%	-	-	1.00%
1998	1.00%	-	-	1.00%
1999	1.00%	-	-	1.00%
2000	1.00%	-	-	1.00%
2001	1.00%	-	-	1.00%
2002	1.00%	-	-	1.00%
2003	1.00%	0.25%	-	1.25%
2004	1.00%	0.25%	0.50%	1.75%
2005	1.00%	0.25%	0.50%	1.75%
2006	1.00%	0.25%	0.50%	1.75%
2007	1.00%	0.25%	0.50%	1.75%
2008	1.00%	0.25%	0.50%	1.75%
2009	1.00%	0.25%	0.50%	1.75%
2010	1.00%	0.25%	0.50%	1.75%
2011	1.00%	0.25%	0.50%	1.75%

Source: Texas Comptroller of Public Accounts

CITY OF LEWISVILLE, TEXAS
PRINCIPAL SALES TAX PAYERS
(Unaudited)

Calendar year 2010

<u>Industry</u>	<u>Number of Filers</u>	<u>Percent of Total</u>	<u>Tax Liability</u>	<u>Percent of Total</u>
OTHER	849	9.97%	\$ 2,620,082	10.84%
Discount Department Stores	9	0.11%	1,819,883	7.53%
Full-Service Restaurants	143	1.68%	1,297,974	5.37%
Department Stores	15	0.18%	1,208,512	5.00%
Lumber, Plywood, Millwork...	7	0.08%	1,034,425	4.28%
Electric Power Distribution	38	0.45%	796,600	3.30%
Limited-Service Restaurants	109	1.28%	744,390	3.08%
Wireless Telecommunications Carriers	61	0.72%	678,792	2.81%
Home Centers	5	0.06%	612,269	2.53%
Radio, Television, and Other Electronics	37	0.43%	532,683	2.20%
Total	<u>1,273</u>	<u>14.96%</u>	<u>\$ 11,345,610</u>	<u>46.94%</u>

CITY OF LEWISVILLE, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Calendar Years
(Unaudited)

<u>Year</u>	<u>Estimated Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
1997	62,400	\$ 904,798	\$ 14,500	*	10,132	2.0%
1998	69,200	\$ 1,212,455	\$ 17,521	*	12,765	1.8%
1999	74,700	\$ 1,501,205	\$ 20,096	-	12,135	1.7%
2000	77,737	\$ 1,634,149	\$ 21,022	30.0	12,651	1.9%
2001	80,609	1,803,082	22,368	-	11,152	2.7%
2002	81,500	1,786,146	21,916	-	12,581	4.3%
2003	83,850	2,008,980	23,959	-	13,035	4.4%
2004	85,950	1,989,405	23,146	-	13,272	3.7%
2005	88,350	2,093,188	23,692	31.6	13,513	4.1%
2006	89,100	2,437,241	27,354	32.3	13,676	4.0%
2007	91,550	2,691,387	29,398	32.6	14,702	3.6%
2008	92,850	2,497,665	26,900	30.6	15,233	4.0%
2009	94,070	2,542,430	27,027	31.4	15,780	6.7%
2010	95,290	2,575,403	27,027	31.4	15,678	6.4%

Sources:

Population provided by North Central Texas Council of Governments; US Census population used in census years.

Personal income (total effective buying income) provided yearly from Sales and Marketing Management.

Beginning in 2005, per capita income provided by the American Community Survey.

Current year personal income estimated from 2009 amount.

School enrollment (for schools located in Lewisville) provided by Lewisville Independent School District.

Unemployment rates provided on the Texas Workforce Commission website.

Median age, previously, available in census years. Beginning 2005, provided by the American Community Survey.

Current year median age estimated from 2009 amount.

