



LEWISVILLE

Deep Roots. Broad Wings. Bright Future.

Operating Budget
FY 2009-2010

City of Lewisville, Texas

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 'Purple Martin' logo on the cover was adopted by the City Council as the city's official logo in 2009.

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, 2009 to September 30, 2010

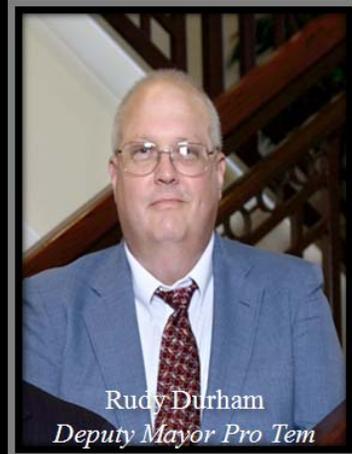
As Adopted by the City Council



Lathan Watts
Mayor Pro Tem



Dean Ueckert
Mayor



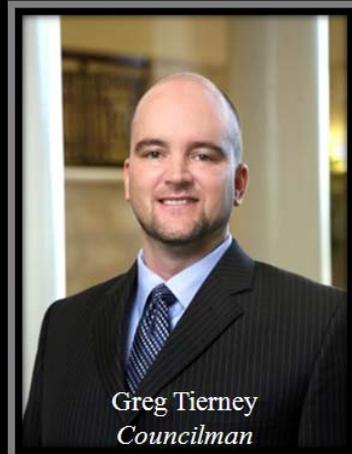
Rudy Durham
Deputy Mayor Pro Tem



David Thornhill
Councilman



John Gorena
Councilman



Greg Tierney
Councilman

History of Lewisville

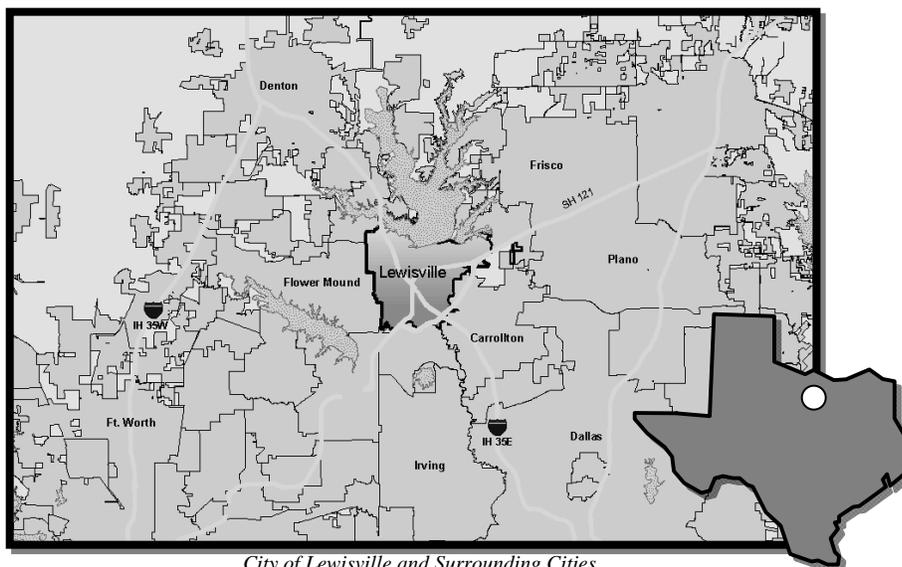
Lewisville’s history dates to the early 1840’s. The Texas Immigration and Land Company, recognizing the potential of the area’s rich, black soil, purchased the area and offered 640 acres to families and 360 to bachelor settlers. The head of the company was W.S. Peters, and the first town in the area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

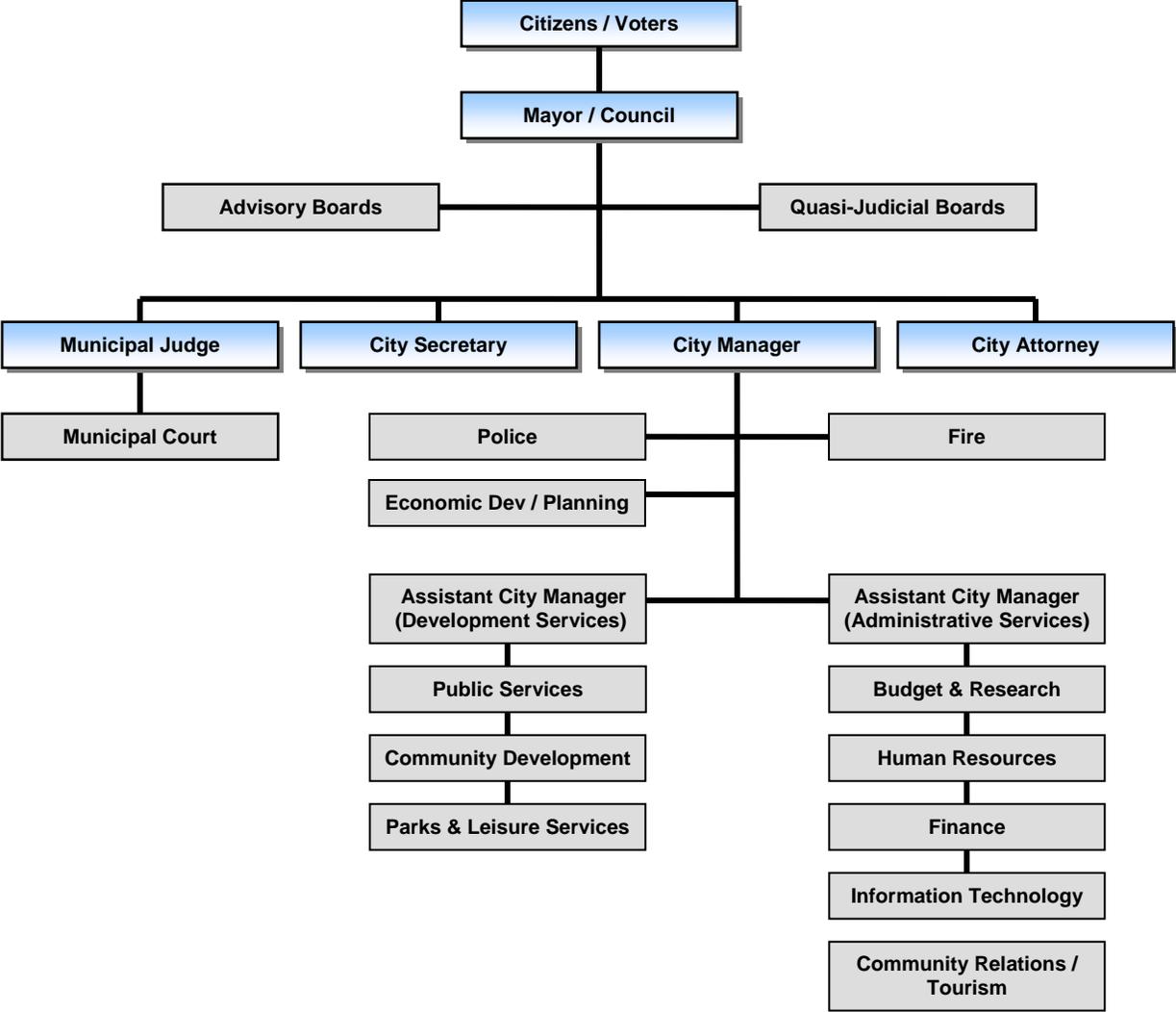
Today, Lewisville is a primary recipient of the rapid growth of the North Texas area. Encompassing 42 square miles with Interstate 35 as its corridor, Lewisville enjoys a population of 95,250, an increase of over 230 percent since 1980. Located only 30 minutes from Ft. Worth, Dallas, DFW Airport and 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



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, 2008.

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 Carey and Council Members:

In accordance with Section 9.02 of the City Charter and with State law requirements, I respectfully submit the FY 2009-10 Operating Budget for the City of Lewisville.

As you well know, 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 we have weathered this 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

Property tax rate remained the same at \$0.44021 (O&M is \$0.32156 and I&S is \$0.11865).

Revenues

- Property tax revenue budget decreased by -\$252,166. Property values decreased by 2.48%
- Sales tax budget decreased by -\$210,759. This is a 1.1% decrease.
- Interest earnings budget decreased by -\$825,248. This is a 71.8% decrease due to on-going, low investment earnings in today's economic climate.
- Landfill host revenue budget decreased by -\$368,931.
- Atmos Energy franchise fee budget increased by \$181,500 due to increasing the franchise fee from 4% to 5%.
- Ambulance fee budget increased by \$270,000 due to collections history.

Expenditures

- TMRS (employee retirement) rates increased from 14.16% to 15.18% resulting in a \$346,175 expenditure increase.
- Eliminated internal 'lease' payments on radios and computers saving -\$226,597.
- Eliminated funding for state-level government affairs consulting saving -\$25,000.
- Eliminated out-of-town costs for Council retreat saving -\$6,000.
- Eliminated funding for outside audit work saving -\$30,000.
- Decreased Horizon citizen newsletter frequency from 6 x per year to 4 x per year saving -\$18,851.

- Eliminated city funding for Cinco de Mayo event saving -\$11,000.
- Eliminated the following unfilled positions: Park Attendant (-\$42,775); Streets Right-of-Way crew (-\$154,880); Animal Control Officer (-\$45,793); Civil Engineer (-\$84,018)
- Added a 1% compensation plan increase (\$326,105).

Utility Fund Highlights

- Sewer rates increased 2.5% from \$7.96 to \$8.16 for the first 2,000 gallons and from \$3.20 to \$3.28 for each additional 1,000 gallons. Water rates remained the same.

Debt Service Fund Highlights

- A draw-down of \$526,979 was made in the debt service fund to maintain the IS rate at \$0.11865 per \$100 valuation.

4B Sales Tax Fund Highlights

- The Railroad Park budget of \$604,184 includes 2 new crew leaders, 1 chemical applicator, 5 maintenance workers, and a part time Park Ranger. Also included are all miscellaneous operational costs of the new Park (electricity, etc.).
- Debt payments total \$2,894,503 and include debt related to the library expansion, the College Street and Sun Valley aquatic facilities, Railroad Park land, and Railroad Park construction.
- Library operations are budgeted at \$485,879, a decrease of -\$99,784 from the FY 2008-09 budget (due to savings in electricity, savings in water, computer replacement lease savings and savings in the janitorial contract).
- Pool operations are funded at \$524,628 compared to \$524,361 in FY 2008-09.
- Two transfers to CIP are budgeted for infrastructure improvements (\$150,000) and for hike and bike trails (\$250,000).

Hotel / Motel Tax Fund Highlights

- The proposed FY 2009-10 hotel motel tax revenue is projected to be flat from the FY 2008-09 estimate. Convention Center management fees are expected to reach the \$300,000 cap (as required in the Hilton Garden contract) next fiscal year, which is what is budgeted as an offset to revenue.
- While several new hotel properties are planned for the Vista Ridge area, the uncertainty of when these properties might be operational combined with any impact related to the future I-35 expansion project leads to a conservative estimate for the proposed budget year.
- The FY 2009-10 expenditures are budgeted at \$1.354M which is a 23% decrease. This \$413,295 decrease is due to a change in accounting for Convention Center management fees of \$250,000 (now showing as an offset to revenue) as well as an additional \$204,957 decrease related to the repayment of an inter-fund loan from the vehicle and equipment replacement fund to the hotel/motel fund for the conference center lease. Due to the dim revenue forecast, as well as uncertainty regarding cost associated with a new Visitor Information Center location, the internal payment to the Vehicle and Equipment Replacement Fund has been lowered to \$45,043. The difference can be made up by higher payments in future years, or when the loan is totally repaid.
- The FY 2009-10 budget includes the “grant” provided to the Arts Council in the amount of \$154,831.
- Another issue is the forced relocation of the Visitor’s Information Center (VIC) when the current facility (owned by the Medical Center) is torn down in relation to the I-35 expansion. This issue has been moved to the forefront as the VIC was flooded during June rains. The City is currently reviewing several locations and an estimated lease cost for a new VIC location has been entered in the FY 2009-10 budget in the

amount of \$58,500.

Old Town TIF Fund Highlights

- 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 the debt service related to the Arts/Cultural Center. For FY 2009-10, a debt payment in the amount of \$349,379 has been budgeted as has \$500 for administrative expenses.
- Construction on the Arts/Cultural Center began in the summer of 2009 and is expected to be complete in early 2010.

New / Eliminated Positions

Thirteen (13) new positions were added to the budget. Five unfilled positions were eliminated from the budget.

New Positions	Count
Maintenance Worker (Lewisville Center for the Creative Arts) (<i>General Fund</i>)	1
Streets Maintenance Worker (10 months funded) (<i>General Fund</i>)	1
Railroad Park Crew Leaders (<i>4B Sales Tax Fund</i>)	2
Railroad Park Chemical Applicator (<i>4B Sales Tax Fund</i>)	1
Railroad Park Maintenance Workers (<i>4B Sales Tax Fund</i>)	5
Arts Center Supervisor (<i>Hotel/Motel Tax Fund</i>)	1
Arts Center Specialist (<i>Hotel/Motel Tax Fund</i>)	1
Police Officer (<i>Grant Fund</i>)	1
	13

Positions Eliminated (All eliminated positions were unfilled)	Count
Park Attendant (<i>General Fund</i>)	1
Streets ROW Crew Foreman (<i>General Fund</i>)	1
Streets ROW Crew Crew Leader (<i>General Fund</i>)	1
Animal Control Officer (<i>General Fund</i>)	1
Civil Engineer (<i>General Fund</i>)	1
	5

Future Challenges

- **Property values**
Declines in property values related to the recession took a serious toll on revenues in the FY 2009-10 budget. With no quick end to the recession in sight we can expect to see another (though unknown in size) decrease in FY 2010-11 and possibly FY 2011-12. Both commercial and personal properties are expected to decline.
- **Sales tax**
The recession is also having a significant impact on sales tax revenues as consumers scale back on purchases. Sales tax revenue will likely underperform until the recession eases. The best-case 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 the investment industry (which is obviously linked to the overall health of the economy) picks up pace, interest earnings on investments and cash in the bank is expected to remain extremely low.
- **Construction permits**
During good economic times, significant revenue came from construction permits for new commercial and residential projects but this activity is likely to remain low until commercial and residential construction

resumes activity. These revenues were on the decline prior to the recession though due to the limited availability of open land on which to build in Lewisville.

- ***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. The Neighborhood Preservation Committee is currently evaluating programs that would address such issues.

- ***I-35E expansion***

This project remains behind schedule and we do not know when it will begin, but when construction does begin, many businesses along I-35E will be affected by right-of-way acquisition and the construction effort. A new steering committee charged with addressing impacts of I35E construction will begin work in 2010.

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 and Management Projects Coordinator, Jason Kirkland who contributed numerous hours coordinating the budget process and preparing this critical document.

Sincerely,



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.

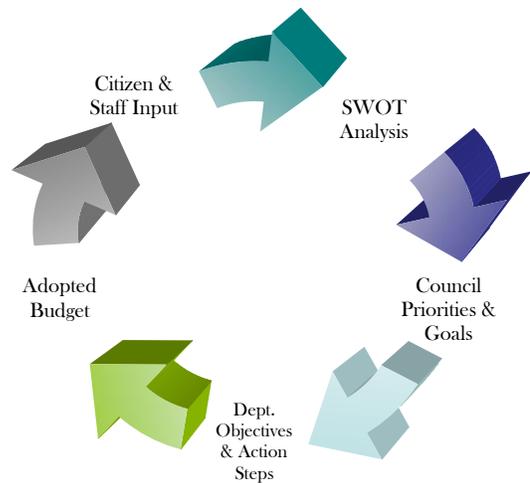
The City of Lewisville strategic planning process revolves around our core mission. Our strategic plan starts with determining where we stand. This is accomplished through citizen input and an internal SWOT Analysis. Based on this, the City Council sets priorities for the development of the budget. They 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 121 Business	Increases use of Electronic Document Management and reduced paper demands	Increasing non-compliance with 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	
General citizen communications		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	
New Arts/Cultural center to open in FY 2009-10			

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		Review of tuition reimbursement program	
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 of East Lewisville and Old Town	Castle Hills debt load, reporting requirements, accountant workload and bond rating impact
Comprehensive CIP review system	Departmental cost control initiatives	Creative funding programs to stimulate redevelopment of declining business centers	GASB 45 requirements for retiree benefits
Continuing redevelopment of Old Town	Dependence on sales tax	Development of cost effective health plan alternatives	Higher operating costs due to increased density and service

			demand
Controlled claims costs	Diminishing amount of corporate campus land	Development of Southwest Lewisville	Increased technology costs
Fees charged by departments electronically verified against fee schedule	GB and LI zoning remaining in Old Town	Energy conservation programs and products	Increasing salary & benefits costs/competitive pressure from other cities
Fiscally conservative financial policies	Low availability of new single family land	Expanded contractual purchasing agreements	Large Equipment Replacement Needs for Water and Wastewater
Funding capabilities for high priority projects	Storm Water Financing	Expanded participation in State-wide warrant roundup program	Legislative restrictions on revenue growth
Geographic location	Unaccounted for Water Loss	Expanded use of collection services (MSB)	Loss of business properties on I-35 (real property and income)
Low employee to population ratio	Asset management system	Expansion of lighting retrofit program for city facilities	Medical Inflation Rate
Low/competitive tax rate		Improve cost center allocation	Non-funded or under-funded mandates
Municipal Court Security and Technology Funds		Increase revenue bond rating	Potential loss of City assets (theft, fraud, etc)
Old Town Tax Increment Financing revenue / incentive program		Increased use of electronic document management to reduce supply costs	Reduction of collection rate of ad valorem taxes
Sound bond ratings (General Obligation and Utility)		Inter-Departmental Auditing and Accounting for Water Usage	
Southwest Lewisville streets funding through Denton County		Internal control improvements	
TIF bond financing in Old Town		Outsourcing services or joint provision of services	
Vehicle and equipment replacement funding		Partnership with Lewisville Economic Development Foundation	
Strategic Partnership Agreement / Limited Annexation with Castle Hills business districts		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

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

	Completion of the funded maintenance programs listed on the Five Year Street and Drainage Program.
P. Srvc.	
P. Srvc.	Effectively maintain the sanitary sewer collection system.

Maintain an effective technology infrastructure

	Implement technology systems that will improve information, storage, and reporting requirements for the organizations technology needs.
ITS	
M. Court	Complete back scanning phase of document imaging and records management project.

Maintain staffing and service levels that match community expectations

P. Srvc.	All Scheduled Replacement/Maintenance of Treatment Equipment and Appurtenances.
P. Srvc.	Appropriate and convenient solid waste management options for residents on an ongoing basis.
P. Srvc.	Completion of scheduled maintenance activities in a timely manner.
P. Srvc.	Meet or exceed regulatory and community standards for environmental programs and services.
P. Srvc.	Replacement of worn out and obsolete equipment.
P. Srvc.	Technical & Professional Development Training for Staff
Com Relations	Use existing and emerging communication outlets to keep residents informed about city projects and programs, and to actively solicit input from residents.
ITS	Provide Knowledgeable support staff to support organization technology needs.

M. Court	Decrease waiting time for defendants who appear to dispose of their cases
M. Court	Provide an adequate number of Teen Court Sessions for Flower Mound Lewisville Youth offenders

Maintain facilities to meet service demand

P. Srvc.	Provide a level of service to effectively maintain all City facilities in order to maximize performance and appearance.
PALS	Maintain current service levels and meet customer expectations
PALS	Provide quality maintenance at Aquatic Parks
PALS	Provide quality maintenance meeting customer expectations at Railroad Park
Com Dev	Construct a new animal shelter.
Com Dev	Continue to renovate and maintain the current Animal Shelter facility.
Com Dev	Improve service delivery to customers by improving technology.
Com Dev	In FY 09/10 begin to develop a paperless plan review process.

Control cost of service delivery.

Control employee/retiree health insurance costs

Human Resources	Identify and implement affordable solutions for health care.
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Use technology in lieu of manpower when possible

Police	Maintain radio system infrastructure to ensure critical public safety communications for Police, Fire, and other service providers for our City.
ITS	Implement technology systems that will improve information sharing requirements for the organizations technology needs.

Increase interlocal service provision

P. Srvc.	Reduce expenditures as a result of declining revenues.
PALS	Reduce expenditures as a result of declining revenues.
Com Dev	Reduce expenditures as a result of declining revenues.

Maintain financial stability.

Maintain/improve revenue base

Finance	Adjust water/sewer rates as needed to provide coverage and meet service demand.
Finance	Continuous improvement in the efficiency of the Finance operations.
Com Relations	Attract corporate, leisure and sports visitors to Lewisville hotels, meeting facilities and retail establishments.

Ensure effective internal control systems

Finance	Protect against potential loss of City assets (theft, fraud, etc.)
HR	Develop and invest in continued education and training.

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

Admin	Receive GFOA distinguished budget award
Police	To provide quality service to the City of Lewisville residents at a reduced cost.
ED & Planning	Reduce Travel and Training budget to meet overall organization's critical needs

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

Increase opportunities for recreation oriented visitation

Com Relations	Develop ongoing and special programs at the Lewisville Center for the Creative Arts for both residents and visitors.
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Com Relations Expanded or maintain the frequency and quality of special events.

Increase participation in recreation and athletic programs

PALS Provide recreational experience matching customer expectations

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

Match demand for public safety with the appropriate manpower

Police Ensure optimum efficient operations of our Dispatch Center through quality control, mentoring and development of dispatch staff, and critical incident management provided by first-line supervision.

Police To provide adequate personnel to effectively process 911 calls and quickly deploy the appropriate Police and Fire response for each emergency in our community.

Provide necessary public safety facilities and equipment

Police Ensure a patrol vehicle is available to all officers during peak staffing by May 2010.

Police Provide professional development and exposure to new and innovative policing methods; to increase the knowledge base and professional skill level of officers and supervisors.

Police Provide the Commercial Vehicle Enforcement officer with a mobile drive on scale to allow more efficient and effective enforcement activities on three tandem axles vehicles by May 2010.

Fire Add-Back Protective Clothing and Uniforms

Fire Replace equipment that no longer meets (or will soon no longer meet) the strict requirements of safety and timely emergency response.

P. Svcs Implement Identified Safety Needs by December 2009.

Ensure disaster preparedness and timely response

Police Ensure effective operations of fleet to enable timely response.

Fire Add-Back Division 21 Fire Suppression Personnel

Fire Add-Back Training, Travel and Professional Development across all divisions.

PALS Provide safety to customers at PALS facilities

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

Improve the appearance of aging neighborhoods

ED & Planning Throughout FY 09/10, provide CDBG opportunities to Lewisville residents including numerous infrastructure improvements in distressed areas.

Increase investment in Old Town

ED & Planning Implement a proposed redevelopment ordinance encouraging revitalization of target areas during FY 09/10.

Increase re-development in other areas of the city

ED & Planning Increase staffing for citywide planning

ED & Planning Look for marketing opportunities to promote development in Lewisville

Meet transportation and transit needs.

Utilize outside resources for road construction funding

Com Dev Monitor progress and assist Innovative Transportation Solutions in the proposed Denton County TRIP-08 Bond Program

Improve local thoroughfare system

Com Dev	Continue to provide major intersection improvements to improve transportation services for the citizens of Lewisville.
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Maintain a stable, high performance workforce.

Improve quality of job candidates

Police	Ensure sufficient funding for recruiting and promotional screening, recruiting and promotional testing and related advertising.
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Develop the organization

Public Records	Acknowledge the contributions that Board and Commission Members make.
Public Records	Continue to provide training opportunities for staff.
Legal	Develop and invest in continuing legal education and training.
PALS	Provide staffing levels to meet customer expectations
PALS	Provide training for continued staff development
Com Dev	Develop and invest in continuing education/training.
Com Relations	Be actively involved in professional organizations that support city operations or provide input to state and federal agencies on city priorities.
ED & Planning	Develop and invest in continuing education/training.
ED & Planning	Encourage internal promotional opportunities.
ED & Planning	Strengthen the organization and reduce staffing costs by replacing management staff due to retirement

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 09-10	On-Going Oper. Impacts
Public Services	CIP - Alley Rehab	170,000	170,000
Public Services	CIP - Asphalt Maintenance	332,303	332,303
Public Services	CIP - Concrete Street Rehab	940,000	940,000
Public Services	CIP - Neighborhood Rehab	400,000	400,000
Public Services	CIP - Sidewalk Maintenance	380,700	380,700
Public Services	CIP - Traffic Improvements	330,000	330,000
Public Services	IS-Building Maintenance Materials	5,000	5,000
Public Services	IS-Contract Meter Reading Cost Increase	25,000	25,000
Public Services	PW Streets maintenance material	15,000	15,000

Public Services	PW-ULM Degreasing Chemical	2,200	2,200
Public Services	PW-ULM Fire Hydrant Maintenance Materials	8,190	7,000
Public Services	PW-ULM Overtime	8,835	8,835
Public Services	UT-Andritz Belt Press Rollers	16,163	0
Public Services	UT-Bleach system for Elevated Storage Tank #2 and Eastside Booster Station	110,437	14,992
Public Services	UT-Laboratory Glassware Washers	6,700	0
Public Services	UT-Lift Station Effluent Meters	17,346	0
Public Services	UT-Replace #1 Apco Valve at Eastside Booster Station	6,636	0
Public Services	UT-Replacement of WWTP Effluent Sampler	5,219	0
Public Services	UT-Robicon Variable Frequency Drive (VFD) Maintenance	14,990	0
PALS	RR Park (CM Option)	604,184	600,424
PALS	Refurbish slides	14,925	0
PALS	Replace fitness equipment at Herring Rec Center	13,358	0
PALS	Replace hair baskets	10,886	0
PALS	Caulking decks at pools	19,145	0
PALS	Eliminate Park Attendant Position (CM Option)	-42,775	-42,775
Com Dev	Replace MicroFilm Reader/Printer with a Laserfiche compatible viewing computer system	3,700	0
Comm Relations	Reduce frequency of Horizon newsletter from 6/year to 4/ year	-18,851	-18,851
ITS	Replace high maintenance network printers.	15,000	0
ITS	Virtual PC Pilot Program	41,000	0
ITS	GPS upgrade for Fire Mobiles	6,900	0
ITS	PC Replacements for 2010	9,200	0
ITS	Network Central Switch Replacement	300,000	0
ITS	Network Expansion and Upgrades	73,600	0
Municipal Court	Back scanning clerk-Temporary Part Time	21,833	0
		\$3,866,824	\$3,169,828

Controlling cost of service delivery.

		FY 09-10	On-Going Oper. Impacts
Non-Departmental	Castle Hills Sales Tax - 4B REVENUE	127,664	127,664
Non-Departmental	Health rate stabilization	70,080	70,080
Non-Departmental	Oklahoma Water Supply Initiative	11,000	11,000
Non-Departmental	Additional Electricity Budget	143,411	143,411
Non-Departmental	Additional transfers/funding for computer/radio replacements	52,277	52,277
Non-Departmental	Workshop - Eliminate the Health Rate Stabilization funding in the GF	-57,763	-57,763
Non-Departmental	Workshop - Increase Atmos Gas franchise fee to 5%	181,500	181,500
Non-Departmental	Workshop - Pay plan increase 1 Percent	455,477	455,477
Non-Departmental	Sales tax from Castle Hills- REVENUE	101,286	101,286
Non-Departmental	Eliminate Lobbyist position	-25,000	-25,000
Police Department	Additional Funding for Maintenance of Radios and Radio System	51,805	51,805
Public Services	Workshop - Eliminate Streets/ROW Crew	-154,883	-154,883
Public Services	Workshop - Add back 10 months of a Streets Maint. Worker	33,775	33,775
PALS	Workshop - Move corridor beautification funding to reserves	390,907	0
Com Dev	Workshop - Eliminate Civil Engineer position	-84,018	-84,018
Com Dev	Workshop - Eliminate Animal Control Officer position	-45,793	-45,793
		\$1,251,725	\$860,818

Maintain financial stability.

		FY 09-10	On-Going Oper. Impacts
Mayor & Council	Reduction package - Council Retreat Funding	-6,000	-6,000
Mayor & Council	City Council Salaries	1,034	1,034
		\$-4,966	\$-4,966

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

		FY 09-10	On-Going Oper. Impacts
No new funding through action steps was able to be added this year to address this priority.			

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

		FY 09-10	On-Going Oper. Impacts
Police Department	Add-Back Fuel Budget	2,742	2,742
Police Department	Add-Back One Communications Supervisor	60,054	60,054
Police Department	One Mobile "Drive On" Scale for Commercial Vehicle Enforcement	34,995	0
Police Department	Add-Back Two Public Safety Dispatchers	97,799	97,799
Fire Department	Increase lease payments for new E161 pumper truck	20,038	20,038
Fire Department	Add-Back TPD	13,815	13,815
Fire Department	Add-Back Firefighters cut to make target number	148,959	148,959
Fire Department	Protective Clothing	10,105	10,105
Public Services	UT-Gas Detectors	13,516	0
Public Services	UT-Increased Security for the Wastewater Plant and Lift Stations	19,800	0
Public Services	UT-Replacement of Scott Self Contained Breathing Apparatus	18,256	0
PALS	Crypto testing	10,000	10,000
PALS	Lightning Detection Device	9,500	0
		\$459,579	\$363,512

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

		FY 09-10	On-Going Oper. Impacts
ED & Planning	Audit	11,078	11,078
		11,078	11,078

Meet transportation and transit needs.

		FY 09-10	On-Going Oper. Impacts
No new funding through action steps was able to be added this year to address this priority.			

Maintain a stable, high performance workforce.

		FY 09-10	On-Going Oper. Impacts
ED & Planning	Add Back Travel and Training Budget	1,400	1,400
ED & Planning	Planning and Development Administrator	24,991	24,991
		\$26,391	\$26,391

Enhance the community's image and citizen involvement.

	FY 09-10	On-Going Oper. Impacts
No new funding through action steps was able to be added this year to address this priority.		

Measuring Performance

This section shows the results of each department's FY 2008-09 (last year's) efforts to achieve their objectives. Results are listed by Council priority.

Control cost of service delivery

Legal

FY 08-09 Objective	Status as of September 30, 2009
Utilize legal research technology effectively.	Westlaw contract fee structure renegotiated in 2009.

Police Department

FY 08-09 Objective	Status as of September 30, 2009
Increase report retrieval capability, increase Records clerk efficiency, and decrease the amount of necessary records storage space through increased document scanning by providing a desktop laserfiche scanner for additional Records clerks.	5 scanners (3 for Reports, 1 for Jail and 1 for Patrol sergeant's office) were installed in August 2009.

Public Services

FY 08-09 Objective	Status as of September 30, 2009
Extend all Communication to Remote Facilities.	Utility operations continue to extend communications to remote stations; monitoring of water quality and system processes continue to be expanded.
Timely replacement of LED indications in order to efficiently maintain and operate traffic signals.	LED indications have been replaced in 26 of the 57 scheduled intersections. The remaining intersection should be completed by January 2010.

Finance

FY 08-09 Objective	Status as of September 30, 2009
Continuous improvement in the efficiency of the procurement function.	Accomplished. Implemented BIDSYNC and improved process and reporting needs.

Information Technology Services

FY 08-09 Objective	Status as of September 30, 2009
Implement technology systems that will improve information sharing requirements for the organizations technology needs.	Projected completion of FTP site in September 09.
	Document imaging Phase IV - Legal is complete, Public Services has just entered the implementation phase, and Pals has not yet been scheduled.
	EMS Software Upgrade for Fire (Tablet PCR) - This project was implemented in August 2009.
	ArcGIS License Additions - Additional licenses have been purchased and installed.
Improve internal consultation services for technology services.	Real Time Webinar - Currently evaluating different solutions.

Municipal Court

FY 08-09 Objective	Status as of September 30, 2009
Investigate other options to dispose of cases to further reduce required appearances	During FY 09 the court has marketed use of Internet and IVR payments. A phone tree was implemented with more detailed options for information during high call volume periods. Payments can be made by night drop and we have implemented an information pamphlet provided at the traffic stop to assist those who must use mail to handle a case. It is assisting in reviewing our call volume and the cost of a call center approach.
Provide internet forms to facilitate case processing without appearance	Request for deferred disposition, driving safety course, insurance proof affidavit, court procedures & information pamphlet, financial information form in Spanish & English, payment authorizing by credit card, driver request form and request for continuance form are available for any defendant to use in our court.

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

Legal

FY 08-09 Objective	Status as of September 30, 2009
Provide for the effective prosecution of cases in the Municipal Court of Record.	95% convictions
Provide legal advice to ensure compliance with city ordinances and state and federal laws.	Advised various departments on legal issues as needed.

Community Development

FY 08-09 Objective	Status as of September 30, 2009
Continue marketing for the first-time homebuyer program.	The City coordinates monthly classes for potential homebuyers. 7,500 flyers are distributed quarterly through schools with large populations of renters and multi-family housing. The Grants Specialist also conducts monthly workshops for lenders and realtors. Both types of classes result in program referrals.
Evaluate the new Single Family Rental Inspection Program.	Building Inspection has evaluated the Single Family Rental Inspection program and is presenting recommendations to the Neighborhood Preservation

Implement a proposed redevelopment ordinance encouraging revitalization of target areas during FY 08/09.	Committee. There were 467 inspections performed and 121 re-inspections. The General Development Ordinance has been rewritten with a view toward redevelopment. The current ordinance is aimed more at new developments on raw land, but the proposed revisions to the ordinance will allow redevelopment to happen with an understanding that most of the required infrastructure is already in place and that many of the restrictions necessary for developing raw land are not necessary for redevelopment. At the present time the draft ordinance is on hold awaiting information regarding the I-35 Corridor Redevelopment plan.
Improve Nuisance code enforcement.	Code Enforcement has a successful compliance rate of 98%. Staff continues to pro-actively perform routine neighborhood sweeps, both after hours and weekend.
Throughout FY 08/09, provide CDBG opportunities to Lewisville residents including numerous infrastructure improvements in distressed areas.	The Public Services Department completed sanitary sewer as well as curb/gutter and asphalt rehabilitation of Elm, Hatcher, Hickory, Perry and one block of Edwards.

Meet Transportation and Transit Needs

Legal

FY 08-09 Objective	Status as of September 30, 2009
Provide legal advice regarding contracts with other entities.	Numerous contracts reviewed throughout the year from various departments ensuring compliance with applicable laws.

Community Development

FY 08-09 Objective	Status as of September 30, 2009
Assist Innovative Transportation Solutions with project details for approval process with NCTCOG.	The City Council approved the Advance Funding Agreement for execution by TxDot.
Construct Railroad Street (Bennett - SH 121) as GO Bond project (Misc. Streets).	The design is 100% complete. Appraisals for right-of-way acquisition have been completed. Staff met with each property owner to explain project details, right-of-way impacts and construction schedules. The City Attorney has sent offer letters to all property owners.
Continue implementing 2003 Bond Program.	The Serendipity Village Improvements construction is 95% complete. Westwood I Improvements project was awarded to McMahon Construction with project time starting on September 14, 2009. The Southwest Lewisville Infrastructure is under construction by JRJ Paving, Inc. and is approximately 58% complete.
Continue to provide major intersection improvements to improve transportation services for the citizens of Lewisville.	The Traffic Signal Improvement 2008 project was awarded to Roadway Solutions, Inc. for construction of signals at three locations on Vista Ridge Mall Drive @ Denton Tap Road; @ Rockbrook Drive; and, @ Lake Vista Drive. The project is 60% complete.
Coordinate with DCTA and the City of Highland Village on rail station locations and design throughout FY 08/09.	The DCTA Rail Station improvements infrastructure issues, main line track design issues and construction issues were reviewed, coordinated and approved. Grade crossing closures have been coordinated and

	monitored.
Fund and construct Valley Ridge Boulevard (SH 121 - Park) as GO Bond Project (Misc. Streets).	The project is 90% complete. Change orders were issued to construct water, sewer extensions and a pad site for the future Animal Shelter site with additional time added to the contract.
Include sidewalk/trail for Trinity Trail System on 35-E bridge (TxDOT).	The final version of the IH-35E Schematics shows the Trinity Trail System improvements with connectivity to future DCTA/Garden Ridge Station site and the U.S. Corps of Engineering Park improvements. The schematics are undergoing review process by FHWA and TxDot in Austin.
Monitor progress and assist Innovative Transportation Solutions in the proposed Denton County TRIP-08 Bond Program funding requests.	The TRIP-08 funds will be made available to the City of Lewisville based on the needs. The funding requests have been sent to all three county commissioners on projected anticipated schedules of several roadway projects.
Pursue funding alternatives for IH-35E Bridge Aesthetics initiatives.	The Denton County TRIP-08 Bond Funding is available when needed in the amount of \$5 million towards bridge aesthetics.
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 is ready for bid letting. The FM 1171 Video Detection Project is awaiting TxDot approval of the project agreement. The traffic signal left turn improvements at Edmonds Lane / SH 121 Business are 90% design complete.
Work with representatives of Allied Waste to achieve timely completion of College Street and Valley Ridge Boulevard (East Half) improvements tied to the M.O.A.	The project has been abandoned from April 2009 after the majority of paving work was completed. Allied Waste is to work out details for completion by November 2009.
Work with representatives of Texas Waste Management to achieve timely completion of Railroad Street Improvements tied to the M.O.U.	The project is 95% complete with minor grading and restoration items to be completed. The new roadway is open to traffic.
Work with TxDot, Denton County and City of Denton on achieving FHWA approvals, Ultimate Freeway Capacity and Lane Configuration process.	Project schematics have been completed and are in review by FHWA. Availability of funding is subject to TxDot obtaining approval for a Managed Lane Toll Concept by the State Legislature in 2011.

Enhance the community's image and citizen involvement

Public Records

FY 08-09 Objective	Status as of September 30, 2009
Continue to work to encourage more participation on Boards and Commissions.	Continue to place articles in the Horizon and advertisements in the Lewisville Leader to encourage participation. Also include information on the City website.
Obtain funding for public notices and election notices	We continue to monitor funding for public and election notices.

Community Development

FY 08-09 Objective	Status as of September 30, 2009
Create partnerships with non-profits.	The Grants office continues to coordinate and sponsor quarterly roundtable meetings open to all non-profit agencies to foster discussion and cooperation. As part of that program a "Breakfast with the Mayor" was held in fall of 2008 and agency representatives were able to communicate directly

	with the Mayor. The CDBG Advisory Committee held two public hearings attended by some citizens and agency representatives. The annual Request for Proposals for social services funding had responses and presentations from 16 agencies/ programs.
Eliminate illegal bandit signs.	The Building Inspection division pulled 895 illegal bandit signs. Code Enforcement picked up an average of 300 signs per month.
Encourage residents/businesses to maintain their property.	Health and Code continues to work with citizens and business owners to maintain their property. The compliance rate is 98%.
Increase public awareness and education.	Code Enforcement has continued to pro-actively educate citizens and has attended numerous public meetings to educate the citizens regarding City ordinances. The Fire Prevention Division is currently reviewing our website in order to provide enhanced information and promote operational efficiencies. First-Time Homebuyers classes are held monthly.
Reduce the number of code deficiencies in target locations by 25%.	The Building Inspection division has been canvassing the City for any and all violations of City code and having the violations abated. In doing so, awareness is created with the neighborhoods and educational opportunities are gained as the inspectors relay code information to the citizens. On a daily basis and with each inspection contact, Fire Prevention team members take the time to educate the public regarding fire and life safety. Code Enforcement continues to educate the public by participating in Neighborhood Crime Watch and Homeowners Association meetings (Fifteen were conducted during FY 08/09).

Community Relations & Tourism

FY 08-09 Objective

Status as of September 30, 2009

Expand or maintain the frequency and quality of special events.	
Expand the promotion of the city as an attractive location for conventions and related events.	
Maximize existing resources to promote a positive city image.	

Information Technology Services

FY 08-09 Objective

Status as of September 30, 2009

Work with departments to help develop citizen information resources to provide greater access to city information and services.	In house AVL application developed for Public Safety. Crime Statistics can now be mapped using Arc GIS Server as well as Sex offender information for the public.
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Maintain a stable, high performance workforce

Public Records

FY 08-09 Objective	Status as of September 30, 2009
Continue current training programs for all Department employees.	Department employees are currently only attending training that relate to changes in the law and to keep them up to date on certification requirements.

Legal

FY 08-09 Objective	Status as of September 30, 2009
Develop and invest in continuing legal education and training.	Attended Continuing Legal Education (CLE) programs throughout the year.

Parks & Leisure Services

FY 08-09 Objective	Status as of September 30, 2009
Provide staffing levels to meet customer expectations	Library Board Customer Service Survey respondents (750) rated library staff "Excellent" or "Very Good" as follows: Number of staff available: 66.8%.
Provide training and networking for staff development	Athletic Supervisor attends sports events conference with CVB representative to promote athletic facilities
	Loan Star Libraries grant provided funds for four librarians to attend state professional conference, two librarians to attend library automation conference, and one librarian to attend regional professional conference.

Community Development

FY 08-09 Objective	Status as of September 30, 2009
Develop and invest in continuing education/training.	The Building Inspection division has significantly increased training funding in order to maintain certifications for future ISO ratings and International Building Department accreditation. The Fire Prevention division attended at least twelve (12) hours of continuing education training for each member to expand their knowledge and capabilities, as well as maintaining certification. The Health and Code Division continues to comply with all CEU training.
Encourage internal promotional opportunities.	The Building Inspection division is encouraging staff to take coursework that allows them the opportunity for advancement or promotion. The Fire Prevention division has continued to attend training, both formal and informal, to further develop leaders in its ranks. The Fire Marshal is also assigning tasks that foster leadership growth. Animal Services has promoted a Field Supervisor from within the ranks, and several staff members are currently taking classes from The Leadership Series.

Finance

FY 08-09 Objective	Status as of September 30, 2009
Develop staff to perform at optimum levels.	Leadership Development training, Internal Auditor, CPAs, Investment Officers, and Purchasing staff training needs met.

Human Resources

FY 08-09 Objective	Status as of September 30, 2009
Better utilize existing Human Resources personnel and available technology.	100% of all files stored in the Human Resources Department are scanned into Laserfiche. Working on files in the warehouse.
Develop and invest in continuing education and training.	Completed 3 seasons of the Leadership Development Program. Completed an 2 sessions of Naturally Slim. Conducted a summer series of classes for line employees.
Improve employee communications and awareness.	On-line calendar on intranet completed this year.
Update all job descriptions to reflect essential functions and physical requirements.	In process. 50% completed this year.

Municipal Court

FY 08-09 Objective	Status as of September 30, 2009
Create a learning environment through a department training plan utilizing local training.	Local chapter and city trainings have been encouraged. Fish training was completed in 2009 and the department seems to have benefited from that team building class. TCCA North Texas Chapter has provided several employees with 4-6 hour trainings. Both Sr. Deputy Court Clerks have achieved Level II. One Deputy Court Clerk has tested for Level I. Results have not been reported at the time of this update.
Create new employee training program and develop employee performance standards making full use of the city performance evaluation policy.	This item has been developed and meetings have been held with employees, but further training will be required. A chart of responsibilities has been drafted and distributed. Employee work plans are being completely revised. Each task/objective has a timing component that is tied to efficiency and other departmental plans. Activity statistics are required to be presented each week to insure accountability to the work plan and department success.

Maintain financial stability

Legal

FY 08-09 Objective	Status as of September 30, 2009
Utilize all available legal remedies for collection of sums owed the City.	\$20,362 collected through September 30th on mowing liens filed on properties not in compliance with city code.

Community Development

FY 08-09 Objective	Status as of September 30, 2009
Aggressively pursue grant revenue.	Besides CDBG, the Grants office has coordinated with the Denton County Homeless Coalition, Christian Community Action and Salvation Army to secure funding this year from: Emergency Shelter Grant Program, Supportive Housing Program and Tenant Based Rental Assistance. These programs are administered by non-profits; some have coordination and administrative support from the City of Denton. This year the City also applied for and will receive CDBG-R funding from the Recovery Act and will coordinate with Community Services Inc on a Weatherization Grant.
Monitor fee schedule and update as needed.	Building Inspection Division: An evaluation has been done comparing fee schedules of surrounding cities; a recommendation has been submitted for City Manager approval. Engineering Division: No changes are needed at this time. Fire Prevention Division: After conducting a survey, it was determined that the City's fee schedule appears to be comparable to surrounding cities. Health & Code Division: Animal Services increased the annual dangerous dog permit from \$50 to \$100. No changes were made in the fee scheduled for Sanitarians or Code Enforcement.

Finance

FY 08-09 Objective	Status as of September 30, 2009
Continuous improvement in the efficiency and timeliness of accurate and reliable financial data and reporting.	Completed General Obligation and Water and Sewer bond issuances. Currently working through process improvements including updating City's financial policies. CAFR and other annual reports completed on time.
Increase water/sewer rates as needed to provide coverage and meet service demand.	Annual rate study completed. Rates were adjusted to meet necessary service demands and coverage levels.
Maintain multi-year financial plan.	Multi-year financial plans were updated.
Protect against potential loss of City assets (theft, fraud, etc.)	Completion of internal audits in the areas of capital recovery fees, Municipal Court, Parks and Leisure Services, and Treasury and Collections. Internal audits in draft form are Human Resources, ghost payroll, and vendor/employee address audits. Completion of Hotel Occupancy Tax audit firm selection. City's annual audit firm selection completed and interim audit work completed.

Human Resources

FY 08-09 Objective	Status as of September 30, 2009
Explore Third Party Administrator options for better management of the workers' compensation claim processes.	Selected new vendor, York. All records are now electronic.
Identify and implement affordable solutions for health care.	Last year to offer Enhanced Plan. Implemented Wellness program to collect bio-metric data with 69% of employees participating.

Municipal Court

FY 08-09 Objective	Status as of September 30, 2009
Complete camera transition to new technology	This project is complete and has proven to be an excellent tool for training as well as identifying cash errors. A review of the clarity of the cameras and recordings are currently being evaluated.
Finalize collection program that complies with state mandates and track performance in each area.	It is estimated that by 2012 the court will be required to pass an audit by the Office of Court Administration for compliance with the collection plan. A draft plan was completed in summer of 2009 in preparation for this mandate. Many of the requirements have already been put into action. This plan will allow us to address efficiencies and staffing level shifting. One deputy court clerk is currently assigned to enforcing time payments and 2 clerks work on the timely issuance of warrants for cases in default.
Implement Collection Agency systems	This first collections contract was signed in March 2008. The electronic transfer of new cases was integrated in May 2008. The Vendor began collection efforts in June of 2008. The collection vendor will begin transmitting back to the court any updated address information discovered in the skip tracing process giving warrant officer better contact information for wanted persons.
Increase use of auto dialer to provide reminders and notices reducing postage when possible	A new program was activated in May utilizing the auto dialer as a reminder to those scheduled for court, on time payment plans and who have agreed to pay in full after an extension. This is one part of the mandated collection plan.

Provide a community where citizens/visitors are safe and secure

Legal

FY 08-09 Objective	Status as of September 30, 2009
Provide for the effective prosecution of cases in the Municipal Court of Record.	95% convictions

Police Department

FY 08-09 Objective	Status as of September 30, 2009
Complete data entry of arrest, detention and accident reports into the RMS database within 24 hours of receipt of reports by retaining the Records clerk position.	This standard is met.
Comply with the Texas Department of Public Safety evidentiary regulation by September 2009 by replacing the current intoxilyzer instrument.	The EN 5000 intoxilyzer was delivered on August 8, 2009 and has been in operational since.
Ensure effective operations of fleet to enable timely response.	The police fleet is operating effectively.
Ensure sufficient overtime funding is available for premium call back for investigators and crime scene technician to crime scenes and court appearances.	Sufficient overtime funds existed to support this objective.

Ensure that forensic evidence can be obtained through testing to secure successful prosecutions.	Forensic evidence testing was made available for all major cases.
Gather all investigative data and recorded evidence and prepare case reports for all departmental arrests. Deliver case reports to the Denton County District Attorney's office within 10 days of the defendant's arrest as required by the District Attorney's office by retaining the CID clerk position.	This standard is met.
Maintain a minimum staffing level to respond to service needs throughout the community.	PD management staff employed every effort to maintain minimum staffing levels.
To ensure the communications center is equipped with adequate furniture and console equipment to accommodate staffing by May 2009.	All the furniture and 95% of equipment and installation was completed on September 2009. Anticipate 100% completion by end of November 2009 when the 2 big monitors (one for security camera feed and one for weather channel viewing) are delivered and electrical wiring complete.
To ensure the Narcotics unit has a lap-top and mobile printer by May 2008 to enable the officers to be effective in their manpower and time utilization by preparing and printing paperwork that has to be left at a scene or with a suspect.	This objective is met. The printer was purchased out of the narcotics seizure fund and an existing SRO lap-top was reassigned to the narcotics unit.
To equip 4 Traffic Officers with 2 Traffic vehicles by May 2009 to increase enforcement activities.	Equipment installation for one of the two traffic vehicles is complete and completion of the second vehicle is expected by the end of April 2009.
To equip the Commercial Vehicle Enforcement Officer with a full size utility vehicle by May 2009 to increase enforcement activities.	The two equipped traffic vehicles have been deployed since May 2009.
To equip the prisoners transport van with safety inserts by May 2009, so that prisoners can be safely transported.	Inserts have been ordered.
To replace four traffic unit moving radar systems and to purchase one moving radar system for the Commercial Vehicle Enforcement Officer.	All new radar units have been received and are deployed.

Fire Department

FY 08-09 Objective	Status as of September 30, 2009
Educate and inform community	Worked with existing funds to educate the community.
Provide funding for Personal Protective Equipment	Personal Protective Clothing has been purchased and the first round of testing has been completed to ensure we are NFPA compliant.
Upgrade and replace equipment	The SCBA account was increased to allow for the complete purchase of 5 new SCBA's. The Stryker Bariatric ambulance cot was purchased and is assigned to reserve Medic 166 at Firehouse 5. The Hydraulic tools are being replaced with the at this time. A recommendation should go to Council soon as to the specifics. The fire hose has been ordered and we are awaiting delivery. The portable CO-Oximeters are in and will be placed on the MICU's soon.

Public Services

FY 08-09 Objective	Status as of September 30, 2009
Implement Identified Safety Needs by December 2008	Gas detectors and SCBA equipment were purchased through the Risk Management Fund for use by employees who work in confined space conditions.

Community Development

FY 08-09 Objective	Status as of September 30, 2009
Continue evaluating NET program results.	The Health and Code division continues to work with the Neighborhood Resource Officers on a daily or weekly basis as needed.
Improve partnerships with citizens.	Code Enforcement continues its quest to improve partnerships with citizens by improving education, addressing their concerns and solving their problems. Part of the education and problem solving process includes teaming with other departments and/or outside agencies as needed.
Throughout FY 08/09, maintain a compliance rate of 99% in multi-family units.	Fire Prevention completed annual inspections on all multi-family complexes this year. There are only two outstanding violations, which are in the process of being rectified.
Throughout FY 08/09, maintain a quarterly compliance rate of 99% of all food establishments.	The Health Division has achieved a 99% compliance rate for FY 08/09.

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

Public Records

FY 08-09 Objective	Status as of September 30, 2009
Proactively plan for increased costs for City Council Elections and possibility that the City will not be able to split election costs with LISD or Denton County.	Continue to work with Administration regarding increased costs for City Elections.
Provide timely updates of ordinances approved by City Council that are included in the Code of Ordinance on the City's website and Folio program available to City employees.	Following each City Council meeting any ordinances that are required to be codified are forwarded to MCCi and available through the City's website. The Code of Ordinances is available to be placed on all employees desktops.

Legal

FY 08-09 Objective	Status as of September 30, 2009
Provide legal advice to ensure compliance with city ordinances and state and federal laws.	Advised various departments on legal issues as needed.

Police Department

FY 08-09 Objective	Status as of September 30, 2009
Begin operations at the new jail facility by October 1, 2008.	Operations at the new jail began on December 18, 2008.

Fire Department

FY 08-09 Objective	Status as of September 30, 2009
Ensure adequate overtime funding	Overtime funding was increased and we are monitoring it closely
Ensure fire facilities are maintained	Fire facilities have been maintained.
Ensure funding for utility accounts	This funding was added to budget for 6 months of Firehouse 7 operation. This funding was sufficient.

Public Services

FY 08-09 Objective	Status as of September 30, 2009
All Scheduled Replacement/Maintenance of Treatment Equipment and Appurtenances.	The sludge management computer has been installed and is in service. The CF19 laptops for ECS Inspectors are on order by ITS. Both Wastewater Plant RAS motors and VFD's have been ordered and should be installed the end of June. One unit failed causing this train of the treatment plant to be taken out of service. Plant water pumps were replaced at the Wastewater Treatment Plant.
Completion of scheduled maintenance activities in a timely manner.	All activities were completed as scheduled. The 100 gallon vacuum excavator was purchased and is in services.
Completion of the funded maintenance programs listed on the Five Year Street and Drainage Program.	The Concrete street rehab, alley rehab, and sidewalk maintenance programs are completed. The Neighborhood rehab project has been postponed. The asphalt rehab project is under construction and should be completed by Spring 2010.
Meet or Exceed 100% State and Federal Standards for Water and Wastewater Quality.	92.5% of Treated Water fixed demand was utilized.
Meet or Exceed regulatory and community standards for environmental programs and services.	Environmental Programs have continued recycling, household hazardous waste and solid waste programs; consulting services for TCCFUI and CAPP electric deregulation legislative issues; wastewater sludge disposal are on-going.
Provide a level of service to effectively maintain all City facilities in order to maximize performance and appearance.	Facilities Maintenance has under taken several initiatives to provide a higher level of service in the maintenance of City facilities. A preventive maintenance program has been implemented on smaller HVAC system's that includes routine changing of filters and cleaning of coils. Several roof repairs are under way or have been completed as a result of roof inspections started this year. Training of personnel on HVAC systems, the Energy Management System, the Security System, and different trade disciplines by in house personnel, as well as our vendors has contributed to a higher level of performance.
Replacement of worn out and obsolete equipment.	All small equipment replacements have been completed.