ORDINANCE NO. 3888-09-2011

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, ADOPTING AND APPROVING A BUDGET FOR THE CITY OF LEWISVILLE, TEXAS FOR THE YEAR BEGINNING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; PROVIDING FOR AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

WHEREAS, a budget for the fiscal year beginning October 1, 2011, and ending September 30, 2012, has been prepared by the City Manager, as Budget Officer for the City of Lewisville; and,

WHEREAS, said budget has been presented by the City Manager, together with his budget commentaries as provided for in Article 9 of the City Charter; and,

WHEREAS, public notice of the public hearings upon this budget have been duly and legally published as provided for in the City Charter and under the budget statute of the State of Texas; and,

WHEREAS, this proposed budget has been filed with the City Secretary; and,

WHEREAS, FURTHER, after full and final consideration, two public hearings have been held on said budget and it is in the opinion of the Mayor and City Council that the budget, as filed, is balanced and does meet the requirements of the City of Lewisville for the proper and sustained operation of the services of the City, and should be approved as presented;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, THAT:

SECTION 1. The budget for the fiscal year 2011-2012 be adopted and approved, and that the sums of money indicated below be approved as listed, and that the estimate of income and financial support as shown be accepted as proper and sufficient to pay such expenditures and that the City Manager be authorized to transfer funds as needed not exceeding the following total fund appropriations:

General Fund	Expenditures	Debt Service	Total
Non-Departmental	762,661	-	762,661
Mayor / Council	66,850	-	66,850
Administration	986,623	-	986,623
Public Records	385,531	-	385,531
Legal	541,273	-	541,273
Police Department	19,461,598	-	19,461,598
Fire Department	15,790,551	-	15,790,551
Public Services	6,216,464	-	6,216,464
Parks & Leisure Services	6,058,977	-	6,058,977
Community Development	4,890,148	-	4,890,148
Finance	1,273,910	-	1,273,910
Human Resources	710,810	-	710,810
Community Relations / Tourism	673,237	-	673,237
Economic Dev. & Planning	632,958	-	632,958
Information Technology	2,021,377	-	2,021,377
Municipal Court	888,469	-	888,469
Expenditures Out of Reserves	1,984,340	-	1,984,340
	63,345,777	-	63,345,777

Utility Fund	Expenditures	Debt Service	Total
Non-Departmental	3,792,937	7,255,784	11,048,721
Public Services	14,672,323	-	14,672,323
Community Development	102,268	-	102,268
Finance	970,450	-	970,450
Expenditures Out of Reserves	3,407,953	-	3,407,953
	22,945,931	7,255,784	30,201,715

Other Funds	Expenditures	Debt Service	Transfers Out/One Time Expenditures Out of Reserves	Total
Debt Service Fund	-	8,630,227	-	8,630,227
Hotel / Motel Tax Fund	1,316,444	-	-	1,316,444
Recreation Fund	402,875	-	54,330	457,205
Grant Fund	1,282,486	-	-	1,282,486
Waters Ridge PID Fund	15,000	-	-	15,000
Court Security Fund	59,613	-	-	59,613
Court Technology Fund	98,667	-	-	98,667
Community Activities Fund	330,252	-	-	330,252
Fire and Police Training	74,598	-	-	74,598
Law Enf. Ofc. Educ. Stand. Fund	11,985	-	-	11,985
TIF No. 1	-	387,779	-	387,779
TIF No. 2	-	-	-	-
Juvenile Case Manager Fund	78,849	-	-	78,849
Insurance Risk Reserve Fund	1,587,800	-	573,500	2,161,300
Maintenance & Replacement Fund	3,247,170	-	3,645	3,250,815
Asset Forfeiture Fund - State	20,000	-	-	20,000
Asset Forfeiture Fund - Federal	102,098	-	-	102,098
Health Insurance Trust Fund	8,164,526	-	-	8,164,526
OPEB Liability Trust Fund	302,500	-	-	302,500
4B Sales Tax Fund	2,052,371	2,898,497	33,400	4,984,268

SECTION 2. All appropriations shall lapse at the end of the fiscal year.

SECTION 3. All capital project appropriation balances as of September 30, 2011 shall roll forward to October 1, 2012.