Parks & Leisure Services

FY 08-09 Objective	Status as of September 30, 2009
Maintain current service levels and meet customer expectations	Library Board Customer Service Survey respondents (750) rated library staff "Excellent" or "Very Good" as follows: Level of knowledge / competency: 77.4%; Level of courtesy / friendliness: 76.1%; Willingness to help: 73.7%; Willingness to provide individual attention: 69.7%.
Provide quality maintenance at PALS facilities	Quotes taken for resurfacing fitness rooms & Sr. Center floors.
	Replace the fencing around the playground and pavilion areas at College St. Park.
	Replace the decking on the courtesy dock at the first boat ramp and repair and repaint the support structure on both courtesy docks.

Provide quality maintenance at Railroad St. Athletic Complex	Park was completed in October 2009.
Provide quality maintenance at Swimming Pools	Pool painting project was completed in April.
	Drain covers installed in compliance with Graham-Baker Act.

Community Development

FY 08-09 Objective	Status as of September 30, 2009
Conduct/perform quality plan reviews, maintenance inspections and construction inspections throughout 2008-2009.	Building Inspection: There has been a decrease in new residential construction, but little change in commercial construction. The plan review process will be going electronic in the future, which should aid in better tracking and fewer mistakes. Fire Prevention: All timeliness for plan review and construction inspections were met and the generated revenue for plan reviews and permits was 152% greater than mid-year projections. The Building Inspection division reviewed 143 commercial permits, 157 residential permits and 330 fence permits as well as many miscellaneous permits. There 43 engineering site plans and 44 plats reviewed. The Fire Prevention division conducted 278 plan reviews.
Construct a new animal shelter.	Health and Code was approved \$5 million in the FY 09/10 budget to construct a new Animal Shelter and Adoption Center. The project is currently in the early stages of making preparation to move forward with the design and construction phase.
Continue to effectively communicate and coordinate with all departments involved in the processes and/or other City Council related topics.	The department utilized staff meetings, weekly site plan and plat review meetings, Development Review Committee (Wednesday meetings) and various other meetings to keep all divisions involved in the processes and aware of project status.
Continue to renovate and maintain the current Animal Shelter facility.	Animal Services was approved \$ 63,800.00 in the FY 08/09 budget to renovate and maintain the current shelter. With that funding, staff has performed a complete lobby renovation (including adding a security window at the front counter), replaced the aged floor tiles in the Animal Control officers' area and shelter attendant's office and added four new windows to the Animal Control Officers' area. Other renovations included the repair and repainting of pitted kennel walls damaged by aggressive dogs, replacing an aged window in the supervisor's office and reconditioning the tar roof.
Effectively communicate and coordinate with all departments involved in the revitalization of Old Town.	Planning staff has coordinated all zone changes in Old Town with the Economic Development staff.
Improve service delivery to customers by improving technology.	The Building Inspection division received the Tablet PC's for electronic inspections in late September 2009 and implemented in October 2009. The Fire Prevention division continued the use of tablet-based technology in field inspections and upgraded the software of the inspection program. Fire Prevention also purchased fire hydrant testing equipment that will provide more accurate information in a safer environment. Animal Services was approved seven new Tablet PC's to help improve customer service in the field and to reduce the amount of manual

	paperwork that is still taking place in the field and office. Code Enforcement, through special funding in FY 07/08, was approved six new Tablet PC's for quicker research and response time. However due to the economy, the purchase of the units were placed on and should be available to the division in early FY 09/10.
Provide in-house design, plan review, inspections and coordination of City construction projects.	The Engineering staff completed in-house design and construction of Waterline Improvements 2006, Phase 2. The Lower Timbercreek Sanitary Sewer line was designed in-house with construction nearing 95% complete. Waterline Improvements 2006, Phase 3 design has been completed and contract has been awarded. The project is about to begin construction.

Finance

FY 08-09 Objective	Status as of September 30, 2009
Increase procurement staffing to address increased demands.	Hired new Buyer in October 2008.

Information Technology Services

FY 08-09 Objective	Status as of September 30, 2009
Implement technology systems that will improve information, storage, and reporting requirements for the organizations technology needs.	Design and Deploy Web Query Reporting Services City Wide - Sql Server Reporting Services have been implemented. Departmental Reports are still under review.
	Network Expansion and Upgrade - Five end of life switches have been replaced, and Fiber modules have been installed at OTCH and Kealy for the Fiber Ring Project.
	Wireless Management System - Wireless Management Systems still being evaluated.
	Citrix Office 2007 Upgrade - ITS is currently evaluating the cost benefit of using Open Office via Citrix in lieu of Microsoft Office. There are also compatibility concerns with users creating documents in older versions.
	Replace high maintenance network printers - All printers targeted have been ordered. Finance and City Managers office have received their respective printers.
Improve Internal Information Access	Expand and improve Intranet Web Site to provide city information and self service applications - Intranet has been integrated into the users log in experience.
	Enterprise Data Consolidation based on Geographical Location to provide services of spatial displays - NIPS application can now generate geographical displays. Permits is about 25 percent complete anticipated completion 9 months.
	Provide on demand video - Windows Media Server has been implemented.
Provide knowledgeable support staff to support organization technology needs.	Provide cross training to support services for the organizations - ITS has created a Wiki page for centralizing technical information. Cross Training is

	ongoing.
	Increase ITS Help Desk by hiring a full time System Support Specialist or two part time employees - two part time employees were hired.
	Increase ITS GIS division by hiring part time GIS Intern - Part Time Intern has been hired.
	Provide continuing education for employees to support the organizations technology needs - Five full time employees have attended training classes

Municipal Court

FY 08-09 Objective	Status as of September 30, 2009
Implement customer comments cards to identify areas needing improvement	Appropriate personnel has been situated and trained in preparation of this project. The court software vendor is creating this new software. A case flow planning session with vendor was complete in March and a second is planned for this summer.
Implement new phases of the document management plan by reducing unnecessary use of paper documents and files	A written plan has been drafted for phases to keep staff informed of progress and timing required. Elimination of file folders for each charge has been implemented and replaced with file folder creation for cases set for court. All documents are being scanned at the time received eliminating files and instantly creating an electronic duplicate file. Police records department and court have combined efforts to eliminate the need for courtesy copies by providing access to accident and police reports. Back scanning includes closed cases beginning January 2009 and all outstanding active arrest warrants.

Provide opportunities for cultural/recreational activities for residents and visitors

Legal

FY 08-09 Objective	Status as of September 30, 2009
Ensure compliance with state law regarding municipal involvement in cultural and recreational activities.	Attended meetings throughout the year providing legal advice as needed.

Parks & Leisure Services

FY 08-09 Objective	Status as of September 30, 2009
Provide Recreational Experience Matching Customer Expectations	First chess tournament held in March
	National Night Out program combined with Old Town Concert Series
	Halloween program expanded with Spooktackular Trails at Memorial Park
	Tennis lessons reinstated and tournament held in April
	State qualifying tournament held for adult flag football leagues
	Computer training classes for adults

	Writer's Guild
	Mystery Book Club and On-Line Book Club; Garden Secrets Series
	Teen Writer's Group and Teen Role-Playing Group
Strengthen library materials collection	Strengthened collections include multicultural fiction, inspirational fiction, downloadable audio books (2,700 titles available 24 hr/day), parenting A/V materials, teen fiction, juvenile fiction, picture books and easy readers. A total of 13,845 non-electronic items have been added; 23,598 non-electronic outdated and/or worn/damaged materials have been withdrawn.

Long-Range Financial Plans

Long-range forecasting helps city leaders prioritize future spending.

General Fund (Five-Year Plan)

	Actual	Budget	Estimated	Budget	Planned			
	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Property Taxes	20,555,491	21,347,057	21,564,817	21,004,891	20,655,471	20,856,552	21,149,020	21,520,949
Franchise Taxes	6,019,411	5,803,727	5,913,450	6,142,718	6,204,145	6,266,187	6,328,848	6,392,137
Sales Tax	18,932,594	18,509,086	18,197,041	18,298,327	17,850,000	18,148,054	18,451,085	18,759,175
Mixed Beverage Tax	388,100	360,000	361,152	360,000	360,000	366,011	372,123	378,336
Licenses & Permits	2,328,845	1,494,926	1,519,596	1,192,904	1,204,833	1,216,881	1,229,050	1,241,341
Fines & Forfeitures	2,916,565	2,713,837	3,063,324	3,133,832	3,254,516	3,379,848	3,510,007	3,645,178
Charges for Services	5,603,448	5,540,732	5,574,451	5,626,064	5,682,325	5,739,148	5,796,539	5,854,505
Recreation	1,133,848	1,078,519	1,096,181	1,051,709	1,061,308	1,070,994	1,080,768	1,090,632
Other Revenue	1,442,822	1,711,921	985,307	844,032	856,692	873,826	895,672	922,542
Transfers	5,066,433	2,640,629	2,640,629	2,759,801	2,801,395	2,885,437	2,972,000	3,061,160
TOTAL REVENUES	64,387,557	61,200,434	60,915,948	60,414,278	59,930,685	60,802,938	61,785,112	62,865,955
TOTAL EXPENDITURES	58,323,390	61,200,434	59,860,719	60,414,278	59,930,685	60,802,939	61,785,113	62,865,955
TRANSFERS OUT	1,300,720	932,909	977,222	7,951,102	-	-	-	-
BEGINNING FUND BALANCE	26,765,909	29,659,292	31,529,356	31,607,362	23,656,261	23,656,261	23,656,260	23,656,260
ENDING FUND BALANCE (NET)	31,529,356	28,726,383	31,607,363	23,656,260	23,656,261	23,656,260	23,656,260	23,656,260
Operating Reserve	8,875,638	9,180,065	9,180,065	9,062,142	8,989,603	9,120,441	9,267,767	9,429,893
Undesignated Reserve	22,653,718	19,546,318	22,427,298	14,594,118	14,666,658	14,535,820	14,388,493	14,226,367

Water & Sewer Fund (Five-Year Plan)

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Budget 2009-10	2010-11	Planned		
						2011-12	2012-13	2013-14
Sources of WC								
Charges for Services	405,009	340,052	376,118	383,283	405,335	428,656	453,319	479,401
Retail Water Sales	15,003,985	14,285,835	14,669,195	14,323,957	14,668,834	15,022,015	15,383,699	15,754,092
Retail Sewer Treatment	9,485,404	9,038,584	9,498,409	9,513,732	9,703,663	9,897,386	10,094,976	10,296,510
Wholesale Sewer Treatment	494,840	459,044	425,000	429,250	443,586	458,400	473,709	489,529
Capital Recovery	1,773,099	891,336	891,336	304,562	500,000	500,000	500,000	500,000
Miscellaneous & Other	667,625	1,007,263	392,844	280,889	285,102	290,804	298,074	307,017
Total Sources	27,829,962	26,022,114	26,252,902	25,235,673	26,006,520	26,597,261	27,203,777	27,826,549
Uses of WC								
Total Operating Expenses	15,159,928	15,677,173	15,574,141	14,315,513	14,663,241	15,067,045	15,499,793	15,948,151
Administrative Fee	2,525,535	2,601,301	2,601,301	2,679,340	2,759,720	2,842,512	2,927,787	3,015,621
Payment in Lieu of Franchise Tax	499,357	462,722	483,352	472,113	496,322	507,556	519,048	530,803
Capital Outlay O&M	99,478	-	12,069	-	100,000	100,000	100,000	100,000
Total Other Uses	3,124,370	3,064,023	3,096,722	3,151,453	3,356,042	3,450,068	3,546,835	3,646,423
Debt Service – P & I	7,066,521	6,532,865	6,532,865	6,799,569	6,187,935	5,822,974	5,284,590	4,767,922
Debt Service – Sub Lien	738,458	748,053	748,053	748,231	743,380	741,778	739,687	740,808
Debt Service – New	-	-	-	129,250	939,188	1,338,682	1,846,470	2,275,894
Total Debt Service	7,804,979	7,280,918	7,280,918	7,677,050	7,870,502	7,903,433	7,870,746	7,784,624
Restricted Asset Reserve	-	-	11,896	91,657	142,805	111,491	99,797	72,729
Total Debt Service	7,804,979	7,280,918	7,292,814	7,768,707	8,013,307	8,014,924	7,970,543	7,857,353
Current Rev. – Current Exp.	1,740,685	-	289,225	-	(26,069)	65,223	186,607	374,621
CIP Transfers	250,000	2,400,000	2,400,000	915,228	4,500,000	2,000,000	1,000,000	1,000,000
Total Uses	26,339,277	28,422,114	28,363,677	26,150,901	30,532,590	28,532,037	28,017,170	28,451,927
Beginning Working Capital	15,593,947	14,711,706	14,672,159	16,202,391	14,091,616	13,176,388	8,650,319	6,715,542
Ending Working Capital	14,711,706	16,202,391	12,272,159	14,091,616	13,176,388	8,650,319	6,715,542	5,902,149

Water & Sewer Five-Year Capital Projects Plan

Revenue Bonds Projects

Project	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
Wastewater Treatment Plant	0	0	0	1,000,000	3,000,000	4,000,000
Wastewater Treatment Plant Sludge	0	0	0	0	0	0
Sewer Meter and Lift Station	9,400,000	0	0	0	0	9,400,000
Water Treatment Plant	0	4,000,000	0	0	0	4,000,000
Water Treatment Plant Sludge	0	0	0	0	0	0
Water Pump Station Transmission	0	0	2,300,000	0	0	2,300,000
Water Reuse	0	0	3,100,000	3,700,000	0	6,800,000
Sewer Line Replacements	0	0	0	0	0	0
Total	9,400,000	4,000,000	5,400,000	4,700,000	3,000,000	26,500,000

Utility Fund Cash / Capital Projects Fund Projects

Project	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
Meter Radio Read Project	0	0	0	0	0	0
Water Line Replacements	0	250,000	500,000	250,000	500,000	1,500,000
Sewer Line Replacements	665,288	500,000	1,250,000	500,000	250,000	3,165,228
Wastewater Treatment Plant	0	0	0	0	0	0
Wastewater Treatment Plant Sludge	0	0	0	0	0	0
New Water Lines	0	0	0	0	0	0
New Sewer Lines	0	3,500,000	0	0	0	3,500,000
Inflow/Infiltration Repairs	250,000	250,000	250,000	250,000	250,000	1,250,000
Water Pump Station/Storage	0	0	0	0	0	0
Total	915,228	4,500,000	2,000,000	1,000,000	1,000,000	9,415,228

Street & Drainage Five-Year Plan

Concrete Street Rehabilitation

FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
Valley Ridge (Mill to I35)	Valley Pkwy (GR to WL)	College Pkwy	Mill St	Valley Pkwy
Valley Ridge (I35 to GR)	Fox (Valley to Old Orch)	Corporate Dr	Fox Avenue	Charles St
Edmonds (3040 to 121)	College St (Mill to Cowan)	Garden Ridge	Bellaire	Southwest Pkwy
Old Orchard (Main to Vy)	Highpoint 1	Old Orchard (3040 to Cor)	Cowan	
Garden Rg (Main to 407)	Rocky Pt,H. Point,Cliffvw	The Highlands	Lewisville Valley 5	
Lewisville Valley 1	Hilltop,Tr Ridge,Hill Crest	Sierra and Aspen	Autumn Br, Sunswept	
Applegate,Beechwood,CH	Greenslopes, Happy Pass		Springaire, Summerwind	
\$940,000	\$940,000	\$940,000	\$940,000	\$940,000

Neighborhood Street Rehabilitation

FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
Bellaire Heights	Lewisville Valley 3	Meadow Glen Addn 1,2	Indian Oaks Sec 3	TBD
Westwood, Southwood	Abilene, Red River, Santa	Creekmeadow, Crkwood	Frontier Tr, Falling Water	
Woodrow,Meriwood,Wood	Fe, El Paso, Chisolm,	Kirkwood,Meadow Glen	Woven Tr, Fire Water,	
Heights, Woodhill	Glenhill	Deer Run, Antler Tr	Warrior, Terracotta	
\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

Alley Rehabilitation

FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
Bellaire Heights	Highpoint 1, Rocky Pt,	The Highlands	Lewisville Valley 5	Quail Crest, Purnell,
Lewisville Valley 4	Highpoint, Cliffview,	Sierra, Aspen	Autumn Breeze, Sunswept	Hunters Glen, Harvest
	Hilltop, Ridge, Hill Crst		Springaire,Summerwind	Hill, Prairie Dell
	Greenslopes, Happy Pass			
\$170,000	\$170,000	\$170,000	\$170,000	\$170,000

Asphalt Maintenance

FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
Midway (H. Praire to Huf)	Oak Creek Estates	Milligan, Degan, Harn	High School (Fox to 35)	Indian Oaks, Buffalo Bend
Yates, McDonnell	Milestone, Lees Ct,		Crockett	Spring Creek, Wanderlust
	Beverly,Rachels,Shuffords		Fox (HS to Purnell)	Babbling Brook
\$332,303	\$332,303	\$332,303	\$332,303	\$332,303

Sidewalk Maintenance

FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
Lewisville Valley 4	Lewisville Valley 4	Lewisville Valley 4	Garden Ridge Addn	Jones St (Kealy to Mill)
Abilene, Tiburon, Sylvan	Sterling, Clarendon,	Glencairn,Canterbury,	Dafodil, Chinaberry,	Jones St (35 to Lakecrest)
Creek, Ramblewood,	Clydesdale, Teakwood	Bellflower, Windmere,	Honeysuckle	Cowan (Mill to Jones)
Boxwood, Azalia		Yorkshire, Solway		
\$380,700	\$380,700	\$380,700	\$380,700	\$380,700

Traffic Improvements

FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
\$330,000	\$330,000	\$330,000	\$330,000	\$330,000

Corridor Beautification

FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
\$390,907	\$390,907	\$390,907	\$390,907	\$390,907

Technology Five-Year Plan

FY 2009/10

Description	One-Time	On-Going
Network Central Switch Replacement	300,000	0
Network Expansion and Upgrades	73,600	6,300
Network Printers	15,000	0
PC Replacement	197,300	1,620
Fire GPS Units	6,900	0

FY 2010/11

Description	One-Time	On-Going
Network Printers & Scanners	30,000	0
MGE 50KVA UPS Battery Replacement	20,000	0
Network Expansion and Upgrades	90,100	7,900
Infrastructure For VDI	60,000	9,600
Phone Upgrade	10,540	320
Web Services	25,000	0
PC Replacment	120,00	0

FY 2011/12

Description	One-Time	On-Going
Network Printers & Scanners	30,000	0
Network Expansion and Upgrades	25,300	2,500
Cisco Video Conferencing	150,000	15,000
Web Portal System	100,000	7,500
Phone Upgrade	10,540	320
PC Replacement	120,000	0
Infrastructure For VDI	20,000	4,204

FY 2012/13

Description	One-Time	On-Going
Network Printers & Scanners	30,000	0
Network Expansion and Upgrades	25,300	2,500
Phone Upgrade	10,540	320
PC Replacement	120,000	
Infrastructure For VDI	20,000	4,204

FY 2013/14

Description	One-Time	On-Going
Network Printers & Scanners	30,000	0
Network Expansion and Upgrades	25,300	2,500
Web Services	25,000	
Phone Upgrade	10,540	320

4B Sales Tax Fund Five-Year Plan

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Beginning Fund Balance	6,995,046	6,590,183	6,440,173	6,212,055	6,219,177
Revenues					
4B Sales Tax Revenue	4,549,260	4,676,924	4,723,693	4,770,930	4,818,639
Charges for Services	180,537	182,342	187,812	193,447	199,250
Interest Earnings/Misc.	248,178	161,800	112,703	124,241	139,931
Total Revenues	4,977,975	5,021,066	5,024,209	5,088,618	5,157,821
Total Resources	11,973,021	11,611,249	11,464,382	11,300,673	11,376,997
Expenditures					
Administration	85,000	60,500	35,500	35,500	35,500
Railroad Park operations	324,400	604,184	618,437	636,990	656,100
Lake Park Ballfield Operations	218,366	201,382	207,423	213,646	220,056
Debt Payment*	2,899,978	2,894,503	2,895,812	2,898,497	2,897,359
Pool Operations	524,403	524,628	494,699	531,395	569,847
Library Operations	555,693	485,879	500,455	515,469	530,933
Total Current Expenditures	4,607,840	4,771,076	4,752,326	4,831,497	4,909,794
Current Revenues over Current Exp	370,135	249,990	271,882	257,121	248,027
Capital Outlay					
Playground Equipment/etc	100,000	0	100,000	0	100,000
RR Athletic Complex	0	0	0	0	0
Infrastructure/campground	150,000	150,000	150,000	0	0
Athletic Complex Turf Renovation	275,000	0	0	0	0
Hike and Bike Trails	250,000	250,000	250,000	250,000	250,000
Total Capital Outlay	775,000	400,000	500,000	250,000	350,000
Ending Fund Balance	6,590,183	6,440,173	6,212,055	6,219,177	6,117,204
Operating Reserve	691,176	715,661	712,849	724,725	736,469
Excess Reserve	5,899,007	5,724,512	5,499,206	5,494,452	5,380,735
Days in Fund Balance	522.0	497.7	477.1	469.8	454.8

Personnel

In FY 2009-10, personal services (salaries and benefits) accounts for 48.8% (compared to 42.9% last year) of the entire budget, across all funds. The budget includes 689 full-time personnel.

General Fund	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Non-Departmental	-	-	.59	.59	.84
Administration	10	10	10	10	6.75
Public Records	4	4	4	4	4
Legal Department	3	3	3	3	3
Police Department	192	200	200	200	200
Fire Department	134	135	135	135	135
Public Services	41.73	41.73	43.5	43.5	43.5
Parks & Leisure Services	66	67	67	67	66
Community Development	60	60	63	63	58
Finance Department	10.5	10	10	10	10
Human Resources	7	7	7	7	7
Comm Relations / Tourism	3.68	4.28	4.28	4.28	5.98
ED & Planning	-	-	-	-	6
Information Technology	14	14	14	14	14
Municipal Court	13	12.5	12	12	12
	558.91	568.51	573.37	573.37	572.07
Hotel/Motel Fund					
Non-Departmental	-	-	0.11	0.11	0.11
Comm Relations / Tourism	3.32	4.72	4.72	4.72	5.02
	3.32	4.72	4.83	4.83	5.13
Grant Fund					
Police Department	2	2	1	1	2
Community Development	2	2	2	2	-
ED & Planning	-	-	-	-	2
	4	4	3	3	4
Water & Sewer Fund					
Non-Departmental	-	-	0.3	0.3	0.3
Public Services	76	77	77.1	77.1	77.1
Community Development	1	1	1	1	1
Finance Department	8.5	10	10	10	10
	85.5	88	88.4	88.4	88.4
Maintenance & Replacement Fund					
Public Services	5.27	5.27	5.4	5.4	5.4
	5.27	5.27	5.4	5.4	5.4
4B Sales Tax Fund					
Parks & Leisure Services	5	5	5	5	13
	5	5	5	5	13
Juvenile Case Manager Fund					
Municipal Court	-	0.5	1	1	1
	-	0.5	1	1	1
All Funds	662	676	681	681	689

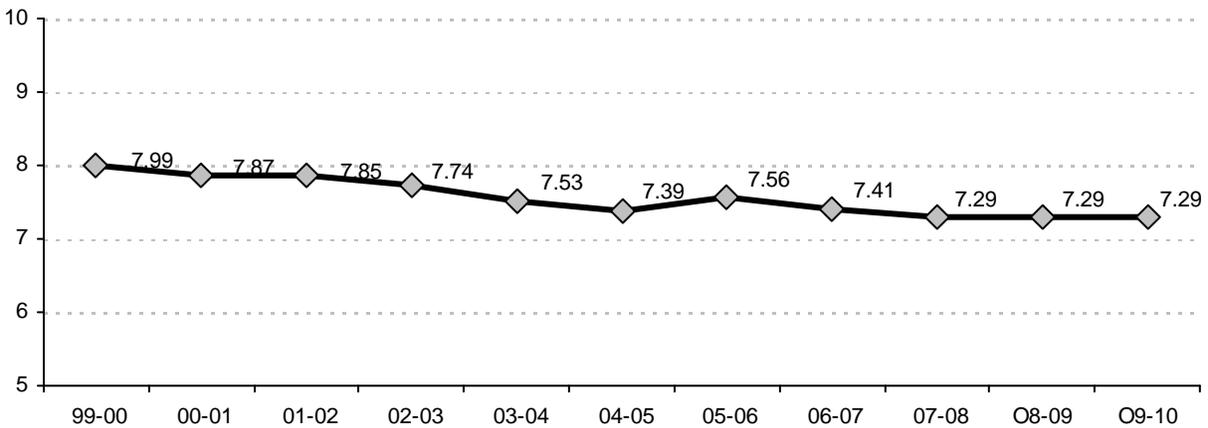
Thirteen (13) new positions were added to the budget. Five unfilled positions were eliminated from the budget.

New Positions	Count
Maintenance Worker (Lewisville Center for the Creative Arts) (<i>General Fund</i>)	1
Streets Maintenance Worker (10 months funded) (<i>General Fund</i>)	1
Railroad Park Crew Leaders (<i>4B Sales Tax Fund</i>)	2
Railroad Park Chemical Applicator (<i>4B Sales Tax Fund</i>)	1
Railroad Park Maintenance Workers (<i>4B Sales Tax Fund</i>)	5

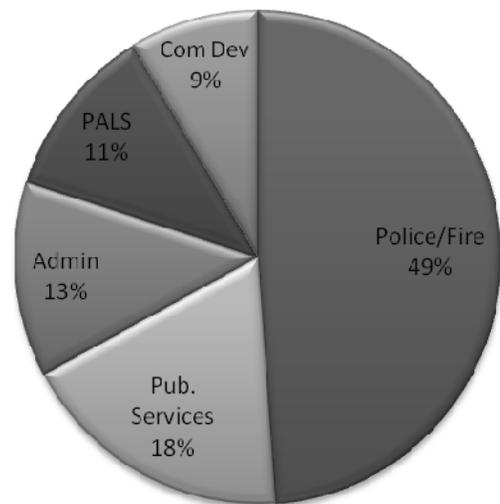
Arts Center Supervisor (<i>General Fund</i>)	1
Arts Center Specialist (<i>General Fund</i>)	1
Police Officer (<i>Grant Fund</i>)	1
	13

Positions Eliminated (All eliminated positions were unfilled)	Count
Park Attendant (<i>General Fund</i>)	1
Streets ROW Crew Foreman (<i>General Fund</i>)	1
Streets ROW Crew Crew Leader (<i>General Fund</i>)	1
Animal Control Officer (<i>General Fund</i>)	1
Civil Engineer (<i>General Fund</i>)	1
	5

The graph below illustrates the relationship between the growth of the City’s population and workforce over the last fifteen 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 49% 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 11% 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 9% of all personnel.



Overview of Funds

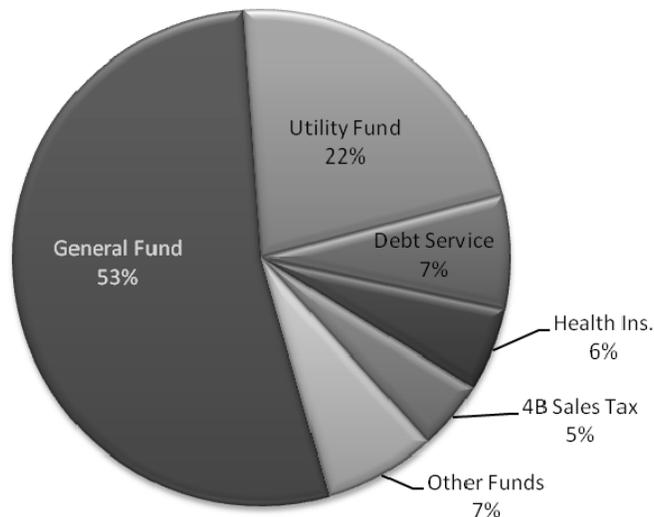
Lewisville’s budget is comprised of 22 funds, each segregated according to Federal, State, or City charter requirements. Funds are divided into three categories: Operating, Internal Service and Capital Improvements.

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.

Operating Funds (Major)	Internal Service Funds
General Fund	OPEB Liability Trust Fund
Utility Fund	Health Insurance Fund
G.O. Debt Service Fund	Insurance Risk Fund
	Maintenance & Repl Fund
Operating Funds (Other)	Capital Improvement Funds
Recreation Activity Fund	General Capital Projects
TIRZ Fund #1	Utility Capital Projects
TIRZ Fund #2	Other Capital Projects
4B Sales Tax Fund	
Hotel / Tax Fund	
Grants Fund	
Waters Ridge PID Fund	
LEOSE Fund	
Court Security Fund	
Court Technology Fund	
Records Management Fund	
Police Forfeitures Fund (State)	
Police Forfeitures Fund (Federal)	
Fire & Police Training Fund	
Juvenile Case Manager Fund	



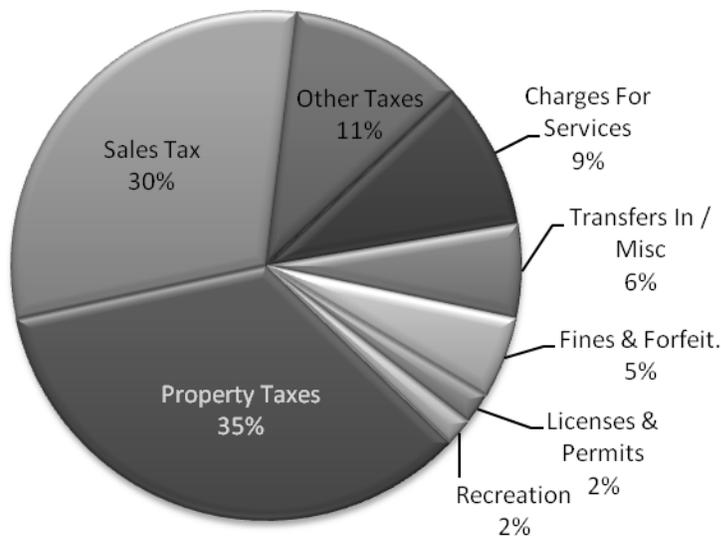
General Fund

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, 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.

Revenues

Total budgeted General Fund Revenues for FY 2008-09 were \$61.200 million. The estimated total is \$60.916 million as of the end of May, (-\$284,486, -.5%). This decrease is due mainly to interest and sales tax revenue declines. Originally interest revenue was budgeted at \$1,150,000. The revised estimate of \$554,197 is a decrease of -\$595,803. This decline is attributable to lower interest rates which reflect today's economic conditions.

Another major decrease in the General Fund this fiscal year is sales tax. Sales tax was originally budgeted at \$18,509,086 and is now estimated to come in at \$18,197,041 (-\$312,045, -1.7%). Just as with interest earnings, this decrease is attributed to the downturn in the economy. Most cities in Texas are seeing similar decreases in sales tax. Compared to FY 07-08, the projection is \$735,554 less (-3.9%).



Fortunately, aside from sales tax, and "transfers in/misc" (which includes interest revenue), all other categories of revenue are projected higher than budget this fiscal year. Most notably, property tax revenue is now projected at \$21,339,872 which is \$302,815 higher than the \$21,037,057 budgeted. This is due to the "under appeal" accounts being finalized at a higher value than was budgeted. Consequently, the supplemental roll as of June 2009 was \$85,334,880 higher than the certified roll

utilized in determining budget amounts in July 2008.

Also notable are fines and forfeitures. Court fines were budgeted at \$1,460,468 and are now anticipated to end the year at \$1,667,838 (up \$207,370). A new fine added late in FY 2007-08 regarding motor carrier fees was not budgeted at the beginning of the 2008-09 fiscal year due to the uncertainty of timing regarding collection of the fee. However, this revenue source is now anticipated to bring in \$71,025 by year end.

Ambulance revenue is anticipated to be up \$270,232 by fiscal year end with a final revenue of \$1,292,732. This continues a trend in increased ambulance revenue over the past several years. However, there is a cap at which staffing efficiencies and collection of past due accounts will no longer result in such large increases in revenue from year to year.

Other major revenue categories (Recreation, Charges for Service, Licenses and Permits, and Other Taxes (Utility Fees)) are tracking fairly close to 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

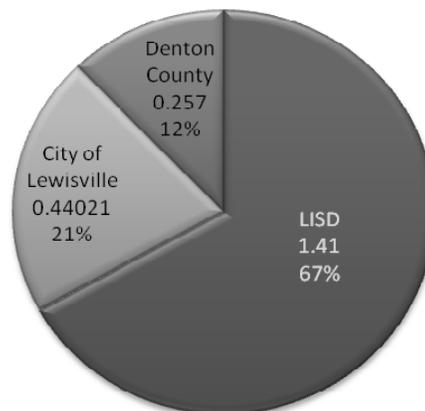
The FY 2009/10 property tax rate is \$0.44021 per \$100 of assessed value, which is the same as the FY 2007/08 rate. Each year, the City Council sets this rate by ordinance. Each one-cent of rate will generate approximately \$620,000.

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.

Property Tax Rate (Lewisville)

	Rate
Operations & Maintenance	\$0.32156
Principal & Interest on Debt	\$0.11865
Total Property Tax Rate	\$0.44021

Combined Property Tax Rate



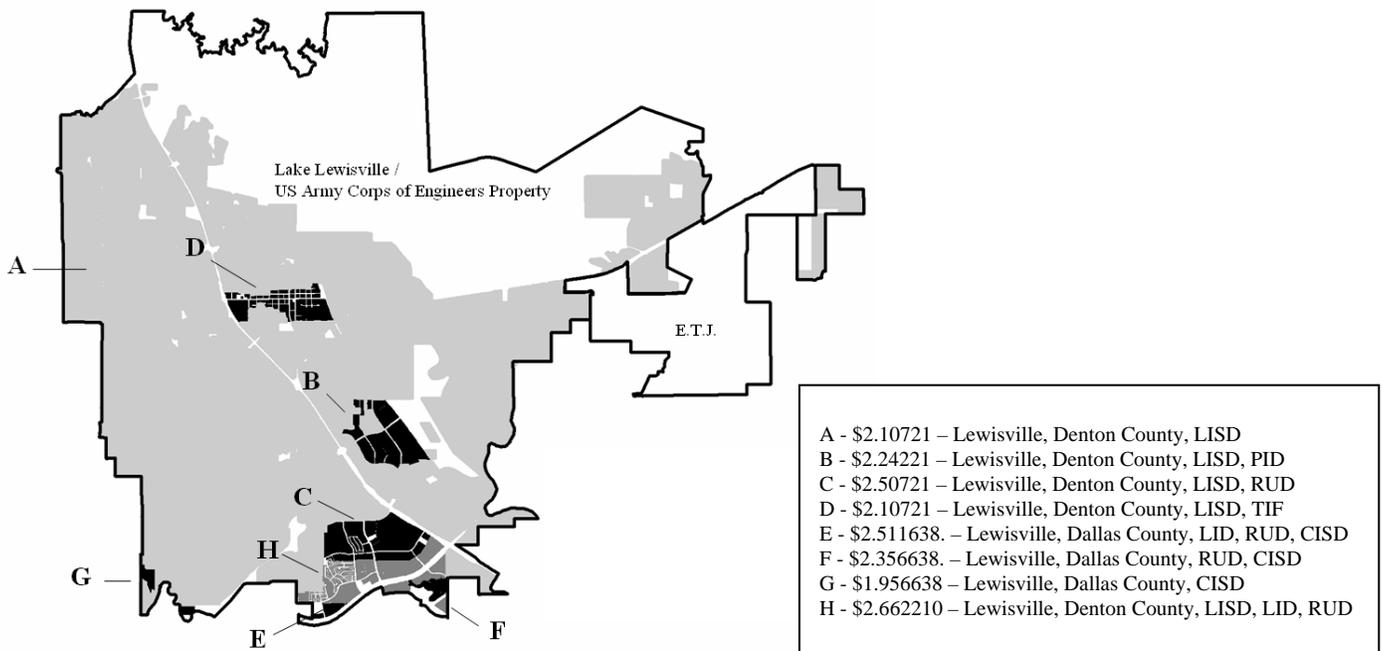
Total Property Tax Rate: \$2.10721

Impact to the Average Homeowner: During the past year, the average home value increased from \$154,339 to \$155,037 (+0.5%). The owner of a property worth the annual ‘average’ amount will see their property tax bill increase from \$3,173.18 to \$3,266.96 (+\$93.78).

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.

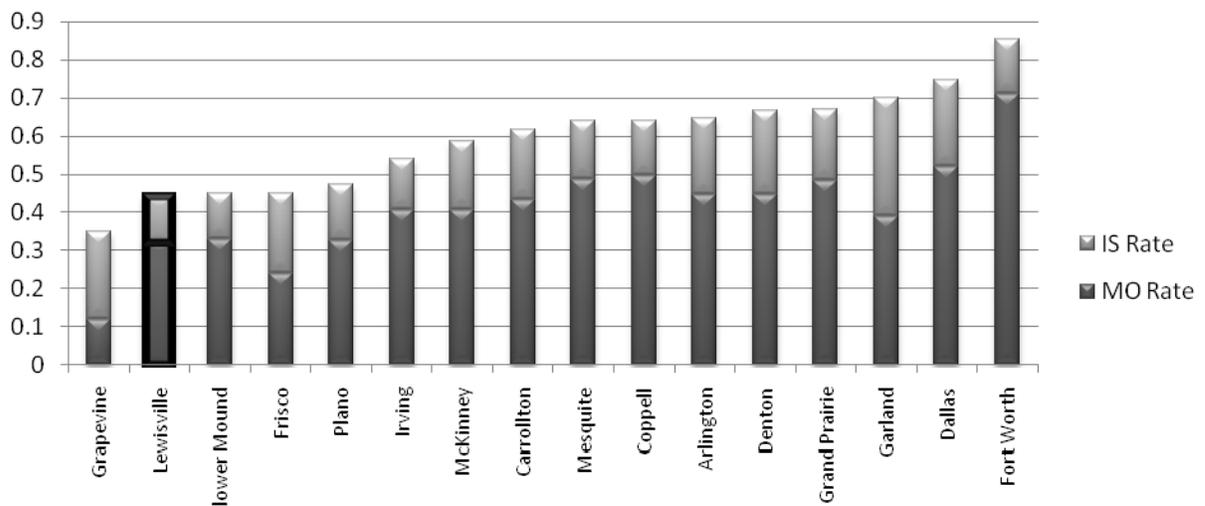
Based on the location of their property, a small number of property owners also have responsibility to some of the following entities:

Taxing Entity	Tax Rate
Dallas County (includes Dallas County, School equalization, Parkland Hospital and Dallas County Community College District rates)	0.233028
Denton County Levy Improvement District	0.155000
Lewisville Public Improvement District #1	0.135000
Denton County Reclamation, Road & Utility District	0.400000
Coppell Independent School District	1.283400
Lewisville Tax Increment Financing Zone #1	0.440210



Tax entity groupings in Lewisville and the total tax rate in each area.

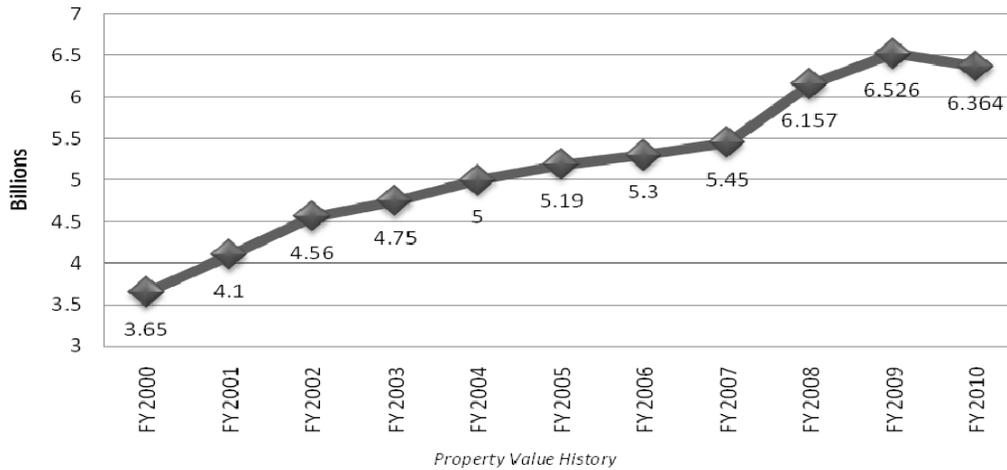
Survey City Tax Rate Comparison: By comparing city taxes only, Lewisville ranks favorably among surrounding municipalities. As indicated below, Lewisville ranks second in lowest tax rates among its survey cities. Generally, cities ranking lower on the chart benefit most from rising values and new development 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.



Area City Property Tax Rates

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) decreased by 2.48%, 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 2009-10 is \$7,570,738,056 (including \$228,679,661 in value under protest). The roll from the Dallas Central Appraisal District lists the total market value for FY 2009-10 as \$59,633,160 (there is no value currently under protest). Added together, the total market value in Lewisville for FY 2009-10 is \$7,630,371,216.



The total “assessed” value is \$7,508,151,414 (includes \$228,679,661 in property under protest). Total taxable value is \$6,444,138,344 after deducting exemptions (65+, disabled, Freeport, etc.) and 65+/disabled freeze values. Then, values “lost” to the OT TIF (\$77,367,158) and TIF2 (\$2,341,294) are deducted, leaving a **total “net” taxable value of \$6,364,429,892.**

The certified total taxable value last year was \$6,633,290,179, so this year’s \$6,444,138,344 represents a 2.85% decrease in value. Last year’s “net” value (on which we set rates) was \$6.526B, so this year’s \$6.364B represents a 2.48% decrease. Of the \$6.364B net taxable value, new construction value is \$186,630,601 (\$144,517,219 last year).

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. This year’s decrease was 2.48%.

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.

1	2	3	4	5	6	7	8	9	10	11
Tax Year	Net Taxable Value	Tax Rate	Budgeted Collection Rate	Taxes Levied/Expected to be Levied within the FY	Adjustments to Levy in Subsequent Years	Adjusted Taxes Levied for the FY	Owed this Year / Collected this Year	Collected in a Different Year	Total Taxes Collected for this Year	Actual Collection Rate
1998-99	3,199,464,901	0.4678	97	15,452,995	26,637	15,479,632	15,295,994	151,487	15,447,481	99.79
1999-00	3,647,649,840	0.4518	97	16,778,186	9,903	16,788,089	16,564,598	196,230	16,760,828	99.84
2000-01	4,095,777,374	0.4511	97	18,799,829	28,933	18,828,762	18,598,798	189,229	18,788,027	99.78
2001-02	4,561,262,462	0.4505	97	20,766,871	71,556	20,838,427	20,493,339	285,512	20,778,851	99.71
2002/03	4,748,201,775	0.4505	98	21,752,602	63,986	21,816,588	21,476,523	276,284	21,752,807	99.71
2003/04	5,004,295,683	0.4505	98	22,831,246	32,457	22,863,703	22,541,885	237,939	22,779,824	99.63
2004/05	5,190,450,814	0.4505	98	23,542,373	9,877	23,552,250	23,292,813	185,561	23,478,374	99.69
2005/06	5,304,875,799	0.45679	98	25,246,156	-69,078	25,177,078	24,949,844	162,557	25,112,401	99.74
2006/07	5,446,740,910	0.45679	98	26,677,093	-8,864	26,668,229	26,470,497	118,277	26,588,774	99.7
2007/08	6,156,807,196	0.4405	98	28,264,833	0	28,264,833	28,029,846	0	28,029,846	99.17
2008/09	6,526,169,314	0.44021	98	28,625,868	TBD	TBD	TBD	TBD	TBD	TBD
2009/10	6,364,429,892	0.44021	99	28,275,773	TBD	TBD	TBD	TBD	TBD	TBD

Property Values, Rates and Collection History

The second key point is demonstrated in columns 4-11. Note that the City establishes a “Budgeted Collection Rate” each year. In previous years the a collection rate of 98% was budgeted but for FY 2009-10 a rate of 99% was used, which was justified by the actual collection rates seen above. This collection rate is used to account for delinquent or contested taxes. 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

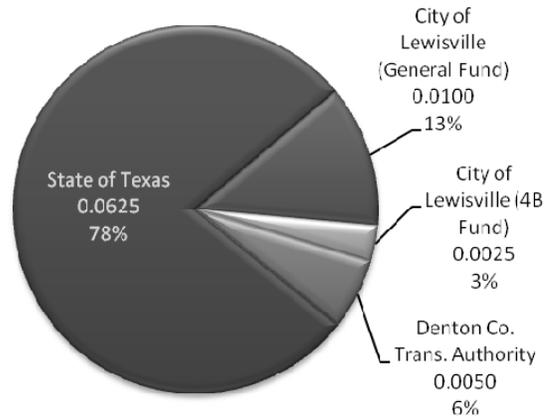
Sales tax, or consumption tax, is assessed by the State and City and can also be assessed by other governmental entities. Sales tax is levied on the sale of goods and services. Businesses that sell sales taxable goods and services charge the sales tax to the customer then submit the tax to the State 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 2008-09 is projected at \$18.197 million or \$312,045 less than the FY 2008-09 budget. This revenue is currently very volatile. For example, in March 2009 the allocation was up 5.1% from the prior year, in April it was down -9% and by May it was back up 2.4%. This makes a projection extremely difficult to forecast. The revised current year amount was estimated using a 4% decrease from prior year (07-08) actuals. The 4% was based on receipts as of May. At that time, the City was down 3.7% overall and our survey cities decreased an average of 4%.

The City has added to its sales tax base, revenue related to the Strategic Partnership Agreement (SPA) with Denton County Fresh Water Supply District, which is anticipated to produce an additional \$101,286 resulting in a budget of \$18.298M.

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:

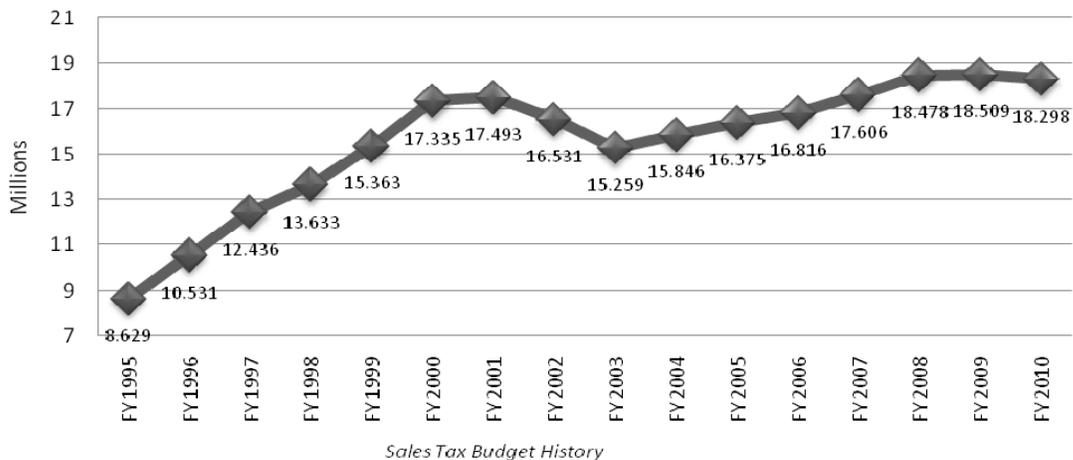
Entity	Rate
City of Lewisville (General Fund)	1.00%
City of Lewisville (4B Fund)	0.25%
Denton Co. Trans. Authority	0.50%
State of Texas	6.25%
Total	8.00%



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 2009-10, budgeted sales tax revenue equates to approximately 30% of all budgeted general fund revenue.



Other Taxes

All other tax revenue sources are projected at \$6,541,218 compared to the \$6,473,727 budgeted in FY 2008-09 (\$67,491 increase, 1%). Several lines of revenue in this category are noteworthy including the Atmos Energy franchise which has been increased \$150K (associated with new customers and higher gas prices, not a fee increase), while revenue related to the Texas New Mexico Power franchise was decreased -\$57,545.

Delinquent and Penalty and Interest property tax line items are expected to decrease \$90,000 while Coserv revenue is expected to increase \$53,457. Verizon cable franchise was increased \$95,121 from the 2008-09 budget of \$315,160. Telephone franchise payments are anticipated to decrease \$50,176 from the 2008-09 budget of \$775,000. All of these lines have been projected for FY 2009-10 as flat or with modest increases compared to current year estimates. Combined, these ups and downs in franchise fee revenue expectations result in an increase of 1% over last year's budget amount.

Council also opted to increase the Atmos franchise fee from 4% to 5%. Estimated new revenue at 5% is \$181,500.

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.

- **Building and Related Permits**

A decrease of -\$384,354 is estimated in building, electric, mechanical, and plumbing permit revenue. Construction activity is anticipated to continue to slow down for FY 2009-10 based on economic forecasts and staff's review of projects "in the pipeline".

- **Alarm Permits**

Alarm permits are anticipated to perform as budgeted for FY 2008-09 and are budgeted at a modest 1% increase for FY 2009-10.

- **Plan Check Fees**

Plan Check fees have been decreased almost \$70,000 for FY 2009-10, again due to the slowing of construction activity and reduced zoning/planning cases.

Licenses & Permits	Collected	Percent Change
FY 2002-03	\$1.711 million	
FY 2003-04	\$1.633 million	(4.6%)
FY 2004-05	\$1.788 million	9.5%
FY 2005-06	\$2.070 million	15.8%
FY 2006-07	\$2.393 million	15.6%
FY 2007-08	\$2.329 million	(2.7%)
FY 2008-09 (Budgeted)	\$1.495 million	(35.8%)
FY 2009-10 (Budgeted)	\$1.193 million	(20.2%)

Since FY 2006-07, this entire category has dipped from \$2.393M to a projected \$1.193M. The budget is based on various development projects anticipated to occur in FY 2009-10 including a soccer complex on Holford's Prairie, Buxton Boats, Service King, National Switchgear, Vista Village East, Lake Village Nursing Home, DCTA Maintenance Facility and Mary's Southern Restaurant. Residential projects include Wentworth Phase I (3 units),

Carrington Village Phase 1 (3 - 6 units), Rockbrook Place/Ashton Woods (2 units), and Settlers Village Phase 1 (2 units). The estimate is extremely conservative but still subject to weaker than expected economic conditions.

Charges for Services

This category of revenues includes commercial garbage collection fees, landfill host fees, contract revenues, items for sale, etc.

- **Garbage Collection Fees**

Much of the increase in this category is based on the estimated FY 2008-09 year end calculation of \$1,312,038 (up \$140,158 from budget). For FY 2009-10, commercial garbage collection is anticipated to increase 1% from this estimate.

- **Landfill Host Fees**

The two host fees (Allied and TWM) are anticipated to decrease \$368,931 from the FY 2008-09 budget of \$2,472,441 to \$2,103,510. In FY 2007-08, host fee revenue provided over \$2.5M. However, since that time, Allied host fee revenue has decreased 43% and TWM 9%. The Allied fee is dependent primarily on construction activity and is another reflection of a slowing economic picture.

- **Ambulance Fees**

Ambulance fees continue to grow based on increased demand and enhanced collection efforts. Ambulance revenue is anticipated to increase \$270,232 by fiscal year end to \$1,292,732. This continues a trend in increased ambulance revenue over the past several years. However, as stated earlier, there is a cap at which staffing efficiencies and collection of past due accounts will no longer result in such large increases in revenue from year to year.

- **County Ambulance and Library Contracts**

The ambulance contract with the County is based on a fixed rate plus a separate charge for each response (which varies based on the apparatus used, etc.) So far this fiscal year, the City has received \$54,469 through fire/ambulance contracts with the County and we have budgeted \$70,000 for FY 2009-10. Library funding was decreased from \$97,110 budgeted in FY 2008-09 to \$94,900, which is the recommended allotment being reviewed by Denton County as of July 9, 2009. As you are aware, the County has steadily decreased this revenue source which may eventually force us to consider charging non-resident users.

- **Castle Hills Police & Fire/EMS Service Contracts**

The Castle Hills police and fire contracts have been updated for 2009-10 and are expected to bring in \$316,163. A Strategic Partnership Agreement with Castle Hills was approved in July which provides the source of funding for these charges as well as additional sales tax revenue from Castle Hills (see earlier discussion). The police and fire contracts may be amended in the future to include 'indirect costs' of performing these functions. An indirect cost study is underway that will identify these costs so that they can be allocated accordingly.

- **Miscellaneous**

Most other minor revenue lines in this category (birth/death certificates, traffic signal maintenance, animal control, weed and debris assessments, etc.) are all performing within or above expectations and have been budgeted for FY 2009-10 as flat or with minimal increases. Recycling revenue has decreased to \$18,650 (from \$45,000 due to poor market conditions for the materials. Off premise alcohol and mixed beverage permits, which have been missing from the budget for the prior two years (the City could not begin annual collections until the third year of the permit) have been budgeted at a total of \$23,000.

For FY 2009-10, this entire category is budgeted at a total of \$5.626M compared to the FY 2008-09 budget of \$5.541M. In summary, the major differences are in Commercial Garbage Collection, Host Fees, and Ambulance Fees.

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 \$1,078,519 for FY 2008-09. Park Entrance fees and Campground revenue are both performing well this year. For FY 2009-10, staff has estimated all lines close to the FY 2008-09 budget estimates, with a few exceptions. The "Slalom Shop" franchise fee revenue has been reduced by \$60,000 based on current year performance and early conversations with the managers. Similarly, Lake Park Golf was reduced \$15,000 due to planned renovations to the course and Eagle Point Marina was reduced \$22,000 based on discussions with the Marina operator.

Helping to offset those decreases are increases in Campground fees and Park Entrance fees of \$30,000 each based on current year performance.

Overall, the category is budgeted for FY 2009-10 at \$1,051,709, a 2.4% decrease from FY 2008-09.

Fines and Forfeitures

This category consists of court fines, warrant fees, and library fines. The two largest revenue sources in this category are court fines and warrant fees.

This category consists primarily of Court Fines and Warrant Fees, although Library Fines are also included. The FY 2008-09 budget was \$2.714M and is forecast to end the year at \$3.063M, an increase of almost \$350K.