SECTION 4. EMERGENCY. It being for the public welfare that this ordinance be passed creates an emergency and public necessity, and the rule requiring this ordinance be read on three separate occasions be, and the same is, hereby waived, and this ordinance shall now be placed on its third and final reading for passage, and shall be in full force and effect from and after its passage and approval and publication, as the law in such cases provides.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, BY A VOTE OF 4 TO 0, ON THIS THE 19TH DAY OF SEPTEMBER, 2011.

APPROVED:



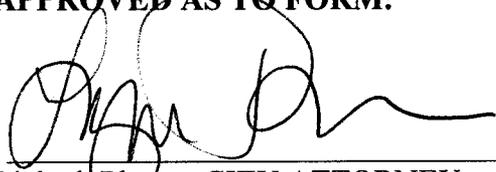
Dean Ueckert, MAYOR

ATTEST:



Julie Heinze, CITY SECRETARY

APPROVED AS TO FORM:



Lizbeth Plaster, CITY ATTORNEY

ORDINANCE NO. 3890-09-2011

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, ESTABLISHING THE TAX RATE AND TAX LEVY FOR THE CITY OF LEWISVILLE, TEXAS FOR THE YEAR 2011-2012, UPON ALL TAXABLE PROPERTY IN SAID CITY IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS, AND THE CHARTER PROVISIONS AND ALL ORDINANCES OF SAID CITY; PROVIDING A REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, THAT:

SECTION 1. There shall be, and the same is hereby levied and assessed, to be collected for the taxable year 2011, an ad valorem tax of forty-four and twenty-one thousandths cents (\$0.44021) on each One Hundred Dollars (\$100) valuation of property located within the present city limits of the City of Lewisville, Texas made taxable by law, which said taxes when collected shall be appropriated among the funds and departments of said city government of the City of Lewisville, Texas, for Fiscal Year 2011-2012 for the purposes hereinafter set forth as follows, to wit:

Maintenance and Operation	\$0.32289
Principal and Interest on Debt of this City	<u>\$0.11732</u>
TOTAL TAX RATE	\$0.44021

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY .769 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.46.

SECTION 3. The Finance Department of the City of Lewisville, Texas, is hereby directed to assess, extend, and enter upon the tax rolls of the City for the current taxable year 2011 the amounts and rates herein levied and same when collected shall be deposited in the depository of the City to be distributed in accordance with the provisions of this ordinance.

SECTION 4. REPEALER. Every ordinance or parts of ordinances found to be in conflict herewith are hereby repealed.

SECTION 5. SEVERABILITY. If any section, sentence, clause, or phrase of this ordinance shall for any reason be held to be invalid, such decision shall not affect the validity of the remaining sections, sentences, clauses, or phrases of this ordinance, but they shall remain in effect.

SECTION 6. EFFECTIVE DATE. This ordinance shall become effective immediately upon its passage and publication as required by law.

SECTION 7. EMERGENCY. It being for the public welfare that this ordinance be passed creates an emergency and public necessity, and the rule requiring this ordinance be read on three separate occasions be, and the same is hereby waived, and this ordinance shall be in full force and effect from and after its passage and approval and publication, as the law in such cases provides.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, BY A VOTE OF 4 TO 0, ON THIS THE 19TH DAY OF SEPTEMBER, 2011.

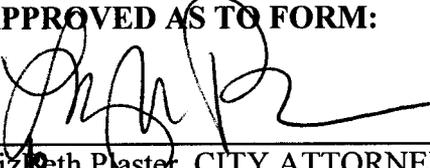
APPROVED:


Dean Ueckert, MAYOR

ATTEST:


Julie Heinze, CITY SECRETARY

APPROVED AS TO FORM:


Lizbeth Plaster, CITY ATTORNEY

GLOSSARY OF TERMS

A

Accomplishments – Results of departmental goals and objectives as they correspond to the City-wide goals set by Council.

Account – Expenditure classification according to the types of items purchased or services obtained; for example, services and charges, materials, supplies, and equipment.

Accounts Payable – A liability account reflecting amounts on open account owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable – An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

Accrual Accounting – Basis of accounting where transactions are recognized in the financial statements when they occur, regardless of when cash is actually received or spent.

Accrued Expenses – Expenses incurred but not due until a later date.

Activity – The part of a division charged with a specific provision of a City service.

Actual – Denotes final audited revenue or expenditure results of operations for the fiscal year indicated.

ADA – Acronym for Americans with Disabilities Act

Adopted – Denotes City Council approved revenue and expenditure estimates for the fiscal year indicated.

Ad Valorem Tax – Tax computed from the taxable valuation of land and improvements.

Appraised Value – To make an estimate of value for the purpose of taxation.

Appropriation – An authorization by the City Council that allows staff to incur obligations and to make payments for specified purposes. Appropriations are limited in amount and to the time when they may be expended.

Appropriation Ordinance – Official enactment by the legislative body establishing the legal authority for staff to obligate and expend funds.

Arbitrage – The interest earnings derived from invested bond proceeds or debt service fund balances.

Assessed Valuation – The total valuation of land and improvements less all property exempt from tax. It is used by a government as a basis for levying taxes.

Assets – Any item of economic value owned by the City; vehicles, land, etc.

Assignment Pay – Applies to Fire and Police personnel. Pay includes the salary portion attributable to day pay or temporary assignment to a specific duty paid at a rate higher than the individual's base salary.

Audit – An examination of the books and records of a City to determine financial status and results of operations (excess and loss).

B

Balanced Budget – A budget adopted by the City Council and authorized by ordinance where the proposed expenditures are equal to or less than the proposed resources.

Balance Sheet – A financial statement that presents the assets, liabilities, reserves and balances of a specific governmental fund as of a specified date.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are General Obligation (G.O.) and Revenue (Water/Sewer) bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water lines.

Bond Funds – Resources derived from issuance of bonds for capital improvements and authorized by vote of the citizens of Lewisville.

Budget – An itemized schedule of estimated government revenues and expenditures covering the fiscal year, prepared in advance as a guide for government expenditures.

Budget Adjustment – A legal procedure utilized by the City Staff and City Council to revise a budget appropriation.

Budget Document – The compilation of spending plans for various funds, along with supporting schedules, tables and charts, which in total, comprises the annual revenue and expenditure plan.

Budget Message – The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Budgetary Control – Control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budgeted Funds – Funds that are planned for certain uses that have been formally or legally appropriated by the City Council.

C

CAFR – Acronym for Comprehensive Annual Financial Report.

Calculated Effective Tax Rate – State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenue as the year before. The formula does make adjustments for newly annexed property and newly constructed property.

Callable – That which must be paid upon demand, as a loan.

Capital Budget – A proposed plan for financing long term work projects that lead to the physical development of the City; usually based on the Capital Improvement Program.

Capital Expense – Any item purchased by the City which meets the City's capitalization criteria. They are: has a value of \$5,000 or more, has an anticipated life of more than one year, and/or can be readily identified and tracked as an individual item. These expenditures result in the acquisition of or addition to fixed assets.

Capital Improvement Program – A plan to finance major infrastructure development funded through General Obligation Bonds, Revenue Bonds, and

transfers from various operation funds.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets which are individually priced more than \$5,000.

Capital Project – A project or expenditure that adds to the City's fixed assets, including the construction of infrastructure, major facilities, and the acquisition of large equipment. Capital projects generally involve a "multi-year" process, which spans more than one fiscal year.

Cash Accounting – A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CDBG – Acronym for Community Development Block Grant.

Certificates of Obligation – Legal debt instruments, which finance a variety of projects such as fire equipment and remodeling. These certificates are backed by the full faith and credit of the issuing government and are financed through property tax and/or utility revenues, generally for a shorter term than bonds. C.O.'s are authorized by the City Council.

Certification Pay – Additional pay attributable for completion of specified certification that enhances performance.

CIP – Acronym for Capital Improvement Program.

City Charter – A document of a home rule city similar to a constitution. The City Charter establishes the City's government structure and provides for the distribution of powers and duties among the various branches of government.