The two large lines in this category are Court Fines (FY 2008-09 re-estimate of \$1,667,838 compared to the \$1,460,468 budgeted) and Warrant Fees (FY 2008-09 re-estimate of \$970,630 which is flat from the budgeted amount). For FY 2009-10 the whole category has been budgeted at \$3.134M compared to the current year \$3.063M estimate (2.3% increase). This category of revenue has remained strong through the fiscal year.

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 2008-09, police staffing has been full all year. Such low turnover of Police Officers allows more enforcement time. We have not added additional traffic officers for some time so the FY 2008-09 fine revenue may represent a plateau. However, we have increased the fines projections slightly to \$1.718M and warrants to \$980,336 for FY 2009-10.

Court fines and warrant fees account for 14% of all revenue in this category. We continue to be very dependent on traffic fines which generate the equivalent of 4.2 cents of property tax, although this is not that unusual for cities our size.

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 2008-09 budget for the whole category was \$4,352,550 and the re-estimate is \$3,625,936 (-\$726,614, 17% decrease). The primary factor in this decrease is lower interest earnings due to lower interest rates. The City's investment strategy is extremely conservative as required by the Public Funds Investment Act and higher returns related to riskier investments are not an option.

So, for FY 2009-10, "miscellaneous" revenue has been dropped -\$748,717 (-17%) from the FY 2008-09 budget of \$4.3052M to a new total of \$3.604M with nearly all of the decrease in interest earnings and the continued

expectation of a low interest rate environment through 2010

Conclusion

As always, many of the General Fund revenue estimates are highly dependent on the economy and local economic activity. Historically this is particularly true of the sales tax and development fees, however this year it is also true of property values and interest earnings. We also have other “dependencies,” chiefly, the telecommunications fees, landfill host fees, and traffic fine revenue that create some long-term uncertainty. One of these (landfill host fees) is, in fact, a known temporary source of revenue and will someday go to zero, forcing cutbacks or additional revenue generation. Good long-range planning will demand that we adjust well in advance if possible.

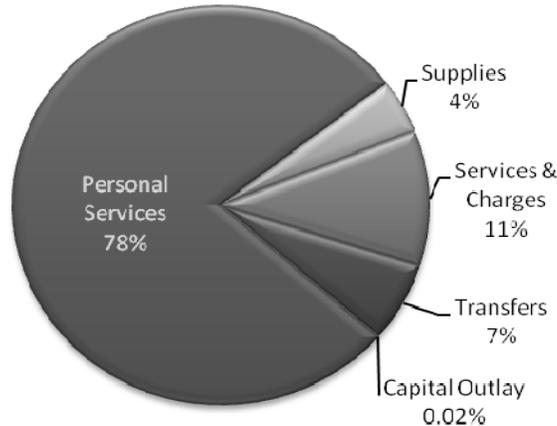
Reflecting this situation is the split between property tax, sales tax, and “other” revenue. We strive for a diversified structure and an approximate 1/3 split between each of these. Ultimately, the fact remains that much of our revenue structure may be increasingly volatile in the future. Details for each General Fund revenue line item can be found in the fund summary section following the General Fund summary.

Projected Revenues for Future Years

Revenues for future years are projected and based on the City’s financial policy (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.

Expenditures

The General Fund expenditure budget for FY 2009/10 is \$60,414,278, a decrease of \$786,156 from FY 2008/09. Lewisville budgets for expenditures in five classifications: personal services, materials & supplies, services & charges, transfers, and capital outlay.



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 1.99% (\$923,510) from the previous year to \$47,241,070. The largest increase was the compensation plan which included 1% step increases for police and fire and a 1% merit increase for general government employees (\$431,072). The second largest increase in operating costs was in TMRS (\$346,175) due to the rate changing from 14.16% to 15.18%. 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 (added in FY 08-09 for 8 months).

Personal services cost make up 78% of the general fund budget. While always striving to remain an efficient organization, Lewisville must respond to growth and ever-increasing demands for service.

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. This is \$50,817 less than the previous year.

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 11% of the General Fund budget. This is a 1% decrease from the previous 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.

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, 7% of the budget is committed to transfers.

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

The total beginning fund balance for FY 2009/10 is \$31,607,362. This balance is higher than the ending fund balance adopted in the FY 2008/09 budget (\$28,726,383) due to the following:

- \$1.3M in revenue performing over budget (property tax (+\$563,375), building permit revenue (+94,419), WM Host Fee (+102,002), and Court Fines (+127,427)).
- \$560,000 in expenditures coming in lower than forecast. Significant expenditures that came in less than forecasted included Police (-\$327,053) and Community Development (-\$248,185) which were mainly attributed to savings in salary and benefit accounts from vacant positions.

Undesignated Reserve Calculation

After adding current operating revenue, subtracting current expenditures and the required operating reserve of \$9,062,142 (15% of budgeted expenditures), \$14,594,118 excess remains for appropriation to one-time expenditures.

Beginning Fund Balance		\$31,607,362
Current Revenues	(+)	\$60,414,278
Current Expenditures	(-)	\$60,414,278
Fund Balance Expenditures	(-)	\$7,951,102
Operating Reserve (15%)	(-)	\$9,062,142
Undesignated Reserve	=	\$14,594,118

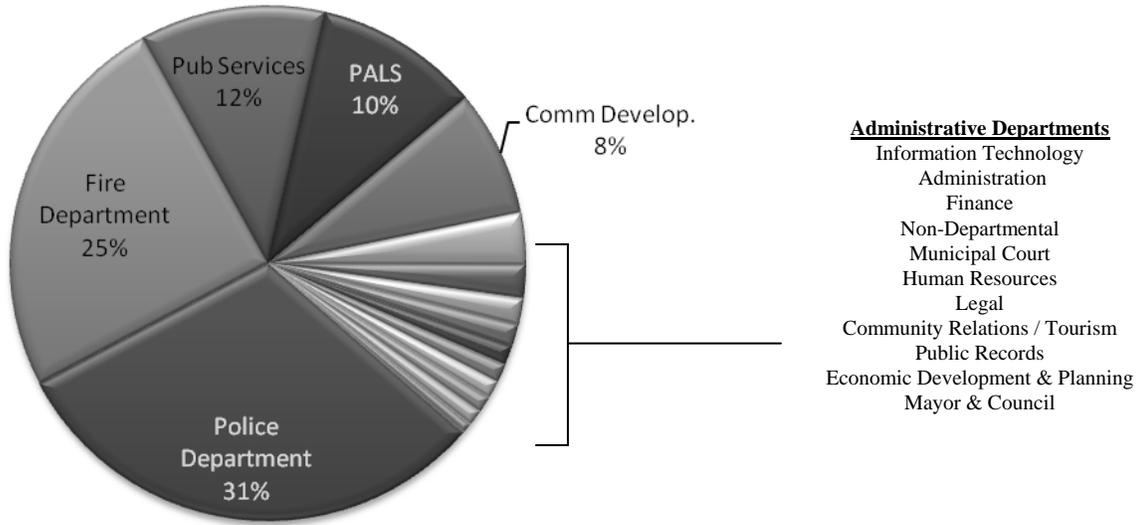
Expenditures from reserves (fund balance expenditures) have been divided between transfers to the CIP fund for projects that can be capitalized and “one-time” costs that will stay in the General Fund due to their relatively lower “unit costs.”

Fund balance expenditures include:

- **\$4,500,000** to design and construct an Animal Shelter as discussed during the February Council Retreat. Actual amount of funding will be dependent on the final option chosen by Council related to size and features. In attachment G are details on three options including 14,400 square feet, 12,625 square feet, and 9,285 square feet. The \$4.5M would provide funding for Option 2 (12,625 square feet), which is the recommended option.
- **\$2,400,000** to pre-fund the Riverside project Road/Bridge. This payment will be paid back by the newly created TIRZ 2 fund at such a time as the fund has enough revenue to cover the cost (pending approval by Council of a Developer's Agreement).
- **\$390,907** to fund annual corridor beautification program. This program has always been funded in the operating budget (along with annual street, sidewalk and alley repairs) with the understanding that it could be removed from the base and funded from reserves if necessary.
- **\$300,000** to replace the central main network core switch and redundant backup switch. These devices have reached end of life for maintenance and updates. The new switches and fiber infrastructure will provide redundant communications and upgrade communication bandwidth to a 10 GB fiber ring.
- **\$161,000** to fund Phase 1 of the I35 Corridor Comprehensive Plan. This will fund the first year of consultant activity for the long range comprehensive plan discussed with Council at retreat. Second year funding will be handled next year. This project will be extensive and will involve a large stakeholder's steering committee covering issues such as land use, aesthetics, design standards, overlay districts, financing tools such as TIRZ or PIDs, infrastructure needs, property assemblage, right of way impacts, incentive options, etc. A contract has already been negotiated with Parsons Brinkerstaff and would be reviewed by Council on October 5.
- **\$73,600** to fund network expansion equipment. This allows for continued growth of network infrastructure, as additional users are added. The amount also provides for replacement of 28 End of Life Network Switches and one End of Life Intrusion Detection and Prevention Appliance.
- **\$34,995** to fund a commercial vehicle scale. The Commercial Vehicle Enforcement (CVE) program is currently not equipped to handle a vehicle with more than two tandem axles. Many oversized commercial vehicles have three tandem axles to carry their load. This funding will provide a mobile "drive on" scale in order to enforce road travel and safety rules on oversized commercial vehicles.
- **\$15,000** to replace 8 network printers that are out of warranty and have proven to be problematic and require heavy maintenance.
- **\$6,900** to upgrade all legacy serial GPS units to USB GPS unit for Fire Mobile Units.
- **\$3,700** to fund a Laserfiche reader/printer for the Community Development department. The current Microfilm Reader/Printer is obsolete. The new computer system will allow customers to view documents prior to printing or purchase.

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 56% of the City's total General Fund expenditures.



Police Department

With "safety" the number one concern of the average citizen, the police department is also one of the first to grow in response to service demand. The department's budget is 1.2% more than the previous year.

Enhancements

\$51,805	Additional Funding for Maintenance of Radios
\$34,995	One Mobile "Drive On" Scale for Commercial

Fire Department

The department's budget increased 1.6% over the previous year's budget.

Enhancements

\$20,038	Increase lease payments for new E161 pumper truck
\$10,105	Increased funding for protective clothing

Public Services Department

The department's budget decreased 2.0% from the previous year's budget, primarily from the elimination of the Streets ROW crew.

Enhancements

\$940,000	CIP - Concrete Street Rehab
\$400,000	CIP - Neighborhood Rehab
\$380,700	CIP - Sidewalk Maintenance
\$332,303	CIP - Asphalt Maintenance
\$330,000	CIP - Traffic Improvements
\$170,000	CIP - Alley Rehab
\$33,775	10 months of a Streets Maintenance Worker

\$15,000 PW Streets maintenance material
\$5,000 Building Maintenance Materials
(\$154,833) Eliminate Streets/ROW Crew

Parks and Leisure Services Department

The department's budget decreased 8.6% from the previous year's budget. This is primarily from moving the corridor beautification funding from the operating budget to reserves and the elimination of the Park Attendant position.

Enhancements

(\$42,775) Eliminate Park Attendant Position
(\$390,907) Move corridor beautification funding to reserves

Community Development Department

The department's budget decreased 10% from the previous year's budget. This is primarily due to moving the planning and grants activities to the new Economic Development and Planning Department, the elimination of an Animal Control Officer position and the elimination of a Civil Engineer position.

Enhancements

\$3,700 Replace MicroFilm Reader/Printer with a Laserfiche device
(\$45,793) Eliminate Animal Control Officer position
(\$84,018) Eliminate Civil Engineer position

Miscellaneous / Non-Departmental

This department's expenditures account for 1.1% of all general fund expenditures.

Enhancements

52,277 Additional transfers/funding for computer/radio replacements
(12,500) Eliminate Lobbyist funding (an additional 12,500 was eliminated in the Utility Fund)

Administration Department

This department's expenditures account for 1.6% of all general fund expenditures.

Enhancements

No enhancements/reductions were made to this department's budget.

Legal Department

This department's expenditures account for 1.0% of all general fund expenditures.

Enhancements

No enhancements/reductions were made to this department's budget.

Finance Department

This department's expenditures account for 2.1% of all general fund expenditures.

Enhancements

No enhancements/reductions were made to this department's budget.

Human Resources Department

This department's expenditures account for 1.2% of all general fund expenditures.

Enhancements

No enhancements/reductions were made to this department's budget.

Community Relations / Tourism Department

This department's expenditures account for 1.2% of all general fund expenditures.

Enhancements

(18,851) Reduce frequency of Horizon resident newsletter from 6x to 4x annually.

Information Technology Services Department

This department's expenditures account for 3.2% of all general fund expenditures.

Enhancements

300,000 Network Central Switch Replacement
73,600 Network Expansion and Upgrades
15,000 Replace high maintenance network printers
6,900 GPS upgrade for Fire Mobiles

Municipal Court

This department's expenditures account for 1.4% of all general fund expenditures.

Enhancements

No enhancements/reductions were made to this department's budget.

Economic Development and Planning Department

This department's expenditures account for 1.0% of all general fund expenditures.

Enhancements

24,991 Planning and Development Administrator funding (remaining funding to be from salary savings from Planning Manager retirement)
5,539 CDBG audit

Social Service Agencies

The budget includes allocations for social service contracts. Below is a summary of the General Fund allocations:

Agency	FY 08-09	FY 09-10	Change
PediPlace	54,000	52,750	-1,250
Camp Summit	5,000	3,000	-2,000
Communities In Schools	31,511	30,000	-1,511
RSVP	7,710	8,000	290
Denton Co. Friends of the Family	10,516	20,000	9,484
Denton Co. Children's Advocacy Center	9,500	-	-9,500
OPM	-	5,000	5,000
Salvation Army	-	5,000	5,000
Youth and Family	53,013	49,500	3,513
Greater Lewisville Cares	2,000	-	-2,000
	173,250	173,250	-

CIP Driven Cost Increases

The new Arts/Cultural center facility will require 3 staff (Arts Center Supervisor, Arts Center Specialist and a Maintenance Worker). These positions were funded in the FY 08-09 budget to make sure the funding was available in the FY 09-10 budget. These positions are funded in the General Fund even though the construction of the facility is paid for with an Old Town TIF district bond.

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

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 94.5% of the fund's total revenue.

Revenues

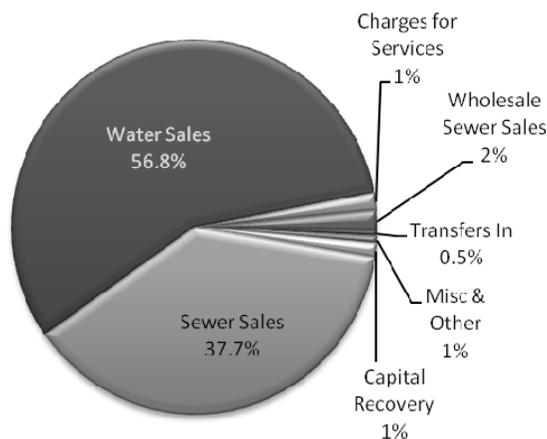
Per the *Utility Fund Revenue Policy* (see "Process & Policies" section), revenues in the utility fund have been budgeted based on a "normal" year.

Water Sales

Water sales are budgeted at \$14,323,957. This is based on a "normal" year, per policy. This projection is on target with the five year average for water sales (adjusted for rate increases).

Sewer Sales

Sewer sales is a revenue source that is partially driven by winter averaging. Wet winters tend to re-set residential sewer volumes at lower levels. This also occurred in FY 2006-07 after we peaked with sewer sales of \$9.64M in FY 2005-06. 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 2009-10 budget is based on a normalized year.



Sewer sales are budgeted at \$9,513,732 which includes a 2.5% increase in sewer rates as decided by Council.

Capital Recovery Fees

Capital recovery fee collections can be extremely volatile, as seen during the previous six years:

FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09 (Est)
\$1.139M	\$1.285M	\$1.803M	\$2.248M	\$1.773M	\$0.305M

Capital Recovery Fees have been performing as anticipated (though much lower than in the past) and are expected to end the year as budgeted at \$891,336.

The \$1.285M actually received in FY 2004-05 stopped the downward trend the City had been experiencing in prior years. Then there were two years of growth and then another decrease 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 2009-10, the budget for capital recovery fees is only \$304,562 (a decrease of \$586,774 / 66%) and is based on the following commercial and residential development projects:

Commercial projects include:

- Soccer complex at Holford's Prairie
- Buxton Boats
- Service King
- National Switchgear
- DCTA Maintenance Facility
- Mary's Southern Restaurant
- Vista Village
- Lake Village Nursing Home

Residential development anticipated to occur includes:

- Wentworth Phase I
- Carrington Village Phase 1
- Rockbrook Place/Ashton Woods
- Settlers Village Phase 1

Other Revenue Sources

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

Interest income is down significantly in the budget (\$144,201 compared to a FY 2008-09 budget of \$875,000) due to lower interest earnings. All other miscellaneous revenue sources are performing within expectations. For FY 2009-10 these lines are budgeted to have minor growth and are budgeted at \$347,283 (\$7,231 increase/2%).

Projected Revenues for Future Years

Revenues for future years are projected on a normalized year.

	Actual 2007-08	Budget 2008-09	Estimated 2008-09	Budget 2009-10	2010-11	Planned		
						2011-12	2012-13	2013-14
Sources of WC								
Charges for Services	405,009	340,052	376,118	383,283	405,335	428,656	453,319	479,401
Retail Water Sales	15,003,985	14,285,835	14,669,195	14,323,957	14,668,834	15,022,015	15,383,699	15,754,092
Retail Sewer Treatment	9,485,404	9,038,584	9,498,409	9,513,732	9,703,663	9,897,386	10,094,976	10,296,510
Wholesale Sewer Treatment	494,840	459,044	425,000	429,250	443,586	458,400	473,709	489,529
Capital Recovery	1,773,099	891,336	891,336	304,562	500,000	500,000	500,000	500,000
Miscellaneous and Other	663,240	883,164	392,844	153,067	285,102	290,804	298,074	307,017
Transfers	4,385	124,099	-	127,822	-	-	-	-
Total Sources	27,829,964	26,022,114	26,252,902	25,235,673	26,006,520	26,597,261	27,203,777	27,826,549

Details for each revenue line item can be found in the fund summaries section following the Utility Fund summary.

Expenditures

The operating budget for FY 2009-10 is \$25,235,673, an decrease of \$786,441 from the previous year. Last year's budget allocated an additional \$2,400,000 to capital improvement projects from reserves. The FY 2009-10 allocation from reserves is \$915,228. Overall expenditures for FY 2009-10 total \$26.151 million.

Operating Budget

The operating budget includes "new" programs totaling \$782,225. To accomplish this while still decreasing the total operating budget, there were various reductions and eliminations of one-time expenses from the FY 2008-09 including one-time costs related to 2008-09 funded action steps (-\$136,642), transfers to CIP for water line replacements (-\$1,630,492), transfers to CIP for sewer line replacements (-\$148,534), radio replacement lease payments (-\$7,999), one-time merit payments to employees who were topped out (-\$29,834), reduction in computer lease payments (-\$22,600), and electricity savings due to new contracted KWH decrease (-\$531,897). In addition to these decreases, governmental affairs consulting has been eliminated at a savings of (-\$12,500).

The costs of raw and treated water purchased from Dallas Water Utilities increased 5.1% and 6.1% respectively. Other new costs that had to be absorbed in the base budget include a \$487,789 increase in debt service and debt service reserve requirements, 1/2 of a billing clerk in the Finance department (\$21,356) which was previously funded 50/50 with the General Fund, and increased cost of the meter reading contract (\$25,720). Other various changes can be viewed in the supporting detail sections.

Capital Improvement Program

Last year's budget allocated an additional \$2.4M to CIP from reserves. The FY 2009-10 budget from reserves is \$915,228. This transfer to CIP will fund a \$250,000 allocation to inflow/infiltration repairs and \$665,228 for Timbercreek Aerial Sewer Crossings at various locations. Another \$169,772 for the Timbercreek aerial crossings is budgeted in the operating fund. Also in the operating fund is \$170,000 for a Chlorine Scrubber replacement and \$167,000 for East Side Water Tank Painting. In addition, \$9.4M is anticipated to be sold in revenue bonds to fund design and construction of Midway Branch lift station and force main to North Holfords Prairie.

Also budgeted is \$457,500 to be transferred out of existing capital project accounts to fund water line replacements in Serendipity Village, Phase II including Wildfire, Foxwood, and Madison Circle.

Organizational Changes

A Billing Clerk in Finance was funded at 100% in the Utility Fund vs. a 50/50 split with the General Fund in the

prior year.

Debt Service

One of the main increases in operating expenditures in the Utility Fund for FY 2009-10 is in debt service requirements. FY 2009-10 debt service requirements total \$7,677,050, an increase of \$396,132. This amount does not include debt service on the 2010 \$9.4M revenue bond sale (see CIP discussion) recommended as part of the Capital Improvement Plan for FY 2009-10 due to the timing of the first payment on that issuance not occurring until FY 2010-11. However, it does include debt service related to the \$11.9M issued in June of 2009.

An additional \$91,657 is also budgeted for debt service reserve payments. Budgeted debt service represents 31.1% of Utility Fund operating expenditures in FY 2009-10, compared with only 28.2% of Utility Fund operating expenditures in FY 2008-09 and 31.3% in FY 2007-08. Schedules showing all debt service issuances and their related requirements are included in the debt summary section.

This increase in debt service was absorbed in the budget due to having transfers to the CIP program built into the operating budget in FY 2008-09. The reduction of these transfers of over \$1.7M from the FY 2009-10 budget allowed all of the new costs to be absorbed, as well as assisted with balancing a FY 2009-10 budget with \$1M in less revenue.

<u>Fiscal Year</u>	<u>Percent of Expenditures</u>
FY 2004-05	33.6%
FY 2005-06	33.9%
FY 2006-07	32.3%
FY 2007-08	30.5%
FY 2008-09 (Budgeted)	28.0%
FY 2009-10 (Budgeted)	30.8%

Enhancements to this year's budget:

- **\$170,000** to fund a Chlorine Scrubber replacement. The existing chlorine scrubber has been in service since March 1994 and needs to be replaced due to degradation of the fiberglass containment vessel for the caustic soda.
- **\$167,000** to fund painting of the East Side Water Tank due to peeling paint and several rust spots that have appeared on the roof. The tank was put into service in 1992 and has not been re-painted. TCEQ regulations require tanks be painted and maintained in strict accordance with current AWWA standards.
- **\$169,772** to fund Timbercreek aerial sewer crossings at various locations (\$665,228 is also funded out of reserves for this purpose).
- **\$110,437** to fund a bleach system for Elevated Storage Tank #2 and bleach and ammonia feed system for the Eastside Booster Station which will reduce the nitrification occurring within the distribution system and maintain appropriate chlorine levels to customers. This will reduce the need to take storage tanks out of service during summer demand and the need to flush the distribution system, which has contributed to our unaccounted for water loss.
- **\$25,000** to cover a contract meter reading cost increase. Currently 16,343 meters are read monthly. The cost to continue the contract after 1 June of this year increases from 67 cents per meter read to 91 cents per meter read for an annual increase of \$47,068.00. The cost for "service" hours was not increased. The Water Sewer fund will be able to absorb half of the increase with existing funding. The increase will bring the cost of this contract to \$207,000, which is still under the bid award approved by Council in January of 2007 for \$220,080.

- **\$19,800** to fund increased security for the Wastewater Plant and Lift Stations including the addition of Sulfur Dioxide building gas alarm sensors and Railroad Lift Station pump status to the Telemetry System.
- **\$18,256** to fund replacement of 4 Scott Self Contained Breathing Apparatus packs and bottles. The four SCBA packs have been in service for 15 years and due to their length of time in service in a corrosive atmosphere the frame of the packs are showing serious signs of degradation and the four bottles have reached their regulatory mandated life span of 15 years and will be destroyed.
- **\$17,346** to purchase and install additional flow meters at Wastewater Lift Stations for the tracking of pumpage and infiltration. Four additional meters will be purchased and installed at Lake Park and Forest Park.
- **\$16,163** to replace three rollers on the Andritz Belt Press. Rollers are worn to the point that the filter belt tracking system can no longer make the appropriate pneumatic adjustments to keep the belts in proper alignment.
- **\$14,990** to fund specialized predictive preventative maintenance to four Robicon VFD units used for sludge pumping at the sludge management facility, three units at Plant #3 used for return activated sludge pumping, and four Robicon VFD's that operate the pumps at Timber Creek Lift Station.
- **\$13,516** to replace and install two gas monitoring systems. The old systems are not capable of monitoring gas levels from the Telemetry system, currently the operator has to be in the building to see the alarm panel. The new gas systems would be monitored from the Control Room S.C.A.D.A. The new system will let the operator know in advance of an unsafe atmosphere.
- **\$11,000** to fund membership in an Oklahoma Water Supply Initiative to obtain future water rights from Oklahoma water sources. The City is joining with UTRWD and Tarrant regional water district to secure future water rights.
- **\$8,190** to fund Fire Hydrant Maintenance Materials. Additional funding is needed for hydrant painting and maintenance. This also includes one-time funding for the purchase of a dechlorination device to be used when flushing hydrants.
- **\$6,700** to purchase laboratory glassware washers. The washers in the Water and Wastewater Laboratories are more than ten years old and are showing the effects of the corrosive environment. Frequent maintenance is required to keep them operating and on many occasions rewashing of the glassware is necessary to meet quality control requirements.
- **\$6,636** to replace the #1 Apco Valve at the Eastside Booster Station which has developed a leak due to a worn valve seat. Apco, the manufacturer, has redesigned the valve body and full replacement is now required. No parts are available to rebuild the valve.
- **\$5,219** to fund replacement of a Wastewater Treatment Plant Effluent Sampler. The effluent sampler used to collect samples for TPDES Permit compliance has outlived its useful life.
- **\$2,200** to fund a degreasing chemical for Utility Line Maintenance to be used for flushing sewer mains. Grease is a major cause of sewer main stoppages and overflows. Degreasers are highly effective at liquefying and eliminating the grease from the mains.

These represent all of the additions to the base budget and can be further seen in the supporting detail. Many of the above changes are one time in nature, providing the 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 one-time expenditures will also be deferred until at least mid-year to ensure that revenue performance is sufficient.

The Utility Fund is capital and equipment intensive. Funding has been maintained for 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.

Fund Balance and Capital Improvement Program

Beginning with the projected FY 2008-09 ending balance of \$14,091,617, the budgeted FY 2009-10 fund balance will be reduced by \$915,228 for the transfers being made to the CIP program. After deducting the required operating reserve of \$3.785 million, the final budget undesignated reserves will total \$9.391 million.

Future Capital Programs

After the transfer for inflow/infiltration repairs and aerial sewer crossings there is \$9,391,038 in undesignated Utility Fund reserves at the end of FY 2009-10. There are various CIP projects that could be funded out of reserves in future years.

There will need to be a few “dry years” that generate funds for these projects to achieve this plan. The plan also calls for debt issuances of \$17.1 million. The potential annexation of properties in the east and the growth of other areas in the vicinity may require \$10 million - \$13 million 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.

2009-10 Revenue Bond Funding

\$9.4M is anticipated to be sold in revenue bonds to fund the design and construction of Midway Branch Lift station and force main to North Holfords Prairie.

Debt Service Fund

The Debt Service Fund’s purpose is to provide for principal and interest payments for the City’s General Obligation and Certificate of 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>
	\$68,725,000

So far in FY 2008-09, tax revenue has come in higher than anticipated and is expected to end the year above original budget projections by \$286,645. This is mainly due to the under appeal amounts being finalized at a higher amount than was budgeted. The supplemental roll as of June 26th was \$85,334,880 higher than the certified roll utilized in determining budget amounts in July of 2008.

Expenditures for FY 2009-10 include debt service for the 2009 Issuance. Total expenditures are \$375,897 higher than last year. “Excess collections” (from the higher supplemental roll) in the estimated amount of \$422,228 is required to be used to offset debt service, thus affecting the debt rate.

Because of the decrease in property value and the desire to maintain the I/S rate at \$0.11865, a draw-down from Debt Service Fund reserves of \$526,979 was made coupled with an increase in the budgeted collection rate from 98% to 99%, as was also used in the General Fund.

Normally, the purpose of the debt service reserve is not to avoid a rate increase caused by a deteriorating base, but instead to supplement a loss of property tax revenue in the event of poor collections (because the debt payments must still be made even if current receipts fall short of projections, the reserve must be tapped to make up the difference).

Other Funds

4B Sales Tax Fund

Total FY 2009-10 revenue is estimated at \$5,021,066. This includes lower interest revenue estimates (due mainly to interest gained since mid-year being low and to a reduction in cash available to invest due to expending the Railroad Park capital). Sales tax is estimated flat in the revised budget amount and \$127,664 is added to account for sales tax related to the strategic partnership agreement with Castle Hills. Aquatic Facility rental and entrance fee revenue is budgeted at an increase of 1% from the revised budget amount. There is no budget included for athletic field rentals from Railroad Park in FY 2009-10 due to uncertainty regarding the level of use. This will be a minor revenue source for this fund in future years. As a reference, in the General Fund, only \$1,300 is budgeted in athletic field rentals for all of the athletic fields, including Lake Park.

Expenditures include administrative charges in the amount of \$60,500 (\$500 for training requirements, \$35,000 for general administrative charges back to the General Fund and \$25,000 for oversight of the Railroad Park construction). In the FY 2008-09 budget \$50,000 was included as there was more activity on the park requiring additional oversight.

Railroad Park Operations was budgeted at \$324,400 for FY 2008-09 for one-time costs related to the park. The \$604,184 in FY 2009-10 for the annual maintenance and operations budget includes 8 new full-time and 1 new part-time (Park Ranger) positions and all miscellaneous operational costs of the new Park (electricity, etc.).

New Positions	Count
Railroad Park Crew Leaders	2
Railroad Park Chemical Applicator	1
Railroad Park Maintenance Workers	5
	8

LakePark Ballfield operations are budgeted at \$201,382, a decrease of \$16,984 from the FY 2008-09 budget due mainly to moving vehicle lease payments related to RR Park to a separate activity.

Debt payments total \$2,894,503 and include debt related to the library expansion, the College Street and Sun Valley aquatic facilities, Railroad Park land, and Railroad Park construction.

Library operations are budgeted at \$485,879, a decrease of -\$99,784 from the FY 2008-09 budget (due to savings in electricity - \$34,561(reduced KWH rate); savings in water - \$15,000 based on budgeted vs. actual amounts used; computer replacement lease savings - \$26,033 due to taking routine personal computers off of the replacement schedule; and \$24,190 in savings in the janitorial contract).

Pool operations are funded at \$524,628 compared to \$524,361 in FY 2008-09. There was \$79,300 in savings due to reducing one-time funding in FY 2008-09, however, \$20,600 was added for on-going pool maintenance (painting), \$10,000 for annual crypto testing and several one-time items such as caulking the decks at the pools (\$19,145), replacing hair baskets (\$10,886), and refurbishing slides (\$14,925) were added.

Two transfers to CIP are budgeted for infrastructure improvements (\$150,000) and for hike and bike trails (\$250,000).

Hotel/Motel Fund

The FY 2008-09 estimated revenues are \$1,553,058 which is -\$345,019 less than budget. Hotel Motel tax revenue is anticipated to end the year -\$198,453 less than budget due primarily to current economic conditions affecting hotel and motel stays. Interest revenue is lower by -\$35,963 due to lower interest rates this fiscal year.

A major change in revenue deals with the treatment of the Management Fees related to the Hilton Inn and Convention Center. These fees had been budgeted as an expenditure in the Non-departmental budget, however, for accounting reasons they are now being tracked as an offset to revenue and are being shown as a negative entry in the Interest and Miscellaneous revenue category. There is a corresponding decrease in the revised FY 2008-09 and proposed FY 2009-10 operating expenditures.

Also in FY 2008-09 revenue, a non-routine deposit of \$138,397 is reflected in the revised revenue amount due to transferring interest revenue from the capital improvement fund related to interest gained on current capital projects funded through hotel motel dollars. Transferring CIP interest to the home operating fund is a general practice throughout City funds. This deposit helped the FY 2008-09 revenue situation, but will not be available next fiscal year.

The proposed FY 2009-10 hotel motel tax revenue is projected to be flat from the FY 2008-09 estimate. However, at \$1.619M, this is \$200,000 less than budgeted in 2008-09. Convention Center management fees are expected to reach the \$300,000 cap (as required in the Hilton Garden contract) next fiscal year, which is what is budgeted as an offset to revenue, and interest earnings are anticipated to remain low at \$33,975. While several new hotel properties are planned for the Vista Ridge area, the uncertainty of when these properties might be operational combined with any impact related to the future I-35 expansion project leads to a conservative estimate for the proposed budget year.

FY 2008-09 estimated expenditures are \$1.54M compared to a \$1.77M budget. This decrease is entirely related to the \$250,000 management fee accounting change as discussed previously.

The FY 2009-10 expenditures are budgeted at \$1.354M which is a 23% decrease. This \$413,295 decrease is again due to the change in accounting for Convention Center management fees of \$250,000 as well as an additional \$204,957 decrease related to the repayment of an inter-fund loan from the vehicle and equipment replacement fund to the hotel/motel fund for the conference center lease.

In 2005, \$3.75M was paid to the conference center developer, SCI, for a conference center lease with \$2.5M loaned from the Vehicle and Equipment Replacement Fund and \$1.25M from Hotel/Motel Tax Fund. The Vehicle and Equipment Replacement Fund is to be reimbursed \$2.5M over a ten-year period by the Hotel Motel Fund, at \$250,000 per year. By agreement, SCI will reimburse the hotel/motel fund for the entire conference center lease through a \$1.75M payment due by 2012 and a second payment of \$2.0M due by 2016 (this lease was both an incentive and it allows for city use of the convention center without any additional rental charges).

For FY 2009-10, due to the dim revenue forecast, as well as uncertainty regarding cost associated with a new Visitor Information Center location, the internal payment to the Vehicle and Equipment Replacement Fund has been lowered to \$45,043. The difference can be made up by higher payments in future years, or when the loan is totally repaid.

The FY 2009-10 budget includes the "grant" provided to the Arts Council in the amount of \$154,831. This amount was increased in the FY 2007-08 budget for the first time in many years due to a request from the Arts Council to fund an additional art group. State law sets a cap at 15% of total hotel-motel revenue that can be spent on arts activities (\$203,040). Currently, the total spent is \$183,741 which is approximately 13.6% of total revenue. Based on current revenue projections, this leaves another \$19,299 that could be spent on the arts, if not already allocated to other uses.

A total of \$44,000 is included to fund summer and fall entertainment in the Old Town area. This funding allows eight music or movie programs to be presented at a cost of \$5500 each. With the opening of the Center for the

Creative Arts in August 2010, the Fall Music Series will likely be moved to the court yard of the new facility. Because the court yard is wired for sound and the stage rental would no longer be required, additional performances can be held. Other special events included in the FY 2009-10 Hotel Motel Fund (HOT) include Holiday at the Hall, Western Day, Collegiate Fishing Tournament, Farmer's Market Kick-Off, Keeping the Tradition Alive (\$15,000 is funded to support the Honor Guard and Bagpipers Old Town events) and the Saddle Club. Based on City Council direction, a focus on increasing funding for Western Day so that it is our signature event was made with a total of \$166,000 of hotel-motel money targeted for this event (additional money already budgeted for this event includes \$43,807 General Fund, \$5500 for barricades from the Risk Fund, \$10,000 from the Allied Waste agreement and another \$20,000 from sponsorships). The total Hotel Motel budget for special events is \$349,336, approximately 26% of hotel motel expenditures.

An expenditure of \$17,500 is included for the marketing program at the Vista Ridge Mall (another \$17,500 is included in the Utility fund for this same program). Several years ago, the city and Medical Center funded a soft play area in the mall. This new program, also shared with the Medical Center, adds a kiosk, flat screen display and poster slots to the soft play area. The kiosk will allow mall visitors to pay their water bill, sign up for classes, and conduct other on-line business with the city. The flat-screen display will run videos marketing our hotels and other tourism initiatives as well as educate the public on water conservation. The poster slots will allow events to be marketed at the mall. As of the end of June, no progress has been made on the enhancements to the play area, therefore, although this \$17,500 is budgeted, it will not be expended until improvements are in place.

The FY 2009-10 Hotel Motel Fund budget includes 5.1 positions including .11 of the Construction Project Manager position, who is overseeing the construction of the Arts Center, .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 different tourism sales positions focus on different markets with one position focused on the sports, international, 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 fill multiple hotel properties. The Publication Specialist position was moved to 70% Hotel Motel Fund for FY 2008-09 (as opposed to 40% in current year) to reflect a more accurate division of his duties.

In last year's budget and at the retreat, it was thought that a portion of the operating costs of the Arts Activity Center might be paid out of the hotel motel fund. However, due to the revenue situation in the Hotel Motel Fund, all operations are being paid out of the General Fund. Any Hotel Motel funding of the Center would have to fall under the 15% cap mentioned earlier but this is a moot point given the revenue drop off.

Another issue discussed during last year's budget presentation was the forced relocation of the Visitor's Information Center (VIC) when the current facility (owned by the Medical Center) is torn down in relation to the I-35 expansion. This issue has been moved to the forefront as the VIC was flooded during June rains. The City is currently reviewing several locations and an estimated lease cost for a new VIC location has been entered in the FY 2009-10 budget in the amount of \$58,500.

The total ending fund balance for the FY 2009-10 Hotel Motel Fund is projected to be \$1.972M.

This year, an audit of overall donation funding revealed that several donations remained to be used. This source will be used to fund several of the one-time Hotel Motel Fund expenses requested during the FY 2009-10 budget process including operations related to the 2010 Texas Firefighter Olympics (\$40,000), an appearance fee and other expenses related to the proposed 2010 Women's Bassmaster Tour Event (\$10,000), and the replacement of 15 10 x 10 festival tents (\$14,250).

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 no more than necessary, but no less than \$1.0M.

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. For the first time since FY 2003-04, internal payments (the per employee rate charged to the departments to fund the employer share of the claims and administrative cost) were increased 6.9% to \$6020 per employee per year. This change was made with no impact to any other fund that includes employee salaries and benefits (GF, UF, etc) by reducing the rates for certain lines of coverage in the Risk Fund (further discussed in the Risk Fund analysis) to an amount equal to the health fund rate increase. In addition, employee paid premiums for employees participating in a wellness initiative are being 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 will see higher premium increases.

The changes to the revenue picture for the health fund described above were not adequate to cover total projected claims and administrative expenses by an estimated \$764,040. However, claims expense can vary a great deal between plan years with periods with good claims experience balancing against years with bad claims experience. For example, claims increased only 3% between FY 05-06 and FY 06-07 but increased almost 13% between FY 06-07 and FY 07-08. Claims for the FY 09-10 plan year are projected to increase 8.1% over the FY 08-09 budget. In addition, the ending fund balance for FY 08-09 is projected to be \$3.1M, well above the goal of a \$1.0M balance. For these reasons, staff did not increase the internal payment and the employee premiums to a dollar amount that would have covered the projected health care claims costs. Thus, two known costs, health/dental TPA and the OPEB transfer, are shown below the current balance line and will be treated as one time draw downs from fund balance. If claims come in lower than projected, then the impact to the fund balance of these below the line transfers is decreased. However, if claims come in as projected or higher, both the employer and employee premiums will need to be increased next fiscal year putting additional pressure on the FY 10-11 budget and impacting employees at a time when pay increases are unlikely. In the FY 09-10 proposed General Fund budget, \$57,763 is budgeted as a contingency to help offset the costs of a potentially bad plan year and will help lessen the impact next year if the internal transfer rate has to be increased.

Each year staff looks at the claims experience and makes plan adjustments to better control costs. In FY 2007-08, significant plan changes were made including raising deductibles and out-of-pocket maximums in the Enhanced Plan, making the Health Reimbursement Account (HRA) actuarially equivalent to the Basic Plan (which was eliminated) and adding a Catastrophic plan designed with higher employee out-of-pocket costs at reduced premiums. In FY 2008-09, drug co-pays on the Enhanced Plan were increased as well as significant increases to employee premiums on the Enhanced Plan (40-67% depending on the level of coverage). A majority of employees changed from the Enhanced Plan to the HRA at that time (134% increase in HRA Plan enrollment) and met staffs' goal of migrating employees to the consumer driven HRA plan. Effective for the plan year 09-10, employee premiums are increased on the Enhanced Plan as described above. The Enhanced Plan has richer benefits over the HRA and Catastrophic Plans and thus a selection impact occurs with employees with more serious health conditions remaining on the Enhanced Plan. In this current plan year, 88% of the cost of claims designated as "large claims" are attributed to the 36% of employees remaining on the Enhanced Plan. For this reason, Human Resources staff has notified employees over the last two years that the Enhanced Plan will be phased out. Employees will be informed in September 2009 that the FY 09-10 plan year is the final year that the Enhanced Plan will be offered. With a focus on wellness initiatives and medical case management, as well as the benefits derived from a consumer driven health plan, staff is taking the necessary steps to control costs as much as possible.

Another impact on the Health Fund is compliance with GASB 45 as discussed at the 2008 City Council Retreat and during the 2008 budget workshop. 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 08-09 revised budget, this "pre-funding" is treated as a transfer from the Health Fund to the OPEB

Fund in the amount of \$482,500 (see above discussion on reserve draw down). Because the actuarial reports run a year behind, that same transfer out number is shown for FY 09-10.

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 (\$482,500) from the Health Trust as well as interest earned by the trust (\$45,000). Expenditures are \$338,700 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 \$338,700 will be expended on a quarterly 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 were kept flat this year except for property/casualty which was lowered to reflect estimated claims. Variation in the revenue lines between budget years is due to the addition of employees or rolling stock. The decrease of the property/casualty internal premium allowed a shifting of resources from the Risk Fund to the Health Fund where the employer contribution was increased. This shifting of internal premium dollars resulted in a neutral impact on other funds such as the General Fund.

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 claims expenditures for FY 2009-10 are budgeted at \$1.8M in comparison to \$2.0M budgeted in FY 2007-08. Various unplanned items are paid throughout the year from the Risk Fund including such items as pool drain replacements required by a change in law, an additional emergency siren for the new Railroad Park and other risk related issues. These costs have shown up on the fund summary under the liability and casualty line item when they are truly not claims or insurance premiums. So, the 11% decrease in expenditures is due to revising the property/casualty line item to be reflective of claims and premiums only. In the future this change will likely result in supplemental appropriations for the purchase of "unplanned" items.

The ending fund balance for FY 2008-09 is projected to be \$6.1M. 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 2009-10 amount to \$5,000 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 2009-10 the police department has budgeted \$1,000 in expenditures related to the Firearms Simulator rental.

Law Enforcement Officer Standards & Education Fund

This fund utilizes grant revenue from the Comptroller's Office exclusively for the training of police officers including materials, classes, registration costs, etc. For FY 2009-10, \$17,697 in training is budgeted.

Waters Ridge Public Improvement District 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 2009-10 amount to \$10,516 and consist of mowing/maintenance and an administrative transfer in the amount of \$1,560 to the General Fund.

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. The Security Fund pays for bailiff services (partially) through a transfer to the General Fund, security at the Court, training costs, and other costs (security, locks, detectors, etc.) as necessary. Total expenditures are projected to decrease (-\$4,567) mainly due to a change in the way security services are provided for the Court. Current year security personnel are provided through overtime of police officers. In the new fiscal year, these services will be provided by a part time staff member.

The Technology Fund is limited to the technology needs of the court. For FY 2009-10, \$87,500 in operating costs is budgeted which includes a \$40,000 transfer to the General Fund to offset the cost of ITS staff time spent assisting with technology needs in the department; \$19,000 in court software maintenance costs; \$15,000 for programming services related to the integration of internet to laserfische; \$9,000 for copier rentals; and \$4,500 in minor misc. costs. Another \$21,833 is budgeted in one-time costs for a temporary part time clerk to complete the back scanning related to the laserfische project. For FY 09-10, computer replacement payments are eliminated due to removing personal computers from the replacement schedule city-wide (-\$20,945).

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 youthful 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. This is the same fee amount used for Court Security and Technology funding. For FY 2009-10, \$54,856 is budgeted in this fund to pay for a full time Juvenile Case Manager.

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 2009-10, in the state fund (605), \$8,500 is recommended for operational expense money and \$10,000 will purchase various surveillance and tracking equipment. In the federal fund (635), \$10,000 is recommended for needed equipment.

Recreation Activity Fund

This fund collects revenue from activity fees and pays program and instructor costs. 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 2009-10, \$386,181 is expected in revenue related to classes. Another \$7,000 is anticipated in revenue related to interest earnings. All general, senior, and recreation center class fees and league fee revenue is anticipated to increase in FY 09-10 with the exception of basketball league revenue, which is projected to be down \$1,536 from last year's budget amount.

FY 2009-10 operating expenditures are budgeted at \$380,335 for boot camp, league play, various recreation center and senior center class fees, swim team fees, and activities. In addition, \$22,858 is budgeted for fitness equipment (\$13,358) and lightning detection equipment (\$9,500).

Maintenance & Replacement Fund

In FY 2007-08, the Internal Service Fund (which was made up entirely of the Vehicle Maintenance Activity) was combined with the Vehicle and Equipment Replacement Fund. The Vehicle Maintenance Activity accounts for fleet services expenditures which 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.

This fund is also used as an internal fund to replace vehicles, major equipment, computers, and radios. 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.

For FY 2009-10 computer lease payments have been eliminated on all personal computers. The only lease payments related to computer equipment remaining are for servers, and police and fire vehicle and apparatus computer units. In addition, all radio replacement payments on individual radios have been eliminated. As of Oct. 1, if a radio or PC, (not on a replacement schedule), is recommended for replacement, the cost of that equipment will be included in the General or Utility Fund budget proposal instead of the Replacement Fund.

This change is being implemented due primarily to the lowering of the cost of an individual radio and/or personal computer so that it is no longer cost effective for pre-funding. This change saved the General Fund operating budget alone over \$375,000 this year. In addition, there are many changes on the horizon regarding the way the City responds to technology needs in the future, including virtualization, which are being evaluated currently.

These new methods will definitely have an effect on future computer equipment purchases.

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.

One Time Expenditures Out of Reserves

- **\$41,000** Virtual Machine pilot program. This program will move a specific group of current users from personal computers to virtual machines as a test for future implementation City-wide. These personal computers were already scheduled for replacement out of this fund.
- **\$9,200** to ITS personal computer/ capital replacements. This program will fund the replacement of personal computers and related equipment for those positions that are not candidates for virtual machines (also previously scheduled for replacement from this fund).

At \$3.989M, the fund balance can be deceiving in that it looks quite healthy, but bear in mind that annual revenue entering the fund has been decreased and the City has numerous large vehicles, such as fire engines now costing more than \$1 million, as well as other equipment such as servers, and monitor defibrillators that are also paid out of this fund, so reserves must be maintained for such large future purchases.

This year is the fifth (of ten) scheduled \$250,000 payments from the Hotel/Motel Fund to the Replacement Fund related to the interfund loan for the Convention Center project. However, due to revenue constraints, as well as an uncertainty regarding the Visitors Information Center funding requirements, a reduced transfer is being made from the hotel motel fund in the amount of \$45,043.

Grant Fund

This consists of the CDBG program, Family Violence, Selective Traffic Enforcement Program, Victim Assistance, EPA hazardous materials assessment, EPA petroleum assessment 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 three budgeted staff members within the CDBG (2) and Police activities (1).

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 \$582,078, (a decrease from the \$890,699 received in FY 2008-09) from the U.S. Department of Housing and Urban Development to fund eligible grant projects for FY 2009-10.

CDBG Entitlement Budget	FY 09-10
Bricks and mortar projects	\$378,350
Social service agencies	\$87,311
Administration	\$116,417
	\$582,078

Old Town Tax Increment Fund

Revenue for this fund continues to grow due to improvements occurring within the Old Town Tax Increment Reinvestment Zone within the past year. For FY 2009-10, revenue is proposed at \$697,630. This compares to \$256,491 in FY 2003-04, \$284,982 in FY 2004-05, \$455,492 in FY 2006-07, \$507,986 in FY 2007-08, and the now estimated \$594,003 for FY 2008-09. The staff projection for FY 2009-10 revenue, like the General Fund, is dependent on final tax rates.

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 the debt service related to the Arts/Cultural Center. For FY 2009-10, a debt payment in the amount of \$349,379 has been budgeted as has \$500 for administrative expenses.

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 2009-10, \$16,706 is anticipated in revenue, with no planned expenditures.

Records Management

The Records Management Fund was set up in FY 2003-04 to account for expenditures related to archiving birth and death records. Revenues are received from a \$1.00 charge applied to each certified birth or death record issued. In FY 2005-06, the decision was made to eliminate this fund and all revenue is now being accounted for in the General Fund. This was an attempt to simplify the accounting and budgeting processes by eliminating one of the many funds currently being tracked.

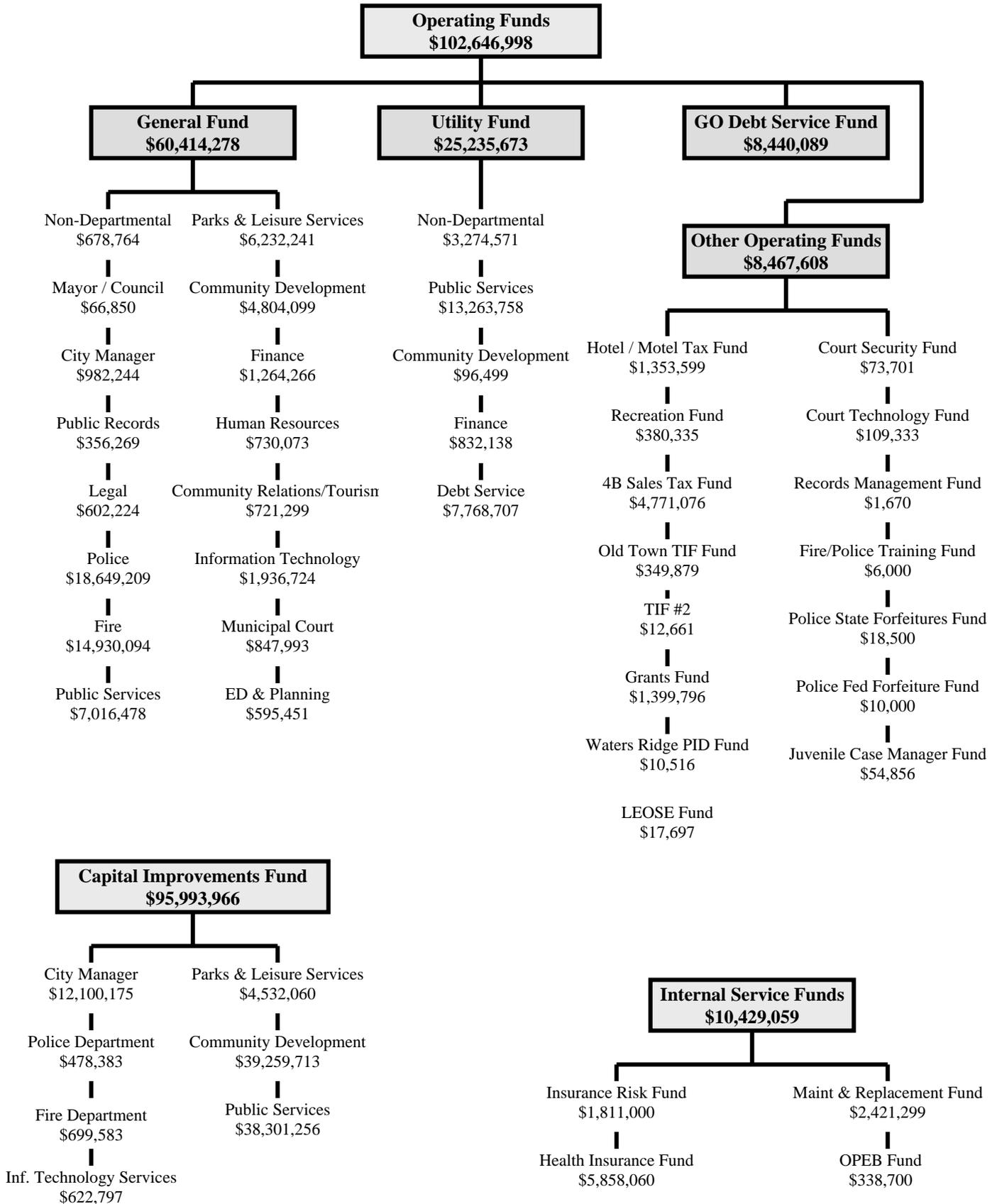
The remaining Records Management Fund balance has been budgeted in total at \$1,670 for FY 2009-10. This amount will enable expenditures related to the archiving of birth and death records to be taken out of this fund until all funds that had been accumulated prior to FY 2005-06 have been depleted. At that time, any future expenditures will be made out of the General Fund.

Summary

This year's budget has been a process of dealing with major revenue decreases including sales tax, hotel motel tax, building related fees, and interest earnings. In addition, increased TMRS costs of over \$350,000 left very few items that could be addressed in the budget.

The staff related to the new Arts Center and the new Railroad Park have been included in the FY 2009-10 budget, as has a small compensation plan. The prognosis for municipal finance in the future is very troubling due to economic projections, increased political interference from 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 each year.

Fund Organization



All Funds (2009-10 Budget)

	MAJOR OPERATING FUNDS			OTHER OPERATING FUNDS								
	General	Utility	Debt Service	4B Sales Tax	Hotel / Motel	Recreation	Grant	WR PID	Court Security	Court Technology	Juv. Case Mgr	PD/FD Training
BEGINNING FUND BALANCE	31,607,362	14,091,617	2,040,353	6,590,183	1,971,873	213,879	52,479	136,458	82,177	349,644	57,630	32,101
REVENUES												
Taxes	45,805,936	-	7,580,718	4,676,924	1,619,624	-	-	15,174	-	-	-	-
Licenses & Permits	1,192,904	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,626,064	383,283	-	-	-	325	-	-	72,250	-	-	16,000
Recreation Fees	1,051,709	-	-	182,342	-	385,856	-	-	-	-	-	-
Fines & Forfeitures	3,133,832	-	-	-	-	-	-	-	92,479	89,447	-	-
Transfers In/Miscellaneous	3,603,833	280,889	60,000	161,800	(266,025)	7,000	66,637	2,500	1,500	6,500	238	1,400
Intergovernmental Revenue	-	-	-	-	-	-	1,235,858	-	-	-	-	-
Water Sales	-	14,323,957	-	-	-	-	-	-	-	-	-	-
Sewer Sales	-	9,942,982	-	-	-	-	-	-	-	-	-	-
Capital Recovery	-	304,562	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	60,414,278	25,235,673	7,640,718	5,021,066	1,353,599	393,181	1,302,495	17,674	73,750	98,979	89,685	17,400
TOTAL RESOURCES	92,021,640	39,327,290	9,681,071	11,611,249	3,325,472	607,060	1,354,974	154,132	155,927	448,623	147,315	49,501
EXPENDITURES												
Non-Departmental	678,764	3,274,571	-	-	14,848	-	-	-	-	-	-	-
Mayor / Council	66,850	-	-	-	-	-	-	-	-	-	-	-
City Manager	982,244	-	-	60,500	-	-	-	10,516	-	-	-	-
Public Records	356,269	-	-	-	-	-	-	-	-	-	-	-
Legal	602,224	-	-	-	-	-	-	-	-	-	-	-
Police Department	18,649,209	-	-	-	-	-	388,156	-	-	-	-	1,000
Fire Department	14,930,094	-	-	-	-	-	-	-	-	-	-	5,000
Public Services	7,016,478	13,263,758	-	-	-	-	-	-	-	-	-	-
Parks & Leisure Services	6,232,241	-	-	1,816,073	-	380,335	-	-	-	-	-	-
Community Development	4,804,099	96,499	-	-	-	-	611,640	-	-	-	-	-
Finance	1,264,266	832,138	-	-	-	-	-	-	-	-	-	-
Human Resources	730,073	-	-	-	-	-	-	-	-	-	-	-
Comm Relations & Tourism	721,299	-	-	-	1,338,751	-	-	-	-	-	-	-
Economic Dev. & Planning	595,451	-	-	-	-	-	400,000	-	-	-	-	-
Infor. Technology Services	1,936,724	-	-	-	-	-	-	-	40,000	-	-	-
Municipal Court	847,993	-	-	-	-	-	-	-	73,701	69,333	54,856	-
Miscellaneous/Other	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	7,677,050	8,440,089	2,894,503	-	-	-	-	-	-	-	-
Debt Service (Reserve)	-	91,657	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	60,414,278	25,235,673	8,440,089	4,771,076	1,353,599	380,335	1,399,796	10,516	73,701	109,333	54,856	6,000
EXPENDITURES FROM FUND BALANCE												
One-Time Expenditures	103,695	-	-	-	-	22,858	-	-	-	-	-	-
Transfers Out	7,847,407	915,228	-	400,000	-	-	-	-	-	-	-	-
TOTAL EXP. FROM FB	7,951,102	915,228	-	400,000	-	22,858	-	-	-	-	-	-
ENDING FUND BALANCE	23,656,260	13,176,389	1,240,982	6,440,173	1,971,873	203,867	(44,822)	143,616	82,226	339,290	92,459	43,501
OPERATING RESERVE	9,062,142	3,785,351	-	715,661	-	-	-	-	-	-	-	-
EXCESS RESERVE	14,594,118	9,391,038	1,240,982	5,724,512	1,971,873	203,867	(44,822)	143,616	82,226	339,290	92,459	43,501

TOTAL CITY-WIDE OPERATING BUDGET FOR FY 2009-10: \$102,646,998

OTHER OPERATING FUNDS						INTERNAL SERVICE FUNDS					INTERNAL SERVICE TOTAL	Capital Improvement Projects
LEOSE	Old Town TIF	TIF #2	Records Mgmt	Asset Forfeiture (State)	Asset Forfeiture (Federal)	OPERATING TOTAL	Maint / Repl	Insurance Risk	Health Insurance	OPEB		
10,390	733,008	0	1,670	77,654	47,653	58,096,131	4,308,261	6,150,238	3,066,523	2,233,139	15,758,161	99,723,085
-	433,578	12,661	-	-	-	60,144,615	-	-	-	-	-	-
-	-	-	-	-	-	1,192,904	-	-	-	-	-	-
-	-	-	-	-	-	6,097,922	1,465,737	1,929,973	1,738,700	-	5,134,410	-
-	-	-	-	-	-	1,619,907	-	-	-	-	-	-
-	-	-	-	-	-	3,315,758	-	-	-	-	-	-
106	11,000	-	-	8,055	3,933	3,949,366	686,819	-	4,222,820	527,500	5,437,139	11,798,138
10,500	-	-	-	-	-	1,246,358	-	-	-	-	-	-
-	-	-	-	-	-	14,323,957	-	-	-	-	-	-
-	-	-	-	-	-	9,942,982	-	-	-	-	-	-
-	-	-	-	-	-	304,562	-	-	-	-	-	-
10,606	444,578	12,661	-	8,055	3,933	102,138,331	2,152,556	1,929,973	5,961,520	527,500	10,571,549	11,798,138
20,996	1,177,586	12,661	1,670	85,709	51,586	160,234,462	6,460,817	8,080,211	9,028,043	2,760,639	26,329,710	111,521,223
-	-	-	-	-	-	3,968,183	-	-	-	-	-	-
-	-	-	-	-	-	66,850	-	-	-	-	-	-
-	500	-	-	-	-	1,053,760	-	-	-	-	-	12,100,175
-	-	-	1,670	-	-	357,939	-	-	-	-	-	-
-	-	-	-	-	-	602,224	-	-	-	-	-	-
17,697	-	-	-	18,500	10,000	19,084,562	-	-	-	-	-	478,383
-	-	-	-	-	-	14,935,094	-	-	-	-	-	699,583
-	-	-	-	-	-	20,280,236	2,398,678	-	-	-	2,398,678	38,301,256
-	-	-	-	-	-	8,428,649	-	-	-	-	-	4,532,060
-	-	-	-	-	-	5,512,238	-	-	-	-	-	39,259,713
-	-	-	-	-	-	2,096,404	-	-	-	-	-	-
-	-	-	-	-	-	730,073	-	1,811,000	5,858,060	338,700	8,007,760	-
-	-	-	-	-	-	2,060,050	-	-	-	-	-	-
-	-	-	-	-	-	995,451	-	-	-	-	-	-
-	-	-	-	-	-	1,976,724	-	-	-	-	-	622,797
-	-	-	-	-	-	1,045,883	-	-	-	-	-	-
-	-	-	-	-	-	-	22,621	-	-	-	22,621	-
-	349,379	-	-	-	-	19,361,021	-	-	-	-	-	-
-	-	-	-	-	-	91,657	-	-	-	-	-	-
17,697	349,879	-	1,670	18,500	10,000	102,646,998	2,421,299	1,811,000	5,858,060	338,700	10,429,059	95,993,966
-	-	-	-	-	-	126,553	50,200	-	-	-	50,200	-
-	-	-	-	-	-	9,162,635	-	-	867,500	-	867,500	-
-	-	-	-	-	-	9,289,188	50,200	-	867,500	-	917,700	-
3,299	827,707	12,661	-	67,209	41,586	48,298,276	3,989,318	6,269,211	2,302,483	2,421,939	14,982,951	15,527,257
-	-	-	-	-	-	-	-	-	-	-	-	-
3,299	827,707	12,661	-	67,209	41,586	48,298,276	3,989,318	6,269,211	2,302,483	2,421,939	14,982,951	15,527,257

General Fund

Fund (101)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	19,884,072	26,675,056	26,765,908	29,659,292	31,529,355	31,607,362
REVENUES						
Property Taxes	17,410,417	18,439,910	20,236,815	21,037,057	21,339,872	20,784,891
Sales Tax	18,113,568	19,216,744	18,932,595	18,509,086	18,197,041	18,298,327
Other Taxes	6,539,303	6,239,389	6,726,187	6,473,727	6,499,547	6,722,718
Licenses & Permits	2,070,157	2,393,345	2,328,845	1,494,926	1,519,596	1,192,904
Charges For Services	4,858,785	5,212,302	5,603,448	5,540,732	5,574,451	5,626,064
Recreation	1,135,233	1,083,173	1,133,848	1,078,519	1,096,181	1,051,709
Fines & Forfeitures	2,826,234	2,680,536	2,916,565	2,713,837	3,063,324	3,133,832
Transfers In / Miscellaneous	7,696,806	5,885,854	6,509,256	4,352,550	3,625,936	3,603,833
Total Revenues	60,650,503	61,151,254	64,387,560	61,200,434	60,915,948	60,414,278
Total Resources	- 80,534,575	87,826,310	91,153,468	90,859,726	92,445,303	92,021,640
EXPENDITURES						
Non-Departmental	2,435,068	1,013,621	1,483,971	1,119,953	1,130,546	678,764
Mayor & Council	64,783	75,602	70,610	78,961	78,961	66,850
Administration	1,477,071	1,209,734	1,290,997	1,327,756	1,327,374	982,244
Public Records	306,299	323,940	341,403	360,623	360,795	356,269
Legal	534,408	552,963	577,583	602,440	596,709	602,224
Police Department	14,956,003	15,907,550	17,241,941	18,426,237	18,397,027	18,649,209
Fire Department	12,309,748	12,976,749	13,957,878	14,697,319	14,688,318	14,930,094
Public Services	6,276,699	6,226,473	6,906,329	7,162,305	6,832,727	7,016,478
Parks & Leisure Services	5,779,968	6,028,752	6,841,686	6,816,303	6,146,396	6,232,241
Community Development	4,436,304	4,554,039	4,584,307	5,339,307	5,085,441	4,804,099
Finance	1,069,983	1,159,022	1,217,214	1,288,993	1,303,419	1,264,266
Human Resources	643,449	668,772	705,344	728,854	708,394	730,073
Community Relations/Tourism	-	430,937	441,778	484,137	478,537	721,299
Economic Dev. & Planning				-		595,451
Information Technology	1,585,325	1,733,158	1,789,610	1,917,786	1,894,454	1,936,724
Municipal Court	827,326	918,351	850,850	849,460	831,621	847,993
Total Expenditures	52,702,433	53,779,661	58,301,501	61,200,434	59,860,719	60,414,278
Curr. Rev - Curr. Expend	- 7,948,070	7,371,593	6,086,059	-	1,055,229	-
Transfers Out	609,238	5,528,947	1,079,598	414,907	414,907	7,847,407
One-Time Expenditures	547,848	1,751,793	243,012	518,002	562,315	103,695
ENDING FUND BALANCE	26,675,056	26,765,909	31,529,356	28,726,383	31,607,362	23,656,260
OPERATING RESERVE	7,905,365	8,066,949	8,745,225	9,180,065	8,979,108	9,062,142
UNDESIGNATED RESERVE	18,769,691	18,698,960	22,784,131	19,546,318	22,628,254	14,594,118

General Fund

Fund (101)

Revenue Detail

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted	Budget vs. Adopted	Comments
Property Taxes							
Current-Real & Personal (311.01)	18,439,910	20,236,815	21,037,057	21,339,872	20,784,891	(252,166)	Prop. Bdg: Freeze Adjusted taxable value on latest supplement * .32156/100*.98 + 73% of actual tax on freeze properties (\$21,339,872) Final Bdg: The final property tax roll was less than anticipated for the proposed budget. As a result, property tax decreased \$554,981 to \$20,784,891
Total Property Taxes	18,439,910	20,236,815	21,037,057	21,339,872	20,784,891	(252,166)	

Sales Tax

Sales Tax (313.01)	19,216,744	18,932,595	18,509,086	18,197,041	18,197,041	(312,045)	YTD actual as of May + (actual received last 6 months of last year decreased by 4% (average decrease in first six months)
Castle Hills (313.02)	-	-	-	-	101,286	101,286	Strategic Partnership Agreement with Castle Hills.
Total Sales Tax	19,216,744	18,932,595	18,509,086	18,197,041	18,298,327	(210,759)	

Other Taxes

Delinquent (311.10)	142,496	144,512	150,000	104,393	100,000	(50,000)	Lowest amount earned in second 6 months of prior two years, decreased by 72% and added to YTD actual.
Penalty & Interest (311.20)	149,802	174,164	160,000	120,552	120,000	(40,000)	Lowest amount earned in second 6 months of prior two years, decreased by 71% and added to YTD actual.
Coserv (312.01)	147,426	191,990	170,000	216,949	223,457	53,457	YTD increase of 13% applied to last years actual. For 09-10 used 3% increase
Texas New Mexico Power (312.02)	2,808,801	2,910,455	2,840,000	2,754,906	2,782,455	(57,545)	YTD + YTD/2 + average of prior two years last 6 months decreased by 4%. For 09-10 used 1%.
Txu Electric (312.03)	81,465	86,751	82,000	82,000	82,000	-	On track to make budget amount based on history so far this year and comparison to prior two years.
Atmos Energy (312.10)	647,954	725,839	650,000	747,350	936,324	286,324	Last years actual + difference in February payment. For 09-10 used 1%
Tele - Fiber Optics (312.21)	10,200	10,200	10,200	10,200	10,200	-	Based on history of account
Cable - Verizon (312.35)	236,705	371,366	315,160	398,331	410,281	95,121	Last years actual + difference in first payment. For 09-10 used 3% increase
Cable - Time Warner (312.36)	507,678	490,830	500,000	493,160	498,092	(1,908)	First two payments this year divided by first two payments last year to get percentage increase and applied increase to LYA. 1% in 09-10
At&T Video Service (312.37)	-	932	-	2,972	2,972	2,972	LY prior payments added to YTD.
P.I.L.O.T. - Water/Sewer (312.40)	463,112	499,357	461,367	483,352	472,113	10,746	Based on estimate for water and sewer sales

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Proposed	Budget vs. Proposed	Comments
Mixed Drink (313.10)	325,200	388,100	360,000	361,152	360,000	-	Left as budgeted based on first two payments received compared to LY first two payments received. Decrease applied to LYA.
Telephone Franchises (314.01)	718,549	731,692	775,000	724,230	724,824	(50,176)	Based on April amount comparison 1.1 % decrease from LYA. Average of 2007, 2008, est 2009 for 09-10
Total Other Taxes	6,239,389	6,726,187	6,473,727	6,499,547	6,722,718	248,991	

Licenses & Permits

Licenses (321.10)	75,695	80,229	56,250	56,250	42,750	(13,500)	Decrease based on 08-09 performance.
Building (322.01)	483,996	474,419	181,842	204,255	45,334	(136,508)	Based on known construction activity.
Electric (322.02)	102,345	84,626	25,138	45,830	4,800	(20,338)	Based on same construction activity as building permits.
Sign (322.03)	27,782	32,580	18,000	22,580	12,600	(5,400)	Based on trend information and then decreased to account for the uncertainty due to the economy.
Garage Sales (322.04)	3,503	3,208	3,200	3,200	3,303	103	For 09-10 used average of 2007, 2008, 2009 estimate
Alarm (322.05)	335,315	343,580	345,000	345,000	348,000	3,000	Slight increase based on trend.
Plumbing (322.06)	111,865	90,318	25,138	50,280	4,800	(20,338)	YTD greater than budget amount - CD estimate was \$49,675.
Mechanical (322.07)	109,529	87,302	25,138	40,128	4,800	(20,338)	Based on same construction activity as building permits.
Fence (322.08)	14,058	16,175	12,340	12,488	8,700	(3,640)	Anticipate a decrease from FY 08/09. This budget item is directly affected by the decrease in building permits and associated construction projects.
Zoning/Sub (322.09)	67,942	63,436	50,000	65,000	65,000	15,000	There has been 22 engineering site plans & 28 plats submitted as of April - this is comparable to prior year.
Food Handlers (322.10)	58,420	64,625	64,000	54,000	54,000	(10,000)	Due to loss of approximately 14 food establishments; held steady for 09-10.
Off Prem Alcohol Permits (322.11)	1,800	1,950	1,760	1,950	1,950	190	\$1,350 as of April compared to \$1,320 last year as of April. Estimate same as LYA.
Fire Prevention Permits (322.12)	75,970	65,122	37,500	52,567	25,600	(11,900)	40% decrease is anticipated in plan review submittals from the first seven months pace
Plan Check (323.01)	244,236	204,187	90,920	82,441	22,667	(68,253)	Based on projected construction activity.
Engineering Insp Fees (323.02)	252,216	323,985	148,200	68,890	138,100	(10,100)	Huffines (121/Lakeside Circle) now anticipated in 09-10 = \$117,100.
Fire Occupancy Inspection (323.03)	46,695	126,676	125,000	125,000	125,000	-	Trend is supporting flat budget amount
After Hours Inspections (323.04)	10,575	11,655	7,500	7,500	8,000	500	Contractors continue to work on Saturdays to keep on schedule.
Abandoned Veh. Notify (323.07)	24,070	19,280	10,000	19,367	20,000	10,000	Trend is steady with last year (up .004%).
Multi-Family Inspections (323.11)	231,207	103,693	139,000	139,000	144,000	5,000	Actual data is in line with budget estimate. Two new apt complexes in 09-10
Health Service Fees (323.12)	116,127	131,800	129,000	113,500	113,500	(15,500)	13% reduction in revenues due to several business closures including 14 food establishments, several pools and spas

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Proposed	Budget vs. Proposed	Comments
Gas Well Road Fees (323.14)	-	-	-	10,370	-	-	no known revenue for 09-10
Total Licenses & Permits	2,393,345	2,328,845	1,494,926	1,519,596	1,192,904	(302,022)	

Charges For Services

Credit Card Convenience (340.11)	2,606	2,996	2,303	5,449	6,000	3,697	Increased projection based on actual year to date activity. - appears fairly stable each month this year.
Commercial Pool Class Reg (340.12)	2,600	2,720	2,500	2,250	2,250	(250)	Decrease from actuals due to two year validation of pool operator certificates as well as competition from other agencies
Commercial Garbage Admin (351.02)	1,155,944	1,231,663	1,185,000	1,312,038	1,325,158	140,158	YTD 08-09 up 9% from LY and 13% from 2 years ago. Trend this year + increases applied to LY and 2 years ago actual averaged. 1% for 09-10
Recycling Revenue (351.03)	36,948	48,672	45,000	18,650	18,650	(26,350)	YTD remarkably down. Last six months generates more revenue than first six months historically. Used 39% collected in first 6 mos; held steady for 09-10.
Landfill Host Fee - Twm (351.04)	1,604,105	1,902,002	1,802,980	1,710,299	1,727,402	(75,578)	YTD is 89.9% of LYA. Applied percentage to LYA at end of year. 1% increase used for 09-10
Landfill Host Fee - Bfi (351.05)	690,166	656,868	669,461	376,108	376,108	(293,353)	Trend wont work. Actuals this year are too low. Used YTD *2; held steady for 09-10
Maps & Publications (352.01)	5,971	3,074	2,500	2,500	2,500	-	Original estimate is supported by YTD amounts received; held steady for 09-10.
Traffic Signal Repair (352.02)	46,018	59,212	44,400	59,212	59,212	14,812	Based on same agreement as last year.
Weed & Debris Assessment (352.03)	37,120	43,262	37,525	35,863	38,748	1,223	Average of 2007, 2008 and 2009 estimate used for 09-10
Birth & Death Certificate (352.05)	72,672	75,156	71,336	76,050	76,811	5,475	Average received in first six months = 46.2%. Applied percentage to this years data. 1% increase used for 09-10
Animal Control (352.06)	42,538	43,329	42,000	42,000	42,622	622	Trend and this years data support original estimate for 09-10 Avg of 2007, 2008, and est 2009 used for 09-10
Off Prem Alcohol Proc Fee (352.09)	10,000	-	-	-	10,000	10,000	Able to charge these again in 2009-10
Mixed Bev Permit Proc Fee (352.10)	7,200	-	-	-	13,000	13,000	Able to charge these again in 2009-10
Records Management Fee (352.11)	6,985	6,834	6,900	6,900	6,906	6	Average of 2007, 2008, and estimated 2009 used for 09-10
Finger Printing (353.01)	11,840	8,530	9,680	10,020	10,130	450	Average of 2007, 2008 and est. 2009 used for 09-10 projection.
Police / Fire Reports (353.02)	1,220	2,065	1,333	1,333	1,333	-	Amounts received YTD support projection.
Ambulance Fees (353.05)	1,013,209	1,046,462	1,025,000	1,292,732	1,295,000	270,000	YTD + last years actual for last six months *15% increase to be conservative. Actual increase is 30%.
Ambulance/Fire Contracts (353.06)	60,649	70,325	81,916	69,292	70,000	(11,916)	Three payments received so far. Used 3rd payment amount twice to estimate end of year.
Castle Hills Police (353.07)	72,697	66,050	120,400	120,400	120,400	-	Per contract.
M. Court Fees (353.08)	101,408	117,517	105,704	129,292	133,171	27,467	April experience YTD X 2 ; used 3% increase for 09-10
Castle Hills Fire (353.09)	120,982	107,412	187,684	195,763	195,763	8,079	Per contract.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Proposed	Budget vs. Proposed	Comments
County Library Allotment (354.01)	109,424	109,300	97,110	108,300	94,900	(2,210)	Estimate from Denton County as of July 2009
Total Charges For Services	5,212,302	5,603,448	5,540,732	5,574,451	5,626,064	85,332	

Recreation

Laundry - Campground (362.01)	5,401	6,502	5,645	8,038	7,000	1,355	Decrease in 09-10 based on averaging.
Recreation Center (362.02)	82,294	84,942	83,000	83,000	83,000	-	Trend supports original budget estimate
Athletic Fields (362.04)	923	1,258	1,100	1,568	1,300	200	Decrease in 09-10 based on averaging
Facility & Pavilin Rental (362.05)	43,895	53,682	48,765	52,452	53,067	4,302	Avg of est 09 and 2008 actual for 09-10
Lake Park Picnic Rentals (362.06)	3,095	3,925	3,000	4,330	4,000	1,000	Average received in last six months for prior two years added to YTD actual as of March.
Senior Center Rentals (362.07)	11,739	12,339	12,000	11,428	11,835	(165)	Average received in last six months for prior two years added to YTD actual as of March. avg of 3 years for 09-10
Campground (362.08)	199,036	193,926	165,000	195,000	195,000	30,000	Trend is up over last years amount, first 6 months averages 49.8% of overall receipts
Park Entrance Fees (362.09)	156,055	227,190	200,000	236,483	230,000	30,000	YTD first 7 months + last five months last year. avg of 2 years for 09-10
Recreation Particip. Fees (362.10)	36,823	46,654	43,000	43,000	42,159	(841)	Original estimate holds based on decrease of current YTD (april) compared to LY YTD. PALS estimates 43,000; avg 3 yr for 09-10
Rental Property Revenue (362.11)	10,593	600	600	500	500	(100)	YTD actual
Lake Park Golf Course (363.01)	139,140	149,232	145,000	128,000	130,000	(15,000)	Original estimate holds currently, however, renovations will affect future ams -
Sneaky Pete's Concessions (363.02)	112,830	104,942	90,000	94,699	95,000	5,000	10,000 estimated for second payment & 36,471 estimated for each of the final two payments (based on two years average)
Eagle Point Marina (363.03)	128,406	138,027	127,203	127,203	104,969	(22,234)	Original estimate is not changed as we have only received one payment. 3 yr average used for 09-10 minus 20% based on discussions with Marina operator.
Fishing Barge (363.04)	3,168	2,423	3,000	2,400	2,663	(337)	08-09 estimate based on LY actual; used 3 yr average for 09-10
The Slalom Shop (363.05)	148,432	106,992	150,000	106,992	90,000	(60,000)	Reduced to LYA based on second six months of last year and YTD so far this year; decrease based on discussin with operator.
Danny Wilson Enterprises (363.06)	1,119	967	1,206	832	973	(233)	YTD X 4; used 3 year average for 09-10
Charlotte's Cleaning (363.10)	150	144	-	144	146	146	Based on LYA and YTD amounts; used 3 year average for 09-10
Michael Hildebrandt (363.11)	74	104	-	112	97	97	YTD X 4 ; used 3 year average for 09-10
Total Recreation	1,083,173	1,133,848	1,078,519	1,096,181	1,051,709	(26,810)	

Fines & Forfeitures

Court Fines (381.01)	1,478,153	1,577,427	1,460,468	1,667,838	1,717,873	257,405	LY last 5 months (\$681,322) added to YTD as of April. 3% increase used for 09-10
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	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Proposed	Budget vs. Proposed	Comments
Warrant & Other Fees (381.02)	935,287	1,020,013	970,630	970,630	980,336	9,706	Original estimate is good based on comparisons to prior two years & experience so far this fiscal year. 1% for 09-10
Child Safety (381.03)	22,647	36,639	29,205	59,662	60,259	31,054	Six month actual X 2; 1% increase used for 09-10
Time Payment Fees (381.04)	38,085	37,895	36,283	57,052	57,623	21,340	Six month actual X 2; 1% increase used for 09-10
Teen Court (381.05)	20,744	18,297	28,000	28,000	28,000	-	do not have new agreement yet
Library Fines (381.06)	57,884	82,087	61,442	80,385	81,236	19,794	First seven months divided by 7 X 12; average of two years for 09-10
City Auction (381.07)	(74)	-	-	-	-	-	-
County Fee - Child Safety (381.08)	117,338	115,890	117,338	115,890	115,890	(1,448)	Revised based on last years actual received after the end of the year.
State Juror Reimburse Fee (381.09)	10,471	12,387	10,471	12,842	12,615	2,144	YTD plus last three payments last fiscal year. 2 year avg. for 09-10
Motor Carrier Fines (381.10)	-	15,931	-	71,025	80,000	80,000	First seven months divided by 7 X 12 1% used for 09-10
Total Fines & Forfeitures	2,680,536	2,916,565	2,713,837	3,063,324	3,133,832	419,995	

Transfers In / Miscellaneous

Interest (391.01)	955,510	1,176,086	1,150,000	554,197	324,752	(825,248)	Decrease based primarily on lower interest rates.
Discounts Taken (392.01)	2,516	2,179	-	-	-	-	-
Cash Short/Over (392.02)	145	(56)	-	-	-	-	-
Sro Joint Venture Lisd (392.03)	117,714	164,841	178,023	178,023	182,452	4,429	Per agreement
Proj. Eng. Allocation (392.04)	-	-	145,347	-	149,707	4,360	08-09 will be shown as a negative expenditure in non-departmental.; 3% increase for 09-10
Radio Service Contracts (392.05)	99,960	30,751	30,751	29,322	31,326	575	estimated based on remaining 5 months added to 7 month actual.
Vandalization Restitution (392.06)	3,214	3,801	1,000	2,358	2,500	1,500	estimated 1,000 for ending 5 months. Slight increase for 09-10
4B Admin Allocation (392.07)	35,000	85,000	129,000	129,000	60,000	(69,000)	matches 4B expenditure amount. Decreased due to less project management oversight required and no transfer needed for mowing.
Bulletproof Vest Program (392.09)	-	-	6,000	9,280	6,000	-	Revised to match actual amount for 08-09. FY 09-10 expected to go back to the normal \$6000.
Jail Phone Commission (392.10)	6,514	3,732	2,800	3,448	3,590	790	YTD as of April X 2 ; 2 year average used for 09-10
Kiosk Signs (392.12)	2,421	6,001	3,000	5,522	5,522	2,522	YTD as of April X 2
Public Copier (392.13)	3,677	8,791	5,000	12,557	12,683	7,683	7 month actual / 7 X 12; 1% increase used for 09-10
Radio Rebanding Reimburse (392.20)	-	-	-	-	5,500	5,500	Anticipated based on work done so far to date.
Fair/Mkt Value On Investm (392.80)	133,737	(138,281)	-	-	-	-	-
Other Services & Charges (392.90)	12,515	5,850	1,000	1,600	-	(1,000)	no known revenue anticipated.
Other Misc. Revenue (392.99)	76,511	89,130	60,000	60,000	60,000	-	Account is made up mostly of NSF entries.
Sale Of Fixed Assets (394.01)	14,171	4,998	-	-	-	-	-
Transfers In (398.01)	1,934,667	2,504,230	1,560	1,560	1,560	-	This is the transfer in from the PID fund.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Proposed	Budget vs. Proposed	Comments
Indirect Cost Reimburse. (398.03)	2,451,976	2,525,535	2,601,301	2,601,301	2,679,340	78,039	Transfer in from the Utility Fund for indirect costs.
Security Fee Transfer (398.04)	35,607	36,668	37,768	37,768	38,901	1,133	Transfer in from the Court Security Fund to help pay for bailiff.
Tech Fund Interns Trf (398.08)	-	-	-	-	40,000	40,000	New transfer from Court Technology fund to offset the GFs expenses for ITS intern support to the Court From: 229-1821-413.44-33
Total Transfers In / Miscellaneous	5,885,854	6,509,256	4,352,550	3,625,936	3,603,833	(748,717)	
Total Fund	61,151,254	64,387,560	61,200,434	60,915,948	60,414,278	(786,156)	

Water & Sewer Fund

Fund (402)

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 94.5 percent of the fund's total revenue.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	13,040,665	15,593,947	14,711,706	14,672,159	16,202,393	14,091,617
<u>REVENUES</u>						
Water Sales	15,903,483	13,427,828	15,003,985	14,285,835	14,669,195	14,323,957
Sewer Sales	9,642,970	9,309,817	9,485,404	9,038,584	9,498,409	9,513,732
Charges for Services	265,981	346,710	405,009	340,052	376,118	383,283
Wholesale Sewer Sales	372,032	403,247	494,840	459,044	425,000	429,250
Capital Recovery	1,802,700	2,248,144	1,773,099	891,336	891,336	304,562
Miscellaneous & Other	687,707	843,528	663,240	883,164	392,844	153,067
Transfers In	-	33,103	4,385	124,099	-	127,822
Total Revenues	28,674,874	26,612,377	27,829,964	26,022,114	26,252,902	25,235,673
Total Resources	- 41,715,539	42,206,324	42,541,670	40,694,273	42,455,295	39,327,290
<u>EXPENDITURES</u>						
Non-Departmental	3,390,952	3,066,756	3,260,513	3,188,702	3,072,081	3,274,571
Public Services	12,454,999	12,661,796	14,027,729	14,639,993	14,673,912	13,263,758
Community Development	67,148	78,455	84,844	96,216	94,563	96,499
Finance	736,404	768,888	769,219	816,285	830,307	832,138
Debt Service	8,691,560	7,918,721	7,946,972	7,280,918	7,280,918	7,677,050
Debt Service Reserve	(119,470)	-	-	-	11,897	91,657
Total Expenditures	25,221,592	24,494,617	26,089,277	26,022,114	25,963,678	25,235,673
Curr. Rev - Curr. Expend	- 3,453,282	2,117,761	1,740,687	-	289,224	-
Transfers Out		3,000,000	250,000	2,400,000	2,400,000	915,228
ENDING FUND BALANCE	16,493,947	14,711,708	16,202,393	12,272,159	14,091,617	13,176,389
OPERATING RESERVE	3,783,239	3,674,192	3,913,392	3,903,317	3,894,552	3,785,351
UNDESIGNATED RESERVE	12,710,708	11,037,515	12,289,001	8,368,842	10,197,065	9,391,038

Utility Fund

Fund (402)

Revenue Detail

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted	Budget vs. Adopted	Comments
Water Sales							
Water Sales (347.70)	13,427,828	15,003,985	14,285,835	14,669,195	14,323,957	38,122	Average collected for last five years adjusted for rate increases.
Total Water Sales	13,427,828	15,003,985	14,285,835	14,669,195	14,323,957	38,122	

Sewer Sales

Sewer Services (348.01)	9,309,817	9,485,404	9,038,584	9,498,409	9,513,732	475,148	Average collected for last five years - adjusted for rate increases. \$9,281,690 Workshop: Council increased the sewer rate by 2.5% (the water rate was left flat). This added \$232,042 in sewer revenue bring it to \$9,513,732
Total Sewer Sales	9,309,817	9,485,404	9,038,584	9,498,409	9,513,732	475,148	

Charges for Services

Credit Card Convenience (340.11)	38,524	48,352	44,191	57,267	58,985	14,794	33406 / 7 X 12; 3% increase used for 09-10
Water Reconnect Charge (347.05)	48,253	92,187	60,000	79,286	80,000	20,000	estimate for 08-09 based on 46250/7*12; estimate for 09-10 held steady.
Water Samples (347.06)	51,865	65,111	56,151	67,926	95,240	39,089	6 mo. actual + \$30,000 for second six months.; 1% used for 09-10 Workshop: Council increased the water sampling fee from \$15 to \$26 which increased this line from \$59,240 to \$95,240
Water Taps (347.30)	87,273	58,804	56,957	51,706	25,853	(31,104)	Combination of 29,627 / 7 X 12 and decrease percentage from last year applied to last years actual; 50% decrease estimated for 09-10
Effluent Sewer Sales (347.90)	9,304	11,444	8,725	8,725	8,725	-	Original budget amount is supported by YTD data; held steady for 09-10.
Sewer Taps (348.40)	5,355	3,390	3,570	750	375	(3,195)	YTD actual; 50% decrease for 09-10
Industrial Waste Surcharge (348.80)	106,137	125,721	110,458	110,458	114,105	3,647	Original budget amount is supported by YTD data; 3 year avg for 09-10
Total Charges for Services	346,710	405,009	340,052	376,118	383,283	43,231	

Wholesale Sewer Sales

Wholesale Sewer Sales (348.90)	403,247	494,840	459,044	425,000	429,250	(29,794)	Combination of 7 month/ 7 * 12 and decrease from last year applied to last years actual. Estimate for 08-09 based on combination of 7 month/7 * 12 and decrease from last year applied to last years actual; Fy 2009-10 estimate based on 1% increase.
Total Wholesale Sewer Sales	403,247	494,840	459,044	425,000	429,250	(29,794)	

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Proposed	Budget vs. Proposed	Comments
Capital Recovery							
Water Capital Recovery (349.70)	1,401,809	1,085,695	535,018	535,018	214,629	(320,389)	For 09-10, estimate is based on construction projects
Sewer Capital Recovery (349.80)	846,335	687,405	356,318	356,318	89,933	(266,385)	For 09-10, estimate based on construction projects
Total Capital Recovery	2,248,144	1,773,099	891,336	891,336	304,562	(586,774)	

Miscellaneous & Other

Environmental Assessment (340.14)	-	-	-	-	1,248	1,248	Workshop: Council added an Environmental Assessment fee at the workshop. This new fee is expected to generate \$1248 in FY 09-10
Interest (391.01)	774,318	748,347	875,000	385,301	144,201	(730,799)	Based on lower interest rates.
Discounts Taken (392.01)	832	783	-	-	-	-	
Cash Short/Over (392.02)	(100)	8	-	-	-	-	
Fair/Mkt Value On Investm (392.80)	83,777	(101,065)	-	-	-	-	
Other Services & Charges (392.90)	(14,120)	3,442	-	-	-	-	
Other Misc. Revenue (392.99)	(1,178)	11,726	8,164	7,543	7,618	(546)	4400 / 7 X 12; 1% increase used for 09-10
Total Miscellaneous & Other	843,528	663,240	883,164	392,844	153,067	(730,097)	

Transfers In

Sale Of Fixed Assets (394.01)	33,103	4,385	-	-	-	-	
Transfers In (398.01)	-	-	124,099	-	127,822	3,723	For 08-09 will be reflected as a negative expend. in non-departmental.; 3% increase used for 09-10
Total Transfers In	33,103	4,385	124,099	-	127,822	3,723	

Total Fund	26,612,377	27,829,964	26,022,114	26,252,902	25,235,673	(786,441)	
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Debt Service

Fund (120)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	3,598,093	1,657,178	2,067,767	2,025,968	2,064,411	2,040,353
<u>REVENUES</u>						
Property Taxes: Current/Real & Personal	7,359,698	7,731,954	7,461,328	7,588,811	7,874,456	7,490,882
Property Taxes: Delinquent	82,993	60,397	60,982	61,990	38,852	42,196
Property Taxes: Penalty & Interest	64,354	59,380	64,264	63,833	47,640	47,640
Interest	99,376	126,773	146,874	160,000	79,186	60,000
Fair Market Value on Investments	17,986	12,066	(12,417)	-	-	-
Other Miscellaneous Revenue	-	-	6,258	-	-	-
Arbitrage Rebate Refund	-	-	1,692	-	-	-
Proceeds from Refunding Bonds	-	5,070,000	-	-	-	-
Premiums on Bonds Sold	-	263,591	-	-	-	-
Transfers In	177,628	13,966	4,628	-	-	-
Total Revenues	7,802,035	13,338,127	7,733,608	7,874,634	8,040,134	7,640,718
Total Resources	- 11,400,128	14,995,305	9,801,375	9,900,602	10,104,545	9,681,071
<u>EXPENDITURES</u>						
Bond Issuance Costs	98,066	46,533	-	-	-	-
Principal Debt Service	7,163,197	5,335,000	4,995,000	5,205,000	5,205,000	5,695,000
Interest & Agent Fees	2,481,686	2,147,652	2,741,964	2,859,192	2,859,192	2,745,089
Payment to Bond Agent	-	5,398,353	-	-	-	-
Total Expenditures	9,742,948	12,927,538	7,736,964	8,064,192	8,064,192	8,440,089
Curr. Rev - Curr. Expend	- (1,940,914)	410,588	(3,356)	(189,558)	(24,058)	(799,371)
ENDING FUND BALANCE	1,657,179	2,067,766	2,064,411	1,836,410	2,040,353	1,240,982

Hotel / Motel Tax Fund

Fund (206)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	755,562	1,425,142	1,842,706	2,016,867	1,961,054	1,971,873
<u>REVENUES</u>						
Hotel Occupancy Taxes	1,480,548	1,606,115	1,830,230	1,818,077	1,619,624	1,619,624
Interest & Miscellaneous	75,917	46,660	(227,996)	80,000	(205,963)	(266,025)
Transfers In	-	-	-	-	139,397	-
Total Revenues	1,556,466	1,652,775	1,602,234	1,898,077	1,553,058	1,353,599
Total Resources	- 2,312,028	3,077,917	3,444,940	3,914,944	3,514,112	3,325,472
<u>EXPENDITURES</u>						
Non-Departmental		-	77	257,833	14,677	14,848
Community Relations/Tourism	-	845,380	1,078,978	1,354,230	1,372,731	1,183,920
Special Events	213,075	-	-	-	-	-
Arts Promotion	139,831	139,831	154,831	154,831	154,831	154,831
Tourism	533,979	250,000	250,000	-	-	-
Total Expenditures	886,885	1,235,211	1,483,886	1,766,894	1,542,239	1,353,599
Curr. Rev - Curr. Expend	- 669,580	417,564	118,348	131,183	10,819	-
ENDING FUND BALANCE	1,425,142	1,842,706	1,961,054	2,148,050	1,971,873	1,971,873

Recreation Fund

Fund (210)

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

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	111,306	134,538	158,655	161,559	212,180	213,879
<u>REVENUES</u>						
General Recreation Activities	13,969	14,189	16,577	17,000	19,000	19,190
Rec. Center Class Fees	193,229	198,611	341,795	270,200	270,200	272,902
Sen. Center Class Fees	19,153	28,350	33,163	30,000	30,000	30,300
Softball League Fees	30,345	34,060	36,920	34,000	34,000	34,340
Basketball League Fees	12,242	5,605	3,600	5,600	5,085	5,136
Swim Team Fees	22,162	21,203	25,773	21,500	23,750	23,988
Charges for Services	3	195	467	300	325	325
Interest & Miscellaneous	6,996	9,370	10,476	10,409	7,516	7,000
Total Revenues	298,099	311,583	468,770	389,009	389,876	393,181
Total Resources	- 409,405	446,121	627,425	550,568	602,056	607,060
<u>EXPENDITURES</u>						
Parks & Leisure Services	274,868	287,464	415,244	388,178	388,177	380,335
Total Expenditures	274,868	287,464	415,244	388,178	388,177	380,335
Curr. Rev - Curr. Expend	- 23,231	24,119	53,525	831	1,699	12,846
One-Time Expenditures				-		22,858
ENDING FUND BALANCE	134,537	158,657	212,180	162,390	213,879	203,867

Grant Fund

Fund (212)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	186,512	433,638	180,316	116,163	60,277	52,479
REVENUES						
Federal Grants	909,180	1,526,336	1,710,220	569,895	940,387	1,079,526
State Grants	217,142	329,690	280,614	211,528	170,032	234,742
Interest & Miscellaneous	31,936	10,889	2,386	10,291	3,000	620
Transfers In	66,242	80,419	66,434	73,515	55,848	85,528
Total Revenues	1,224,500	1,947,335	2,059,655	865,229	1,169,267	1,400,416
Total Resources	- 1,411,012	2,380,973	2,239,971	981,392	1,229,544	1,452,895
EXPENDITURES						
Police: Traffic Safety	11,837	40,898	60,581	80,578	80,578	80,578
Police: STEP / CIOT	-	4,860	4,761	-	-	-
Police: Victims Assistance	77,709	81,169	64,064	90,780	-	97,921
Police: Family Violence	77,425	83,448	92,041	95,810	95,854	98,207
Police: Local Law Enforce. Block Grant	21,638	11,122	19,347	-	1,364	97,448
Police: TXDOT Incentive Award	-	4,000	-	-	-	-
Police: TXDOT DWI Enforcement	-	4,051	4,240	-	7,688	7,688
Police: Local Law Enforce. Block Grant (03-04)	1,289	-	-	-	-	-
Police: Homeland Security	-	45,321	-	-	-	-
Police: Community Initiatives (NCTCOG)	-	114,694	-	-	-	-
Police: Tobacco Education & Prevention	-	-	4,000	-	-	4,000
Fire Dept: Homeland Security	150,169	256,377	17,811	-	49,688	-
Fire Dept: Wildfire Assistance	-	-	74,721	-	-	-
Comm Development: Dial-A-Ride	-	5,635	367	-	380	-
Comm Development: CDBG	451,824	1,089,336	746,737	597,917	889,062	611,640
PALS: Loan Star Library Grant	10,511	10,305	22,149	-	23,656	-
Public Services: COG HHW	-	119,971	-	-	-	-
Public Services: COG - Clean Fleet Grant	-	29,469	-	-	-	-
Police: Step/DWI	-	-	-	-	2,314	2,314
Econ Dev: EPA	-	-	-	-	-	400,000
Comm Development: Misc. Grants	174,974	-	1,134	-	18,545	-
Total Expenditures	977,375	1,900,656	1,111,953	865,085	1,169,129	1,399,796
Curr. Rev - Curr. Expend	- 247,125	46,678	947,702	144	138	620
One Time Expenditures	-	300,000	102,715	7,936	7,936	-
ENDING FUND BALANCE	433,637	180,316	1,025,303	108,371	52,479	53,099

Waters Ridge PID Fund

Fund (217)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Actual	Actual	Budget	Revised	Adopted	
BEGINNING FUND BALANCE	157,339	166,058	157,763	175,002	176,287	136,458	
<u>REVENUES</u>							
Taxes	15,191	(4,319)	15,264	15,188	15,181	15,174	
Interest & Miscellaneous	823	309	8,721	500	3,000	2,500	
Total Revenues	16,014	(4,010)	23,985	15,688	18,181	17,674	
Total Resources	- 173,353	162,048	181,748	190,690	194,468	154,132	-
<u>EXPENDITURES</u>							
Administration	7,295	4,285	5,460	57,160	58,010	10,516	
Total Expenditures	7,295	4,285	5,460	57,160	58,010	10,516	
Curr. Rev - Curr. Expend	- 8,719	(8,295)	18,525	(41,472)	(39,829)	7,158	-
ENDING FUND BALANCE	166,058	157,763	176,288	133,530	136,458	143,616	

Court Security Fund

Fund (219)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	94,765	89,173	88,916	39,169	87,877	82,177
<u>REVENUES</u>						
Fees	58,564	58,101	64,699	62,168	70,500	72,250
Interest & Miscellaneous	3,783	4,337	3,457	4,400	2,068	1,500
Total Revenues	62,347	62,437	68,156	66,568	72,568	73,750
Total Resources	- 157,112	151,610	157,072	105,737	160,445	155,927
<u>EXPENDITURES</u>						
Municipal Court	33,370	27,088	32,527	78,268	78,268	73,701
Total Expenditures	33,370	27,088	32,527	78,268	78,268	73,701
Curr. Rev - Curr. Expend	- 28,978	35,350	35,629	(11,700)	(5,700)	49
Transfers Out	34,570	35,607	36,668	-		
ENDING FUND BALANCE	89,173	88,916	87,877	27,469	82,177	82,226

Fire & Police Training

Fund (222)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Actual	Actual	Budget	Revised	Adopted	
BEGINNING FUND BALANCE	12,790	25,916	25,218	25,367	32,892	32,101	
<u>REVENUES</u>							
Fire Training / Rentals	14,707	9,769	15,145	12,000	14,860	15,000	
Police Training / Rentals	415	675	10	1,000	500	1,000	
Interest & Miscellaneous	1,661	2,222	1,929	1,300	1,849	1,400	
Total Revenues	16,783	12,666	17,084	14,300	17,209	17,400	
Total Resources	- 29,573	38,582	42,302	39,667	50,101	49,501	-
<u>EXPENDITURES</u>							
Fire Department	3,657	13,364	9,409	12,000	17,000	5,000	
Police Department	-	-	-	1,000	1,000	1,000	
Total Expenditures	3,657	13,364	9,409	13,000	18,000	6,000	
Curr. Rev - Curr. Expend	- 13,126	(698)	7,674	1,300	(791)	11,400	-
ENDING FUND BALANCE	25,916	25,218	32,892	26,667	32,101	43,501	

LEOSE Fund

Fund (223)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Actual	Actual	Budget	Revised	Adopted	
BEGINNING FUND BALANCE	33,778	20,069	13,352	6,542	10,275	10,390	
<u>REVENUES</u>							
Grant	10,243	10,529	10,382	13,132	13,132	10,500	
Interest & Miscellaneous	876	567	553	450	115	106	
Total Revenues	11,119	11,096	10,935	13,582	13,247	10,606	
Total Resources	-	44,897	31,165	24,287	20,124	23,522	20,996
<u>EXPENDITURES</u>							
Police Department	24,828	17,812	14,012	13,132	13,132	17,697	
Total Expenditures	24,828	17,812	14,012	13,132	13,132	17,697	
Curr. Rev - Curr. Expend	-	(13,709)	(6,716)	450	115	(7,091)	-
ENDING FUND BALANCE	20,069	13,353	10,275	6,992	10,390	3,299	

TIRZ NO. 2

Fund (224)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE						-
REVENUES						
Property Tax (City)				-		8,245
Property Tax (County)				-		4,416
Total Revenues				-		12,661
Total Resources	-	-	-	-	-	12,661
ENDING FUND BALANCE						12,661

TIF Fund - Old Town

Fund (225)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	407,871	197,406	336,868	404,096	488,884	733,008
REVENUES						
Property Taxes	278,009	436,213	491,606	560,283	582,296	433,578
Interest & Miscellaneous	6,973	19,280	16,379	13,000	11,707	11,000
Total Revenues	284,982	455,492	507,986	573,283	594,003	444,578
Total Resources	- 692,853	652,898	844,854	977,379	1,082,887	1,177,586
EXPENDITURES						
Administration	495,447	21,187	6,090	500	500	500
Debt Service		294,844	349,879	349,379	349,379	349,379
Total Expenditures	495,447	316,031	355,969	349,879	349,879	349,879
Curr. Rev - Curr. Expend	- (210,465)	139,461	152,017	223,404	244,124	94,699
ENDING FUND BALANCE	197,406	336,867	488,885	627,500	733,008	827,707

Records Management Fund

Fund (226)

This fund is used to account for expenditures related to archiving birth and death records. In FY 05-06, revenue began being accounted for in the General Fund. Expenditures will continue to be made out of this fund until funds are depleted.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Actual	Actual	Budget	Revised	Adopted	
BEGINNING FUND BALANCE	11,687	8,558	4,136	2,636	2,670	1,670	
<u>REVENUES</u>							
Interest & Miscellaneous	-	22	-	-	-	-	
Total Revenues	-	22	-	-	-	-	
Total Resources	-	11,687	4,136	2,636	2,670	1,670	-
<u>EXPENDITURES</u>							
Public Records	3,129	4,445	1,466	2,636	1,000	1,670	
Total Expenditures	3,129	4,445	1,466	2,636	1,000	1,670	
Curr. Rev - Curr. Expend	-	(3,129)	(1,466)	(2,636)	(1,000)	(1,670)	-
ENDING FUND BALANCE	8,558	4,136	2,670	-	1,670	-	

Juvenile Case Manager

Fund (228)

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 a portion of the Juvenile Case Manager position.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	-	-	-	12,319	23,141	57,630
<u>REVENUES</u>						
Juvenile Case Manager Fees		-	49,058	56,734	88,562	89,447
Transfers In / Miscellaneous		-	(10)	-	346	238
Total Revenues		-	49,048	56,734	88,908	89,685
Total Resources	-	-	49,048	69,053	112,049	147,315
<u>EXPENDITURES</u>						
Municipal Court		-	25,908	54,421	54,419	54,856
Total Expenditures		-	25,908	54,421	54,419	54,856
Curr. Rev - Curr. Expend	-	-	23,141	2,313	34,489	34,829
ENDING FUND BALANCE	-	-	23,141	14,632	57,630	92,459

Court Technology Fund

Fund (229)

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

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Actual	Actual	Budget	Revised	Adopted	
BEGINNING FUND BALANCE	300,587	340,372	356,381	348,713	407,306	349,644	
<u>REVENUES</u>							
Technology Fee	78,022	77,460	86,239	82,000	91,563	92,479	
Interest & Miscellaneous	13,562	17,042	15,100	16,000	8,726	6,500	
Total Revenues	91,584	94,503	101,339	98,000	100,289	98,979	
Total Resources	-	392,171	457,720	446,713	507,595	448,623	-
<u>EXPENDITURES</u>							
Municipal Court	41,921	62,500	11,480	45,950	45,950	69,333	
Municipal Court Computer Repl.	9,878	15,993	12,415	20,945	20,945	-	
Information Technology Services			-	38,176	56,624	40,000	
Total Expenditures	51,799	78,493	23,895	105,071	123,519	109,333	
Curr. Rev - Curr. Expend	-	39,785	77,444	(7,071)	(23,230)	(10,354)	-
One-Time Expenditures			26,520	-	34,432	-	
ENDING FUND BALANCE	340,372	356,382	407,305	341,642	349,644	339,290	

Maint & Replacement Fund

Fund (504)

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. This fund was created in 2007-08 by combining the former Internal Services Fund and Vehicle and Equipment Replacement Fund to allow for a more central accounting of maintenance and replacement costs.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	6,321,097	5,804,011	3,647,868	3,865,468	4,793,147	4,308,261
REVENUES						
Lease Payment Transfers In - Vehicles	707,989	695,401	873,559	919,536	966,276	984,132
Lease Payment Transfers In - Computers	453,717	560,075	648,763	676,819	693,744	429,210
Lease Payment Transfers In - Radios	153,270	166,763	157,859	157,859	159,228	-
Lease Payment Transfers In - Other Equip.	92,776	50,937	52,013	52,013	52,008	52,395
Maintenance/Loan Repayment	657,924	677,913	772,357	785,204	801,052	594,819
Interest & Miscellaneous	360,960	351,750	1,144,356	350,000	647,147	92,000
Total Revenues	2,426,636	2,502,839	3,648,907	2,941,431	3,319,455	2,152,556
Total Resources	- 8,747,733	8,306,850	7,296,775	6,806,899	8,112,602	6,460,817
EXPENDITURES						
Replacements - Vehicles	1,063,527	1,879,120	959,232	2,276,562	2,511,288	1,713,333
Replacements - Computers	934,700	110,813	463,841	419,748	419,748	134,948
Replacements - Radios	-	-	-	150,550	150,550	-
Replacements - Other Equipment	273,895	-	-	-	-	-
Capital Outlay	-	-	337,910	25,500	25,500	22,621
Vehicle Maintenance	436,345	517,282	610,185	537,286	536,619	550,397
Other Expenditures	235,255	12,473	132,462	-	-	-
Transfers Out	-	2,139,295	-	-	-	-
Total Expenditures	2,943,723	4,658,983	2,503,630	3,409,646	3,643,705	2,421,299
Curr. Rev - Curr. Expend	- (517,086)	(2,156,144)	1,145,277	(468,215)	(324,250)	(268,743)
One-Time Expenditures	-	-	-	160,636	160,636	50,200
ENDING FUND BALANCE	5,804,011	3,647,867	4,793,145	3,236,617	4,308,261	3,989,318