Contingency Account – A budgetary reserve set aside for unforeseen events occurring during the fiscal year. Also known as a reserve account.

Contractual Services – The costs related to services performed for the City by individuals, business, or utilities.

Cost – Amount of money or other consideration exchanged for property or services (expense).

Covenant – A binding agreement or contract.

Current Assets – Those assets which are available

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

Current Liabilities – Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Taxes – Taxes that are levied and due within one year.

D

DCTA – Acronym for Denton County Transportation Authority, a mass transit entity serving Denton County, which is funded through a ½% sales tax levied in participating cities.

Debt Service – The City’s obligation to pay the principal and interest on debt issues.

Debt Service Fund – This fund accounts for the accumulation of financial resources needed to meet the requirements of general obligation debt service and debt service reserves.

Deficit – The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over income during an accounting period.

Delinquent Taxes – Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached.

Department – An administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. An example would be the Community Development Department.

Depreciation – The portion of the cost of a capital asset, within the proprietary fund types, which is charged as an expense during a particular period.

Disbursement – Payment for goods and services in cash or by check.

Division – An organizational level within a Department. An example would be the Engineering division within the Community Development Department.

E

Effective Tax Rate – Based on State law, a calculated tax rate that would yield the same amount of revenue received in the prior fiscal year on real property plus the amount needed to pay tax pledged long-term debts for the upcoming fiscal year.

ELAP – Acronym for Enhanced Local Assistance Program, a grant program funded by DCTA for local transportation capital improvements.

EMS – Acronym for Emergency Medical Service.

Encumbrance – Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Ending Fund Balance – The ending balance of a fund that is not expended. It takes into account the beginning balance, revenue, and expenditures. Year-end encumbrances that will roll forward have not been reserved.

Enterprise Fund – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public are recovered primarily through user charges. Along with the Internal Service Funds, they are Proprietary Fund types.

Estimated Revenue – The amount of projected revenues to be collected during the fiscal year.

Excess Reserve – The amount of an appropriation that is neither expended nor encumbered; the amount of money still available for further purchases.

Exempt – Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments.

F

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Fiduciary Fund – The funds that account for assets held by the City in a trustee or agency capacity.

Fiscal Fee – Fee made to financial (or other) institutions for finance related services.

Fiscal Policy – Reflects a set of principals for the planning and programming of government budgets. Changes in the level of taxes, the rate of government expenditures or the budget deficit are all possible instruments of fiscal policy.

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Lewisville has a fiscal year of October 1 through September 30 as established by the City Charter. The term FY 2006 denotes the fiscal year beginning October 1, 2005 and ending September 30, 2006.

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

FLSA – Acronym for Fair Labor Standards Act.

Forfeitures and Fines – Payment as a penalty for non-performance or non-compliance.

Franchise Fee – Fee levied by the City Council on businesses that use City property or right-of-ways.

Freeport Exemption – An exclusion of ad valorem taxes on specific business personal property that is expected to be on the premises of the taxpayer for 175 days or less. The purpose of the exemption is to allow businesses to ship short-term inventory in and out of Texas without incurring a tax liability.

FTE – Acronym for full time equivalent, a measurement of staffing. One FTE is a 40 hour per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be ½ FTE.

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations. This term is usually used in reference to General Obligation Bonds.

Full Funding – Term used to designate full year payment for personnel or other budgeted items.

Fund – Established for segregating revenues and other resources into independent entities, for the purpose of carrying on specific activities. An example of a fund is the Vehicle and Equipment Replacement Fund.

Fund Balance – The excess of a fund's current assets over its current liabilities; sometimes called working capital in enterprise funds.

G

GAAP – Acronym for Generally Accepted Accounting Principles.

GASB – Acronym for Governmental Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GASB 34 – Acronym for Governmental Accounting Standards Board Statement Number 34. This requires division of the City's assets into Governmental Activities, Business-Type Activities, and Component Units using the accrual basis of accounting.