Vehicle Replacements in 2009-2010

Asset #	Radio #	Division	Serv. Year	Make	Description	Notes	Life	Repl. Year	Rev. Repl	Budgeted Replacement
POLICE DEPARTMENT										
201228	1216	12	2001	Chevrolet	Impala	Background	7	2008	2010	\$20,936
202377	4113	41	2007	Ford	Crown Vic	Patrol	3	2010		\$22,623
202379	4114	41	2007	Ford	Crown Vic	Patrol (08 model)	3	2010		\$22,623
202383	4115	41	2007	Ford	Crown Vic	Patrol (08 model)	3	2010		\$22,623
202382	4123	41	2007	Ford	Crown Vic	Patrol (08 model)	3	2010		\$22,623
202381	4125	41	2007	Ford	Crown Vic	Patrol (08 model)	3	2010		\$22,623
202385	4126	41	2007	Ford	Crown Vic	Patrol (08 model)	3	2010		\$22,623
202380	4127	41	2007	Ford	Crown Vic	Patrol (08 model)	3	2010		\$22,623
202384	4129	41	2007	Ford	Crown Vic	Patrol (08 model)	3	2010		\$22,623
202378	4131	41	2007	Ford	Crown Vic	Patrol	3	2010		\$22,623
202439	4202	42	2005	Ford	Crown Vic	Traffic SGT	5	2010		\$23,615
202465	4221	42	2005	Ford	Crown Vic	Traffic DWI	5	2010		\$23,615
202462	4223	42	2005	Ford	Crown Vic	Traffic	5	2010		\$23,615
202443	4224	42	2005	Ford	Crown Vic	Traffic DWI	5	2010		\$23,615
PUBLIC SERVICES										
202405	543	22	2003	Ford	F250	Super cab	7	2010		24,797
200086	545	22	2000	GMC	Top Kick	Pothole Pat.	10	2010		53,328
200087	545	22	2000			Pothole Pat.	10	2010		54,575
4984	534	24	1999	GMC	Top Kick 2000	5-6 yard	10	2009	2010	65,299
7701	538	24	1996	Ford	L 8000	Tandem	10	2006	2010	95,643
201057	Boom/Head	24	2001	New Holland		Slope Mower	5	2006	2010	17,940
8252	SLOPE	24	1997	Ford		Tractor	12	2009	2010	100,060
202452	581	32	2005	Ford	F150		6	2010		13,356
200108	591	32	2000	Sterling	LT 750		10	2010		69,398
202301	593	33	2002	Ford	F450	Crane	7	2009	2010	47,752
202448	582	35	2005	Ford	F150		6	2010		13,119
201193	Steer Loader	32	2001	Case	1845 C	Skid Steer	8	2009	2010	32,640
4716	576	42	1995	GMC	3500	Fleet Maint.	7	2002	2010	24,579
4920	575	42	1999	Dodge	Ram 1500	Fleet Maint.	8	2007	2010	19,878
202431	524	34	2004	Ford	F250	was 586	6	2009	2010	20,283
8050	550	22	1997	Arrow	1350	Hammer	8	2005	2010	94,547
PALS										
4943	5655	37	1999	Ford	Aero Tech 24 AX	Bus	10	2009	2010	\$61,886
2242	708	41	1990	GMC	7000		13	2002	2010	\$71,260
202413	710	41	2003	Ford	F150		7	2010		\$16,651
202414	706	41	2003	Ford	F350	Flat Bed	7	2010		\$26,923
202415	709	41	2003	Ford	F350	Flat Bed	7	2010		\$26,923
202416	707	41	2003	Ford	F350	Dump Bed	7	2010		\$30,810
202417	714	41	2003	Ford	F350	Dump Bed	7	2010		\$30,810
201363	721	41	2001	Dodge	1500	Park Ranger	7	2008	2010	\$24,351
201240	711	41	2001	Dodge	1500		7	2008	2010	\$19,095
201369	702	41	2001	Ford	F350		7	2008	2010	\$38,144
202386	Line 4	41	2007	Line King			3	2010		\$7,958
201628	754	41	2006	Kawasaki	Mule		4	2010		\$7,731
		41	1998			Rotary Mower (brush hog)	5	2005	2010	\$5,770
8762	Skid Steer	41	1998	Case	90 XT	Skid Steer	10	2008	2010	\$73,140
5021	733	41	1999	New Holland	TC 29	Tractor	10	2009	2010	\$12,152
5022	734	41	1999	New Holland	TC 29	Tractor	10	2009	2010	\$12,152
5023	730	41	1999	Kubota	99 kubota 50 hp tractor	Tractor	10	2009	2010	\$18,025
5024	731	41	1999	Kubota	99 kubota 50 hp tractor	Tractor	10	2009	2010	\$18,025
202445	748	41	2005	Toro	Z Master	Mower	5	2010		\$13,609
202444	755	41	2005	Toro	MultiPro 1250	Sprayer	5	2010		\$20,424
COMMUNITY DEVELOPMENT										
8574	166	51	1998	Ford	Crown Victoria		3	2010		\$20,233
202390	1540	43	2007	Ford	F150		3	2010		\$15,836
201593	1565	62	2007	Toyota	Prius		3	2010		\$22,554
201242	1566	62	2001	Ford	F150		3	2010		\$17,461
201243	1567	62	2001	Ford	F150		3	2010		\$17,461
CITY SECRETARY										
4903	562	11	1999	Dodge	Ram 1500	Van	7	2006	2010	\$17,755
TOTAL										\$1,713,333

Self Insurance Risk Fund

Fund (535)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	7,063,552	8,063,792	7,518,501	5,132,168	6,072,303	6,150,238
<u>REVENUES</u>						
Employee Life Premium Transfer	183,045	197,304	212,963	220,070	220,070	235,150
Long Term Disability Transfer	73,322	82,156	87,886	88,078	88,078	94,264
Property/Casualty Premium Transfer	893,554	1,008,303	1,007,405	945,523	947,739	697,455
Unemployment Premium Transfer	31,550	32,275	32,900	33,800	33,800	34,591
Workers Compensation	703,645	719,185	726,717	727,757	727,757	743,513
Interest & Miscellaneous	348,125	422,178	360,248	225,000	186,455	125,000
Other			21,661	-	37,837	-
Total Revenues	2,233,240	2,461,401	2,449,780	2,240,228	2,241,736	1,929,973
Total Resources	- 9,296,792	10,525,193	9,968,281	7,372,396	8,314,039	8,080,211
<u>EXPENDITURES</u>						
Employee Benefit		20,542	20,976	22,000	22,000	22,000
Liability & Casualty	521,918	604,934	686,238	825,219	825,780	694,650
Life Insurance	185,900	284,913	207,819	390,000	390,000	235,000
Long Term Disability	57,357	60,384	64,573	65,000	65,000	80,000
Unemployment Benefit	2,392	6,475	2,135	20,000	20,000	34,000
Workers Compensation	364,382	1,029,444	234,323	708,000	708,000	743,000
Other	101,051	-	9,273	4,350	4,350	2,350
One-Time Expenditures			21,122			
Total Expenditures	1,233,000	2,006,692	1,246,460	2,034,569	2,035,130	1,811,000
Curr. Rev - Curr. Expend	- 1,000,240	454,709	1,203,320	205,659	206,606	118,973
Transfers Out		1,000,000	2,494,394	-		
One-Time Expenditures		-	155,125	101,916	128,671	
ENDING FUND BALANCE	8,063,792	7,518,501	6,072,302	5,235,911	6,150,238	6,269,211

Asset Forfeitures-State

Fund (605)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Actual	Actual	Budget	Revised	Adopted	
BEGINNING FUND BALANCE	77,977	86,608	126,182	83,398	83,409	77,654	
<u>REVENUES</u>							
Court Award Revenue	7,311	49,429	6,638	3,000	9,876	6,000	
Interest & Miscellaneous	4,322	6,113	8,889	5,200	2,869	2,055	
Total Revenues	11,633	55,543	15,527	8,200	12,745	8,055	
Total Resources	-	89,610	142,151	91,598	96,154	85,709	-
<u>EXPENDITURES</u>							
Police Department	3,003	15,968	58,299	18,500	18,500	18,500	
Total Expenditures	3,003	15,968	58,299	18,500	18,500	18,500	
Curr. Rev - Curr. Expend	-	8,630	(42,772)	(10,300)	(5,755)	(10,445)	-
ENDING FUND BALANCE	86,607	126,183	83,410	73,098	77,654	67,209	

Health Ins. Trust Fund

Fund (614)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	2,836,499	3,475,866	4,512,715	3,526,014	3,522,193	3,066,523
<u>REVENUES</u>						
Charges for Services	5,277,677	5,359,334	5,527,056	1,680,524	1,687,008	1,400,000
OPEB Liability Reimbursements			-	309,900	309,900	338,700
Interest & Miscellaneous	150,506	502,177	224,159	175,000	55,562	63,000
Transfers In	-	-	-	3,807,232	3,841,024	4,159,820
Total Revenues	5,428,182	5,861,512	5,751,215	5,972,656	5,893,494	5,961,520
Total Resources	- 8,264,681	9,337,378	10,263,930	9,498,670	9,415,687	9,028,043
<u>EXPENDITURES</u>						
Human Resources	58,018	88,206	67,400	47,196	127,278	172,346
Stop Loss Insurance	358,678	376,597	476,219	450,000	462,000	511,960
Health Claims Paid	3,137,827	3,001,189	3,676,852	3,500,000	3,890,000	3,997,754
Prescription Drugs	900,795	1,019,410	1,141,100	1,280,000	962,000	1,169,000
Audit / Tax Service	7,000	5,500	5,000	7,000	7,000	7,000
Total Expenditures	4,462,319	4,490,902	5,366,571	5,284,196	5,448,278	5,858,060
Curr. Rev - Curr. Expend	- 965,863	1,370,610	384,645	688,460	445,216	103,460
Health/Dental TPA	326,497	333,761	375,167	378,560	418,386	385,000
Transfers Out			1,000,000	773,200	482,500	482,500
ENDING FUND BALANCE	3,475,866	4,512,715	3,522,192	3,062,714	3,066,523	2,302,483

OPEB Liability Trust Fund

Fund (616)

The OPEB Liability Trust Fund accounts for retiree health claims.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE				2,000,000	2,034,889	2,233,139
<u>REVENUES</u>						
Transfers In			2,000,000	773,200	482,500	482,500
Interest			34,889	100,000	54,450	45,000
Total Revenues			2,034,889	873,200	536,950	527,500
Total Resources	-	-	-	2,034,889	2,571,839	2,760,639
<u>EXPENDITURES</u>						
Net Retiree Benefits Cost			-	309,900	338,700	338,700
Total Expenditures			-	309,900	338,700	338,700
Curr. Rev - Curr. Expend	-	-	-	2,034,889	198,250	188,800
ENDING FUND BALANCE	-	-	2,034,889	2,563,300	2,233,139	2,421,939

Asset Forfeitures-Federal

Fund (635)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	9,784	12,258	54,941	52,300	53,135	47,653
<u>REVENUES</u>						
Court Award Revenue	2,040	40,303	6,005	-	3,134	3,000
Interest & Miscellaneous	434	2,379	1,939	2,379	1,384	933
Total Revenues	2,474	42,682	7,944	2,379	4,518	3,933
Total Resources	- 12,258	54,940	62,885	54,679	57,653	51,586
<u>EXPENDITURES</u>						
Police Department	-	-	9,750	10,000	10,000	10,000
Total Expenditures	-	-	9,750	10,000	10,000	10,000
Curr. Rev - Curr. Expend	- 2,474	42,682	(1,806)	(7,621)	(5,482)	(6,067)
ENDING FUND BALANCE	12,258	54,940	53,135	44,679	47,653	41,586

4B Sales Tax Fund

Fund (740)

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.

	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Actual	Budget	Revised	Adopted
BEGINNING FUND BALANCE	6,300,681	7,030,968	7,680,182	6,871,917	6,995,048	6,590,183
REVENUES						
4B Sales Tax	4,531,033	4,805,704	4,735,507	4,627,271	4,549,260	4,676,924
Recreation	230,340	217,562	180,617	217,562	180,537	182,342
Transfers In / Miscellaneous	316,630	430,455	374,730	416,800	248,178	161,800
Total Revenues	5,078,003	5,453,721	5,290,854	5,261,633	4,977,975	5,021,066
Total Resources	- 11,378,684	12,484,689	12,971,036	12,133,550	11,973,023	11,611,249
EXPENDITURES						
Administration / Legal	93,743	35,000	85,000	85,000	85,000	60,500
Parks & Leisure Services	903,789	1,222,382	1,127,398	1,660,011	1,622,862	1,816,073
Debt Service	1,675,286	1,797,124	2,897,940	2,899,978	2,899,978	2,894,503
Total Expenditures	2,672,819	3,054,507	4,110,338	4,644,989	4,607,840	4,771,076
Curr. Rev - Curr. Expend	- 2,405,184	2,399,214	1,180,517	616,644	370,135	249,990
Transfers Out	1,674,898	1,750,000	1,865,651	775,000	775,000	400,000
ENDING FUND BALANCE	7,030,967	7,680,182	6,995,048	6,713,561	6,590,183	6,440,173
OPERATING RESERVE	400,923	458,176	616,551	696,748	691,176	715,661
UNDESIGNATED RESERVE	6,630,045	7,222,006	6,378,497	6,016,813	5,899,007	5,724,512

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 three major categories of debt: General Fund debt, 4B Sales Tax 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 Fund	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 AA rating from Fitch and an AA+ rating from Standard and Poor’s, both of which are national rating agencies. The city’s Water and Sewer Revenue Bonds carry an AA+ from Standard and Poor’s and an AA rating from Fitch’s.

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

Future Debt Payments Required

Based on debt sold as of October 1, 2008 and on a General Obligation debt call for February, 2010 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
2009-2010	8,425,089.34	3,243,881.28	7,498,647.52	19,167,618.14
2010-2011	7,804,040.04	3,264,790.65	6,965,478.77	18,034,309.46
2011-2012	7,602,991.29	3,286,275.02	6,578,823.77	17,468,090.08
2012-2013	7,402,603.79	3,405,625.02	6,186,446.27	16,994,675.08

2013-2014	7,023,833.79	3,438,300.02	5,599,146.27	16,061,280.08
2014-2015	6,674,985.04	3,464,950.02	5,234,970.02	15,374,905.08
2015-2016	6,450,731.29	3,503,175.02	5,002,023.77	14,955,930.08
2016-2017	5,739,895.04	3,522,137.52	4,367,605.02	13,629,637.58
2017-2018	5,018,543.15	3,557,668.77	4,359,298.77	12,935,510.69
2018-2019	4,345,172.51	3,591,056.27	3,600,945.02	11,537,173.80
2019-2020	4,147,440.01	3,631,822.52	2,482,165.02	10,261,427.55
2020-2021	3,534,800.01	3,664,213.77	2,483,425.64	9,682,439.42
2021-2022	3,090,375.01	3,695,296.27	2,132,653.76	8,918,325.04
2022-2023	2,484,253.13	3,729,739.39	1,788,213.13	8,002,205.65
2023-2024	1,263,412.50	3,769,225.01	1,782,923.75	6,815,561.26
2024-2025	413,606.25	2,139,909.38	995,962.50	3,549,478.13
2025-2026		2,186,425.00		2,186,425.00
2026-2027		2,228,800.00		2,228,800.00
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	81,421,772.19	65,434,115.93	67,058,729.00	213,914,617.12

* 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	\$0.32156
Principal & Interest on Debt	\$0.11865
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: The City budgets for property tax to be collected at a rate less than 100%. Historically this amount was 98%, however the collections have actually materialized higher than that in each of the last ten years. This year is no exception as higher collections are anticipated to produce approximately \$285,000 in extra revenue. For FY 2009-10, the collection rate is budgeted at 99%.
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.

Expenditures

Expenditures include an additional \$375,897 debt service for the 2009 Issuance (street and drainage improvements).

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.

FY	Principal	Interest	Total
2009-2010	5,695,000.00	2,730,089.34	8,425,089.34
2010-2011	5,345,000.00	2,459,040.04	7,804,040.04
2011-2012	5,375,000.00	2,227,991.29	7,602,991.29
2012-2013	5,410,000.00	1,992,603.79	7,402,603.79
2013-2014	5,265,000.00	1,758,833.79	7,023,833.79
2014-2015	5,150,000.00	1,524,985.04	6,674,985.04
2015-2016	5,165,000.00	1,285,731.29	6,450,731.29
2016-2017	4,680,000.00	1,059,895.04	5,739,895.04

2017-2018	4,150,000.00	868,543.15	5,018,543.15
2018-2019	3,640,000.00	705,172.51	4,345,172.51
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	63,460,000.00	17,961,772.19	81,421,772.19

General Obligation Bond Issuances Being Paid For in FY 2009/10

This section shows how much the city will pay in FY 2009/10 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 Issuance	Principal Payment (Feb 15)	Interest Payment (Feb 15)	Interest Payment (Aug, 15)	2010 Total
1999 Improv. & Ref.	205,000.00	25,360.00	20,696.25	251,056.25
2001	515,000.00	52,858.75	38,696.25	606,555.00
2002	465,000.00	60,463.75	49,420.00	574,883.75
2002 Refunding	575,000.00	29,000.00	17,500.00	621,500.00
2003	145,000.00	33,228.13	30,690.63	208,918.76
2004	380,000.00	117,153.13	109,553.13	606,706.26
2005 Ref. & Improv.	1,420,000.00	288,488.75	252,988.75	1,961,477.50
2006	355,000.00	132,343.13	125,243.13	612,586.26
2007 Ref. & Improv.	665,000.00	405,675.00	392,375.00	1,463,050.00
2008	260,000.00	171,578.13	167,028.13	598,606.26
2009	710,000.00	126,911.80	82,837.50	919,749.30
TOTAL	5,695,000.00	1,443,060.57	1,287,028.77	8,425,089.34

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.

FY	Principal	Interest	Total
2009-2010	1,285,000.00	1,958,881.28	3,243,881.28
2010-2011	1,355,000.00	1,909,790.65	3,264,790.65
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	42,730,000.00	22,704,115.93	65,434,115.93

Certificate of Obligation Bond Issuances Being Paid For in FY 2009/10

This section shows how much the city will pay in FY 2009/10 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 Issuance	Principal Payment (Feb 15)	Interest Payment (Feb 15)	Interest Payment (Aug, 15)	2010 Total
2004 Tax & Revenue (4B)	835,000.00	425,553.13	410,940.63	1,671,493.76
2007-A Tax & Revenue (4B)	450,000.00	391,004.38	382,004.38	1,223,008.76
2007-B Tax & Revenue (TIF)	0.00	174,689.38	174,689.38	349,378.76
TOTAL	1,285,000.00	991,246.89	967,634.39	3,243,881.28

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.

FY	Principal	Interest	Total
2009-2010	5,360,000.00	2,138,647.52	7,498,647.52
2010-2011	5,040,000.00	1,925,478.77	6,965,478.77
2011-2012	4,855,000.00	1,723,823.77	6,578,823.77
2012-2013	4,665,000.00	1,521,446.27	6,186,446.27
2013-2014	4,270,000.00	1,329,146.27	5,599,146.27
2014-2015	4,085,000.00	1,149,970.02	5,234,970.02
2015-2016	4,025,000.00	977,023.77	5,002,023.77
2016-2017	3,550,000.00	817,605.02	4,367,605.02
2017-2018	3,695,000.00	664,298.77	4,359,298.77
2018-2019	3,080,000.00	520,945.02	3,600,945.02
2019-2020	2,085,000.00	397,165.02	2,482,165.02
2020-2021	2,175,000.00	308,425.64	2,483,425.64
2021-2022	1,910,000.00	222,653.76	2,132,653.76
2022-2023	1,640,000.00	148,213.13	1,788,213.13
2023-2024	1,705,000.00	77,923.75	1,782,923.75
2024-2025	975,000.00	20,962.50	995,962.50
TOTAL	53,115,000.00	13,943,729.00	67,058,729.00

Revenue Bond Issuances Being Paid For in FY 2009/10

This section shows how much the city will pay in FY 2009/10 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 Issuance	Principal Payment (Feb 15)	Interest Payment (Feb 15)	Principal Payment (Aug 15)	Interest Payment (Aug 15)	2010 Total
1997 Ref. & Impr.	190,000.00	23,102.50		17,925.00	231,027.50
1998	290,000.00	14,627.50		7,595.00	312,222.50
1999 Improv. & Ref.	470,000.00	28,350.00		17,187.50	515,537.50
1999 Sub. Lien		129,448.75	490,000.00	129,448.75	748,897.50
2002 Refunding	140,000.00	14,337.50		11,362.50	165,700.00
2002-A	510,000.00	136,027.50		123,915.00	769,942.50
2003	260,000.00	64,493.75		58,643.75	383,137.50
2003-A Refunding	715,000.00	36,800.00		22,500.00	774,300.00
2005 Ref. & Impr.	1,055,000.00	217,268.75		190,893.75	1,463,162.50
2006	205,000.00	73,761.25		69,661.25	348,422.50
2008	445,000.00	176,859.38		169,071.88	790,931.26
2009	590,000.00	205,633.13		199,733.13	995,366.26
Total	4,870,000.00	1,120,710.01	490,000.00	1,017,937.51	7,498,647.52

Individual Debt Issuance Schedules

General Obligation Bonds

1999 General Obligation Bond

Street and park improvements, public safety facilities and refunding of a portion of the City's outstanding general obligation bond debt.

Total Original Issue: \$8,220,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	205,000.00	25,360.00	20,696.25	251,056.25
2010-11	215,000.00	20,696.25	15,697.50	251,393.75
2011-12	225,000.00	15,697.50	10,353.75	251,051.25
2012-13	240,000.00	10,353.75	4,593.75	254,947.50
2013-14	175,000.00	4,593.75	-	179,593.75
TOTAL	1,060,000.00	76,701.25	51,341.25	1,188,042.50

2001 General Obligation Bond

Street, drainage, park and City Hall Facility improvements.

Total Original Issue: \$8,110,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	515,000.00	52,858.75	38,696.25	606,555.00
2010-11	540,000.00	38,696.25	26,546.25	605,242.50
2011-12	565,000.00	26,546.25	13,833.75	605,380.00
2012-13	595,000.00	13,833.75	0.00	608,833.75
TOTAL	2,215,000.00	131,935.00	79,076.25	2,426,011.25

2002 General Obligation Bond

Street, drainage, park improvements and the construction and equipment of a maintenance center for city vehicles.

Total Original Issue: \$7,735,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	465,000.00	60,463.75	49,420.00	574,883.75
2010-11	485,000.00	49,420.00	37,901.25	572,321.25
2011-12	505,000.00	37,901.25	25,907.50	568,808.75
2012-13	530,000.00	25,907.50	13,320.00	569,227.50
2013-14	555,000.00	13,320.00	0.00	568,320.00
TOTAL	2,540,000.00	187,012.50	126,548.75	2,853,561.25

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	575,000.00	29,000.00	17,500.00	621,500.00
2010-11	600,000.00	17,500.00	5,500.00	623,000.00
2011-12	275,000.00	5,500.00	-	280,500.00
TOTAL	1,450,000.00	52,000.00	23,000.00	1,525,000.00

2003 General Obligation Bond

Street and drainage improvements.

Total Original Issue: \$2,440,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	145,000.00	33,228.13	30,690.63	208,918.76
2010-11	150,000.00	30,690.63	28,065.63	208,756.26
2011-12	155,000.00	28,065.63	25,159.38	208,225.01
2012-13	160,000.00	25,159.38	21,959.38	207,118.76
2013-14	165,000.00	21,959.38	18,865.63	205,825.01
2014-15	170,000.00	18,865.63	15,571.88	204,437.51
2015-16	180,000.00	15,571.88	11,971.88	207,543.76
2016-17	185,000.00	11,971.88	8,271.88	205,243.76
2017-18	195,000.00	8,271.88	4,250.00	207,521.88
2018-19	200,000.00	4,250.00	0.00	204,250.00
TOTAL	1,705,000.00	198,034.42	164,806.29	2,067,840.71

2004 General Obligation Bond

Street and drainage improvements.

Total Original Issue: \$6,860,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	380,000.00	117,153.13	109,553.13	606,706.26
2010-11	395,000.00	109,553.13	101,653.13	606,206.26
2011-12	415,000.00	101,653.13	93,353.13	610,006.26
2012-13	430,000.00	93,353.13	84,753.13	608,106.26
2013-14	450,000.00	84,753.13	75,471.88	610,225.01
2014-15	470,000.00	75,471.88	65,190.63	610,662.51
2015-16	490,000.00	65,190.63	54,165.63	609,356.26
2016-17	510,000.00	54,165.63	42,690.63	606,856.26
2017-18	535,000.00	42,690.63	30,318.75	608,009.38
2018-19	560,000.00	30,318.75	15,618.75	605,937.50
2019-20	595,000.00	15,618.75	0.00	610,618.75
TOTAL	5,230,000.00	789,921.92	672,768.79	6,692,690.71

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	1,420,000.00	288,488.75	252,988.75	1,961,477.50
2010-11	1,500,000.00	252,988.75	215,488.75	1,968,477.50
2011-12	1,575,000.00	215,488.75	176,113.75	1,966,602.50
2012-13	1,645,000.00	176,113.75	134,988.75	1,956,102.50
2013-14	1,410,000.00	134,988.75	99,738.75	1,644,727.50
2014-15	1,295,000.00	99,738.75	67,363.75	1,462,102.50
2015-16	1,030,000.00	67,363.75	41,613.75	1,138,977.50
2016-17	365,000.00	41,613.75	34,313.75	440,927.50
2017-18	380,000.00	34,313.75	26,713.75	441,027.50
2018-19	395,000.00	26,713.75	18,221.25	439,935.00
2019-20	410,000.00	18,221.25	9,406.25	437,627.50
2020-21	430,000.00	9,406.25	0.00	439,406.25
TOTAL	11,855,000.00	1,365,440.00	1,076,951.25	14,297,391.25

2006 General Obligation Bond

Street improvements and construction of jail facilities.

Total Original Issue: \$6,805,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	355,000.00	132,343.13	125,243.13	612,586.26
2010-11	370,000.00	125,243.13	117,843.13	613,086.26
2011-12	385,000.00	117,843.13	110,143.13	612,986.26
2012-13	400,000.00	110,143.13	102,143.13	612,286.26
2013-14	415,000.00	102,143.13	93,843.13	610,986.26
2014-15	435,000.00	93,843.13	84,708.13	613,551.26
2015-16	450,000.00	84,708.13	75,145.63	609,853.76
2016-17	470,000.00	75,145.63	65,040.63	610,186.26
2017-18	495,000.00	65,040.63	54,212.50	614,253.13
2018-19	515,000.00	54,212.50	42,625.00	611,837.50
2019-20	540,000.00	42,625.00	29,125.00	611,750.00
2020-21	570,000.00	29,125.00	14,875.00	614,000.00
2021-22	595,000.00	14,875.00	0.00	609,875.00
TOTAL	5,995,000.00	1,047,290.67	914,947.54	7,957,238.21

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	665,000.00	405,675.00	392,375.00	1,463,050.00
2010-11	690,000.00	392,375.00	378,575.00	1,460,950.00
2011-12	720,000.00	378,575.00	364,175.00	1,462,750.00
2012-13	745,000.00	364,175.00	349,275.00	1,458,450.00
2013-14	1,375,000.00	349,275.00	321,775.00	2,046,050.00
2014-15	2,030,000.00	321,775.00	271,025.00	2,622,800.00
2015-16	2,130,000.00	271,025.00	217,775.00	2,618,800.00
2016-17	2,235,000.00	217,775.00	161,900.00	2,614,675.00
2017-18	1,590,000.00	161,900.00	130,100.00	1,882,000.00
2018-19	980,000.00	130,100.00	110,500.00	1,220,600.00
2019-20	1,025,000.00	110,500.00	84,875.00	1,220,375.00
2020-21	1,075,000.00	84,875.00	58,000.00	1,217,875.00
2021-22	1,130,000.00	58,000.00	29,750.00	1,217,750.00
2022-23	1,190,000.00	29,750.00	-	1,219,750.00
TOTAL	17,580,000.00	3,275,775.00	2,870,100.00	23,725,875.00

2008 General Obligation Bond

Street and drainage improvements.

Total Original Issue: \$8,715,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	260,000.00	171,578.13	167,028.13	598,606.26
2010-11	150,000.00	167,028.13	164,403.13	481,431.26
2011-12	300,000.00	164,403.13	159,153.13	623,556.26
2012-13	405,000.00	159,153.13	151,053.13	715,206.26
2013-14	455,000.00	151,053.13	141,953.13	748,006.26
2014-15	470,000.00	141,953.13	132,553.13	744,506.26
2015-16	600,000.00	132,553.13	120,553.13	853,106.26
2016-17	620,000.00	120,553.13	108,153.13	848,706.26
2017-18	645,000.00	108,153.13	95,253.13	848,406.26
2018-19	675,000.00	95,253.13	81,753.13	852,006.26
2019-20	700,000.00	81,753.13	67,315.63	849,068.76
2020-21	730,000.00	67,315.63	51,803.13	849,118.76
2021-22	765,000.00	51,803.13	35,546.88	852,350.01
2022-23	795,000.00	35,546.88	18,156.25	848,703.13
2023-24	830,000.00	18,156.25	-	848,156.25
TOTAL	8,400,000.00	1,666,256.32	1,494,678.19	11,560,934.51

2009 General Obligation Bond

Street and drainage improvements.

Total Original Issue: \$5,430,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	710,000.00	126,911.80	82,837.50	919,749.30
2010-11	250,000.00	82,837.50	80,337.50	413,175.00

2011-12	255,000.00	80,337.50	77,787.50	413,125.00
2012-13	260,000.00	77,787.50	74,537.50	412,325.00
2013-14	265,000.00	74,537.50	70,562.50	410,100.00
2014-15	280,000.00	70,562.50	66,362.50	416,925.00
2015-16	285,000.00	66,362.50	61,731.25	413,093.75
2016-17	295,000.00	61,731.25	56,568.75	413,300.00
2017-18	310,000.00	56,568.75	50,756.25	417,325.00
2018-19	315,000.00	50,756.25	44,850.00	410,606.25
2019-20	335,000.00	44,850.00	38,150.00	418,000.00
2020-21	345,000.00	38,150.00	31,250.00	414,400.00
2021-22	355,000.00	31,250.00	24,150.00	410,400.00
2022-23	375,000.00	24,150.00	16,650.00	415,800.00
2023-24	390,000.00	16,650.00	8,606.25	415,256.25
2024-25	405,000.00	8,606.25	-	413,606.25
TOTAL	5,430,000.00	912,049.30	785,137.50	7,127,186.80

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	835,000.00	425,553.13	410,940.63	1,671,493.76
2010-11	865,000.00	410,940.63	395,262.50	1,671,203.13
2011-12	900,000.00	395,262.50	377,825.00	1,673,087.50
2012-13	935,000.00	377,825.00	359,125.00	1,671,950.00
2013-14	980,000.00	359,125.00	334,625.00	1,673,750.00
2014-15	1,030,000.00	334,625.00	308,875.00	1,673,500.00
2015-16	1,080,000.00	308,875.00	281,875.00	1,670,750.00
2016-17	1,135,000.00	281,875.00	253,500.00	1,670,375.00
2017-18	1,195,000.00	253,500.00	222,131.25	1,670,631.25
2018-19	1,260,000.00	222,131.25	189,056.25	1,671,187.50
2019-20	1,330,000.00	189,056.25	154,143.75	1,673,200.00
2020-21	1,400,000.00	154,143.75	117,393.75	1,671,537.50
2021-22	1,475,000.00	117,393.75	80,518.75	1,672,912.50
2022-23	1,550,000.00	80,518.75	41,768.75	1,672,287.50
2023-24	1,630,000.00	41,768.75	0.00	1,671,768.75
TOTAL	17,600,000.00	3,952,593.76	3,527,040.63	25,079,634.39

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	450,000.00	391,004.38	382,004.38	1,223,008.76
2010-11	470,000.00	382,004.38	372,604.38	1,224,608.76
2011-12	490,000.00	372,604.38	362,804.38	1,225,408.76
2012-13	510,000.00	362,804.38	352,604.38	1,225,408.76
2013-14	530,000.00	352,604.38	342,004.38	1,224,608.76
2014-15	550,000.00	342,004.38	329,629.38	1,221,633.76
2015-16	580,000.00	329,629.38	315,129.38	1,224,758.76
2016-17	605,000.00	315,129.38	303,029.38	1,223,158.76
2017-18	630,000.00	303,029.38	290,429.38	1,223,458.76
2018-19	655,000.00	290,429.38	277,329.38	1,222,758.76
2019-20	685,000.00	277,329.38	263,115.63	1,225,445.01
2020-21	710,000.00	263,115.63	248,028.13	1,221,143.76
2021-22	745,000.00	248,028.13	232,196.88	1,225,225.01
2022-23	775,000.00	232,196.88	215,243.75	1,222,440.63
2023-24	810,000.00	215,243.75	197,525.00	1,222,768.75
2024-25	850,000.00	197,525.00	176,275.00	1,223,800.00
2025-26	895,000.00	176,275.00	153,900.00	1,225,175.00
2026-27	940,000.00	153,900.00	130,400.00	1,224,300.00
2027-28	985,000.00	130,400.00	105,775.00	1,221,175.00
2028-29	1,035,000.00	105,775.00	79,900.00	1,220,675.00
2029-30	1,090,000.00	79,900.00	52,650.00	1,222,550.00
2030-31	1,145,000.00	52,650.00	26,887.50	1,224,537.50
2031-32	1,195,000.00	26,887.50	0.00	1,221,887.50
TOTAL	17,330,000.00	5,600,470.07	5,209,465.69	28,139,935.76

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	0.00	174,689.38	174,689.38	349,378.76
2010-11	20,000.00	174,689.38	174,289.38	368,978.76
2011-12	40,000.00	174,289.38	173,489.38	387,778.76
2012-13	165,000.00	173,489.38	169,776.88	508,266.26
2013-14	205,000.00	169,776.88	165,164.38	539,941.26
2014-15	245,000.00	165,164.38	159,651.88	569,816.26
2015-16	295,000.00	159,651.88	153,014.38	607,666.26
2016-17	330,000.00	153,014.38	145,589.38	628,603.76
2017-18	380,000.00	145,589.38	137,989.38	663,578.76
2018-19	430,000.00	137,989.38	129,120.63	697,110.01
2019-20	485,000.00	129,120.63	119,056.88	733,177.51
2020-21	545,000.00	119,056.88	107,475.63	771,532.51
2021-22	595,000.00	107,475.63	94,683.13	797,158.76
2022-23	660,000.00	94,683.13	80,328.13	835,011.26
2023-24	730,000.00	80,328.13	64,359.38	874,687.51
2024-25	805,000.00	64,359.38	46,750.00	916,109.38
2025-26	890,000.00	46,750.00	24,500.00	961,250.00

2026-27	980,000.00	24,500.00	0.00	1,004,500.00
TOTAL	7,800,000.00	2,294,617.58	2,119,928.20	12,214,545.78

Revenue Bonds

1997 Revenue Bond (Refunding & Improvement)

Refunding a portion of the outstanding revenue bond debt and water and sewer line replacement, raw water intake structure, lift station, and pump station.

Total Original Issue: \$10,140,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	190,000.00	23,102.50	17,925.00	231,027.50
2010-11	205,000.00	17,925.00	12,236.25	235,161.25
2011-12	210,000.00	12,236.25	6,356.25	228,592.50
2012-13	225,000.00	6,356.25	0.00	231,356.25
TOTAL	830,000.00	59,620.00	36,517.50	926,137.50

1998 Revenue Bond

Improvements and extensions to the combined waterworks and sewer system.

Total Original Issue: \$4,000,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	290,000.00	14,627.50	7,595.00	312,222.50
2010-11	310,000.00	7,595.00	0.00	317,595.00
TOTAL	600,000.00	22,222.50	7,595.00	629,817.50

1999 Revenue Bond (Refunding & Improvement)

Water system improvements and refunding a portion of the outstanding revenue bond debt.

Total Original Issue: \$7,805,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	470,000.00	28,350.00	17,187.50	515,537.50
2010-11	125,000.00	17,187.50	14,125.00	156,312.50
2011-12	130,000.00	14,125.00	10,875.00	155,000.00
2012-13	135,000.00	10,875.00	7,500.00	153,375.00
2013-14	145,000.00	7,500.00	3,875.00	156,375.00
2014-15	155,000.00	3,875.00	0.00	158,875.00
TOTAL	1,160,000.00	81,912.50	53,562.50	1,295,475.00

1999 Revenue Bond (Subordinate Lien)

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

Total Original Issue: \$7,805,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	490,000.00	129,448.75	129,448.75	748,897.50
2010-11	505,000.00	119,281.25	119,281.25	743,562.50
2011-12	525,000.00	108,550.00	108,550.00	742,100.00
2012-13	545,000.00	97,262.50	97,262.50	739,525.00
2013-14	570,000.00	85,408.75	85,408.75	740,817.50
2014-15	595,000.00	72,868.75	72,868.75	740,737.50
2015-16	620,000.00	59,630.00	59,630.00	739,260.00
2016-17	645,000.00	45,680.00	45,680.00	736,360.00
2017-18	670,000.00	31,167.50	31,167.50	732,335.00
2018-19	700,000.00	15,925.00	15,925.00	731,850.00
TOTAL	5,865,000.00	765,222.50	765,222.50	7,395,445.00

2002 Revenue Bond (Refunding)

Refunding of 1993 Revenue Bond issue in full.

Total Original Issue: \$11,810,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	140,000.00	14,337.50	11,362.50	165,700.00
2010-11	155,000.00	11,362.50	7,991.25	174,353.75
2011-12	170,000.00	7,991.25	4,208.75	182,200.00
2012-13	185,000.00	4,208.75	0.00	189,208.75
TOTAL	650,000.00	37,900.00	23,562.50	711,462.50

2002-A Revenue Bond

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

Total Original Issue: \$11,810,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	510,000.00	136,027.50	123,915.00	769,942.50
2010-11	535,000.00	123,915.00	111,208.75	770,123.75
2011-12	560,000.00	111,208.75	97,908.75	769,117.50
2012-13	585,000.00	97,908.75	84,015.00	766,923.75
2013-14	610,000.00	84,015.00	69,375.00	763,390.00
2014-15	645,000.00	69,375.00	53,250.00	767,625.00
2015-16	675,000.00	53,250.00	36,375.00	764,625.00
2016-17	710,000.00	36,375.00	18,625.00	765,000.00
2017-18	745,000.00	18,625.00	0.00	763,625.00
TOTAL	5,575,000.00	730,700.00	594,672.50	6,900,372.50

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	260,000.00	64,493.75	58,643.75	383,137.50
2010-11	275,000.00	58,643.75	52,456.25	386,100.00
2011-12	285,000.00	52,456.25	47,112.50	384,568.75
2012-13	295,000.00	47,112.50	41,212.50	383,325.00
2013-14	310,000.00	41,212.50	35,400.00	386,612.50
2014-15	320,000.00	35,400.00	29,200.00	384,600.00
2015-16	335,000.00	29,200.00	22,500.00	386,700.00
2016-17	350,000.00	22,500.00	15,500.00	388,000.00
2017-18	360,000.00	15,500.00	8,075.00	383,575.00
2018-19	380,000.00	8,075.00	0.00	388,075.00
TOTAL	3,170,000.00	374,593.75	310,100.00	3,854,693.75

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	715,000.00	36,800.00	22,500.00	774,300.00
2010-11	750,000.00	22,500.00	7,500.00	780,000.00
2011-12	375,000.00	7,500.00	0.00	382,500.00
TOTAL	1,840,000.00	66,800.00	30,000.00	1,936,800.00

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	1,055,000.00	217,268.75	190,893.75	1,463,162.50
2010-11	910,000.00	190,893.75	172,693.75	1,273,587.50
2011-12	1,285,000.00	172,693.75	140,568.75	1,598,262.50
2012-13	1,345,000.00	140,568.75	106,943.75	1,592,512.50
2013-14	1,235,000.00	106,943.75	76,068.75	1,418,012.50
2014-15	925,000.00	76,068.75	52,943.75	1,054,012.50
2015-16	890,000.00	52,943.75	32,918.75	975,862.50
2016-17	290,000.00	32,918.75	27,118.75	350,037.50
2017-18	300,000.00	27,118.75	21,118.75	348,237.50
2018-19	315,000.00	21,118.75	14,425.00	350,543.75
2019-20	325,000.00	14,425.00	7,437.50	346,862.50
2020-21	340,000.00	7,437.50	0.00	347,437.50
TOTAL	9,215,000.00	1,060,400.00	843,131.25	11,118,531.25

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	205,000.00	73,761.25	69,661.25	348,422.50
2010-11	210,000.00	69,661.25	65,461.25	345,122.50
2011-12	220,000.00	65,461.25	61,061.25	346,522.50
2012-13	230,000.00	61,061.25	56,461.25	347,522.50
2013-14	240,000.00	56,461.25	51,661.25	348,122.50
2014-15	250,000.00	51,661.25	46,411.25	348,072.50
2015-16	260,000.00	46,411.25	41,048.75	347,460.00
2016-17	270,000.00	41,048.75	35,311.25	346,360.00
2017-18	280,000.00	35,311.25	29,186.25	344,497.50
2018-19	295,000.00	29,186.25	22,548.75	346,735.00
2019-20	310,000.00	22,548.75	15,418.75	347,967.50
2020-21	325,000.00	15,418.75	7,862.50	348,281.25
2021-22	340,000.00	7,862.50	0.00	347,862.50
TOTAL	3,435,000.00	575,855.00	502,093.75	4,512,948.75

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	Interest 15-Feb	Interest 15-Aug	Total
2009-10	445,000.00	176,859.38	169,071.88	790,931.26
2010-11	460,000.00	169,071.88	161,021.88	790,093.76
2011-12	480,000.00	161,021.88	152,621.88	793,643.76
2012-13	495,000.00	152,621.88	142,721.88	790,343.76
2013-14	515,000.00	142,721.88	132,421.88	790,143.76
2014-15	535,000.00	132,421.88	121,721.88	789,143.76
2015-16	560,000.00	121,721.88	110,521.88	792,243.76
2016-17	580,000.00	110,521.88	98,921.88	789,443.76
2017-18	605,000.00	98,921.88	86,821.88	790,743.76
2018-19	630,000.00	86,821.88	74,615.63	791,437.51
2019-20	655,000.00	74,615.63	61,515.63	791,131.26
2020-21	685,000.00	61,515.63	47,387.50	793,903.13
2021-22	710,000.00	47,387.50	32,300.00	789,687.50
2022-23	745,000.00	32,300.00	16,468.75	793,768.75
2023-24	775,000.00	16,468.75	0.00	791,468.75
TOTAL	8,875,000.00	1,584,993.81	1,408,134.43	11,868,128.24

2009 Revenue Bond

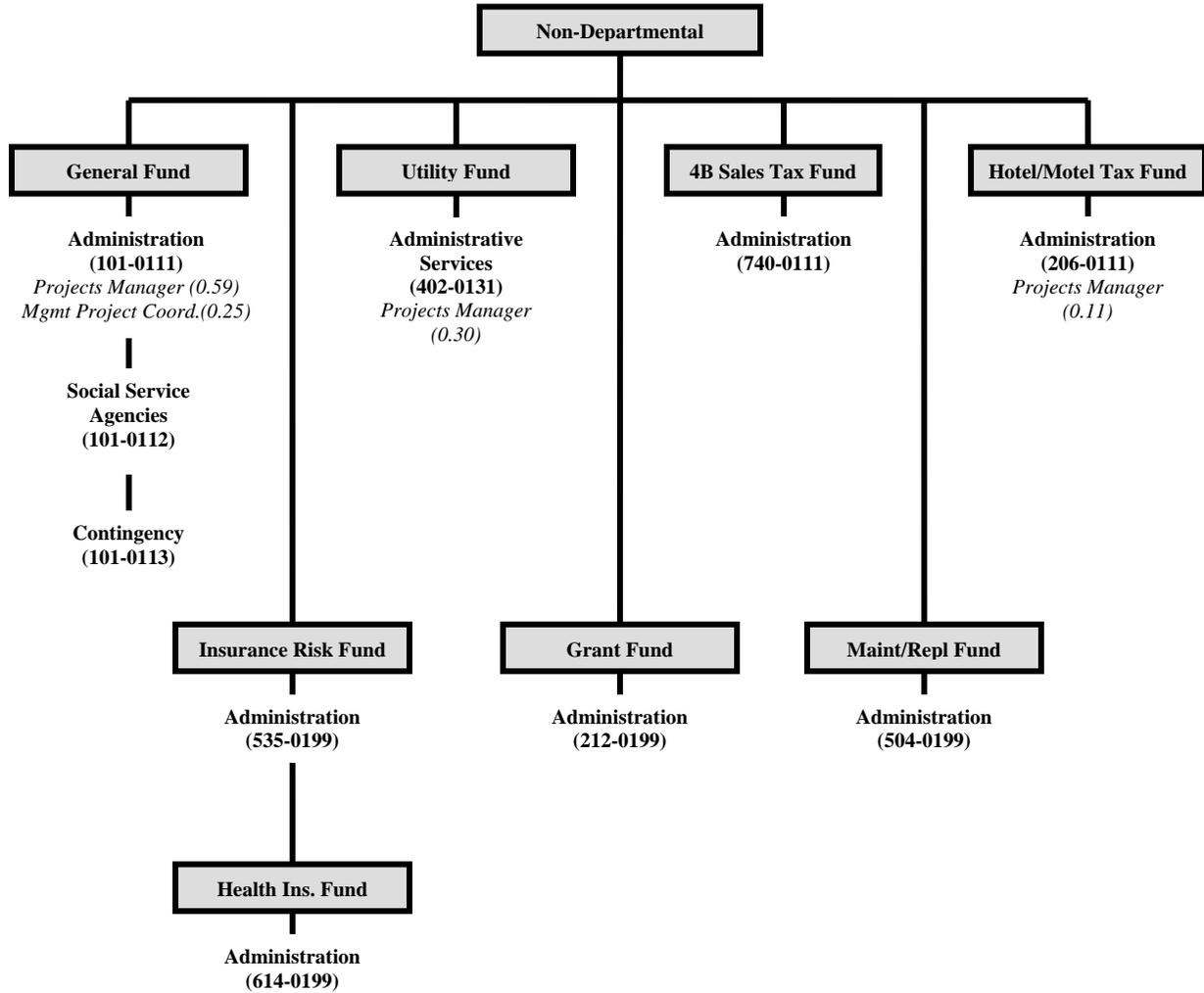
Improvements and extensions to the City's waterworks and sewer system.

Total Original Issue: \$10,300,000.00

Fiscal Year	Principal 15-Feb	Interest 15-Feb	Interest 15-Aug	Total
2009-10	590,000.00	205,633.13	199,733.13	995,366.26
2010-11	600,000.00	199,733.13	193,733.13	993,466.26
2011-12	615,000.00	193,733.13	187,583.13	996,316.26
2012-13	625,000.00	187,583.13	179,770.63	992,353.76
2013-14	645,000.00	179,770.63	170,901.88	995,672.51
2014-15	660,000.00	170,901.88	161,001.88	991,903.76
2015-16	685,000.00	161,001.88	149,870.63	995,872.51
2016-17	705,000.00	149,870.63	137,533.13	992,403.76
2017-18	735,000.00	137,533.13	123,751.88	996,285.01
2018-19	760,000.00	123,751.88	108,551.88	992,303.76
2019-20	795,000.00	108,551.88	92,651.88	996,203.76
2020-21	825,000.00	92,651.88	76,151.88	993,803.76
2021-22	860,000.00	76,151.88	58,951.88	995,103.76
2022-23	895,000.00	58,951.88	40,492.50	994,444.38
2023-24	930,000.00	40,492.50	20,962.50	991,455.00
2024-25	975,000.00	20,962.50	0.00	995,962.50
TOTAL	11,900,000.00	2,107,275.07	1,901,641.94	15,908,917.01

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. In FY 2008-09, a Capital Projects Manager position has been funded in the non-departmental activity. In 2009-10, 25% of the Management Projects Coordinator is funded in the Non-Departmental activity.

Personnel

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	-	-	1	1	1.25

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	(211,501)	(217,652)	154,401	(128,925)	170,372
Supplies	23,397	123,013	5,950	43,918	9,250
Services & Other Charges	1,002,140	1,174,319	1,573,450	1,190,854	654,031
Transfers & Reimbursement	5,330,797	8,322,023	7,512,130	7,562,060	12,908,865
Capital Outlay	20,544	164,255	557,154	600,794	108,053
Debt	-	-	-	11,897	91,657
	6,165,377	9,565,957	9,803,085	9,280,598	13,942,228

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. Also included in this function is an allowance for bad debt for certain General Fund receivables.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	(130,390)	(136,023)	89,492	(61,136)	106,295
Supplies	23,397	20,918	5,950	5,389	5,550
Services & Other Charges	611,874	698,567	851,161	693,043	341,292
Transfers & Reimbursement	330,709	700,000	-	320,000	52,277
Capital Outlay	20,544	28,078	-	-	-
	856,133	1,311,539	946,603	957,296	505,414

Personnel Schedule

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

(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, Greater Lewisville Cares, Pediplace, Camp Summit, Retired Senior Volunteer Program and Communities in Schools and Children's Advocacy Center.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	157,487	172,431	173,250	173,250	173,250
	157,487	172,431	173,250	173,250	173,250

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	-	100	-	100
	-	-	100	-	100

(101-0199)

Fund Balance Expenditures

General Fund

This activity tracks expenditures funded through General Fund reserves.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	380	-	-	-
Supplies	-	21,890	-	-	3,700

Services & Other Charges	-	201,265	223,400	244,073	65,000
Transfers & Reimbursement	-	1,079,598	414,907	414,907	7,847,407
Capital Outlay	-	12,131	294,602	318,242	34,995
	-	1,315,264	932,909	977,222	7,951,102

Hotel / Motel Tax Fund

(206-0111)

Administration

Hotel / Motel Tax Fund

This activity also accounts for 11% of the Projects Manager position which is currently overseeing the Arts Center construction. This \$243,093 payment is to the Hilton Garden Inn for a management fee for the operating of the convention center on behalf of the city in order to maximize the promotion of tourism and the Lewisville hotel industry was budgeted as an expenditure but is now being shown as an offset to revenue.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	77	14,740	14,584	14,798
Services & Other Charges	-	-	243,093	93	50
	-	77	257,833	14,677	14,848

Personnel Schedule

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

Recreation Activity Fund

(210-0199)

Fund Balance Expenditures

Recreation Activity Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Capital Outlay	-	-	-	-	22,858
	-	-	-	-	22,858

Grant Fund

(271-0199)

Fund Balance Expenditures

Grants

This activity is used to account for transfers back to the General Fund of any excess matches.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Transfers & Reimbursement	300,000	102,715	-	-	-
	300,000	102,715	-	-	-

(280-0199)

Fund Balance Expenditures**GRANTS - CDBG**

This activity accounts for CDBG expenditures from fund balance.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	-	7,936	7,936	-
	-	-	7,936	7,936	-

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	-	26,520	-	34,432	-
	-	26,520	-	34,432	-

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	(81,111)	(82,086)	50,169	(82,373)	49,279
Supplies	-	1,484	-	-	-
Services & Other Charges	232,779	102,056	74,510	69,801	73,839
Transfers & Reimbursement	2,915,088	3,239,058	3,064,023	3,084,653	3,151,453
Debt	-	-	-	11,897	91,657
	3,066,756	3,260,513	3,188,702	3,083,978	3,366,228

Personnel Schedule

Projects Manager	-	-	0.30	0.30	0.30
Total Full-Time	-	-	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Transfers & Reimbursement	-	250,000	2,400,000	2,400,000	915,228
	-	250,000	2,400,000	2,400,000	915,228

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Capital Outlay	-	-	160,636	160,636	50,200
	-	-	160,636	160,636	50,200

Insurance Risk Fund

(535-0199)

Fund Balance Expenditures

Insurance Risk Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	-	52,201	-	4,097	-
Services & Other Charges	-	-	-	2,658	-
Capital Outlay	-	124,046	101,916	121,916	-
	-	176,247	101,916	128,671	-

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Transfers & Reimbursement	-	1,000,000	773,200	482,500	482,500
	-	1,000,000	773,200	482,500	482,500

4B Sales Tax Fund

(740-0111)

Administration

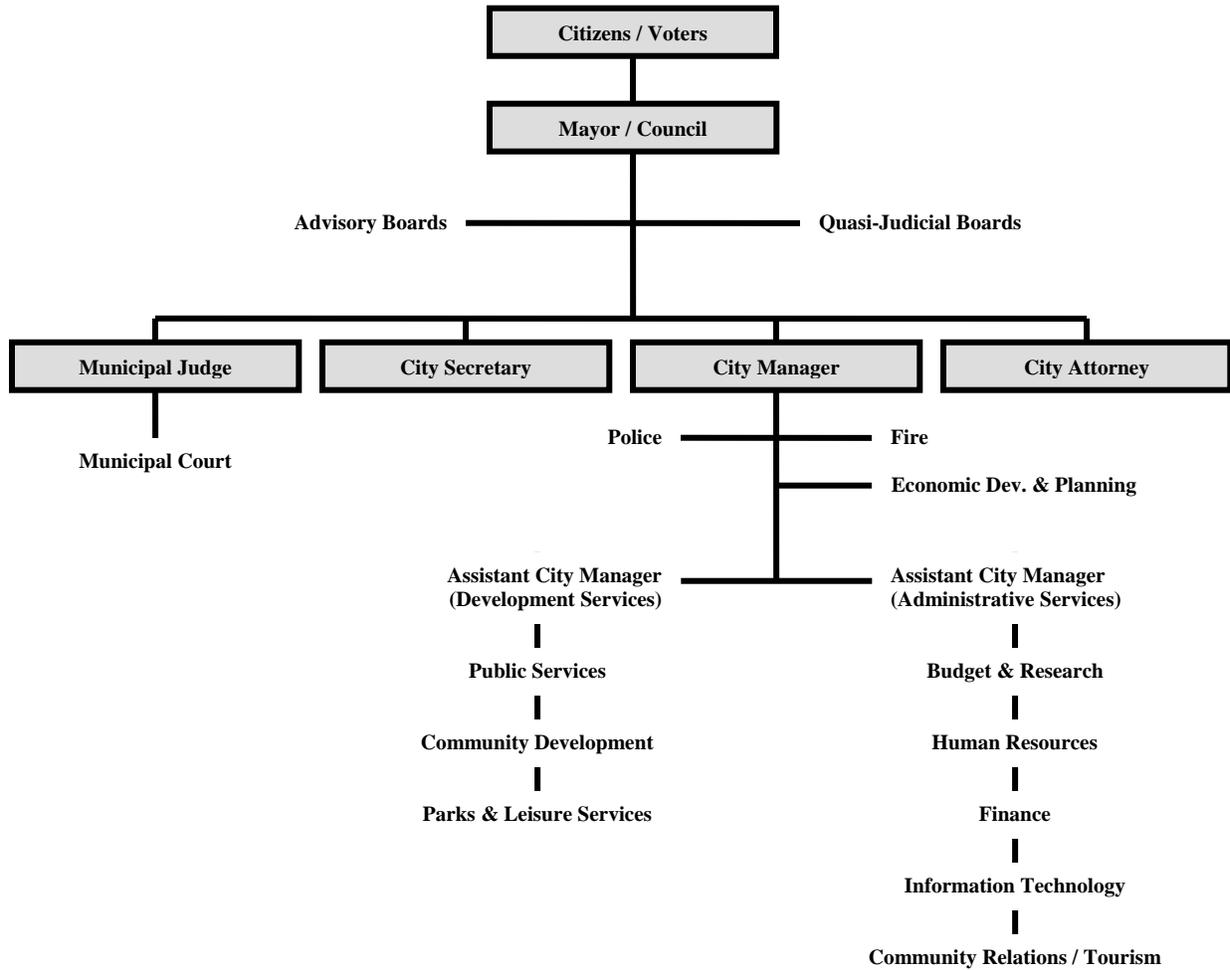
4B Sales Tax Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	-	-	-	500
Transfers & Reimbursement	1,785,000	1,950,651	860,000	860,000	460,000
	1,785,000	1,950,651	860,000	860,000	460,500

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	8,798	7,805	10,295	9,981	10,295
Supplies	82	-	200	-	-
Services & Other Charges	60,877	56,643	61,321	61,835	56,555
Transfers & Reimbursement	5,845	6,162	7,145	7,145	-
	75,602	70,610	78,961	78,961	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	8,798	7,805	10,295	9,981	10,295
Supplies	82	-	200	-	-
Services & Other Charges	60,877	56,643	61,321	61,835	56,555
Transfers & Reimbursement	5,845	6,162	7,145	7,145	-
	75,602	70,610	78,961	78,961	66,850

Administration

Organizational Chart

Administration

General Fund

**Administration
(101-0311)**

City Manager (1)

Asst City Manager (2)

Budget & Research Director (1)

Management Projects Coordinator (0.75)

Executive Secretary (1)

Secretary (1)

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. Economic Development, Strategic Planning and Budget and Research functions are all accounted for in the City Administration budget.