General and Administrative Services (G & A) – Administrative service charges are allocated to the Utility Enterprise Fund for indirect management and administrative support given by General Fund departments. Also known as indirect cost reimbursement.

General Fund – The main operating fund of the City. It includes all resources not required to be segregated into another account.

General Ledger – A file that contains the accounts needed to reflect the financial position and the results of operations of the City.

Generally Accepted Accounting Principles (GAAP) – Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

General Obligation Bonds – Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of Lewisville pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter

approval and are usually issued with maturities of between 15 and 30 years.

General Obligation Debt – Monies owed on interest and principle to holders of the City's General Obligation bonds. Supported by revenue provided from real property that is assessed through the taxation power of the local governmental unit.

GIS – Acronym for Geographic Information System.

GO Debt – Acronym for General Obligation Debts.

Governmental Funds – Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grant – A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

H

Hotel/Motel Tax – Tax levied upon the cost of occupancy of any room or space furnished by any hotel where such costs of occupancy are at a rate of \$2 or more per day. The law authorizes a room tax of not more than seven percent of the consideration paid by the occupant of such room to the hotel. Revenue received from this resource is disbursed among the Chamber of Commerce and other community organizations.

I

Income – A term used in proprietary fund type accounting to represent 1) revenues or 2) the excess of revenues over expenses.

Indirect Costs – Costs not directly attributable to providing a product or service. Usually these are support costs.

Inflation – A persistent rise in the general price level that results in a decline in the purchasing power of money.

Infrastructure – That portion of a City's assets located at or below ground level; including the water system, sewer system, and streets.

Insurance Risk Fund – An internal service fund that accounts for general and vehicle liability, worker's compensation, risk management, and all forms of insurance (except health) as well as the payment of claims.

Interest and Sinking Revenues – Accounts for the portion of taxes assessed to the Debt Service Fund to retire the City's debt.

Interest Earnings – Earnings from available monies invested during the year.

Interest Judgments – Represents tax suits filed for unpaid real and personal property taxes.

Interfund Transfers – Amounts transferred from one fund to another.

Intergovernmental Revenue – Received from another government for a specified purpose.

Internal Service Fund – Internal service funds are Proprietary fund types, and are used to account for the financing of goods or services provided by one department to or on behalf of other departments of the governmental unit on a cost reimbursement or allocation basis.

Investments – Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

L

Levy – The City Council's authority to impose taxes, special assessments, fines, fees, and charges.

Liabilities – Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances. The annual budget reflects only current period expenditures rather than liabilities.

L.I.S.D. – Acronym for Lewisville Independent School District.

Local Agency Contribution – Financial or in-kind assistance to social service agencies operating within the City of Lewisville is made available by community funds. Examples of such contributions are assistance to Youth and Family Counseling and

SPAN.

M

Maintenance – The upkeep of physical properties for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mandated Expense – An expense that is required by a government.

Modified Accrual Basis – This method of accounting is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". This type of accounting basis is conservative and is recommended as the standard for most governmental funds.

Municipal – Pertains to a city or government.

N

NCTCOG – Acronym for North Central Texas Council of Governments.

Non-departmental Expense – Expenditures for professional services and other general government functions, which cannot easily be allocated to individual departments, are assigned to misc./non-departmental expenses.

Non-exempt – Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

Note – A certificate pledging payment, issued by a government or bank.

O

Objective – Steps taken to achieve a pre-determined goal.

Operating Budget – Plans of current expenditures and the proposed means of financing them. It is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

Operating Expense – Expenditures in individual organizational budgets for supplies, materials, maintenance, professional services, etc. Generally means

the same as O & M.

Operating Fund – A set of self-balancing accounts used to pay current, on-going expenditures.

Operation and Maintenance Revenues – Accounts for the portion of taxes assessed for the Maintenance and Operation of General Fund Services.

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

P

PALS – Acronym for Parks and Leisure Services Department.

Penalty & Interest Personal Property Tax – Imposed for taxes that remain unpaid.