Personnel

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	10	10	10	10	6.75

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,149,869	1,203,430	1,254,274	1,247,417	964,466
Supplies	10,109	7,940	8,628	7,718	2,800
Services & Other Charges	44,641	74,408	59,130	66,515	14,978
Transfers & Reimbursement	5,115	5,219	6,224	6,224	-
Debt	-	-	349,379	-	-
	1,209,734	1,290,997	1,677,635	1,327,874	982,244

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Receive GFOA Distinguished Budget Award.	Y	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	893,965	937,070	965,263	959,714	964,466
Supplies	3,014	2,952	3,300	2,700	2,800
Services & Other Charges	19,284	19,238	18,371	17,697	14,978
Transfers & Reimbursement	3,437	3,489	4,438	4,438	-
Total	919,700	962,749	991,372	984,549	982,244

Personnel Schedule

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	1	1	1	1	0.75
Executive Secretary	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	7	7	7	7	6.75

(101-0321)

ECONOMIC DEVELOPMENT

General Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	255,904	266,360	289,011	287,703	-
Supplies	7,095	4,988	5,328	5,018	-
Services & Other Charges	25,357	55,171	40,259	48,318	-
Transfers & Reimbursement	1,678	1,730	1,786	1,786	-
Total	290,033	328,248	336,384	342,825	-

Personnel Schedule

Economic Development Director	1	1	1	1	-
Business Development Coordinator	1	1	1	1	-
Economic Development Specialist	1	1	1	1	-
Total Full-Time	3	3	3	3	-

Old Town TIF Fund

(225-0321)

ECONOMIC DEVELOPMENT

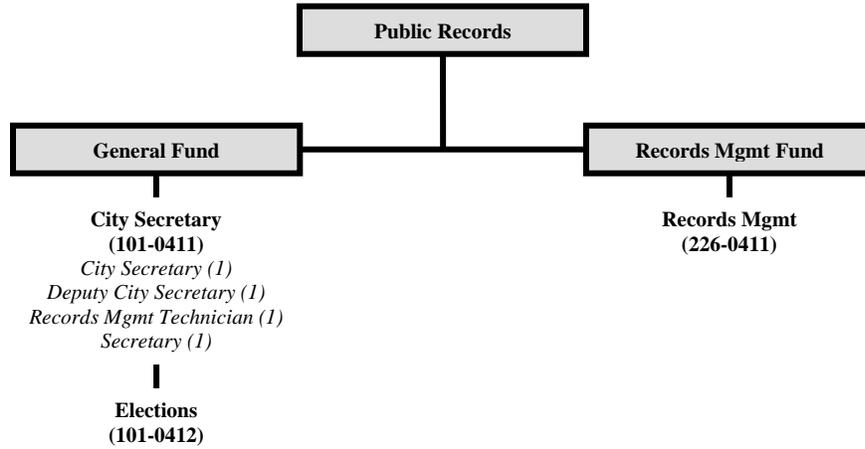
Old Town TIF Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	-	500	500	-
Debt	-	-	349,379	-	-
	-	-	349,879	500	-

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	4	4	4	4	4

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	254,173	269,521	278,000	283,408	288,518
Supplies	16,733	13,914	16,433	13,556	13,176
Services & Other Charges	52,186	55,096	65,004	61,009	55,520
Transfers & Reimbursement	5,293	4,338	3,822	3,822	725
	328,385	342,869	363,259	361,795	357,939

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Cubic feet of records stored.	2,648	2652	2,500	2,500	2,500
Percent of records on disposal list destroyed annually.	13%	13%	12%	12%	12%
"Clean out your files" recycling event.	4,800 lbs	3,690 lbs	3,000	3,500	3,500
Birth certificates issued.	2516	2366	2,600	2,600	2,600
Death certificates issued.	4380	4,089	3,900	3,500	3,500

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	247,969	266,917	274,000	279,408	284,518
Supplies	12,288	12,448	13,797	12,556	11,506
Services & Other Charges	46,601	48,724	59,704	55,709	50,220
Transfers & Reimbursement	5,293	4,338	3,822	3,822	725
	312,151	332,428	351,323	351,495	346,969

Personnel Schedule

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	6,204	2,604	4,000	4,000	4,000
Services & Other Charges	5,585	6,372	5,300	5,300	5,300
	11,789	8,975	9,300	9,300	9,300

Records Management Fund

(226-0411)

CITY SECRETARY

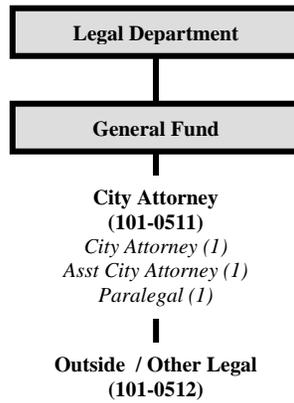
Records Management Fund

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 09-10. 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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	4,445	1,466	2,636	1,000	1,670
	4,445	1,466	2,636	1,000	1,670

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	3	3	3	3	3

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	494,786	519,391	542,563	539,295	552,609
Supplies	3,019	3,273	3,900	2,576	3,700
Services & Other Charges	53,589	53,352	54,299	53,160	45,915
Transfers & Reimbursement	1,569	1,567	1,678	1,678	-
	552,963	577,583	602,440	596,709	602,224

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Percent of legal opinions rendered within five (5) days.	95%	95%	95%	95%	95%
Legal expenses per capita.	\$6.09	\$6.24	\$6.37	\$6.26	\$6.29
Obtain convictions on all cases of sufficient merit.	95%	95%	95%	95%	95%

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	494,786	519,391	542,563	539,295	552,609
Supplies	3,019	3,273	3,900	2,576	3,700
Services & Other Charges	28,172	28,104	27,378	26,239	26,850
Transfers & Reimbursement	1,569	1,567	1,678	1,678	-
	527,546	552,335	575,519	569,788	583,159

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

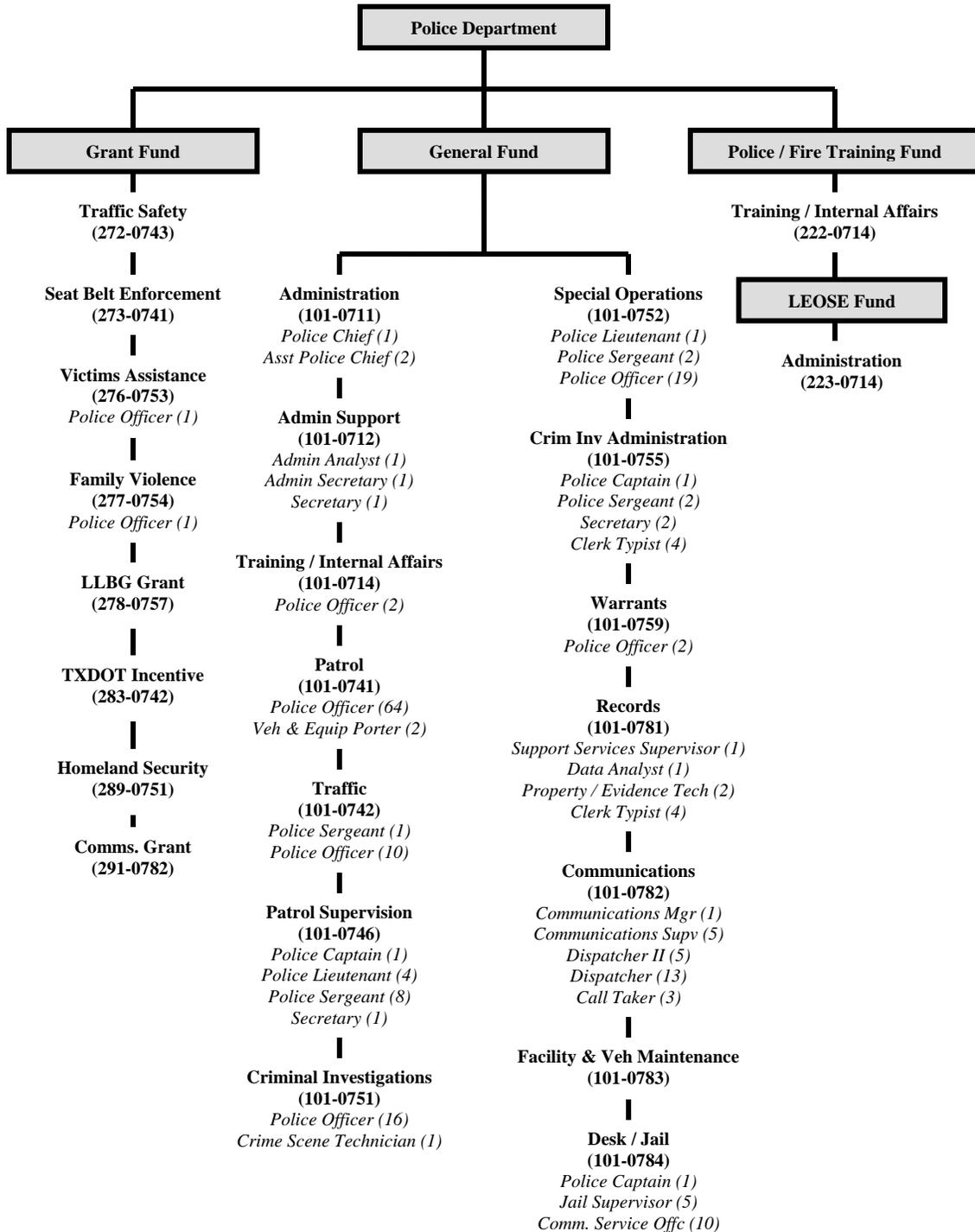
General Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	25,417	25,248	26,921	26,921	19,065
	25,417	25,248	26,921	26,921	19,065

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	194	202	201	201	202

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	13,750,882	14,867,644	16,190,772	16,028,527	16,737,812
Supplies	813,437	892,959	701,846	775,811	868,391
Services & Other Charges	1,107,908	1,139,156	1,180,107	1,197,338	1,119,122
Transfers & Reimbursement	521,315	600,495	634,812	617,145	446,685
Capital Outlay	114,694	10,069	-	-	-
	16,308,237	17,510,323	18,707,537	18,618,821	19,172,010

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Sworn FTE's per 1,000 population.	1.49	1.50	1.45	1.39	1.39
UCR - Part I crimes per 1,000 population.	35.3	36.9	34	34	37
UCR - Part I crimes clearance rate.	20.6%	20.7%	21%	23%	23%
Calls for service per 1,000 population.	675	723	690	759	759
Patrol availability factor / percent of time patrol officers patrol.	38%	41.8%	38%	38%	37%
Response time to top priority calls.	6:48	7:15	7:10	7:15	7:15
Reduce worker compensation injury claims.	38	67	50	50	50

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	489,535	455,428	477,034	469,370	488,341
Supplies	188	11	150	50	50
Services & Other Charges	12,159	13,035	14,125	14,125	12,961
Total	501,881	468,475	491,309	483,545	501,352

Personnel Schedule

Police Chief	1	1	1	1	1
Assistant Police Chief	2	2	2	2	2
Total Full-Time	3	3	3	3	3

(101-0712)

ADMINISTRATIVE SUPPORT

General Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	173,468	181,255	189,595	188,723	192,178
Supplies	4,430	3,264	3,660	4,024	3,360
Services & Other Charges	7,802	8,230	7,796	7,786	6,622
Total	185,699	192,749	201,051	200,533	202,160

Personnel Schedule

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

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	160,925	168,411	175,575	174,254	183,258
Supplies	42,970	75,111	38,810	48,683	38,760
Services & Other Charges	45,943	51,109	40,726	22,931	22,155
Transfers & Reimbursement	1,135	2,077	2,077	2,077	3,853

250,974	296,707	257,188	247,945	248,026
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Personnel Schedule

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

(101-0715)

COMMUNITY RELATIONS **General Fund**

This activity was eliminated in the FY 2007-08 budget.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	91,703	-	-	-	-
Supplies	844	-	-	-	-
Services & Other Charges	2,441	-	-	-	-
	94,988	-	-	-	-

Personnel Schedule

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

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	4,806,896	5,221,792	5,571,169	5,577,033	5,784,170
Supplies	303,371	298,511	290,597	293,326	274,285
Services & Other Charges	223,853	214,841	196,581	199,188	170,938
Transfers & Reimbursement	77,596	96,091	91,866	91,866	98,013
	5,411,716	5,831,235	6,150,213	6,161,413	6,327,406

Personnel Schedule

Police Officer	63	63	64	64	64
Vehicle & Equipment Porter	1	2	2	2	2
Total Full-Time	64	65	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

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	791,070	896,550	974,006	1,018,062	1,015,904
Supplies	5,045	1,457	4,094	1,100	2,100
Services & Other Charges	31,299	25,969	28,794	28,794	24,526
Transfers & Reimbursement	25,187	21,383	41,744	41,744	24,482
	852,601	945,359	1,048,638	1,089,700	1,067,012

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,302,973	1,392,709	1,455,505	1,406,696	1,492,652
Supplies	770	300	700	-	300
Services & Other Charges	17,118	17,118	17,208	17,208	11,776
	1,320,860	1,410,127	1,473,413	1,423,904	1,504,728

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	1	1	1	1
Total Full-Time	14	14	14	14	14

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,492,476	1,653,522	1,456,483	1,460,048	1,506,202
Supplies	20,786	50,345	8,780	13,178	8,780
Services & Other Charges	195,508	219,385	197,154	219,018	190,518
Transfers & Reimbursement	79,406	70,793	79,259	61,592	56,792
	1,788,177	1,994,045	1,741,676	1,753,836	1,762,292

Personnel Schedule

Police Officer	19	19	16	16	16
Crime Scene Technician	1	1	1	1	1
Total Full-Time	20	20	17	17	17

(101-0752)

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. For FY 2007-08, the former Community Relations Officer has been reallocated to the SRO program. In addition, one Lieutenant and two Police Officers have been added to assist with supervision of the entire unit and address narcotics concerns. In FY 08-09, 2 Neighborhood Integrity Officers were transferred to this activity.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,027,911	1,290,899	1,858,537	1,925,148	2,005,913
Supplies	-	17,166	10,451	9,354	2,321
Services & Other Charges	40,888	60,661	55,452	57,452	45,116
Transfers & Reimbursement	23,390	40,338	32,058	32,058	36,533
	1,092,189	1,409,064	1,956,498	2,024,012	2,089,883

Personnel Schedule

Police Lieutenant	-	1	1	1	1
Police Sergeant	1	1	2	2	2
Police Officer	14	17	19	19	19
Total Full-Time	15	19	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	672,210	683,088	613,546	606,900	623,113
Supplies	217	334	200	200	200
Services & Other Charges	10,019	10,019	8,814	8,814	5,322
	682,446	693,441	622,560	615,914	628,635

Personnel Schedule

Police Captain	1	1	1	1	1
Police Sergeant	3	3	2	2	2
Secretary	2	2	2	2	2
Clerk Typist	4	4	4	4	4
Total Full-Time	10	10	9	9	9

(101-0758)

Neighborhood Integrity**General Fund**

This activity was merged into the Special Operations activity in the FY 2008-09 budget.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	143,437	165,649	(2,276)	-	-
Supplies	3,075	352	-	-	-
Services & Other Charges	7,750	2,548	-	-	-
Transfers & Reimbursement	1,164	-	-	-	-
	155,426	168,549	(2,276)	-	-

Personnel Schedule

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

(101-0759)

Warrants**General Fund**

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	173,781	172,609	178,446
Services & Other Charges	-	-	2,450	2,450	1,674
Transfers & Reimbursement	-	-	4,009	4,009	3,962
	-	-	180,240	179,068	184,082

Personnel Schedule

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

(101-0781)

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	372,318	383,845	399,250	394,612	408,352
Supplies	38,816	26,740	17,385	29,999	17,735
Services & Other Charges	175,805	182,193	208,953	208,953	208,560
	586,939	592,778	625,588	633,564	634,647

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	4	4	4	4
Total Full-Time	8	8	8	8	8

(101-0782)

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. In FY 07-08, 3 call-taker positions were added to assist with the dispatch functions.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,275,842	1,381,015	1,689,272	1,582,552	1,663,217
Supplies	3,232	2,572	3,031	4,000	3,031
Services & Other Charges	142,021	140,654	147,854	147,276	187,920
Transfers & Reimbursement	-	-	3,680	3,680	-
	1,421,096	1,524,241	1,843,837	1,737,508	1,854,168

Personnel Schedule

Communications Manager	-	1	1	1	1
Communications Supervisor	6	6	6	6	5
Public Safety Dispatcher II	5	5	5	5	5
Public Safety Dispatcher	12	12	12	12	13
Call-Taker	-	3	3	3	3
Total Full-Time	23	27	27	27	27

(101-0783)

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	273,228	307,652	272,390	289,184	257,570
Services & Other Charges	159,114	162,404	196,947	209,667	162,856
Transfers & Reimbursement	313,436	369,813	380,119	380,119	223,050
Capital Outlay	-	10,069	-	-	-
	745,778	849,937	849,456	878,970	643,476

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	749,256	778,783	910,571	878,923	927,284
Supplies	43,887	68,408	48,616	60,533	52,722

Services & Other Charges	23,637	18,042	27,659	27,659	21,336
	816,781	865,234	986,846	967,115	1,001,342

Personnel Schedule

Police Captain	1	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	40,491	59,437	77,926	77,926	77,926
Supplies	-	249	1,052	1,052	1,052
Services & Other Charges	407	896	1,600	1,600	1,600
	40,898	60,581	80,578	80,578	80,578

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	2,911	3,001	-	-	-
	2,911	3,001	-	-	-

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	74,746	58,287	82,939	-	89,253
Supplies	333	192	450	-	600
Services & Other Charges	6,090	5,586	7,391	-	8,068
	81,169	64,064	90,780	-	97,921

Personnel Schedule

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

(277-0754)

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

This activity provides for one police officer to participate in the investigation and prevention of family violence related offenses in Lewisville.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	76,715	84,756	87,859	87,983	90,664
Supplies	681	885	980	900	980
Services & Other Charges	6,052	6,399	6,971	6,971	6,563
	83,448	92,041	95,810	95,854	98,207

Personnel Schedule

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	22,244	38,695	-	2,728	194,896
	22,244	38,695	-	2,728	194,896

(283-0742)

Grants - TxDOT - Incentive Award**TXDOT INCENTIVE AWARD**

This activity accounts for grants received from TXDOT for the seat belt enforcement program during the Memorial Day and Thanksgiving holiday periods.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	4,000	-	-	-	-
	4,000	-	-	-	-

(287-0742)

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

This activity accounts for the TxDOT DWI enforcement grant.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	6,000	6,000	-	7,688	7,688
Services & Other Charges	-	-	-	2,314	2,314
	6,000	6,000	-	10,002	10,002

(289-0751)

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

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	45,321	-	-	-	-

	45,321	-	-	-	-
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(291-0782)

Grants - Communications Equipment (NCTCOG)	NCTCOG COMM INITIATIVE
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This activity accounts for a communications equipment grant from the North Central Texas Council of Governments.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Capital Outlay	114,694	-	-	-	-
	114,694	-	-	-	-

(295-0751)

Grants - Tobacco Education	TOBACCO EDUCATION GRANT
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This activity accounts for a federal tobacco education grant.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	3,218	-	-	3,251
Supplies	-	715	-	-	649
Services & Other Charges	-	66	-	-	100
	-	4,000	-	-	4,000

Fire & Police Training Fund

(222-0714)

Training & Internal Affairs	Fire & Police Training Fund
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This activity accounts for firearms simulator rentals and maintenance costs associated with the simulator.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	-	-	500	500	500
Services & Other Charges	-	-	500	500	500
	-	-	1,000	1,000	1,000

LEOSE Fund

(223-0714)

TRAINING & INT AFFAIRS	LEOSE Fund
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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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	-	13,132	13,132	17,697
	-	-	13,132	13,132	17,697

Police Asset Forfeiture Fund - State

(605-0752)

SPECIAL OPERATIONS

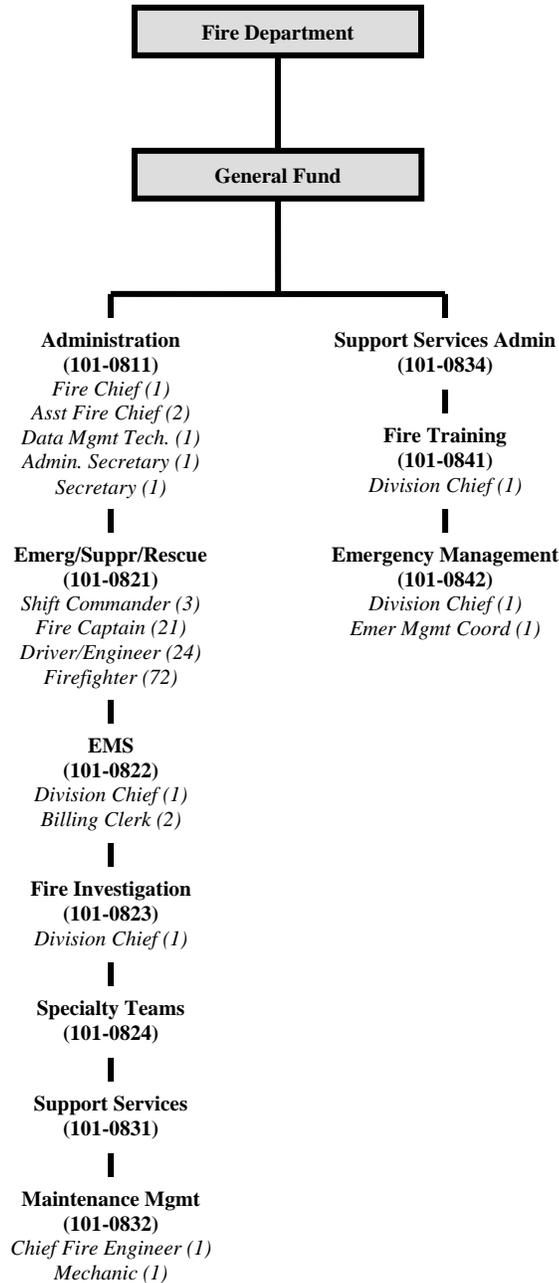
Police Asset Forfeiture Fund - State

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	-	-	-	17,000	8,500
Services & Other Charges	-	-	-	1,500	10,000
	-	-	-	18,500	18,500

Fire Department

Organizational Chart



Fire Department

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	134	135	135	135	135

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	11,322,029	12,118,039	12,828,099	12,823,049	13,210,895
Supplies	629,081	748,742	706,886	687,642	693,311
Services & Other Charges	687,357	715,638	720,471	755,452	626,799
Transfers & Reimbursement	376,948	414,221	453,863	453,863	404,089
Capital Outlay	217,711	53,770	-	35,000	-
	13,233,125	14,050,410	14,709,319	14,755,006	14,935,094

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Citizens rating fire services as good or excellent.	100%	100%	100%	100%	100%
ISO fire insurance rating.	2	2	2	2	2
Unscheduled vehicle down time.	50 hrs/mo	50hrs/mo	50hrs/mo	50hrs/mo	50hrs/mo
Number of EMS incidents per 1,000 population.	59.86	63.05	59.86	63.04	63.04
User rating of ambulance services as good or excellent.	99%	99%	99%	99%	99%
Fire service calls per 1,000 population.	33.66	32.85	33.66	32.75	32.75
Number of sworn fire FTE's per 1,000 population.	1.38	1.40	1.40	1.33	1.33
Average response time of fire companies to top priority calls.	5.18	6.19	6:14	6:13	6:13
Average EMS response time to top priority calls.	4.48	6.03	5:27	5:59	5:59
Fire loss as percentage of total property value.	.000230	.0003	.0001	0.0001	0.0001
Percent of EMS billings collected.	49.7%	49.9%	49.9%	63.25%	55%

Fire Department

General Fund

(101-0811)

ADMINISTRATION

General Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	556,378	575,454	607,293	602,420	620,622
Supplies	15,718	22,757	23,270	21,692	22,877
Services & Other Charges	14,283	21,492	15,550	15,707	13,577
Transfers & Reimbursement	55,268	7,254	7,566	7,566	7,477
Total	641,647	626,957	653,679	647,385	664,553

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	10,080,739	10,679,229	11,345,411	11,360,702	11,703,830
Supplies	255,505	332,713	326,124	301,420	298,074
Services & Other Charges	145,100	150,324	148,809	149,749	103,217
Transfers & Reimbursement	159,442	177,164	188,421	188,421	177,453
Total	10,640,786	11,339,430	12,008,765	12,000,292	12,282,574

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	206,643	205,524	226,971	223,183	228,145
Supplies	112,821	156,748	130,783	118,803	149,900
Services & Other Charges	84,786	105,750	99,362	95,462	101,233
Transfers & Reimbursement	97,558	118,029	141,868	141,868	135,872
Capital Outlay	-	53,770	-	-	-
	501,808	639,821	598,984	579,316	615,150

Personnel Schedule

Division Chief	1	1	1	1	1
Billing Clerk	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	123,725	128,707	138,269	138,886	140,896
Supplies	3,901	3,884	5,598	4,743	3,795
Services & Other Charges	5,267	4,021	7,966	6,316	7,078
Transfers & Reimbursement	1,278	1,934	3,227	3,227	3,189
	134,172	138,545	155,060	153,172	154,958

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	39,169	43,513	50,675	49,400	50,650
Services & Other Charges	17,337	17,586	26,610	27,360	26,048
Transfers & Reimbursement	6,793	6,666	7,661	7,661	7,571
	63,299	67,765	84,946	84,421	84,269

(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).

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	10,743	14,724	12,600	12,600	12,600
Services & Other Charges	36,669	31,032	28,249	28,249	30,439
Transfers & Reimbursement	49,688	97,919	99,686	99,686	42,155
	97,100	143,675	140,535	140,535	85,194

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	113,839	144,961	152,488	146,974	152,897
Supplies	125,940	127,233	121,032	132,004	122,959
Services & Other Charges	145,809	127,323	145,091	151,487	146,647
Transfers & Reimbursement	2,399	-	-	-	4,984
	387,987	399,517	418,611	430,465	427,487

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	5,177	5,479	6,000	6,000	6,000
Services & Other Charges	178,808	202,603	205,539	215,539	154,842
	183,985	208,083	211,539	221,539	160,842

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	120,643	123,190	132,846	130,098	139,950
Supplies	13,768	12,933	18,236	15,961	15,040
Services & Other Charges	48,392	42,530	31,235	35,981	31,434
Transfers & Reimbursement	1,604	2,676	2,790	2,790	22,796

184,407	181,329	185,107	184,830	209,220
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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. In FY 2007-08, an Emergency Management Coordinator position was added.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	120,062	187,755	217,324	220,371	222,118
Supplies	7,672	9,568	8,065	8,540	8,853
Services & Other Charges	10,908	12,853	12,060	14,808	12,284
Transfers & Reimbursement	2,918	2,579	2,644	2,644	2,592
	141,559	212,755	240,093	246,363	245,847

Personnel Schedule

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	38,666	17,811	-	14,688	-
Capital Outlay	217,711	-	-	35,000	-
	256,377	17,811	-	49,688	-

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	13,288	-	-	-
Supplies	-	120	-	-	-
Services & Other Charges	-	95	-	-	-
	-	13,504	-	-	-

IKE**GRANT FUND**

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	59,931	-	-	-
Supplies	-	1,257	-	-	-
Services & Other Charges	-	30	-	-	-
	-	61,217	-	-	-

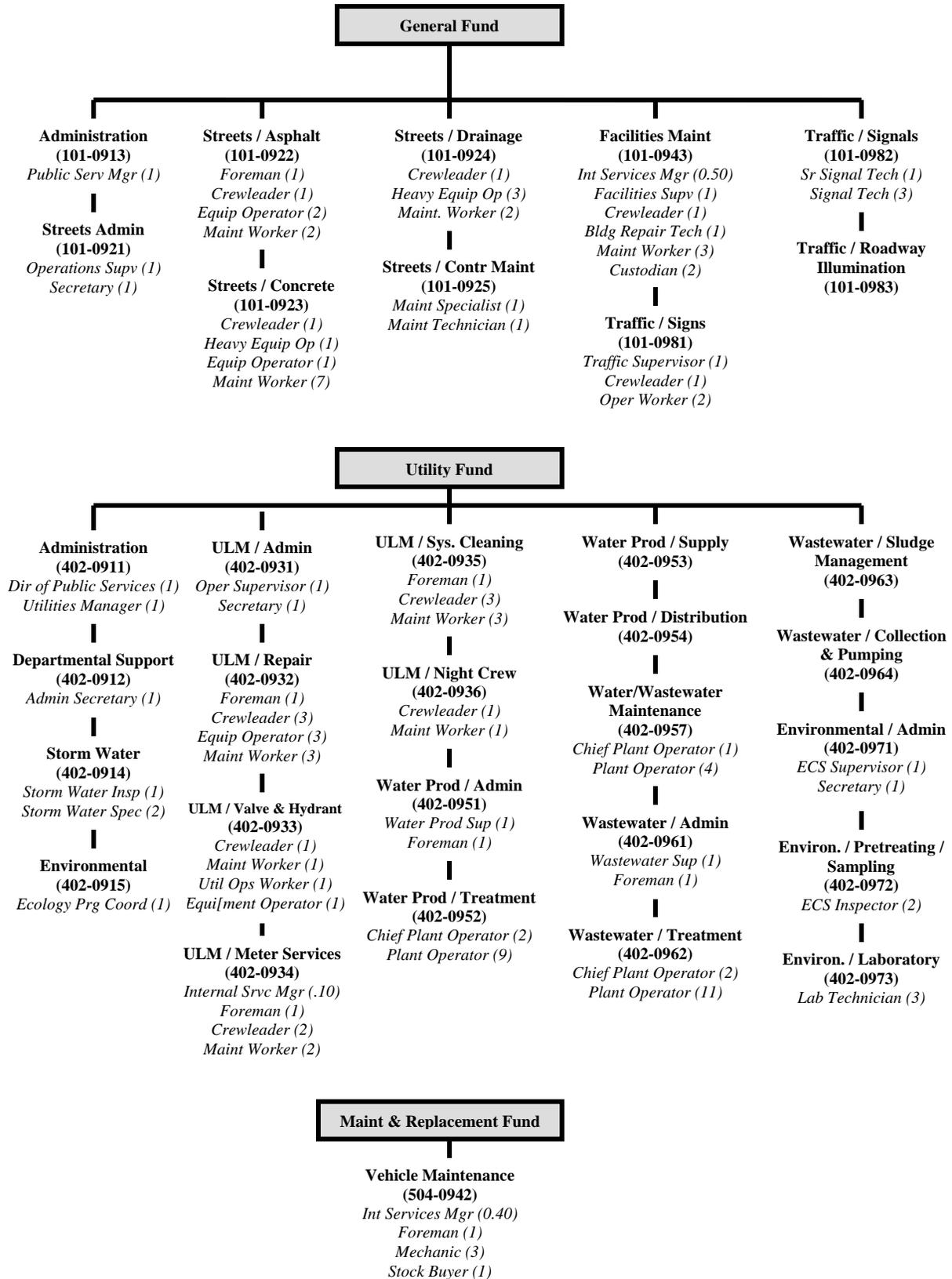
Fire & Police Training Fund**FIRE TRAINING****Fire & Police Training Fund**

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	7,497	415	2,437
Supplies	-	-	4,503	1,791	2,563
Services & Other Charges	-	-	-	14,794	-
	-	-	12,000	17,000	5,000

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	123	124	126	126	126

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	7,039,438	7,382,052	7,778,206	7,599,423	7,744,310
Supplies	1,820,652	2,128,933	1,975,427	2,030,995	2,053,745
Services & Other Charges	7,595,828	7,922,569	7,908,529	7,884,579	7,590,601
Transfers & Reimbursement	2,684,577	3,994,710	4,628,492	4,498,492	3,441,977
Capital Outlay	307,487	1,671,513	2,921,290	3,136,855	1,735,954
	19,447,982	23,099,778	25,211,944	25,150,344	22,566,587

Performance Measures

	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Budget	Revised	Adopted
Reduce workers compensation injury claims (Public Services)	17	31	25	25	25
Percent of signal trouble calls resolved within 45 minutes of notification.	83%	55%	90%	89%	85%
Fleet availability.	95%	94.87%	95%	95%	95%
Water cost per million gallons pumped (to distribution).	1119	1094	1,030	1,049	1049
Percent of paved lane mile assessed in satisfactory condition.	75%	82%	81%	80%	80%
Operating and maintenance cost per lane mile.	\$6,870	\$6,727	\$6,802	\$6,024	\$6,024
Total gallons pumped (millions) consumption.	4,872	5,367	5,147	5,180	5,180
Ratio of significant non-compliance for all SIUs.	0	0	10	8	8
Wastewater O&M treatment cost per million gallons (Influent).	661	740	640	720	720
Water use per 1,000 population (Sales).	44,107,045	47,036,371	55,344,000	55,344,000	55,344,000
Pounds of recycled material collected per household.	277	288	300	285	300
Public education programs.	11	50	3	11	12
Percent of water unaccounted for.	21%	18.5%	10%	17%	10%
Total gallons unaccounted for / water loss (millions).	1057	1,005	515	800	515
Number of City main stoppages per main mile.	-	0.29	0.28	0.24	0.20
Tons of refuse collected per household account.	1.53	1.44	1.40	1.32	1.30
Number of water main breaks.	106	119	75	120	90
Number of water main breaks per main mile.	0.27	0.29	0.19	0.29	0.18
Average time for water main break repairs.	2.7 hrs	2.4 hrs.	2.0 hrs	2.25hrs	2.0 hrs
Ratio of volume of sewage to water sold (I & I).	84/100	82/100	70/100	83/100	85/100
Number of City main stoppages.	91	90	70	75	60
Solid waste diversion rate.	8.33%	9.19%	9.0%	9.8%	10.0%
Percent of purchased water fixed demand used.	92%	86%	92%	91%	92%
Total gallons metered (millions) sales.	4,038	4,370	4,632	4,632	4,632
Work orders per mechanic.	661	660	750	670	650
Percent of vehicles serviced within one day.	87%	88.03%	90%	85%	90%
Facilities maintenance work orders completed within in 5 days	630	1250	1000	1000	1500

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	95,681	100,494	115,062	110,734	114,383
Supplies	586	655	660	965	670
Services & Other Charges	66,444	65,676	68,766	69,521	50,038
Transfers & Reimbursement	19,375	18,302	22,611	22,611	1,051
	182,086	185,127	207,099	203,831	166,142

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	110,733	119,647	124,884	124,269	128,850
Supplies	10,707	18,405	10,009	9,959	8,800
Services & Other Charges	21,681	18,118	37,617	37,617	35,615
Transfers & Reimbursement	2,175,199	2,554,239	2,554,292	2,424,292	2,554,276
	2,318,319	2,710,409	2,726,802	2,596,137	2,727,541

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	322,181	337,778	353,513	322,425	342,663
Supplies	153,398	182,376	183,304	195,504	211,263
Services & Other Charges	17,856	14,788	14,856	16,092	13,068
Transfers & Reimbursement	18,289	26,025	30,912	30,912	31,642

511,724	560,967	582,585	564,933	598,636
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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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	434,601	439,495	493,395	418,213	447,892
Supplies	140,276	150,116	136,050	151,550	149,550
Services & Other Charges	13,644	13,131	13,644	14,350	9,314
Transfers & Reimbursement	11,790	20,313	21,598	21,598	21,751
	600,311	623,056	664,687	605,711	628,507

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	7	7	7	7
Total Full-Time	10	10	10	10	10

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	297,085	335,024	461,746	385,758	420,934
Supplies	53,824	45,510	85,977	50,777	50,550
Services & Other Charges	59,622	48,546	70,935	70,935	65,460
Transfers & Reimbursement	40,596	46,516	55,938	55,938	51,518
Capital Outlay	-	-	48,930	17,700	-
	451,127	475,596	723,526	581,108	588,462

Personnel Schedule

Foreman	-	-	1	1	1
Crewleader	1	1	2	2	1
Heavy Equipment Operator	3	3	3	3	3
Maintenance Worker	1	1	1	1	1
Total Full-Time	5	5	7	7	6

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	119,815	124,060	127,248	131,401	129,978
Supplies	2,263	2,678	2,620	2,600	2,300
Services & Other Charges	4,996	4,281	4,058	4,058	3,282
Transfers & Reimbursement	1,100	1,214	1,241	1,241	1,256
	128,174	132,234	135,167	139,300	136,816

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

CENTRAL WAREHOUSE**General Fund**

Supervises the operation of the Fleet Parts Warehouse / City Store and Fleet Services. Manages the vehicle replacement program. Operates and maintains the Fleet Management program. Provides manpower and material to stock and operate the fleet parts warehouse and City general warehouse. This operation was eliminated in FY 06-07. The Stock Buyer position was reallocated to fleet maintenance (504-0942).

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	434,444	462,779	418,942	424,006	441,397
Supplies	49,313	48,593	45,366	51,363	51,866
Services & Other Charges	374,228	425,724	434,808	424,461	420,065
Transfers & Reimbursement	3,724	10,508	5,907	5,907	5,838
Capital Outlay	-	16,500	-	-	-
	861,708	964,104	905,023	905,737	919,166

Personnel Schedule

Internal Services Manager	0.73	0.73	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	2	2	2	2	3
Total Full-Time	7.73	7.73	7.50	7.50	8.50

(101-0981)

Traffic - Signs & Markings**General Fund**

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	230,330	242,059	244,626	251,254	254,170
Supplies	50,710	55,055	51,650	50,370	49,720
Services & Other Charges	8,868	7,929	8,235	8,235	6,383
Transfers & Reimbursement	1,101	3,931	4,073	4,073	4,056
	291,010	308,973	308,584	313,932	314,329

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	249,504	257,841	267,779	273,580	276,193
Supplies	26,845	52,480	35,818	35,818	34,818
Services & Other Charges	134,368	132,470	131,832	131,832	131,280
Transfers & Reimbursement	12,924	13,507	13,903	13,903	15,088
	423,641	456,298	449,332	455,133	457,379

Personnel Schedule

Senior Signal Technician	1	1	1	1	2
Traffic Signal Technician	3	3	3	3	2
Total Full-Time	4	4	4	4	4

Traffic - Roadway Illumination

General Fund

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	6,433	3,138	4,500	4,500	4,500
Services & Other Charges	451,938	486,426	455,000	462,405	475,000
	458,371	489,564	459,500	466,905	479,500

Grant Fund**VEHICLE MAINTENANCE**

NCTCOG CLEAN FLEET GRANT

This activity accounts for expenditures related to the NCTCOG Clean Fleet grant.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Capital Outlay	29,469	-	-	-	-
	29,469	-	-	-	-

ENVIRONMENTAL

NCTCOG HHW RCC

The activity accounts for expenditures related to the NCTCOG Household Hazardous Waste Recycling Center grant.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	1,146	-	-	-	-
Services & Other Charges	11,815	-	-	-	-
	12,961	-	-	-	-

Water & Sewer Fund**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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	253,861	263,412	287,179	278,811	287,892
Supplies	12,572	17,982	10,950	11,250	11,250
Services & Other Charges	56,235	189,848	52,927	69,424	41,349
Transfers & Reimbursement	290,852	1,171,379	1,804,821	1,804,821	628,417
Capital Outlay	83,558	20,392	-	-	-
	697,077	1,663,013	2,155,877	2,164,306	968,908

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	60,626	63,166	64,861	62,225	63,299
Supplies	2,105	2,782	2,750	2,750	2,750
Services & Other Charges	19,364	30,979	46,783	47,214	39,776
	82,096	96,927	114,394	112,189	105,825

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	171,585	160,945	195,391	195,410	199,753
Supplies	13,361	17,425	10,849	9,283	8,399
Services & Other Charges	21,663	22,112	24,143	31,509	24,886
Transfers & Reimbursement	6,305	3,248	3,010	3,010	3,208
Capital Outlay	40,736	-	-	-	-
	253,650	203,729	233,393	239,212	236,246

Personnel Schedule

Storm Water Inspector	1	1	1	1	1
Storm Water Specialist	2	2	2	2	2
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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	84,895	91,016	101,140	100,023	101,429
Supplies	11,425	17,724	9,350	13,830	12,504
Services & Other Charges	36,704	81,387	79,646	76,327	76,492
Transfers & Reimbursement	38,500	-	-	-	-

171,524	190,127	190,136	190,180	190,425
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Personnel Schedule

Ecology 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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	131,891	136,066	141,075	136,912	140,004
Supplies	3,113	4,316	3,800	3,650	3,000
Services & Other Charges	23,252	22,886	21,477	21,598	18,228
Transfers & Reimbursement	-	-	-	-	1,373
	158,255	163,269	166,352	162,160	162,605

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	725,734	550,605	613,331	606,832	620,720
Supplies	203,673	195,518	196,081	193,581	199,901
Services & Other Charges	37,885	32,336	24,706	26,706	20,826
Transfers & Reimbursement	17,073	43,375	40,615	40,615	46,592
Capital Outlay	76,892	-	-	-	-
	1,061,256	821,834	874,733	867,734	888,039

Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	4	4	3	3	3
Equipment Operator	4	4	3	3	3
Maintenance Worker	4	4	3	3	3
Total Full-Time	13	13	10	10	10

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	100,956	232,582	223,642	226,326	227,857
Supplies	1,013	12,854	9,430	9,430	16,615
Services & Other Charges	4,108	6,321	5,784	5,984	4,232
Transfers & Reimbursement	1,599	4,411	3,902	3,902	-
	107,676	256,169	242,758	245,642	248,704

Personnel Schedule

Crewleader	1	1	1	1	1
Utility Operations Worker	-	1	1	1	1
Maintenance Worker	1	1	1	1	1
Equipment Operator	-	-	1	1	1
Total Full-Time	2	3	4	4	4

Utility Line Maintenance - Meter Services**Water & Sewer Fund**

Provides manpower and materials to repair, maintain and test water meters.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	266,079	239,581	263,099	253,975	265,963
Supplies	118,794	123,344	128,898	128,898	116,150
Services & Other Charges	193,875	180,367	202,398	202,398	226,389
Transfers & Reimbursement	2,568	5,462	5,005	5,005	5,634
	581,315	548,754	599,400	590,276	614,136

Personnel Schedule

Internal Services Manager	-	-	0.10	0.10	0.10
Meter Operations Supervisor	1	1	-	-	-
Foreman	-	-	1	1	1
Senior Meter Ops Worker	2	2	2	2	2
Meter Operations Worker	2	2	2	2	2
Total Full-Time	5	5	5.10	5.10	5.10

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	312,107	415,687	437,231	449,714	439,206
Supplies	26,342	41,591	35,340	35,065	31,500
Services & Other Charges	13,804	15,927	13,364	13,364	10,648
Transfers & Reimbursement	11,908	33,968	32,322	32,322	35,811
	364,160	507,173	518,257	530,465	517,165

Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	2	2	3	3	3
Maintenance Worker	2	2	3	3	3
Total Full-Time	5	5	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	108,824	120,756	131,778	132,340	126,472
Supplies	7,401	9,393	7,600	6,050	6,050
Services & Other Charges	2,842	2,842	2,842	2,842	2,066
Transfers & Reimbursement	932	1,817	1,750	1,750	1,862
	119,999	134,808	143,970	142,982	136,450

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	143,334	127,466	142,981	107,594	138,643
Supplies	2,211	1,706	1,970	2,070	2,020
Services & Other Charges	21,596	19,358	22,186	22,420	21,210
	167,141	148,530	167,137	132,084	161,873

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	633,148	630,968	632,395	656,261	629,912
Supplies	266,625	360,519	278,196	286,174	274,500
Services & Other Charges	567,453	522,832	480,557	483,933	346,807

Transfers & Reimbursement	850	1,726	1,597	1,597	1,707
Capital Outlay	541	7,835	-	-	-
	1,468,616	1,523,881	1,392,745	1,427,965	1,252,926

Personnel Schedule

Chief Plant Operator	2	2	2	2	2
Plant Operator	9	9	9	9	9
Total Full-Time	11	11	11	11	11

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	3,956	2,795	7,800	14,800	11,650
Services & Other Charges	3,518,463	3,588,669	3,793,216	3,798,416	3,883,458
	3,522,419	3,591,464	3,801,016	3,813,216	3,895,108

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	13,504	73,658	28,090	43,804	126,382
Services & Other Charges	365,622	380,640	387,566	364,366	346,149
Transfers & Reimbursement	-	1,886	1,817	1,817	1,933
	379,126	456,184	417,473	409,987	474,464

(402-0957)

Water / Wastewater Maintenance Water & Sewer Fund

This activity maintains the water and wastewater treatment facilities and equipment.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	211,103	263,566	272,863	273,850	276,212
Supplies	10,545	23,383	16,650	16,650	16,100
Services & Other Charges	11,761	11,973	12,704	12,704	10,764
Transfers & Reimbursement	3,672	9,041	1,340	1,340	5,086
Capital Outlay	19,071	48,951	-	-	-
	256,152	356,914	303,557	304,544	308,162

Personnel Schedule

Chief Plant Operator	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	150,739	158,228	162,221	160,971	163,489
Supplies	4,378	4,832	4,550	4,550	4,550
Services & Other Charges	76,171	83,418	63,827	78,734	76,586
Transfers & Reimbursement	425	863	799	799	854
	231,713	247,342	231,397	245,054	245,479

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	682,334	737,168	710,585	750,567	715,258
Supplies	294,767	269,548	338,658	341,061	317,406
Services & Other Charges	932,049	943,561	919,227	844,603	748,190
Transfers & Reimbursement	2,031	3,513	3,351	3,351	3,566
Capital Outlay	41,512	-	-	-	-
	1,952,694	1,953,789	1,971,821	1,939,582	1,784,420

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	39,337	51,079	60,146	54,546	50,363
Services & Other Charges	174,690	167,871	152,070	162,420	172,420
Transfers & Reimbursement	3,447	11,868	10,013	10,013	10,656
	217,474	230,818	222,229	226,979	233,439

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	44,370	47,871	47,870	55,620	44,590
Services & Other Charges	206,714	206,386	179,582	196,489	139,014
Transfers & Reimbursement	1,735	3,387	3,263	3,263	3,472
Capital Outlay	15,709	22,300	-	-	-
	268,528	279,944	230,715	255,372	187,076

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	136,694	141,037	146,721	140,559	143,068
Supplies	1,734	1,653	1,650	1,650	1,650
Services & Other Charges	8,002	9,117	10,101	10,036	9,260
	146,430	151,807	158,472	152,245	153,978

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	139,006	138,750	139,794	143,984	139,245
Supplies	25,539	10,803	10,943	10,943	16,162
Services & Other Charges	75,522	115,967	97,493	95,950	96,782
Transfers & Reimbursement	1,210	2,154	2,665	2,665	2,836
Capital Outlay	-	-	-	12,069	-
	241,277	267,674	250,895	265,611	255,025

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	150,411	169,691	173,622	171,983	178,580
Supplies	55,421	55,731	70,538	73,338	57,026
Services & Other Charges	6,961	7,294	8,275	9,975	6,811
Transfers & Reimbursement	425	863	831	831	888
	213,217	233,579	253,266	256,127	243,305

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.

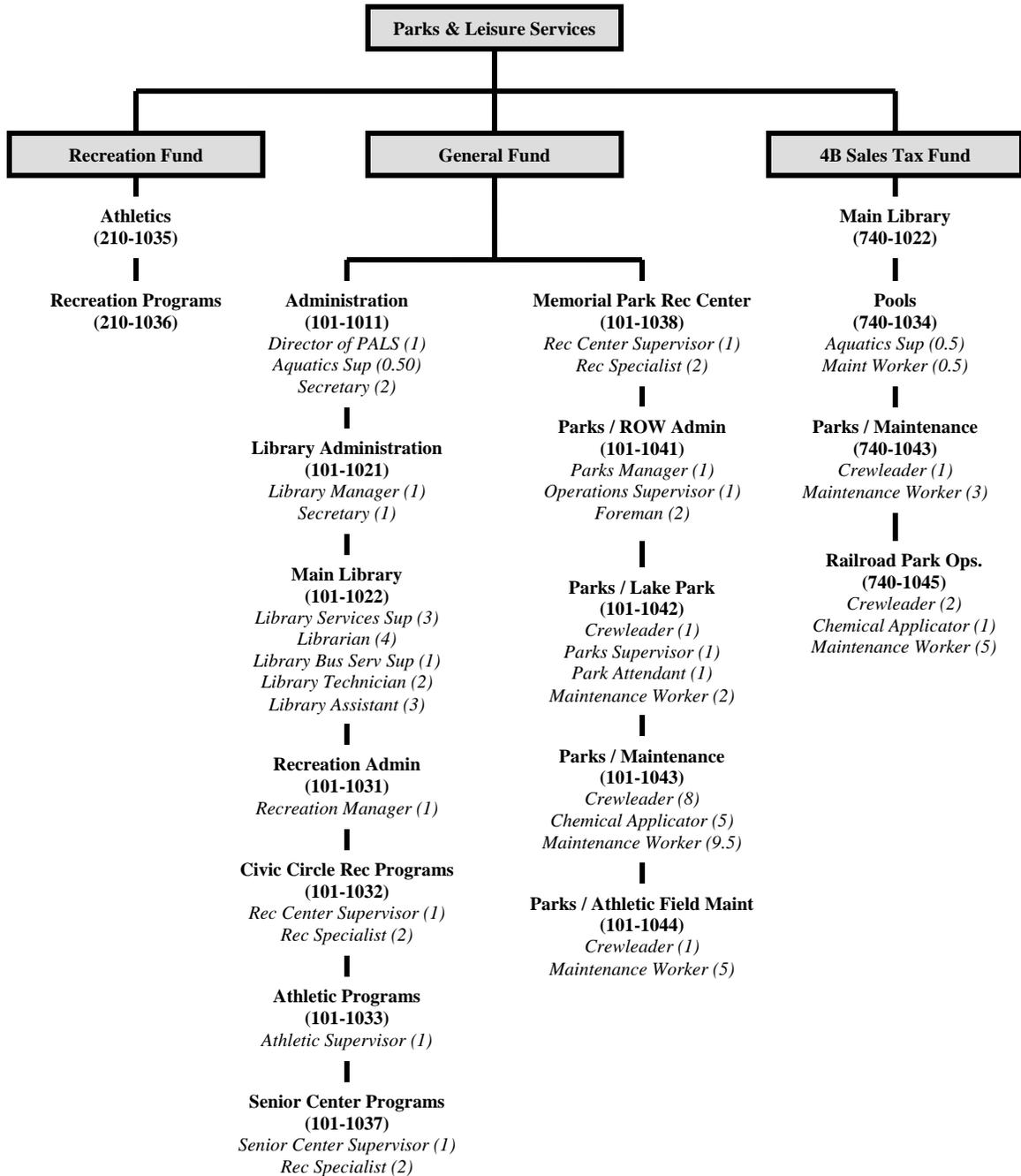
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	281,741	322,183	331,102	309,446	330,848
Supplies	162,964	223,416	137,364	158,596	159,190
Services & Other Charges	55,630	63,391	67,904	67,661	58,753
Transfers & Reimbursement	16,947	1,194	916	916	1,606
Capital Outlay	-	1,555,536	2,872,360	3,107,086	1,735,954
	517,282	2,165,720	3,409,646	3,643,705	2,286,351

Personnel Schedule

Internal Services Manager	0.27	0.27	0.40	0.40	0.40
Foreman	1	1	1	1	1
Mechanic	3	3	3	3	3
Stock Buyer	1	1	1	1	1
Total Full-Time	5.27	5.27	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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	71	72	72	72	79

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	4,428,547	4,667,718	4,919,943	4,743,492	5,219,885
Supplies	516,231	600,027	541,530	543,379	665,392
Services & Other Charges	1,905,415	2,087,421	2,245,051	2,147,065	2,149,679
Transfers & Reimbursement	432,546	799,703	623,809	232,902	193,102
Capital Outlay	266,164	247,664	534,159	514,253	200,591
	7,548,903	8,402,532	8,864,492	8,181,091	8,428,649

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Percent of cost recovery for recreation programs.	103%	115%	100%	100%	100%
Total number registered for recreation programs.	3752	4103	4000	4100	4200
Library book circulation per 1,000 population.	7,860	8,252	9,511	9,511	9,701
Library items per capita.	-	-	1.6	2.3	2.3
Library item checkouts per capita.	-	-	6.5	8.3	8.5
Library collection turnover rate.	-	-	4.0	4	4
Library gate count.	-	-	398,000	410,525	422,841
Library program attendance.	-	-	21,000	25,880	26,656

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	384,992	442,815	377,106	272,052	274,519
Supplies	13,973	25,820	10,800	10,300	10,500
Services & Other Charges	29,175	23,412	24,507	24,501	20,810
Transfers & Reimbursement	14,800	14,837	16,370	16,370	1,261
Total	442,940	506,884	428,783	323,223	307,090

Personnel Schedule

Director of Parks & Leisure Services	1	1	1	1	1
Special Projects Director	1	1	-	-	-
Aquatics Supervisor	0.50	0.50	0.50	0.50	0.50
Secretary	2	2	2	2	2
Total Full-Time	4.50	4.50	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	160,043	168,206	176,248	175,529	182,181
Services & Other Charges	34,226	37,919	53,475	52,632	52,253
Total	194,269	206,125	229,723	228,161	234,434

Personnel Schedule

Library Manager	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	2	2	2	2	2

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	901,678	925,341	985,637	956,817	991,390
Supplies	55,431	51,783	59,012	56,852	55,612
Services & Other Charges	148,175	154,757	141,410	141,090	129,585
Transfers & Reimbursement	28,526	15,307	15,905	15,905	8,997
Capital Outlay	14,204	35,697	14,579	12,988	14,988
	1,148,014	1,182,885	1,216,543	1,183,652	1,200,572

Personnel Schedule

Library Services Supervisor	3	3	3	3	3
Librarian	4	4	4	4	4
Circulation Supervisor	1	1	1	1	1
Library Technician	2	2	2	2	2
Library Assistant	3	3	3	3	3
Total Full-Time	13	13	13	13	13

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

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	112,373	115,307	121,952	121,342	125,036
Supplies	112	533	945	945	945
Services & Other Charges	21,151	13,102	12,783	11,183	8,579
	133,636	128,942	135,680	133,470	134,560

Personnel Schedule

Recreation Manager	1	1	1	1	1
Total Full-Time	1	1	1	1	1

Civic Circle Recreation Programs**General Fund**

The Civic Circle 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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	214,496	212,046	223,693	216,376	224,466
Supplies	2,317	35,729	2,000	2,000	2,000
Services & Other Charges	78,541	79,026	76,514	72,219	69,230
	295,354	326,802	302,207	290,595	295,696

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	3.61	3.61	3.61	3.61
Total Part-Time	4.10	4.10	4.10	4.10	4.10

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	82,857	88,702	93,550	93,244	92,975
Services & Other Charges	838	838	838	838	450
	83,695	89,540	94,388	94,082	93,425

Personnel Schedule

Athletic Supervisor	1	1	1	1	1
Total Full-Time	1	1	1	1	1

SENIOR CENTER PROGRAMS**General Fund**

The Senior Center is maintained by staff who organize and implement activities for senior adults. In FY 2007-08, an additional Recreation Center Specialist was funded to assist with the growing senior adult program.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	128,646	178,479	191,153	191,862	197,762
Supplies	4,690	4,845	5,950	6,250	6,250
Services & Other Charges	54,687	52,887	57,470	50,950	43,389
Transfers & Reimbursement	3,128	3,383	3,528	3,528	3,486
	191,151	239,594	258,101	252,590	250,887

Personnel Schedule

Senior Center Supervisor	1	1	1	1	1
Recreation Specialist	1	2	2	2	2
Total Full-Time	2	3	3	3	3

Recreation Leader	1.60	1.60	1.60	1.60	1.60
Total Part-Time	1.60	1.60	1.60	1.60	1.60

(101-1038)

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	222,928	236,395	243,596	242,631	249,135
Supplies	1,506	834	1,500	1,500	1,500
Services & Other Charges	47,852	56,014	54,230	44,880	36,005
	272,285	293,243	299,326	289,011	286,640

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	2.73	2.73	2.73	2.73
Total Part-Time	2.73	2.73	2.73	2.73	2.73

(101-1041)

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 is being moved back to become a Parks Manager position.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	236,218	248,941	252,442	313,220	321,817
Supplies	174,844	195,652	170,450	170,300	172,309
Services & Other Charges	37,647	36,862	35,534	38,716	34,820
Transfers & Reimbursement	80,655	91,846	98,154	98,154	95,848
	529,364	573,301	556,580	620,390	624,794

Personnel Schedule

Parks Manager	-	-	1	1	1
Operations Supervisor	1	1	1	1	1
Foreman	2	2	2	2	2
Total Full-Time	3	3	4	4	4

Parks - Lake Park Operations**General Fund**

Lake Park operations maintains campgrounds and day areas for safe public use.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	273,757	302,021	318,492	291,564	274,674
Supplies	22,568	21,704	26,700	26,160	27,200
Services & Other Charges	109,933	124,186	112,390	112,390	92,584
	406,259	447,911	457,582	430,114	394,458

Personnel Schedule

Crewleader	1	1	1	1	1
Park Supervisor	1	1	1	1	1
Park Attendant	1	1	1	1	-
Maintenance Worker	2	2	2	2	2
Total Full-Time	5	5	5	5	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

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. Funding for corridor beautification was moved from the Public Services Department in FY 06-07 and then increased for FY 2007-08 to include all corridor aesthetics: above-ground utility line relocates, screening walls, landscaping, etc. For FY 08-09 this funding has been frozen and for FY 09-10 the funding is coming out of reserves.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,002,370	1,052,170	1,125,072	1,072,224	1,129,163
Supplies	79,777	79,207	93,050	90,240	93,050
Services & Other Charges	647,952	648,181	789,088	707,848	747,563
Transfers & Reimbursement	210,470	639,258	390,907	-	-
	1,940,569	2,418,817	2,398,117	1,870,312	1,969,776

Personnel Schedule

Crewleader	8	8	8	8	8
Chemical Applicator	5	5	5	5	5
Maintenance Worker	9.50	9.50	9.50	9.50	9.50
Total Full-Time	22.50	22.50	22.50	22.50	22.50

Parks - Athletic Fields Maintenance**General Fund**

This activity is responsible for athletic fields used for department organized leagues and co-sponsored youth leagues.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	237,174	245,104	262,895	255,318	267,362
Supplies	36,657	38,607	47,850	47,450	47,850

Services & Other Charges	117,386	143,932	128,528	128,028	124,697
	391,216	427,644	439,273	430,796	439,909

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

(210-1035)

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	18,202	15,523	15,623	15,623	15,623
Supplies	9,953	13,711	10,250	10,250	10,350
Services & Other Charges	32,455	27,227	35,375	35,375	35,375
	60,610	56,461	61,248	61,248	61,348

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	31,088	28,156	30,151	30,151	30,151
Supplies	43,171	58,985	55,900	49,525	49,475
Services & Other Charges	152,596	267,697	233,039	239,413	239,361
Capital Outlay	-	-	7,840	7,840	-
	226,855	354,838	326,930	326,929	318,987

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

(279-1021)

LIBRARY - ADMIN SUPPORT

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	11,260	-	-	-
	-	11,260	-	-	-

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	4,502	4,500	-	13,314	-
Services & Other Charges	5,803	6,389	-	10,342	-
	10,305	10,889	-	23,656	-

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	16,225	15,372	14,930	18,680	33,550
Services & Other Charges	285,528	294,416	313,360	297,955	270,486
Transfers & Reimbursement	9,552	26,510	26,033	26,033	-
Capital Outlay	221,757	211,967	231,340	213,025	181,843
	533,061	548,264	585,663	555,693	485,879

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	240,863	225,868	313,076	313,503	303,672
Supplies	49,294	49,467	39,293	36,713	68,096
Services & Other Charges	93,200	104,461	171,992	174,187	132,260
Transfers & Reimbursement	-	-	-	-	20,600
Capital Outlay	2,622	-	-	-	-
	385,978	379,796	524,361	524,403	524,628

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	180,862	182,641	189,257	182,036	187,038
Supplies	1,212	3,278	2,900	2,900	2,900
Services & Other Charges	8,272	4,856	4,518	4,518	2,966
Transfers & Reimbursement	85,415	8,562	72,912	72,912	8,478
Capital Outlay	27,581	-	280,400	280,400	-
	303,342	199,337	549,987	542,766	201,382

Personnel Schedule

Crewleader	1	1	1	1	1
Maintenance Worker	3	3	3	3	3
Total Full-Time	4	4	4	4	4

(740-1045)

RAILROAD PARK OPERATIONS**4B Sales Tax Fund**

This activity accounts for expenditures for the maintenance of Railroad Park.

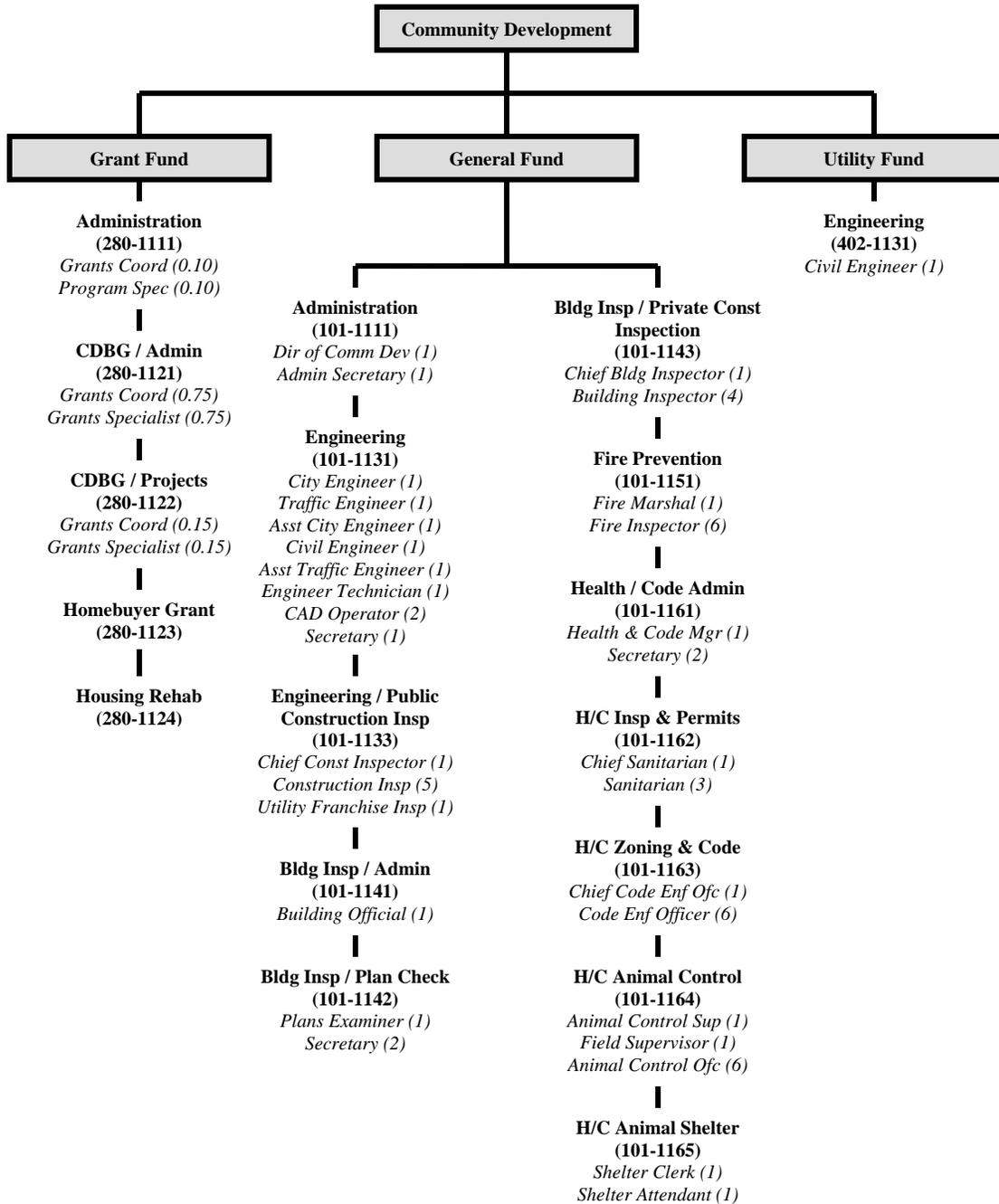
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	352,921
Supplies	-	-	-	-	83,805
Services & Other Charges	-	-	-	-	109,266
Transfers & Reimbursement	-	-	-	-	54,432
Capital Outlay	-	-	-	-	3,760
	-	-	-	-	604,184

Personnel Schedule

Crewleader	-	-	-	-	2
Chemical Applicator	-	-	-	-	1
Maintenance Worker	-	-	-	-	5
Total Full-Time	-	-	-	-	8
Park Ranger	-	-	-	-	1
Total Part-Time	-	-	-	-	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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	63	63	66	66	59

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	4,166,506	4,145,861	4,846,165	4,579,295	4,315,460
Supplies	147,330	172,990	180,006	178,963	176,923
Services & Other Charges	608,832	458,064	402,826	414,291	348,762
Transfers & Reimbursement	124,158	132,886	166,393	166,393	59,453
Block Grants	680,640	507,588	438,050	749,049	-
	5,727,465	5,417,388	6,033,440	6,087,991	4,900,598

Performance Measures

	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Actual	Budget	Revised	Adopted
Peak hour thoroughfares operating at level of service "A" & "B", "C" & "D" (Travel Time).	93%	93%	93%	93%	94%
Percent of responses to code enforcement complaints within 48 hours.	99%	99%	99%	99%	99%
Number of code violation cases (notifications) achieving voluntary compliance.	40,000	49,000	40,000	45,000	49,000
Percent of general food service complaints in investigation within 48 hours.	100%	100%	100%	100%	100%
Number of code violation notifications per 1,000 population.	500	525	500	500	500
Citizens rating effectiveness of Code Enforcement as "Very Effective" or "Somewhat Effective": Junk vehicles.	90%	90%	90%	90%	90%
Citizens rating effectiveness of Code Enforcement as "Very Effective" or "Somewhat Effective": Litter.	90%	90%	90%	90%	90%
Citizens rating effectiveness of Code Enforcement as "Very Effective" or "Somewhat Effective": Illegal dumping.	90%	90%	90%	90%	90%
Citizens rating effectiveness of Code Enforcement as "Very Effective" or "Somewhat Effective": Property cleanliness.	90%	90%	90%	90%	90%
Percent of key thoroughfares operating (travel time) at: Excellent - (Level of Service "A").	7%	8%	7%	7%	7%
Percent of key thoroughfares operating (travel time) at: Good - (Level of Service "B").	37%	42%	37%	43%	44%
Percent of key thoroughfares operating (travel time) at: Fair - (Level of Service "C" & "D").	48%	44%	48%	44%	43%
Percent of key thoroughfares operating (travel time) at: Poor - (Level of Service "E" & "F").	7%	6%	7%	6%	6%
Percent of Properties in Compliance: Target Area 3 - Old Town Area (I-35 to Mill St., Valley Ridge Blvd to Main St.).	96%	96%	95%	96%	95%
Percent of Properties in Compliance: Target Area 4 - Old Town Area (I-35 to Mill St., Main St. to SH121 Business).	95%	96%	95%	95%	95%
Percent of Properties in Compliance: Target Area 5 - Indian Oaks.	98%	99%	98%	98%	99%
Percent of Properties in Compliance: Target Area 6 - Lakewood North (Price, Sweetbriar, Idlewood, etc).	94%	94%	90%	93%	92%
Peak hour thoroughfares operating at level of service "A" & "B", "C" & "D" (Lane Capacity).	78%	81%	80%	82%	82%
Percent of plans designed in-house.	10%	10%	10%	10%	10%
Food service inspection compliance rates.	99%	99%	99%	99%	99%
Citizens rating effectiveness of Code Enforcement as "Very Effective" or "Somewhat Effective": High grass and weeds.	90%	90%	90%	90%	90%
Percent of Properties in Compliance: Target Area 1 - Westwood Estates.	94%	94%	90%	92%	92%
Percent of Properties in Compliance: Target Area 2 - Lewisville Valley I (A,B,C streets).	91%	95%	91%	91%	92%
Citizens rating Animal Control services as good or excellent.	90%	90%	90%	90%	90%
Number of code citations written per 1,000 population.	6.3	5	5	5	5
Ratio of value of building permits issued to total appraised value.	1:106,746	1:194,465	1:235,000	1:190,000	1:138,600
Reduce workers compensation injury claims.	9	9	5	5	5

Percent of targeted facilities receiving an annual fire inspection.	78%	65.3%	75%	75%	75%
Percent of targeted facilities in compliance with fire codes annually.	98%	98%	98%	99%	98%
Building permit processing time.	2.5 days				
Average response time to inspection requests (Building Inspection).	24 hours				

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	209,892	220,816	229,842	228,510	235,664
Supplies	4,025	2,964	3,323	3,473	4,823
Services & Other Charges	30,049	33,323	34,785	34,670	30,971
Transfers & Reimbursement	22,456	18,647	21,948	21,948	-
	266,422	275,750	289,898	288,601	271,458

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	262,178	268,793	284,214	283,018	-
Supplies	1,573	1,923	2,000	2,000	-
Services & Other Charges	13,770	8,134	7,914	6,423	-
Transfers & Reimbursement	18,280	19,444	22,000	22,000	-
	295,802	298,294	316,128	313,441	-

Personnel Schedule

Comm. Svcs & Planning Manager	1	1	1	1	-
Senior Planner	1	1	1	1	-
Secretary	1	1	1	1	-
Total Full-Time	3	3	3	3	-

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	667,426	625,491	905,867	818,350	840,269
Supplies	7,601	6,941	11,820	8,320	8,320
Services & Other Charges	106,475	126,378	131,934	130,974	126,271

	781,502	758,810	1,049,621	957,644	974,860
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Personnel Schedule

City Engineer	1	1	1	1	1
Assistant Traffic Engineer	1	1	1	1	1
Civil Engineer	1	1	2	2	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	10	10	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	475,769	453,997	496,342	476,659	484,674
Supplies	10,203	13,593	15,120	15,120	15,120
Services & Other Charges	14,731	13,876	15,848	15,848	12,891
Transfers & Reimbursement	10,425	11,043	11,508	11,508	11,373
	511,128	492,509	538,818	519,135	524,058

Personnel Schedule

Chief Construction Inspector	1	1	1	1	1
Utility Franchise Inspector	1	1	1	1	1
Construction Inspector	5	5	5	5	5
Total Full-Time	7	7	7	7	7

(101-1141)

Building Inspection - Administration

General Fund

Supervises and plans daily and long-term operations, monitors division operations costs and inspection operations.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	112,214	110,256	117,511	116,993	120,717
Supplies	3,895	3,911	4,634	4,389	4,614
Services & Other Charges	7,697	8,126	5,311	8,376	5,148
	123,806	122,293	127,456	129,758	130,479

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	143,345	152,907	152,843	152,292	157,880
Services & Other Charges	15,617	15,045	15,511	16,297	13,847
	158,962	167,952	168,354	168,589	171,727

Personnel Schedule

Plans Examiner	1	1	1	1	1
Secretary	2	2	2	2	2
Total Full-Time	3	3	3	3	3

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	326,701	361,134	343,104	344,522	356,562
Supplies	6,851	9,857	9,152	9,652	9,652
Services & Other Charges	9,984	8,854	15,207	15,947	13,042
Transfers & Reimbursement	11,728	12,700	15,752	15,752	8,383
	355,265	392,545	383,215	385,873	387,639

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	433,154	389,068	527,702	441,080	490,584
Supplies	15,961	30,281	18,316	20,748	16,291
Services & Other Charges	17,805	22,305	26,062	27,487	25,371
Transfers & Reimbursement	22,338	27,771	29,670	29,670	11,792
	489,259	469,424	601,750	518,985	544,038

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	183,934	176,106	198,059	193,334	201,106
Supplies	16,863	15,818	19,450	19,450	19,950
Services & Other Charges	4,470	3,772	4,814	4,814	3,150
	205,266	195,696	222,323	217,598	224,206

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	271,386	285,054	297,706	296,536	307,433
Supplies	6,535	10,129	8,565	8,565	8,565
Services & Other Charges	12,514	13,755	14,422	14,422	12,851
Transfers & Reimbursement	8,796	9,525	9,930	9,930	9,812
	299,231	318,463	330,623	329,453	338,661

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	355,892	372,052	438,755	389,850	445,149
Supplies	9,857	12,679	13,171	12,971	13,171
Services & Other Charges	36,491	32,550	38,534	38,534	35,394
Transfers & Reimbursement	14,660	15,875	27,587	27,587	7,858
	416,899	433,155	518,047	468,942	501,572

Personnel Schedule

Chief Code Enforcement Officer	1	1	1	1	1
Code Enforcement Officer	5	5	6	6	6
Total Full-Time	6	6	7	7	7

(101-1164)

Health & Code - Animal Control

General Fund

This activity is responsible for the enforcement of animal-related ordinances.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	434,452	419,520	511,563	501,666	476,663
Supplies	45,740	46,135	54,246	53,566	58,008
Services & Other Charges	33,212	26,967	41,512	40,874	35,766
Transfers & Reimbursement	14,338	15,610	25,995	25,995	10,235
	527,742	508,231	633,316	622,101	580,672

Personnel Schedule

Animal Control Supervisor	1	1	1	1	1
Animal Control Field Supervisor	1	1	1	1	1
Animal Control Officer	6	6	7	7	6
Total Full-Time	8	8	9	9	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	69,372	83,703	104,330	102,493	105,000
Supplies	16,065	16,659	18,209	18,709	18,209
Services & Other Charges	37,318	50,822	37,219	44,119	31,520
	122,756	151,184	159,758	165,321	154,729

Personnel Schedule

Shelter Clerk	1	1	1	1	1
Kennel/Shelter Attendant	1	1	1	1	1
Total Full-Time	2	2	2	2	2

Grant Fund

(271-1145)

DIAL A RIDE

Grants

This activity accounted for the annual operations of the Dial-A-Ride program. The Denton County Transportation Authority is now responsible for this service.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	5,446	-	-	-	-
	5,446	-	-	-	-

(280-1111)

CDBG - General Fund Contribution

GRANTS - CDBG

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	15,827	15,710	20,921	15,966	-
Supplies	-	-	785	785	-
Services & Other Charges	2,947	2,949	4,947	6,197	-
	18,774	18,659	26,653	22,948	-

Personnel Schedule

Grants Coordinator	0.10	0.10	0.10	0.10	-
Program Specialist	0.10	0.10	0.10	0.10	-
Total Full-Time	0.20	0.20	0.20	0.20	-

(280-1121)

CDBG - Administration

GRANTS - CDBG

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	98,672	98,258	106,252	83,250	-
Supplies	2,015	2,016	1,015	1,015	-
Services & Other Charges	8,669	7,666	6,130	6,130	-
Transfers & Reimbursement	1,137	1,137	2,003	2,003	-
	110,493	109,078	115,400	92,398	-

Personnel Schedule

Grant Coordinator	0.75	0.75	0.75	0.75	-
Grants Specialist	0.75	0.75	0.75	0.75	-
Total Full-Time	1.50	1.50	1.50	1.50	-
Part-time Secretary	1	1	1	1	-
Administrative Intern	0.50	0.50	0.50	0.50	-
Total Part-Time	1.50	1.50	1.50	1.50	-

(280-1122)

CDBG - Projects**GRANTS - CDBG**

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,200	57	-	3,273	-
Block Grants	680,640	507,588	438,050	749,049	-
	681,840	507,644	438,050	752,322	-

Personnel Schedule

Grants Specialist	0.15	0.15	0.15	0.15	-
Grant Coordinator	0.15	0.15	0.15	0.15	-
Total Full-Time	0.30	0.30	0.30	0.30	-

(280-1123)

HOMEBUYER PERSONNEL COSTS**GRANTS - CDBG**

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	3,957	15,350	17,837	10,193	-
Services & Other Charges	-	251	251	251	-
	3,957	15,601	18,088	10,444	-

(280-1124)

HOUSING REHAB PERSONNEL**GRANTS - CDBG**

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	5,603	11,978	229	11,330	-
Services & Other Charges	-	126	(503)	-	-
	5,603	12,104	(274)	11,330	-

(280-1125)

Grants**GRANTS - CDBG**

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	19,444	3,892	-	-	-
Services & Other Charges	249,414	80,125	-	-	-
	268,858	84,017	-	-	-

(290-1111)

CDBG - General Fund Contribution

GRANTS- COMM DEV GRANTS

This activity was set-up to track the City's contribution for non-reimbursable activities and shared cost requirements. This activity was moved to the Economic Development and Planning Department (15) in FY 09-10.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	3,273	-
	-	-	-	3,273	-

(290-1121)

CDBG - Administration

GRANTS- COMM DEV GRANTS

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	15,272	-
Transfers & Reimbursement	-	1,134	-	-	-
	-	1,134	-	15,272	-

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.

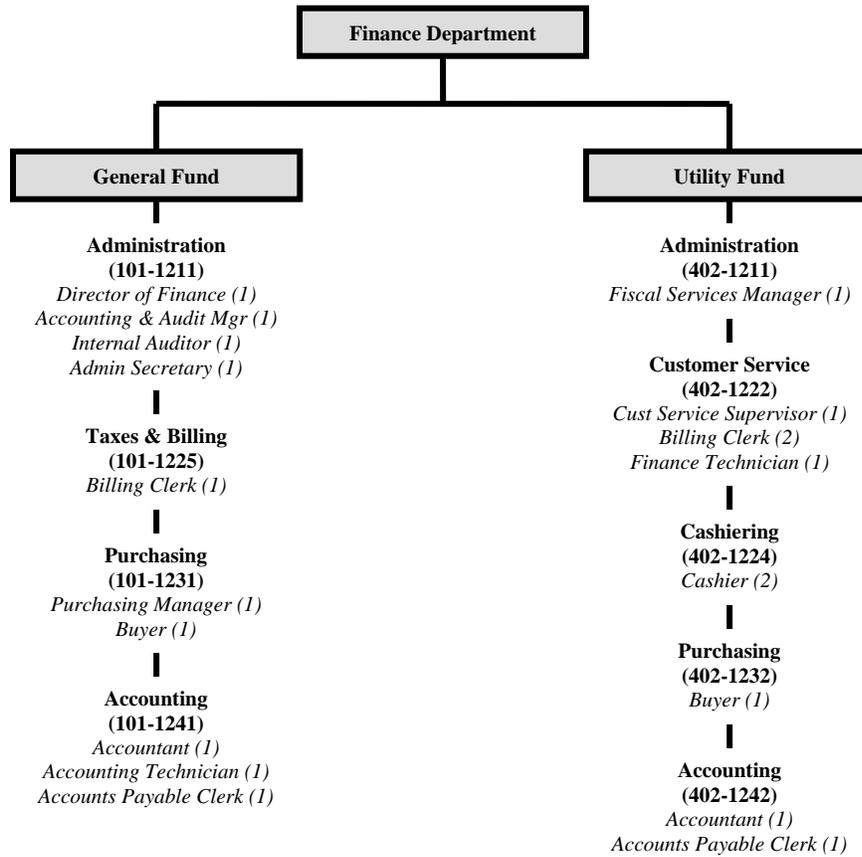
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	76,088	81,720	93,088	91,435	93,759
Supplies	145	83	200	200	200
Services & Other Charges	2,222	3,041	2,928	2,928	2,540
	78,455	84,844	96,216	94,563	96,499

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	19	20	20	20	20

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,246,304	1,329,420	1,412,536	1,423,825	1,435,133
Supplies	140,783	122,830	139,349	133,943	141,515
Services & Other Charges	527,717	520,304	540,978	563,543	518,074
Transfers & Reimbursement	13,106	13,879	12,415	12,415	1,682
	1,927,910	1,986,433	2,105,278	2,133,726	2,096,404

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
GFOA Certificate of Achievement for Financial Reporting.	Y	Y	Y	Y	Y
General Obligation Bond Rating - Fitch	AA	AA	AA	AA	AA
NPI's Achievement of Excellence in Procurement.	Y	Y	Y	Y	Y
General Obligation Bond Rating - Standard and Poors.	AA	AA+	AA+	AA+	AA+
Utility Debt Service Bond Rating - Standard and Poors.	AA	AA	AA	AA	AA+
Percent of payments via credit card.	19.6%	19.20%	19%	19.4%	19%
Percent of payments via lock box.	62.8%	43.80%	30%	34%	34%
Percent of payments via E-box and draft.	-	18.30%	25%	33%	33%
Utility Debt Service Bond Rating - Fitch	-	AA	AA	AA	AA

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	386,775	409,559	421,821	453,050	422,232
Supplies	3,063	3,582	3,000	2,800	3,000
Services & Other Charges	19,585	20,509	15,052	14,711	11,911
Transfers & Reimbursement	2,314	3,552	4,743	4,743	1,682
Total	411,737	437,202	444,616	475,304	438,825

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	57,677	56,518	63,729	46,552	44,494
Supplies	12,991	2,598	3,569	3,350	3,610
Services & Other Charges	269,755	287,019	306,678	291,662	300,178
Transfers & Reimbursement	379	-	-	-	-
Total	340,801	346,135	373,976	341,564	348,282

Personnel Schedule

Clerk Typist	0.50	-	-	-	-
Billing Clerk	1	1	1	1	1
Total Full-Time	1.50	1	1	1	1

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	145,076	155,363	159,909	162,483	167,291
Supplies	2,019	2,094	3,230	1,500	1,500
Services & Other Charges	9,910	12,149	18,398	18,413	17,752
Transfers & Reimbursement	4,070	4,070	1,028	1,028	-
	161,076	173,676	182,565	183,424	186,543

Personnel Schedule

Purchasing Manager	1	1	1	1	1
Buyer	1	1	1	1	1
Total Full-Time	2	2	2	2	2

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	166,250	170,829	174,945	172,681	178,841
Supplies	12,782	9,478	12,170	12,170	12,170
Services & Other Charges	65,022	77,582	98,881	116,436	99,605
Transfers & Reimbursement	1,353	2,312	1,840	1,840	-
	245,408	260,201	287,836	303,127	290,616

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**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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	115,168	125,445	130,668	128,071	133,445
Supplies	221	232	250	250	250
Services & Other Charges	4,636	4,979	6,723	30,650	3,850
Transfers & Reimbursement	1,579	2,756	3,356	3,356	-
	121,604	133,412	140,997	162,327	137,545

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	172,021	179,866	191,380	204,590	214,804
Supplies	108,927	102,967	114,945	111,800	118,800
Services & Other Charges	54,512	49,028	57,084	56,906	47,480
Transfers & Reimbursement	1,516	648	433	433	-
	336,976	332,509	363,842	373,729	381,084

Personnel Schedule

Customer Service Supervisor	1	1	1	1	1
Billing Clerk	2	2	2	2	2
Finance Technician	-	1	1	1	1
Clerk Typist	0.50	-	-	-	-
Total Full-Time	3.50	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	76,570	73,239	82,277	80,710	83,837
Supplies	559	1,130	1,335	1,235	1,335
Services & Other Charges	80,630	45,036	5,335	1,926	4,550
Transfers & Reimbursement	1,029	-	-	-	-
	158,787	119,405	88,947	83,871	89,722

Personnel Schedule

Cashier	2	2	2	2	2
Total Full-Time	2	2	2	2	2

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	26,011	51,437	43,592	55,383
Supplies	-	399	500	500	500
Services & Other Charges	-	968	7,901	7,901	7,363
Transfers & Reimbursement	-	-	433	433	-
	-	27,378	60,271	52,426	63,246

Personnel Schedule

Buyer	-	1	1	1	1
Total Full-Time	-	1	1	1	1

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.

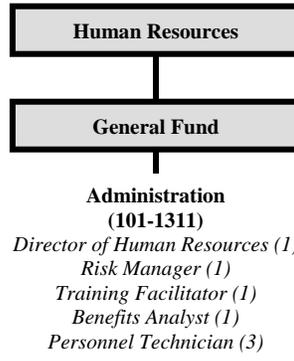
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	126,766	132,590	136,370	132,096	134,806
Supplies	222	350	350	338	350
Services & Other Charges	23,667	23,034	24,926	24,938	25,385
Transfers & Reimbursement	866	541	582	582	-
	151,521	156,515	162,228	157,954	160,541

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	7	7	7	7	7

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	956,221	916,315	1,178,341	1,176,050	1,069,781
Supplies	44,520	22,400	19,835	21,835	19,577
Services & Other Charges	616,676	715,798	726,843	663,018	743,323
Transfers & Reimbursement	4,058	4,108	4,600	4,600	2,943
Claim Payments	1,053,987	274,251	1,190,900	1,218,300	1,092,524
	2,675,463	1,932,872	3,120,519	3,083,803	2,928,148

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-time employee turnover rate.	9.5%	8%	8%	6%	8%
Ratio of Human Resource FTEs to 100 FTEs.	1.02	1.04	1.04	1.04	1.04
Employee benefits as a percent of total wages.	31%	30%	30%	30%	30%
Average days lost due to non-FMLA sick leave	5.99	6.27	5	6	5
Total cost of accidents per 100,000 miles driven.	\$3767	\$1200	\$3000	\$2300	\$2000
Number of worker's compensation claims per 100 employees.	22	25	18	25	18
Cost of worker's compensation claims per 100 employees.	\$94,000	\$76,000	\$70,000	\$76,000	\$70,000
Average number of worker days lost due to injuries per 100 FTE's	.15	.28	.10	.24	.10
Cost of vehicle accident loss to overall assessed value.	.80%	.27%	.50%	.50%	.50%
Number of vehicle related accidents per 100,000 miles driven.	7.3	5	6	5	6
Average number of days to complete an external competitive recruitment process.	49 days	46 days	45 days	46 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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	501,681	541,183	563,341	561,050	580,781
Supplies	24,476	22,400	19,835	21,835	19,577
Services & Other Charges	138,557	137,653	141,078	120,909	126,772
Transfers & Reimbursement	4,058	4,108	4,600	4,600	2,943
	668,772	705,344	728,854	708,394	730,073

Personnel Schedule

Director of Human Resources	1	1	1	1	1
Risk Manager	-	1	1	1	1
HR Coordinator	1	-	-	-	-
Benefits Analyst	1	1	1	1	1
Training Facilitator	1	1	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	102,768	100,605	140,000	140,000	140,000
Claim Payments	926,676	133,718	568,000	568,000	603,000
	1,029,444	234,323	708,000	708,000	743,000

(535-1332)

EMPLOYEE BENEFIT

Insurance Risk Fund

This activity accounts for city-wide employee assistance program expenses.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	20,542	20,976	22,000	22,000	22,000
	20,542	20,976	22,000	22,000	22,000

(535-1333)

LIABILITY & CASUALTY**Insurance Risk Fund**

This activity accounts for city-wide liability and casualty expenses.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	20,045	-	-	-	-
Services & Other Charges	457,578	553,188	514,219	516,180	543,826
Claim Payments	127,311	133,050	311,000	309,600	150,824
	604,934	686,238	825,219	825,780	694,650

(535-1336)

LIFE INSURANCE**Insurance Risk Fund**

This activity accounts for city-wide life insurance expenses.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	284,913	207,819	390,000	390,000	235,000
	284,913	207,819	390,000	390,000	235,000

(535-1337)

LONG-TERM DISABILITY**Insurance Risk Fund**

This activity accounts for city-wide long-term disability expenses.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	60,384	64,573	65,000	65,000	80,000
	60,384	64,573	65,000	65,000	80,000

(535-1338)

UNEMPLOYMENT BENEFIT**Insurance Risk Fund**

This activity accounts for city-wide unemployment benefits expenses.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	6,475	2,135	20,000	20,000	34,000
	6,475	2,135	20,000	20,000	34,000

(535-1369)

Other**Insurance Risk Fund**

This activity accounts for all other Insurance Risk Fund expenses.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	1,790	2,350	2,350	2,350
Claim Payments	-	7,483	2,000	2,000	-
	-	9,273	4,350	4,350	2,350

Health Insurance Trust Fund

(614-1311)

ADMINISTRATION

Health Insurance Trust Fund

This activity tracks administrative costs of the Health Fund including subscriptions, dues and training expenses.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	2,190	47,196	1,579	48,375
	-	2,190	47,196	1,579	48,375

OPEB Liability Trust Fund

(616-1311)

ADMINISTRATION

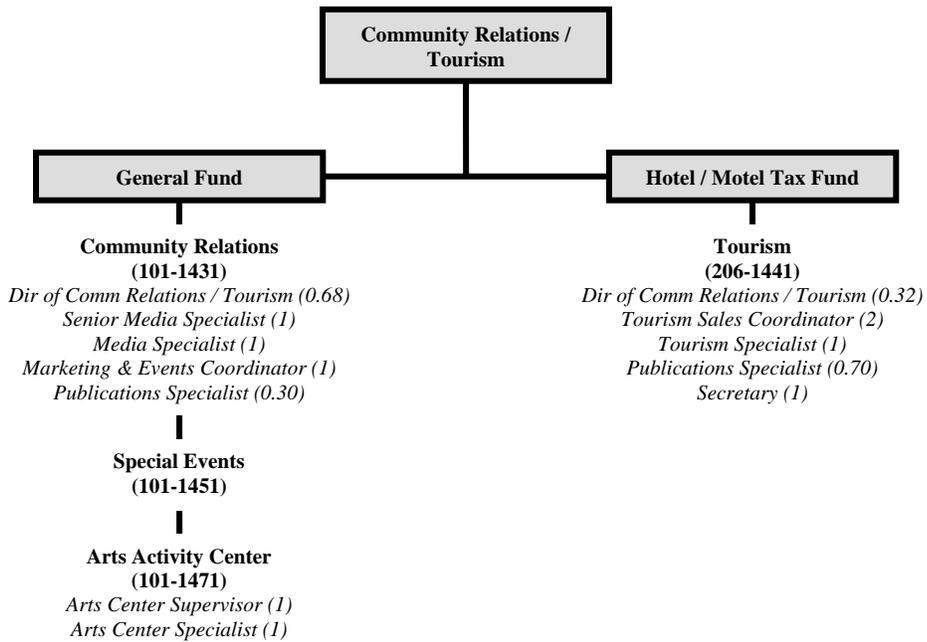
OPEB Liability Trust Fund

This activity tracks retiree health claim expenses.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Health Claims	-	-	309,900	338,700	338,700
	-	-	309,900	338,700	338,700

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	7	9	9	9	11

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	525,731	642,807	680,241	678,133	841,076
Supplies	89,758	67,312	84,962	83,506	79,763
Services & Other Charges	797,304	961,193	969,836	986,301	1,090,110
Transfers & Reimbursement	3,355	4,276	258,159	258,159	49,101
	1,416,149	1,675,588	1,993,198	2,006,099	2,060,050

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Attendees rating city events as "good" or "excellent"	-	-	90%	90%	95%
Qualified visitation leads distributed to area hoteliers for consideration.	-	-	50	50	50
Visitor packets distributed monthly through the Visitor Information Center.	-	-	100	100	250

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	302,970	323,708	339,854	336,608	329,162
Supplies	35,300	34,613	39,428	38,078	26,932
Services & Other Charges	29,658	36,708	41,742	40,738	25,688
Transfers & Reimbursement	2,489	2,977	6,806	6,806	4,058
	370,418	398,005	427,830	422,230	385,840

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
Senior Media Specialist	1	1	1	1	1
Media Specialist	1	1	1	1	1
Publications Specialist	-	0.60	0.60	0.60	0.30
Total Full-Time	3.68	4.28	4.28	4.28	3.98
PT Publications Specialist	0.50	-	-	-	-
Total Part-Time	0.50	-	-	-	-

(101-1451)

Special Events

General Fund

This activity accounts for special events funded through the General Fund.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	2,698	949	5,250	5,250	5,250
Services & Other Charges	57,822	42,824	51,057	51,057	40,057
	60,520	43,773	56,307	56,307	45,307

(101-1471)

ARTS ACTIVITY CENTER

General Fund

The Arts Activity Center activity is responsible for the operations at the Arts Activity Center. The Arts Activity Center will be under construction during most of FY 09-10 but staff will be hired before completion to begin establishing programming.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	145,083
Supplies	-	-	-	-	9,500
Services & Other Charges	-	-	-	-	135,569
	-	-	-	-	290,152

Personnel Schedule

Arts Center Manager	-	-	-	-	1
Arts Center Specialist	-	-	-	-	1
Total Full-Time	-	-	-	-	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. In addition, a \$250,000 payment to the vehicle and equipment replacement fund is budgeted here as it is a payback to that fund for a loan made to cover the Convention Center lease fee. Previously accounted for in 206-0341. For FY 09-10, only \$45,043 is available to pay for the loan.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	222,761	319,100	340,387	341,525	366,831
Supplies	35,078	24,660	21,209	21,103	19,006
Services & Other Charges	298,405	420,080	386,945	404,414	398,704
Transfers & Reimbursement	866	1,299	251,353	251,353	45,043
	557,110	765,139	999,894	1,018,395	829,584

Personnel Schedule

Dir Of Comm Relations & Touris	0.32	0.32	0.32	0.32	0.32
Tourism Sales Coordinator	1	2	2	2	2
Publications Specialist	-	0.40	0.40	0.40	0.70
Tourism Specialist	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	3.32	4.72	4.72	4.72	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. Previously accounted for in 206-0351.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	11,508	7,090	19,075	19,075	19,075
Services & Other Charges	262,538	306,749	335,261	335,261	335,261
	274,046	313,839	354,336	354,336	354,336

(206-1461)

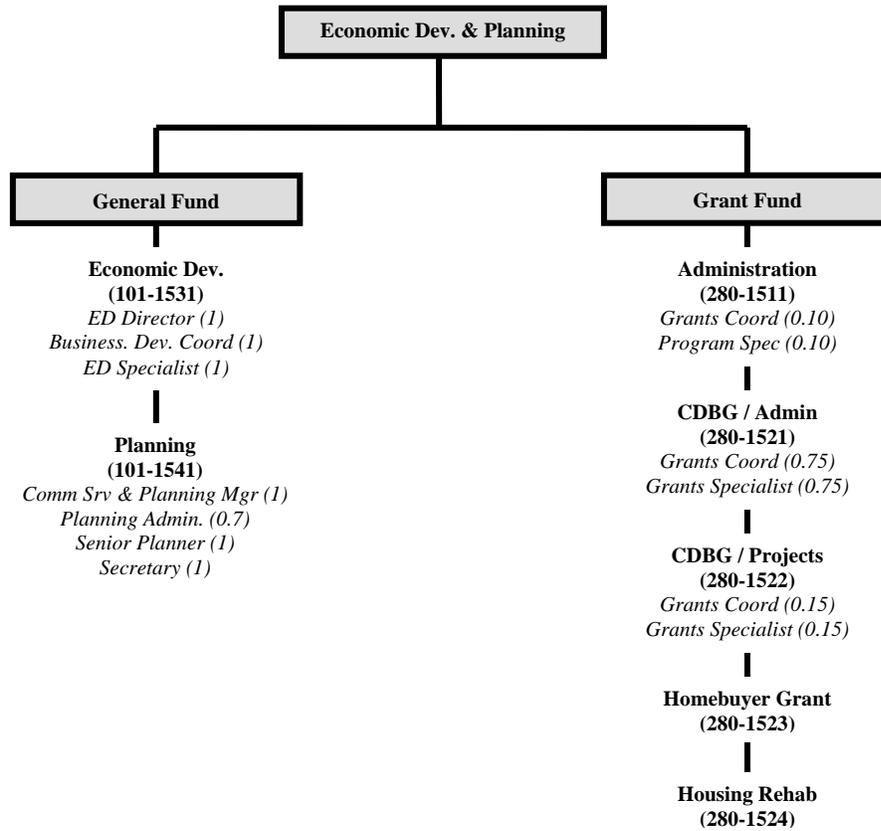
Arts**Hotel / Motel Tax Fund**

This activity accounts for funding provided to the Arts Council for ballet, theater, symphony, Visual Arts League and Musical Feast Choral Society expenditures. Previously accounted for in 206-0361.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Supplies	5,175	-	-	-	-
Services & Other Charges	148,881	154,831	154,831	154,831	154,831
	154,056	154,831	154,831	154,831	154,831

Economic Development & Planning

Organizational Chart



ECONOMIC DEV. & PLANNING

Personnel

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	-	-	-	-	8

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	657,061
Supplies	-	-	-	-	11,071
Services & Other Charges	-	-	55,600	55,600	467,537
Transfers & Reimbursement	-	-	1,560	1,560	33,357
Block Grants	-	-	-	-	449,081
Debt	-	-	-	-	349,379
	-	-	57,160	57,160	1,967,486

Economic Dev. & 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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	295,573
Supplies	-	-	-	-	7,371
Services & Other Charges	-	-	-	-	38,047
	-	-	-	-	340,991

Personnel Schedule

Economic Development Director	-	-	-	-	1
Business Development Coordinator	-	-	-	-	1
Economic Development Specialist	-	-	-	-	1
Total Full-Time	-	-	-	-	3

(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).

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	218,683
Supplies	-	-	-	-	1,900
Services & Other Charges	-	-	-	-	4,083
Transfers & Reimbursement	-	-	-	-	29,794
	-	-	-	-	254,460

Personnel Schedule

Comm. Svcs & Planning Manager	-	-	-	-	0.30
Planning Administrator	-	-	-	-	0.70
Senior Planner	-	-	-	-	1
Secretary	-	-	-	-	1
Total Full-Time	-	-	-	-	3

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	20,469
Supplies	-	-	-	-	785
Services & Other Charges	-	-	-	-	11,290
	-	-	-	-	32,544

Personnel Schedule

Grants Coordinator	-	-	-	-	0.10
Program Specialist	-	-	-	-	0.10
Total Full-Time	-	-	-	-	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	105,891
Supplies	-	-	-	-	1,015
Services & Other Charges	-	-	-	-	4,526
Transfers & Reimbursement	-	-	-	-	2,003
	-	-	-	-	113,435

Personnel Schedule

Grants Coordinator	-	-	-	-	0.75
Program Specialist	-	-	-	-	0.75
Total Full-Time	-	-	-	-	1.50

Part-time Secretary	-	-	-	-	1
Administrative Intern	-	-	-	-	0.50
Total Part-Time	-	-	-	-	1.50

(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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Block Grants	-	-	-	-	449,081
	-	-	-	-	449,081

Personnel Schedule

Grants Coordinator	-	-	-	-	0.15
Grants Specialist	-	-	-	-	0.15
Total Full-Time	-	-	-	-	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	16,445
Services & Other Charges	-	-	-	-	135
	-	-	-	-	16,580

(296-1531)

ECONOMIC DEVELOPMENT

TXDOT OLD TOWN PLAZA IMPR

This activity accounts for a reimbursement from TxDOT for the Old Town plaza project.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	-	-	-	400,000
	-	-	-	-	400,000

Waters Ridge PID Fund

(217-1531)

ECONOMIC DEVELOPMENT

Waters Ridge PID Fund

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	-	55,600	55,600	8,956
Transfers & Reimbursement	-	-	1,560	1,560	1,560
	-	-	57,160	57,160	10,516

Old Town TIF Fund

(225-1531)

ECONOMIC DEVELOPMENT

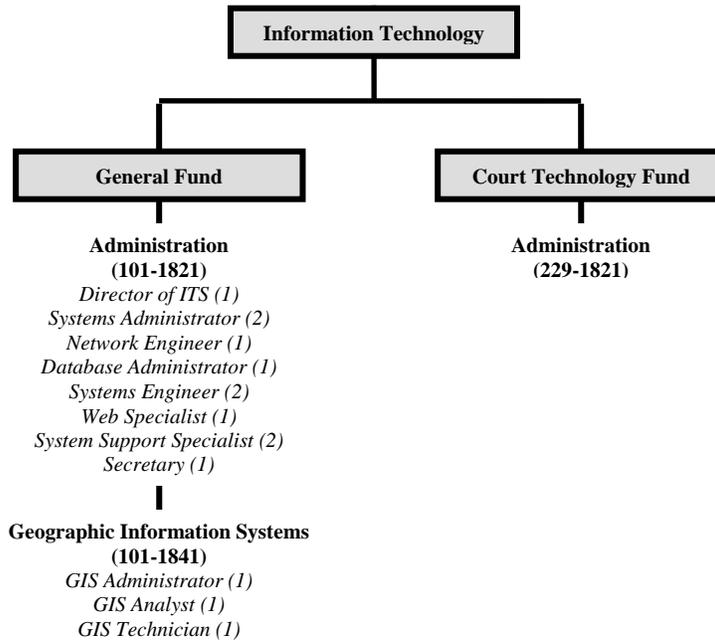
Old Town TIF Fund

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).

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	-	-	-	-	500
Debt	-	-	-	-	349,379
	-	-	-	-	349,879

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	14	14	14	14	14

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	1,166,460	1,223,153	1,318,734	1,341,033	1,350,679
Supplies	7,857	26,608	10,750	10,450	10,450
Services & Other Charges	425,274	397,361	486,558	459,675	462,816
Transfers & Reimbursement	133,568	142,488	139,920	139,920	152,779
	1,733,158	1,789,610	1,955,962	1,951,078	1,976,724

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Percent users overall satisfaction.	-	98%	98%	98%	98%
Percent users satisfied with technology quality of services.	-	98%	98%	98%	98%
Percent users satisfied with technology quality of services.	-	98%	98%	98%	98%
Percent users satisfied with technology quality of services.	-	98%	98%	98%	98%
Percent users satisfied with e-mail services.	-	98%	98%	98%	98%
Percent users satisfied with quality of GIS service.	-	96%	96%	96%	96%
Percent users satisfied with timeliness of GIS service.	-	97%	97%	97%	97%
Percent citizens satisfied with city web site.	-	90%	90%	90%	90%
Percent citizens satisfied with city e-government services.	-	86%	86%	86%	86%
Percent users satisfied with GIS applications.	-	97%	97%	97%	97%
Percent users satisfied with timeliness of service.	-	98%	98%	98%	98%
Percent users satisfied with technology consultation services.	-	98%	98%	98%	98%
Percent users satisfied with telephone services.	-	97%	97%	97%	97%
Percent users satisfied with internet services.	-	97%	97%	97%	97%

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	947,621	1,002,368	1,035,850	1,042,878	1,102,303
Supplies	4,911	26,336	6,730	6,730	6,730
Services & Other Charges	354,873	312,733	412,311	382,819	400,133
Transfers & Reimbursement	133,568	142,488	139,920	139,920	112,779
Total	1,440,973	1,483,925	1,594,811	1,572,347	1,621,945

Personnel Schedule

Director of ITS	1	1	1	1	1
Technology Manager	-	1	1	1	1
System Support Specialist	2	2	2	2	2
Web Specialist	1	1	1	1	1
Systems Engineer	2	1	1	1	1
Database Administrator	1	1	1	1	1
Network Engineer	1	1	1	1	1
Systems Administrator	2	1	1	1	1
Secretary	1	1	1	1	1
Network Administrator	-	1	1	1	1
Total Full-Time	11	11	11	11	11
Administrative Intern II	1	1	1	1	2
Total Part-Time	1	1	1	1	2

(101-1841)

Geographical Information Systems (GIS)

General Fund

Create and maintain Geographic Information Services for the City. Develop spatial data and applications that will allow departments, employees and citizens to access location based information.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	218,839	220,785	244,708	241,531	248,376
Supplies	2,946	272	4,020	3,720	3,720
Services & Other Charges	70,400	84,628	74,247	76,856	62,683
Total	292,185	305,686	322,975	322,107	314,779

Personnel Schedule

GIS Administrator	1	1	1	1	1
GIS Analyst	2	1	1	1	1
GIS Technician	-	1	1	1	1
Total Full-Time	3	3	3	3	3

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.

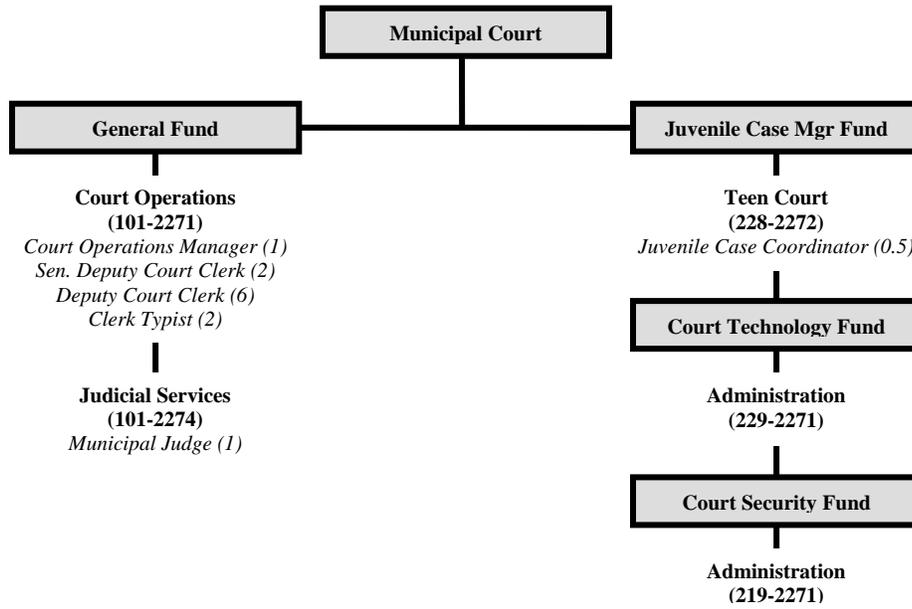
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	38,176	56,624	-
Transfers & Reimbursement	-	-	-	-	40,000
	-	-	38,176	56,624	40,000

Personnel Schedule

Administrative Intern II	-	-	1	1	-
Total Part-Time	-	-	1	1	-

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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Full-Time	13	13	13	13	13

Total Department Expenditures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	823,957	806,199	874,843	866,462	901,978
Supplies	19,671	27,914	24,245	24,200	23,845
Services & Other Charges	76,851	45,391	91,243	81,828	81,159
Transfers & Reimbursement	-	-	58,713	58,713	38,901
	920,478	879,504	1,049,044	1,031,203	1,045,883

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Total case processings per court employee (#filed+disposed+warrant processed/clerks)	5876	6296	6100	6500	6500
Average fine collected per case disposed (collections/disposed cases)	\$168.00	\$160.00	\$168.00	\$164.00	\$164.00
Percent of warrants cleared during year issued.	71%	83%	85%	81%	81%
Percent of case dispositions during year of filing	86%	94%	89%	90%	90%

Municipal Court

General Fund

(101-2271)

COURT OPERATIONS

General Fund

The operations division processes all cases, fees and paperwork for the Court. In FY 2007-08, the Municipal Court was restructured for increased efficiency.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	622,880	569,051	596,477	576,610	604,236
Supplies	17,917	26,674	22,400	20,000	20,000
Services & Other Charges	71,961	39,103	32,883	26,698	24,025
Total	712,758	634,828	651,760	623,308	648,261

Personnel Schedule

Court Operations Manager	1	1	1	1	1
Court Administrator	1	-	-	-	-
Senior Deputy Court Clerk	1	2	2	2	2
Court Supervisor	1	-	-	-	-
Deputy Court Clerk	7	6	6	6	6
Clerk Typist	1	2	2	2	2
Total Full-Time	12	11	11	11	11
PT Clerk Typist	1	1	1	1	1
Part-Time Deputy Court Clerk	-	1	1	1	1
Total Part-Time	1	2	2	2	2

(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).