Performance Measurements – Specific quantitative and qualitative measures of work performed. An example would be response time for the Police or Fire department.

Personal Services – The costs associated with compensating employees for their labor.

Prompt Payment Act – Requires the City to pay for goods and services within 30 days of receipt of goods/services or invoice, whichever is later. If the City fails to do this, a 1% interest rate is charged on the unpaid balance.

Proprietary Fund – Funds that establish revenue-based fees and charges based on recouping the cost of services provided. Also called an Enterprise Fund.

Property Tax – Taxes levied on both real and personal property according to the property valuation and the tax rate. The City's tax rate is .45050.

Pro-Rata Charge – Fee charged on the cost of an installed water line pro-rated based on front footage

of the property line. This is a one-time fee.

Purchase Order – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the creating of a charge for them.

Purpose Statement – A departmental statement that describes what the department does, why it does it, and who benefits from it.

R

Rating – The creditworthiness of a city as evaluated by independent agencies.

Real Property – Property classified by the State Property Tax Board including land and improvements used for residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas, and other mineral reserves.

Recreation Fund – An enterprise fund, which accounts for recreation activities that are supported by user charges.

Reimbursement – Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

Replacement Cost – the cost of an asset, which can render similar service (but which need not be the same structural form) as the property to be replaced.

Reserve/Contingency Account – A budgetary reserve set aside for unforeseen events occurring during the fiscal year.

Resolution – A formal statement of opinion or determination adopted by the City Council.

Resources – Total dollars available for appropriations, including estimated revenues, fund transfers, and beginning fund balances.

Revenue – Funds that the City receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Legal debt instruments, which finance public projects for utilities such as water or sewer. Revenues from the utility are pledged to pay

principal and interest on the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

Revised Budget – A mid-year budgetary period, where adjustments are made to more accurately reflect actual revenues or expenditures.

ROW – Acronym for right-of-way.

S

Sales Tax – Levied on all persons and businesses selling merchandise in the City limits on a retail basis. Monies collected under authorization of this tax are for the use and benefit of the City. The City's sales tax rate is 8%.

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

Special Revenue Fund – Fund such as the recreation activity fund. These funds are set up to keep track of segregated revenue activities.

Sundry Charges – Items that are not in the supply or maintenance category. These expenses may be for services provided by private business organizations, by public utilities, for contract labor, for outside consultants, payment of claims and damages against the City, or service provided by some department of the government agency.

Supplemental Appropriation – An authorization made during the course of the year and after the adoption of the tax rate by City Council, which permits officials to incur additional obligations and expenditures of governmental resources.

T

Tax Base – The assessed value of all residential and commercial real property and business personal property, as established annually by the Denton Central Appraisal District.

Tax Increment Reinvestment Zone (TIRZ) – The fund accounts for revenues/expenditures of the Old Town tax increment zone. Revenues consist of the tax rate of the City and County applied to the estimated tax base for the zone.

Tax Levy – Imposing or collecting a tax.

Tax Note – Short-term interest bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Tax Rate – The percentage applied to all taxable property value for purposes of raising municipal revenue. It is derived by dividing the total tax levy by the taxable net property valuation. The City's tax rate is .45050.

Tax Rate Limit – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll – Official list showing the amount of taxes levied against each taxpayer or property.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Taxes Current – Taxes levied that are due within one year.

Taxes Prior Years – Taxes which remain unpaid after the date on which a penalty for non-payment is attached.

TCEQ – Acronym for Texas Commission on Environmental Quality. A state agency for enforcing federal and state environment laws.

TMRS – Acronym for Texas Municipal Retirement System, a pension plan for employees of member cities in the state of Texas.

TIF – Acronym for Tax Increment Finance District.

Transfer-In – Funds expended in one fund and received in another.

TxDot – Acronym for Texas Department of Transportation.

W

Water Utility Fund – An enterprise fund that accounts for the resources and expenditures associated with the purchase and distribution of water.

Working Capital – Current assets minus current liabilities. Working capital is the money a municipality has available to meet current obligations.

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