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	23,843	24,373	799	12,262	4,407
Supplies	1,754	1,240	1,845	1,700	1,845
Services & Other Charges	1,045	633	1,000	500	500
Total	26,642	26,246	3,644	14,462	6,752

Personnel Schedule

Juvenile Case Coordinator	-	0.50	-	-	-
Total Full-Time	-	0.50	-	-	-
Teen Court Coordinator	0.75	-	-	-	-
Total Part-Time	0.75	-	-	-	-

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	177,233	187,705	191,984	192,009	191,296
Services & Other Charges	1,717	2,071	2,072	1,842	1,684
	178,950	189,776	194,056	193,851	192,980

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Services & Other Charges	2,127	2,746	8,500	8,500	8,500
	2,127	2,746	8,500	8,500	8,500

(219-2273)

Training - Warrant Officers**Municipal Court Security Fund**

This activity provides funding for training for the warrant officers.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	32,000	32,000	26,300
Transfers & Reimbursement	-	-	37,768	37,768	38,901
	-	-	69,768	69,768	65,201

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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	25,070	53,583	53,581	53,906

Services & Other Charges	-	838	838	838	950
	-	25,908	54,421	54,419	54,856

Personnel Schedule

Juvenile Case Coordinator	-	0.50	1	1	1
Total Full-Time	-	0.50	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.

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Adopted
Personal Services	-	-	-	-	21,833
Supplies	-	-	-	2,500	2,000
Services & Other Charges	-	-	45,950	43,450	45,500
Transfers & Reimbursement	-	-	20,945	20,945	-
	-	-	66,895	66,895	69,333

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.



Arts Activity Center Rendering

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 2010 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 2009-10, \$2.9 million was approved in the General Fund budget for transfer to the CIP for street, alley, sidewalk, corridor beautification and intersection/traffic signal improvements.

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 FY 2009-10 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 'Concrete Street Rehab '08' the financial capital project number is G90802. 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
(G30653) Old Town Retail Incentive Program	Administration	75,000	74,557	443
(G30738) Arts Activity Center	Administration	10,184,860	1,505,156	8,679,704
(G30802) Garden Ridge rail station	Administration	59,000	56,571	2,429
(G30902) BASEMENT DESIGN	Administration	18,267	13,977	4,290
(G10901) Animal Shelter Renovation	Community Development	63,820	51,244	12,576
(G11001) ANIMAL SHELTER CONSTR.	Community Development	4,500,000		4,500,000
(G80665) Fire Station #7	Fire Department	4,257,794	3,598,716	659,078
(G80901) Central Station Remodel	Fire Department	25,000	14,346	10,654
(G70651) New Jail Facility	Police Department	3,897,522	3,845,328	52,194
(G70801) Remodel of Police Station	Police Department	550,000	140,165	409,835
(G90907) BUILDING REPAIRS	Public Services	200,000	48,969	151,031
				\$14,655,491

Drainage Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G10743) Drainage Improvements '07	Community Development	406,352	301,556	104,796
(G10904) 2009 DRAINAGE IMPROVE	Community Development	934,255		934,255
				\$1,039,051

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	-
				\$-

Irrigation Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G00644) Irrigation Improvements	Parks & Leisure Services	356,775	300,874	55,901
				\$55,901

Technology Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(GT0417) E-Government Web Applications	Information Technology	227,678	141,717	85,961
(GT0503) Radio Tower	Information Technology	753,000	706,739	46,261
(GT0607) GIS - Phase III	Information Technology	116,632	116,267	365
(GT0726) Radio Communications System Upgrade	Information Technology	2,443,656	2,418,136	25,520
(GT0750) Fiber-Optic Infrastructure	Information Technology	753,000	544,514	208,486

(GT0805) Mapping Software - Dispatch	Information Technology	34,750	30,900	3,850
(GT0806) Mapping Software - Vehicles	Information Technology	42,305	37,121	5,184
(GT0901) Document Imaging Phase IV	Information Technology	166,383	61,379	105,004
(GT0902) Citrix-MS Office Upgrade	Information Technology	24,000		24,000
(GT0904) Wireless Network Mgmt Sys	Information Technology	24,048		24,048
(GT0905) Network Expansion 09	Information Technology	25,462	18,054	7,408
(GT0906) EMS Software Upgrade	Information Technology	19,754		19,754
(GT0907) HIPPA - EMS	Information Technology	30,000	23,227	6,773
(GT0908) HIPPA - HUMAN RESOURCES	Information Technology	30,000	22,817	7,183
(GT0909) City Works Update	Information Technology	53,000		53,000
(GT1001) Network Central Switch	Information Technology	300,000		300,000
(GT1002) Network Expansion 2010	Information Technology	73,600		73,600
				\$996,397

Machinery & Equipment

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G30623) Cable System Equipment	Administration	100,000	74,457	25,543
(G10640) Railroad Quiet Zones	Community Development	159,250	7,863	151,388
(G70901) PD Comm Furniture/Equip	Police Department	159,396	143,702	15,694
				\$192,625

Park Development

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G30721) Old Town Park Plaza	Administration	1,000,000	653,913	346,087
(G00423) General Park Improvements	Parks & Leisure Services	1,006,313	311,641	694,672
(G00505) Railroad Street Park Development	Parks & Leisure Services	24,833,004	23,179,980	1,653,024
(G00645) Park Improvements (Park Development Funds)	Parks & Leisure Services	317,000	305,829	11,171
(G00646) Trail Development	Parks & Leisure Services	1,641,400	185,093	1,456,307
(G00647) Lake Park Improvements	Parks & Leisure Services	373,371	259,297	114,074
(G00801) Playground Equipment	Parks & Leisure Services	207,691	83,957	123,734
(G00803) Park Trail Master Plan	Parks & Leisure Services	105,500	62,519	42,981
(G00901) Athletic Complex Turf Ren	Parks & Leisure Services	275,000		275,000
(G00902) East Hill Park	Parks & Leisure Services	66,000	18,212	47,788
(G00903) City Park Master Plan	Parks & Leisure Services	123,500	14,405	109,095
(G05741) Timbercreek Hike & Bike Trail	Parks & Leisure Services	1,916,990	1,577,078	339,912
				\$5,213,847

Paving Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G30619) Old Town Parking/Plaza/Pedestrian Improvements	Administration	3,163,720	965,177	2,198,543
(G30801) Brookfield Reimbursement	Administration	436,538		436,538
(G30901) Old Town TOD/Mill St Corr	Administration	421,300	187,959	233,341
(G10459) Serendipity Village Street Rehabilitation	Community Development	7,505,207	6,813,171	692,036
(G10650) Valley Ridge (Miscellaneous Streets)	Community Development	4,833,146	4,116,499	716,647
(G10652) Westwood Estates	Community Development	9,663,075	464,331	9,198,744
(G10704) Railroad Street (Bennett Lane to SH121)	Community Development	4,500,000	302,299	4,197,701
(G10736) Westwood II	Community Development	9,320,000	257,185	9,062,815

(G10744) Southwest Lewisville (New Roads)	Community Development	10,669,198	6,037,937	4,631,261
(G10751) Vista Ridge Mall Dr.	Community Development	1,386,893	79	1,386,814
(G10801) PURNELL STREET	Community Development	1,402,804	76,214	1,326,590
(G10903) STREET/ALLEY BOND IMP 09	Community Development	2,905,745		2,905,745
(G10905) Windhaven Parkway - RTR	Community Development	1,512,708		1,512,708
(G10906) Valley Ridge Mill-College	Community Development	6,211,090		6,211,090
(G11002) Riverside Road/Bridge	Community Development	2,400,000		2,400,000
(G90511) Corridor Beautification	Public Services	1,958,855	1,085,807	873,048
(G90902) Neighborhood Rehab 09	Public Services	400,000		400,000
(G90904) Asphalt Maintenance 09	Public Services	679,244	212,743	466,501
(G90905) Sidewalk Maintenance 09	Public Services	250,700	215,143	35,557
(G90906) Traffic Improvements 09	Public Services	1,164,672	164,247	1,000,425
(G91001) Alley Rehab 2010	Public Services	170,000		170,000
(G91002) Asphalt Maintenance 2010	Public Services	362,303		362,303
(G91003) Concrete St Rehab 2010	Public Services	940,000	400	939,600
(G91004) Neighborhood Rehab 2010	Public Services	400,000		400,000
(G91005) Sidewalk Maintenance 2010	Public Services	380,700		380,700
(G91006) Traffic Improvements 2010	Public Services	330,000		330,000
				\$52,468,707

Screening Walls

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G90808) 2008 Screening Wall Maint	Public Services	208,479	194,077	14,401
(G90908) 2010 Screening Wall Maint	Public Services	4,227		4,227
				\$18,628

Sanitary Sewer Systems

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(U90804) Timbercreek Lift Station	Public Services	4,500,000	111,971	4,388,029
(U90805) Holf. Prairie Rd San Sew	Public Services	1,000,000		1,000,000
(U90905) ELM FORK SS PH 2	Public Services	823,027		823,027
				\$6,211,056

Sewer System Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(U60409) Elevated Storage Tank (Austin Ranch)	Public Services	3,322,000	2,963,028	358,972
(U60425) Wastewater Treatment Plant (Sludge Mgmt)	Public Services	5,488,350	845,393	4,642,957
(U90407) Purnell St. Wastewater Main Replacement Study	Public Services	2,200,706	192,875	2,007,831
(U90801) Inflow/Infiltration 2008	Public Services	559,827	184,521	375,306
(U90803) Lakeside Cir. Sewer Line	Public Services	1,200,000	671,828	528,172
(U90901) Crossroads South Sewer	Public Services	2,400,000		2,400,000
(U90906) Kenny Ct Aerial Crossing	Public Services	148,534		148,534
(U90907) INDIAN CREEK LIFT STATION	Public Services	11,760,000		11,760,000
(U91001) Timbercreek Aerial Sewer	Public Services	835,000		835,000
(U91003) Sewer Line Repl. 2010	Public Services	29,900		29,900
(U95362) Extension of Sanitary Sewer to Elm Fork Area	Public Services	1,093,724	1,051,411	42,313

Traffic Signals

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(G10902) LPAFA Grant	Community Development	321,425		321,425
				\$321,425

Water Lines

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(U90802) Water Line Replacements 2008	Public Services	1,364,039	169,490	1,194,549
(U90902) Waterline Replacements 09	Public Services	1,630,492	206,900	1,423,592
(U90904) VALY RDG NE WTR LINE PH 2	Public Services	540,093		540,093
(U91002) Inflow/Infiltration 2010	Public Services	250,000		250,000
				\$3,408,235

Water System Projects

Project	Responsible Department	Project To Date		Current
		Budget	Expenses	Year Budget
(U15460) Update of Master Water Infrastructure Map	Community Development	188,666	144,770	43,896
(U15537) Extension of Water Line in Valley Ridge	Community Development	3,340,000	2,509,674	830,327
(U60512) Midway Pump Station / Dallas Water Supply No. 3	Public Services	11,029,539	8,475,345	2,554,194
(U64460) Southside Water Supply	Public Services	7,084,476	6,958,045	126,431
(U90654) Water Line Replacements (2006)	Public Services	3,008,763	1,744,538	1,264,225
(U90765) Water Meter Improvements	Public Services	216,681	47,933	168,748
				\$4,987,821

Building Construction

G10901 - Animal Shelter Renovation

This project funds renovations to the Animal Shelter including repairing and repainting dog kennel walls, replacing worn flooring and wall coverings, and installing a security barrier at the customer counter.

Future Impact on Operating Budgets

Operating expenses of the shelter are already funded in the General Fund.

Project Start Date: 10/1/2008 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	63,820	51,244	12,576
Total	63,820	51,244	12,576

G11001 - ANIMAL SHELTER CONSTR.

No description entered.

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)	4,500,000		4,500,000
Total	4,500,000		4,500,000

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

G30653 - Old Town Retail Incentive Program

This project is designed to assist Old Town property owners and potential business owners to attract retail stores and restaurants. The project provides matching funds for interior finish out costs associated with opening a new retail business. The amount for which each business would qualify would be dependent upon the square footage of the business.

Future Impact on Operating Budgets

Seed money for rehabilitation costs.

Project Start Date: 6/30/2006 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	75,000	74,557	443
Total	75,000	74,557	443

G30738 - Arts Activity Center

This project funds the design and construction of an arts activity facility in the Old Town area.

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)	1,373,261	136,120	1,237,141
CIP - RISK FUND (303)	157,000	-	157,000
CIP - HOTEL/MOTEL (306)	157,895		157,895
TIF - CIP (325)	41,132		41,132
TIF - 2007 BOND FUNDS (327)	7,805,572	852,688	6,952,884
PARK DEVELOPMENT FUNDS (374)	650,000	516,349	133,651
Total	10,184,860	1,505,156	8,679,704

G30802 - Garden Ridge rail station

This project funds a master plan for north Lewisville in response to the proposed Garden Ridge Rail Station and to accommodate future Transit Oriented Developments.

Future Impact on Operating Budgets

None. This is a study only.

Project Start Date: 4/21/2008 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	59,000	56,571	2,429
Total	59,000	56,571	2,429

G30902 - BASEMENT DESIGN

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 4/21/2009 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	18,267	13,977	4,290
Total	18,267	13,977	4,290

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 in progress.

Future Impact on Operating Budgets

To be determined when design is finalized.

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)	337,522	318,452	19,070
CIP - RISK FUND (303)	30,000	12,538	17,462
CIP - G O BOND 2006 (366)	600,000	584,338	15,662
CIP - G O BOND 2007 (367)	2,930,000	2,930,000	-
Total	3,897,522	3,845,328	52,194

G70801 - Remodel of Police Station

This project funds a remodel of the existing jail area once the new jail is operational.

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)	550,000	140,165	409,835
Total	550,000	140,165	409,835

G80665 - Fire Station #7

This project was established to fund a 7th fire station. The station will be used to provide a more central location for a ladder truck to reduce response times for a ladder truck to multi-story fires. Construction is underway.

Future Impact on Operating Budgets

\$19,500 in utility costs.

Project Start Date: 9/1/2006 **Responsible Department:** Fire Department

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	2,763,400	2,104,322	659,078
CIP - RISK FUND (303)	1,494,394	1,494,394	-
Total	4,257,794	3,598,716	659,078

G80901 - Central Station Remodel

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 6/8/2009 **Responsible Department:** Fire Department

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	25,000	14,346	10,654
Total	25,000	14,346	10,654

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)	200,000	48,969	151,031
Total	200,000	48,969	151,031

Drainage Projects

G10743 - Drainage Improvements '07

This project funds drainage improvement projects as to be finalized by the city engineer.

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	301,556	104,796
Total	406,352	301,556	104,796

G10904 - 2009 DRAINAGE IMPROVE

No description entered.

Future Impact on Operating Budgets

No description entered

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		934,255
Total	934,255		934,255

Grants / Grant Projects

G10427 - FISH HATCHERY ROAD BRIDGE

This project funds improvements to the Fish Hatchery Road bridge.

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	-

Irrigation Projects

G00644 - Irrigation Improvements

This project is for irrigation improvements at city parks including an automated central irrigation system and related site improvements.

Future Impact on Operating Budgets

Water costs are anticipated to decrease by 10% or more.

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)	356,775	300,874	55,901
Total	356,775	300,874	55,901

Technology Projects

GT0417 - E-Government Web Applications

This project will fund hardware, software and installation of E-government web applications including PALS scheduling/registration, citizen complaint/response and city licensing.

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)	227,678	141,717	85,961
Total	227,678	141,717	85,961

GT0503 - Radio Tower

This project provides funding for construction of a radio tower shared with Denton County and Denco 911.

Future Impact on Operating Budgets

\$7,000 annually; \$10,000 every 5 years to repaint (split 3 ways).

Project Start Date: 10/1/2004 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	753,000	706,739	46,261
Total	753,000	706,739	46,261

GT0607 - GIS - Phase III

This project provides funding for phase 3 of the GIS implementation. Phase 3 will add more data layers and expand GIS applications on the city intranet as well as the "icommunities" site at the COG.

Future Impact on Operating Budgets

\$25,730.

Project Start Date: 10/1/2005 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	116,632	116,267	365
Total	116,632	116,267	365

GT0726 - Radio Communications System Upgrade

This project funds the upgrade of radio communications equipment as well as the construction of a radio tower shared between Denco 911, Denton County and the City of Lewisville.

Future Impact on Operating Budgets

Approximately \$90,000 annually.

Project Start Date: 12/4/2006 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	304,361	304,361	-
VEHICLE & EQUIP CIP (308)	2,139,295	2,113,775	25,520
Total	2,443,656	2,418,136	25,520

GT0750 - Fiber-Optic Infrastructure

This project installs a fiber-optic ring to connect all major city facilities with a 10 gigabit network connection.

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 - RISK FUND (303)	753,000	544,514	208,486
Total	753,000	544,514	208,486

GT0805 - Mapping Software - Dispatch

This project funds the purchase of software for the dispatch center which will display, in real-time, the locations of public safety vehicles and incidents and allow for easier and more efficient dispatching.

Future Impact on Operating Budgets

\$4,070 annually.

Project Start Date: 10/1/2007 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	34,750	30,900	3,850
Total	34,750	30,900	3,850

GT0806 - Mapping Software - Vehicles

This project funds the purchase of vehicle and incident location dispatch mapping software for use in public safety vehicles. The software allows the use of city-generated GIS maps for improved situational awareness.

Future Impact on Operating Budgets

\$10,157 annually.

Project Start Date: 10/1/2007 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	42,305	37,121	5,184
Total	42,305	37,121	5,184

GT0901 - Document Imaging Phase IV

This project funds the final phase of the Document Imaging system.

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)	166,383	61,379	105,004

Total	166,383	61,379	105,004
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GT0902 - Citrix-MS Office Upgrade

This funding will upgrade the licensing from Office 2003 to 2007 for 100 users on the Citrix Servers.

Future Impact on Operating Budgets

None.

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)	24,000		24,000
Total	24,000		24,000

GT0904 - Wireless Network Mgmt Sys

This funding will provide a non-vendor specific management solution to better monitor, secure, and protect our wireless infrastructure.

Future Impact on Operating Budgets

\$3,695 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)	24,048		24,048
Total	24,048		24,048

GT0905 - Network Expansion 09

This project funds replacement switches, fiber modules, and an additional fiber switch.

Future Impact on Operating Budgets

\$1,440 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)	25,462	18,054	7,408
Total	25,462	18,054	7,408

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		19,754
Total	19,754		19,754

GT0907 - HIPPA - EMS

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 5/27/2009 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - RISK FUND (303)	30,000	23,227	6,773

Total	30,000	23,227	6,773
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GT0908 - HIPPA - HUMAN RESOURCES

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 5/27/2009 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - RISK FUND (303)	30,000	22,817	7,183
Total	30,000	22,817	7,183

GT0909 - City Works Update

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 5/29/2009 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	53,000		53,000
Total	53,000		53,000

GT1001 - Network Central Switch

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 10/1/2009 **Responsible Department:** Information Technology

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

GT1002 - Network Expansion 2010

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 10/1/2009 **Responsible Department:** Information Technology

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	73,600		73,600
Total	73,600		73,600

Machinery & Equipment

G10640 - Railroad Quiet Zones

This project is designed to decrease noise levels associated with trains that travel near residential areas. The project is in design. The Texas Department of Transportation and the railroad company are reviewing the proposed schematics.

Future Impact on Operating Budgets

Minimal.

Project Start Date: 4/5/2006 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CITY-DO DEVELOPER ESCROW (371)	159,250	7,863	151,388
Total	159,250	7,863	151,388

G30623 - Cable System Equipment

This project funds the purchase of cable system equipment.

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	74,457	25,543
Total	100,000	74,457	25,543

G70901 - PD Comm Furniture/Equip

This project funds additional communications furniture and console equipment in the Police Department.

Future Impact on Operating Budgets

Minor.

Project Start Date: 10/1/2008 **Responsible Department:** Police Department

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	159,396	143,702	15,694
Total	159,396	143,702	15,694

Park Development

G00423 - General Park Improvements

This 4B sales tax supported project is for improvements to city parks, primarily infrastructure. In FY 08-09, Council approved an additional \$150,000 for this project.

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	311,641	694,672
Total	1,006,313	311,641	694,672

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. As of October 1, 2008 the park is in the process of being constructed.

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	1,800,768	1,388,504
4B 2004 Bond Funds (344)	2,727,106	2,654,526	72,580
4-B 2007 BOND FUNDS (347)	18,817,626	18,625,685	191,941
PARK DEVELOPMENT FUNDS (374)	99,000	99,000	-
Total	24,833,004	23,179,980	1,653,024

G00645 - Park Improvements (Park Development Funds)

This project is for general park improvements including park pavilions, picnic tables, benches, fences, playgrounds, parking lot light and general repairs.

Future Impact on Operating Budgets

Minimal electrical costs for parking lot lights.

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)	317,000	305,829	11,171
Total	317,000	305,829	11,171

G00646 - Trail Development

This project includes LL Woods parking lane, Old Orchard from Corporate to Hedrick Estates and Timber Creek

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		1,250,000
PARK DEVELOPMENT FUNDS (374)	391,400	185,093	206,307
Total	1,641,400	185,093	1,456,307

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	83,957	123,734
Total	207,691	83,957	123,734

G00803 - Park Trail Master Plan

Comprehensive master plan for the city-wide trail system.

Future Impact on Operating Budgets

None.

Project Start Date: 3/17/2008 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
PARK DEVELOPMENT FUNDS (374)	105,500	62,519	42,981
Total	105,500	62,519	42,981

G00901 - Athletic Complex Turf Ren

No description entered.

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.

Future Impact on Operating Budgets

The Plan will have no operating impact. However, once the park is designed, an operating impact will be developed.

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)	66,000	18,212	47,788
Total	66,000	18,212	47,788

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	14,405	109,095
Total	123,500	14,405	109,095

G05741 - Timbercreek Hike & Bike Trail

This project funds design and construction of the Lewisville section of Timbercreek Hike & Bike. The project is currently in design and is awaiting approval from the Texas Department of Transportation.

Future Impact on Operating Budgets

Minor.

Project Start Date: 9/30/2001

Responsible Department: Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
TXDOT-STEP TRAIL GRANT (292)	1,429,563	1,248,594	180,969
CIP - GENERAL FUND TRSF (301)	201,867	135,694	66,173
CIP - G O BOND 2001 (361)	285,560	192,790	92,770
Total	1,916,990	1,577,078	339,912

G30721 - Old Town Park Plaza

This project funds the design and construction of a park plaza in Old Town.

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	653,913	346,087
Total	1,000,000	653,913	346,087

Paving Projects

G10459 - Serendipity Village Street Rehabilitation

This project provides funding for reconstruction of existing streets with the addition of utility line rehabilitations (U10504).

Future Impact on Operating Budgets

Operating & Maintenance Costs: \$6,470 (2.80 lane miles x \$2,311 per lane mile).

Project Start Date: 6/1/2004

Responsible Department: Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2001 (361)	18,915	18,915	-
CIP - G O BOND 2002 (362)	49,766		49,766
CIP - G O BOND 2004 (364)	1,874,307	1,874,307	-
CIP - G O BOND 2005 (365)	1,932,206	1,932,206	-
CIP - G O BOND 2006 (366)	2,286,058	2,286,058	-
CIP - WATER/SEWER TRSF (414)	1,037,350	395,080	642,270
CIP - WATER DEVL BRD 1999 (451)	97,514	97,514	-
CIP - REVENUE BOND 2000 (460)	3,801	3,801	-
CIP - REVENUE BOND 2002A (462)	34,334	34,334	-
CIP - REVENUE BONDS 2003 (463)	84,546	84,546	-
CIP - REVENUE BOND 2005 (465)	14,637	14,637	-
CIP - REVENUE BOND 1998 (498)	11,569	11,569	-
CIP - REVENUE BOND 1999 (499)	60,204	60,204	-
Total	7,505,207	6,813,171	692,036

G10650 - Valley Ridge (Miscellaneous Streets)

This project extends Valley Ridge from Business 121 to the Railroad Street Athletic Complex. The project is currently under construction and approximately 60% 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	1,766,741	264,806
CIP - G O BOND 2001 (361)	3,757	3,757	-
CIP - G O BOND 2002 (362)	9,183	9,183	-
CIP - G O BOND 2004 (364)	63,328	63,328	-
CIP - G O BOND 2006 (366)	2,484,581	2,273,491	211,090
CITY-DO DEVELOPER ESCROW (371)	240,750		240,750
Total	4,833,146	4,116,499	716,647

G10652 - Westwood Estates

This project is for roadway improvements and utility line rehabilitation in the Westwood Estates subdivision.

Future Impact on Operating Budgets

Operating & Maintenance Costs: \$6,470 (2.80 lane miles x \$2,311 per lane mile).

Project Start Date: 6/28/2006 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2006 (366)	600,000	439,331	160,669
CIP - G O BOND 2007 (367)	8,000,000	25,000	7,975,000
CIP - WATER/SEWER TRSF (414)	1,063,075		1,063,075
Total	9,663,075	464,331	9,198,744

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)	600,000	57,323	542,677
CIP - G O BOND 2008 (368)	2,400,000	244,976	2,155,024
CIP - G O BOND 2009 (369)	1,500,000		1,500,000
Total	4,500,000	302,299	4,197,701

G10736 - Westwood II

This project is for roadway improvement in the Westwood II subdivision.

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)	400,000	257,185	142,815
CIP - G O BOND 2008 (368)	6,220,000		6,220,000
CIP - REVENUE BOND 2008 (468)	2,700,000		2,700,000
Total	9,320,000	257,185	9,062,815

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).

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)	6,930,000	3,116,081	3,813,919
CITY-DO DEVELOPER ESCROW (371)	769,160	-	769,160
SOUTHWEST LV ESCROW (378)	2,970,038	2,921,856	48,182
Total	10,669,198	6,037,937	4,631,261

G10751 - Vista Ridge Mall Dr.

This project funds the rehabilitation of Vista Ridge Mall Drive.

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	79	1,386,814
Total	1,386,893	79	1,386,814

G10801 - PURNELL STREET

This project will fund a relief sewerline and will also provide additional capacity to an existing substandard system in Old Town.

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)	200,000	76,214	123,786
CIP - G O BOND 2004 (364)	1,194,988		1,194,988
CITY-DO DEVELOPER ESCROW (371)	7,816		7,816
Total	1,402,804	76,214	1,326,590

G10903 - STREET/ALLEY BOND IMP 09

No description entered.

Future Impact on Operating Budgets

No description entered

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

G10905 - Windhaven Parkway - RTR

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 8/27/2009

Responsible Department: Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CITY-DO DEVELOPER ESCROW (371)	1,512,708		1,512,708
Total	1,512,708		1,512,708

G10906 - Valley Ridge Mill-College

No description entered.

Future Impact on Operating Budgets

No description entered

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		5,000,000
CITY-DO DEVELOPER ESCROW (371)	1,211,090		1,211,090
Total	6,211,090		6,211,090

G11002 - Riverside Road/Bridge

No description entered.

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

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.

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)	1,440,000		1,440,000
CIP - GENERAL FUND TRSF (301)	9,719	8,056	1,663
CIP - HOTEL/MOTEL (306)	87,339	75,365	11,974
TIF - CIP (325)	357,800	160,683	197,117
TIF - 2007 BOND FUNDS (327)	650,000	647,889	2,111
CITY-DO DEVELOPER ESCROW (371)	3,189		3,189
TREE MITIGATION (373)	250,000	17,592	232,408
PARK DEVELOPMENT FUNDS (374)	365,673	55,592	310,081
Total	3,163,720	965,177	2,198,543

G30801 - Brookfield Reimbursement

This project will fund development in the old town area.

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		436,538
Total	436,538		436,538

G30901 - Old Town TOD/Mill St Corr

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 2/3/2009 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	421,300	187,959	233,341
Total	421,300	187,959	233,341

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)	1,958,855	1,085,807	873,048
Total	1,958,855	1,085,807	873,048

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		400,000
Total	400,000		400,000

G90904 - Asphalt Maintenance 09

This project funds improvements to Ridgeway, Simpson Ct., Willow Springs, Purnell (Mill St. to Cowan) 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	212,743	466,501
Total	679,244	212,743	466,501

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)	250,700	215,143	35,557
Total	250,700	215,143	35,557

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)	1,164,672	164,247	1,000,425
Total	1,164,672	164,247	1,000,425

G91001 - Alley Rehab 2010

No description entered.

Future Impact on Operating Budgets

No description entered

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		170,000
Total	170,000		170,000

G91002 - Asphalt Maintenance 2010

No description entered.

Future Impact on Operating Budgets

No description entered

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)	362,303		362,303
Total	362,303		362,303

G91003 - Concrete St Rehab 2010

No description entered.

Future Impact on Operating Budgets

No description entered

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)	940,000	400	939,600
Total	940,000	400	939,600

G91004 - Neighborhood Rehab 2010

No description entered.

Future Impact on Operating Budgets

No description entered

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)	400,000		400,000
Total	400,000		400,000

G91005 - Sidewalk Maintenance 2010

No description entered.

Future Impact on Operating Budgets

No description entered

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)	380,700		380,700
Total	380,700		380,700

G91006 - Traffic Improvements 2010

No description entered.

Future Impact on Operating Budgets

No description entered

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

Screening Walls

G90808 - 2008 Screening Wall Maint

This project funds repairs to screening walls throughout the City, as needed.

Future Impact on Operating Budgets

None.

Project Start Date: 11/5/2007

Responsible Department: Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - SCREENING WALL MNTC (376)	208,479	194,077	14,401
Total	208,479	194,077	14,401

G90908 - 2010 Screening Wall Maint

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 8/27/2009

Responsible Department: Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - SCREENING WALL MNTC (376)	4,227		4,227
Total	4,227		4,227

Sanitary Sewer Systems

U90804 - Timbercreek Lift Station

This project funds the expansion of the Timber Creek Lift Station by adding a 7MGD pump to meet anticipated flows and avoid using major collector lines as "temporary storage".

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	111,971	4,388,029
Total	4,500,000	111,971	4,388,029

U90805 - Holf. Prairie Rd San Sew

This project funds a parallel 18" gravity main and metering station between Castle Hills and Holfords Prairie Road.

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		1,000,000
Total	1,000,000		1,000,000

U90905 - ELM FORK SS PH 2

No description entered.

Future Impact on Operating Budgets

No description entered

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		598,502
CIP - WATER DEVL BRD 1999 (451)	27,795		27,795
CIP - REVENUE BOND 1998 (498)	196,730		196,730
Total	823,027		823,027

Sewer System Projects

U60409 - Elevated Storage Tank (Austin Ranch)

This project will fund the design and construction of the Windhaven elevated water storage tank and the associated pipeline improvements. The project is in design and surveys have been completed.

Future Impact on Operating Budgets

\$4,000.

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)	1,907,525	1,566,963	340,562
CIP - WATER DEVL BRD 1999 (451)	37,514	37,514	-
CIP - REVENUE BOND 2000 (460)	15,748	15,748	-
CIP - REVENUE BOND 2002A (462)	967,424	949,014	18,410
CIP - REVENUE BONDS 2003 (463)	202,487	202,487	-
CIP - REVENUE BOND 2005 (465)	56,012	56,012	-
CIP - REVENUE BOND 2006 (466)	112,161	112,161	-
CIP - REVENUE BOND 1998 (498)	23,129	23,129	-
Total	3,322,000	2,963,028	358,972

U60425 - Wastewater Treatment Plant (Sludge Mgmt)

This project provides funds for a second belt press for treatment and disposal of additional sludge produced by the Wastewater Treatment Plant.

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)	921,860	88,983	832,877
CIP - WATER DEVL BRD 1999 (451)	53,902		53,902
CIP - REVENUE BONDS 2003 (463)	4,512,588	756,410	3,756,178
Total	5,488,350	845,393	4,642,957

U90407 - Purnell St. Wastewater Main Replacement Study

This project performs the engineering study and design for a replacement of the existing Purnell Street wastewater main.

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	9,425	241,281
CIP - REVENUE BOND 2008 (468)	1,950,000	183,450	1,766,550
Total	2,200,706	192,875	2,007,831

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	184,521	375,306

Total	559,827	184,521	375,306
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U90803 - Lakeside Cir. Sewer Line

This project funds the second phase of the Lakeside Circle sewer line replacement.

Future Impact on Operating Budgets

Replacement of lines decreased 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)	1,200,000	671,828	528,172
Total	1,200,000	671,828	528,172

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		2,400,000
Total	2,400,000		2,400,000

U90906 - Kenny Ct Aerial Crossing

No description entered.

Future Impact on Operating Budgets

No description entered

Project Start Date: 6/4/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	148,534		148,534
Total	148,534		148,534

U90907 - INDIAN CREEK LIFT STATION

No description entered.

Future Impact on Operating Budgets

No description entered

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)	11,760,000		11,760,000
Total	11,760,000		11,760,000

U91001 - Timbercreek Aerial Sewer

No description entered.

Future Impact on Operating Budgets

No description entered

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		835,000

Total	835,000	835,000
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U91003 - Sewer Line Repl. 2010

No description entered.

Future Impact on Operating Budgets

No description entered

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)	29,900		29,900
Total	29,900		29,900

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 substantially complete and Phase 2 has been designed and will require easement acquisition.

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

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		321,425
Total	321,425		321,425

Water Lines

U90802 - Water Line Replacements 2008

This project funds water line replacements as needed.

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	169,490	1,194,549
Total	1,364,039	169,490	1,194,549

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	206,900	1,423,592
Total	1,630,492	206,900	1,423,592

U90904 - VALY RDG NE WTR LINE PH 2

No description entered.

Future Impact on Operating Budgets

No description entered

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)	71,423		71,423
Total	540,093		540,093

U91002 - Inflow/Infiltration 2010

No description entered.

Future Impact on Operating Budgets

No description entered

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)	250,000		250,000
Total	250,000		250,000

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)	188,666	144,770	43,896
Total	188,666	144,770	43,896

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. Design is 90% complete. Project combines with Elm Fork Sanitary Sewer project (U95362) and New Water Lines '03 (U10319). Right-of-way parcels have been identified. Project has been kept on hold as a result of new studies regarding the new Dallas Water Utility / Carrollton Supply Line No. 3.

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	2,149,096	450,905
CIP - REVENUE BOND 1999 (499)	740,000	360,578	379,422
Total	3,340,000	2,509,674	830,327

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 design is nearing 100% completion.

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)	3,117,569	1,214,875	1,902,694
CIP - REVENUE BOND 2002A (462)	11,970	11,970	-
CIP - REVENUE BOND 2005 (465)	4,035,000	3,957,244	77,756
CIP - REVENUE BOND 2006 (466)	3,865,000	3,291,257	573,743
Total	11,029,539	8,475,345	2,554,194

U64460 - Southside Water Supply

Purchase of six million gallons per day capacity from Dallas Water Utilities in the proposed Irving Water Line. Project will provide a treated water supply for future use in south Lewisville and includes purchase of capacity, rights-of-way and design of delivery facilities. Construction is complete. The project is awaiting mitigation.

Future Impact on Operating Budgets

\$165,283.

Project Start Date: 10/1/1996 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	100,821	38,936	61,886
CIP - REVENUE BOND 2000 (460)	845,376	803,370	42,006
CIP - REVENUE BOND 2002A (462)	5,655,077	5,647,373	7,704
CIP - REVENUE BOND 1995 (495)	11,918	11,918	-
CIP - REVENUE BOND 1996 (496)	28,420	28,420	-
CIP - REVENUE BOND 1998 (498)	348,484	333,649	14,835
CIP - REVENUE BOND 1999 (499)	94,380	94,380	-
Total	7,084,476	6,958,045	126,431

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. Project is scheduled for bid letting in June 2009.

Future Impact on Operating Budgets

None.

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	252,419	1,264,224

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	1,744,538	1,264,225

U90765 - Water Meter Improvements

This project funds water meter change outs as needed.

Future Impact on Operating Budgets

Minor.

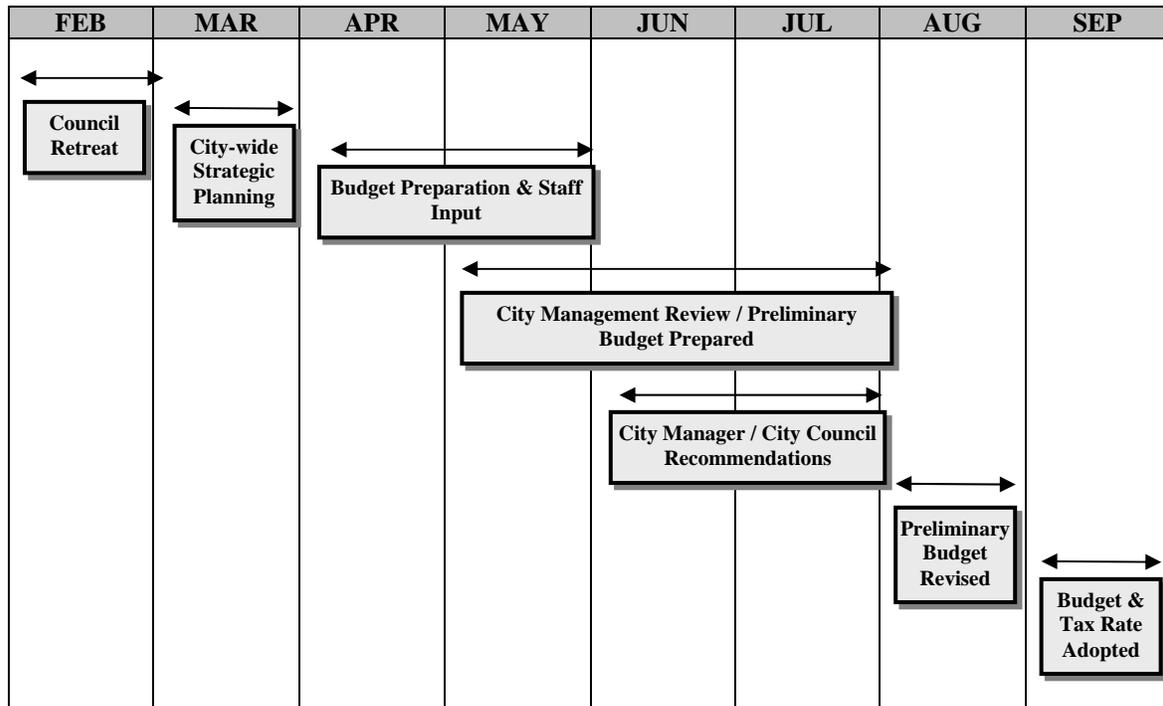
Project Start Date: 9/30/2007

Responsible Department: Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	216,681	47,933	168,748
Total	216,681	47,933	168,748

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

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

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

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

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

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

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 Directives

Administrative directives are reviewed and approved regularly to ensure that the City maintains a sound financial position in each of the City's fund and account groups.

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, which as of October 1, 2008 is \$63,235,000. Fifteen percent of this amount is \$9,485,250. The debt service fund balance is currently \$1,836,410. 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

At year end, the government's carrying amount of deposits was \$8,684,232 and the bank balance was \$10,266,013. All bank balances, including the bank balance of the discretely presented component unit, were covered by Federal Depository Insurance or by collateral held by a third-party custodian. The custodian serves contractually as the City's agent.

Additionally, the City has an account under a safekeeping agreement with J. P. Morgan Chase Bank, N.A. The U.S. Government Treasury and Agency investments clear via the Federal Reserve System through this account upon purchase, sale, or maturity. All assets in the account are held in the City's name.

The City is authorized to make direct investments in the following:

1. U.S. Treasury securities maturing in less than two years;
2. Short-term obligations of U.S. Government agencies which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
3. Fully insured or collateralized certificates of deposits at commercial banks;
4. Repurchase agreements collateralized by U.S. Treasury or U.S. Government agency securities in accordance with a master repurchase agreement approved by the Investment Committee;
5. Direct or unconditionally guaranteed obligations of the State of Texas; and
6. Common trusts administered by Texas banks with assets consisting of all of the above except certificates of deposit.

Investments at September 30, 2007 consisted of U.S. Government securities held by the City's agent in the City's name. The carrying amount of these investments at September 30, 2007 was \$92,693,731. At September 30, 2007, the City also had \$49,545,220 invested with TexPool, an investment pool for state and local governments in Texas.

The State Comptroller of Public Accounts exercises oversight responsibilities over TexPool, the Texas Local Government Investment Pool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. Finally, TexPool is rated AAAM by Standard & Poors. As a requirement to maintain the weekly rating portfolio, information must be submitted to Standard & Poors, as well as the office of the Comptroller of Public Accounts for review.

TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

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. The City's investments in U.S. Agency securities (FHLB, FNMA, FHLMC, and FFCB) are rated AAA, AAA and Aaa by Standard & Poors, Fitch and Moody's, respectively. The investment in Texas Local Government Pools (TexPool) carried a credit rating of AAAM by Standard and Poor's as of September 30, 2007.

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.

Economic Information

Air Service

Located eight miles south of Lewisville on S.H. 121, DFW International Airport is served by five international and eighteen domestic airlines, including American Airlines, British Airways, Continental Airlines, Delta Airlines, Lufthansa, United Airlines, and US Air. These airlines provide service to over 200 worldwide destinations with over 2,500 flights daily. Lewisville is served by additional airports including Dallas Love Field, Alliance Airport, the nation's first industrial airport, and many local municipal and private airports located less than thirty miles from Lewisville.

Major Roadways

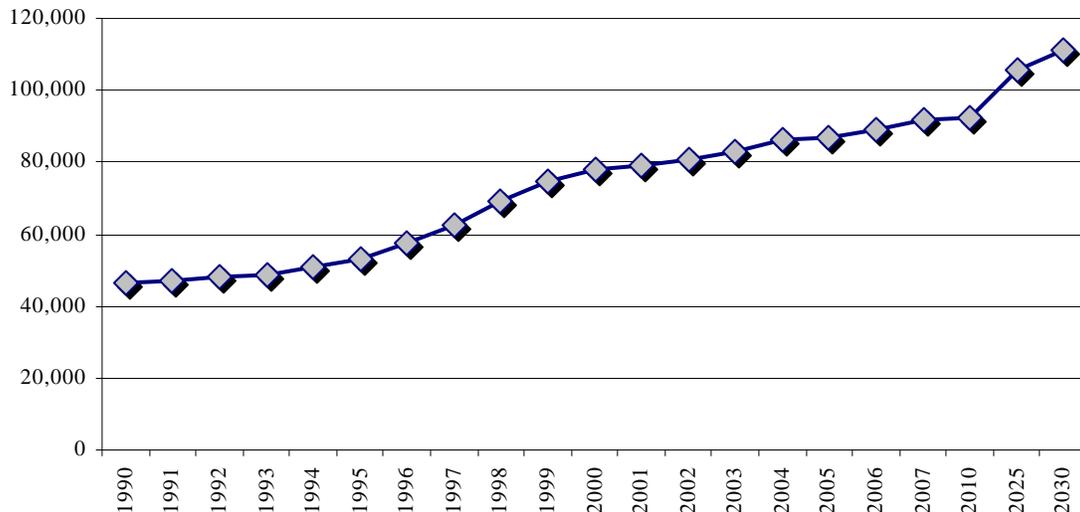
Lewisville is bisected by Interstate Highway 35E (Stemmons Freeway), State Highway 121 and Farm-to-Market Roads 3040, 1171, 407 and 544.

Current/Future Major Roadway Projects

Project	Description	Schedule
I35E Widening	I35E is scheduled to be widened to 10-14 lanes between SH121 and the City of Corinth. This project will be funded in part through tolls collected on the recently completed SH121.	Construction scheduled to begin in 2009-2010. Completion anticipated to take 5 years.

Population

Since 1990, the population of Lewisville has increased 97%. Analysis by the North Central Texas Council of Governments estimates that the city's population will increase another 3% by 2010 and will be 15% greater (than 2009) by 2025. The city's population is currently 95,250.



Estimated Household Effective Buying Income

TEXAS

Calendar Year	Total Gross Sales	Median Household Income
2006	\$1,194,347,957,303	\$44,922

% of Population whose age is:		% of Households by Income Group	
<=24	38.10%	Less than \$10,000	8.96%
25 – 34	14.61%	\$10,000 to \$14,999	6.27%
35 – 44	14.67%	\$15,000 to \$24,999	12.39%
45-54	13.49%	\$25,000 to \$34,999	11.86%
>55	19.14%	\$35,000 to \$49,999	15.07%
		\$50,000 to \$74,999	17.94%
		\$75,000 to \$99,999	10.98%
		\$100,000 or more	16.53%

Total Households – 8,109,388

Source: Texas Comptroller and American Community Survey (Most recent data is for calendar year 2006)

DENTON COUNTY

Calendar Year	Total Gross Sales	Median Household Income
2006	\$21,964,035,747	\$66,792

% of Population whose age is:		% of Households by Income Group	
<=24	29.99%	Less than \$10,000	4.39%
25 – 34	17.28%	\$10,000 to \$14,999	3.57%
35 – 44	17.08%	\$15,000 to \$24,999	7.00%
45-54	13.96%	\$25,000 to \$34,999	8.31%
>55	13.89%	\$35,000 to \$49,999	13.64%
		\$50,000 to \$74,999	18.67%
		\$75,000 to \$99,999	15.73%
		\$100,000 or more	28.68%

Total Households – 198,774

Source: Texas Comptroller and American Community Survey (Most recent data is for calendar year 2006)

CITY OF LEWISVILLE

Calendar Year	Total Gross Sales	Median Household Income
2006	\$4,854,133,802	\$46,945

% of Population whose age is:		% of Households by Income Group	
<=24	33.36%	Less than \$10,000	3.93%
25 – 34	22.49%	\$10,000 to \$14,999	1.99%
35 – 44	18.25%	\$15,000 to \$24,999	9.88%
45-54	11.92%	\$25,000 to \$34,999	13.18%
>55	13.98%	\$35,000 to \$49,999	23.39%
		\$50,000 to \$74,999	17.86%
		\$75,000 to \$99,999	13.02%
		\$100,000 or more	16.75%

Total Households – 32,948

Source: Texas Comptroller and American Community Survey (Most recent data is for calendar year 2006)

EDUCATION

The Lewisville Independent School District prides itself on its long-standing tradition of educational excellence. With more than 18 schools receiving the “Exemplary” rating and 28 schools earning the “Recognized” rating by the Texas Education Agency, families move into LISD because of their commitment to student success. LISD also has six National Blue Ribbon Schools of Excellence, which is the highest designation a school can earn by the United States Department of Education.

Annually, the district receives numerous academic accolades and finance awards, which is a reflection of its quality teachers and staff. LISD’s highly qualified team is what makes the district a premiere school system in Texas!

Serving more than 50,000 students, the district has been experiencing rapid growth during the past 15 years, and will continue to grow on average between 1,200-2,000 new students annually until 2016. In eight short years, LISD is projected to serve approximately 60,000 students.

Encompassing 127-square miles, LISD serves all of or portions of thirteen municipalities including Argyle, Carrollton, Copper Canyon, Double Oak, Flower Mound, Frisco, Grapevine, Highland Village, Hebron, Lewisville, Plano and The Colony.

Enrollment of the LISD schools is increasing as follows:

School Year	School Enrollment District Wide
1993-94	24,700
1994-95	26,225
1995-96	28,000
1996-97	30,127
1997-98	32,659
1998-99	34,892
1999-00	36,856
2000-01	39,000
2001-02	40,758
2002-03	42,928
2003-04	43,709
2004-05	45,286
2005-06	47,317
2006-07	48,748
2007-08	50,771
2008-09	52,371

Lewisville provides many opportunities for higher education and cultural enrichment. The following shows a mix of schools available within a 40-mile radius of Lewisville:

Universities and Colleges	Location
University of North Texas	Denton
Texas Woman’s University	Denton
Amber University	Garland
Dallas Baptist University	Dallas
Paul Quinn University	Dallas
Southwestern Assemblies of God	Waxahachie
Southern Methodist University	Dallas
Texas Christian University	Fort Worth
University of Dallas	Irving
University of Texas at Arlington	Arlington

University of Texas at Dallas	Plano
Texas Wesleyan College	Fort Worth
Junior Colleges	Location
Brookhaven College	Farmers Branch
Cedar Valley College	Lancaster
Collin County Community College	McKinney
North Central Texas College	Corinth
Eastfield College	Mesquite
El Centro College	Dallas
Mountain View College	Dallas
North Lake College	Irving
Tarrant County Junior College	Hurst/Fort Worth
Richland College	Dallas
Medical/Dental School	Location
Baylor College of Dentistry	Dallas
Baylor School of Nursing	Dallas
Texas College of Osteopathic Medicine	Fort Worth
University of Texas Graduate School of Biomedical Sciences	Dallas
University of Texas School of Allied Health Sciences	Dallas
University of Texas Southwestern Medical School	Dallas
Vocational/Technical Schools	Location
Draughon's College of Business	Fort Worth
Control Data Institute	Dallas
Texas Court Reporting College	Fort Worth
American Trades Institute	Fort Worth
DeVry Institute of Technology	Irving
Texas Aero Tech	Dallas
ITT Technical Institute	Arlington

WORKFORCE

Lewisville Top 15 City Wide

Company	Employees
Vista Ridge Mall <i>(Includes Dillard's, Foley's, J.C. Penny's, Sears and 145 other retail outlets)</i>	2,000
LISD (Lewisville employee's only)	1,592
EMC Mortgage Corp.	1,394
Fidelity Investments	1,200
Wal-Mart <i>(Includes 2 Supercenter's Sam's & Neighborhood Grocery)</i>	951
Lewisville Medical Center	831
Nationstar Mortgage	786
City of Lewisville	689
HSBC	680
SYSCO Foods	625
21st Century Insurance	500
TIAA-CREF	350
Xerox Corp.	335
Hoya Optical	325
Universal Display	300
Four Seasons Temp Control	300
Verizon Wireless Messaging Services	300

Lewisville Top 15 Retail/Services

Company	Employees
Vista Ridge Mall	2,000
Lewisville Independent School District	1,592
Wal-Mart	951
Lewisville Medical Center	831
City of Lewisville	689
Super Target	264
Huffines Auto Group	213
Texas Waste Management	200
Home Depot	200
Bankston Honda	150
Sam Pack's Ford Country	170
Lewisville Volkswagon	150
BJ's Restaurant & Brewhouse	139
U.S. Postal Service	135
Lowe's	135

Lewisville Top 15 Office/Industrial

Company	Employees
EMC Mortgage Company	1,394
Fidelity Investments	1,200
Nationstar Mortgage	786
Household Automotive Finance (HSBC)	680
SYSCO Foods	625
21st Century Insurance	500
TIAA-CREF	350
Xerox Corp.	335
Hoya Optical	325
Universal Display	300
Four Seasons Temp Control	300
Verizon Wireless Messaging Svcs	300
Kingway Inca Clymer Material Handling	250
Overhead Door	200
Harcourt Brace	233

Annual Unemployment Rates

Year	State of Texas	Denton County	City of Lewisville
1994	6.4%	3.9%	3.5%
1995	6.0%	3.4%	3.1%
1996	5.6%	2.8%	2.5%
1997	5.4%	2.3%	2.0%
1998	4.8%	2.0%	1.8%
1999	4.6%	2.0%	1.7%
2000	4.3%	2.2%	1.9%
2001	4.9%	3.0%	2.7%
2002	6.3%	4.8%	4.3%
2003	6.8%	5.0%	4.4%
2004	6.1%	4.4%	4.2%
2005	5.0%	4.0%	4.0%
2006	4.9%	4.2%	4.0%
2007	4.3%	3.9%	3.6%
2008	4.9%	4.5%	4.0%

Civilian Labor Force Estimates

STATE OF TEXAS

	Annual Average					
	2003	2004	2005	2006	2007	2008
Civilian Labor Force	10,964,756	11,051,912	11,170,574	11,348,147	11,474,987	11,701,585
Total Employed	10,228,640	10,385,318	10,568,414	10,787,397	10,972,152	11,126,436
Total Unemployed	736,116	666,594	602,160	560,750	502,835	575,149
Unemployment Rate	6.7%	6.0%	5.4%	4.9%	4.4%	4.9%

Source: Bureau of Labor Statistics

DENTON COUNTY

	Annual Average					
	2003	2004	2005	2006	2007	2008
Civilian Labor Force	294,055	302,489	315,410	327,479	338,805	343,167
Total Employed	278,567	288,580	300,979	313,560	325,517	327,796
Total Unemployed	15,488	13,909	14,431	13,919	13,288	15,371
Unemployment Rate	5.3%	4.6%	4.6%	4.3%	3.9%	4.5%

Source: Bureau of Labor Statistics

CITY OF LEWISVILLE

	Annual Average					
	2003	2004	2005	2006	2007	2008
Civilian Labor Force	56,607	58,217	54,657	56,545	57,910	58,606
Total Employed	53,522	55,446	52,394	54,300	55,851	56,241
Total Unemployed	3,085	2,271	2,263	2,245	2,059	2,365
Unemployment Rate	5.4%	4.8%	4.1%	4.0%	3.6%	4.0%

Source: Bureau of Labor Statistics

ECONOMIC DEVELOPMENT ACTIVITY

The City of Lewisville continues to experience positive annual population growth. Since 1990, Lewisville's population has increased 97% to an estimated 95,250 in 2009. Estimates are for the residential population to be approximately 111,000 at the time of build-out around 2030. With Lewisville's continued pro-business policies, the City maintains its economic prosperity. Highlights include:

- 21st Century Insurance Company opened a new 136,000 sq. ft. facility in the Waters Ridge Business Park. The insurance call center employs 500 people.
- EMC Mortgage Company, relocated its employees from Las Colinas to a 121,000 sq. ft. building in the Vista Ridge Business Park in June of 2005 as part of phase one of a two-phase project. Phase one was completed in May 2006 with the addition of 600 new employees to Lewisville. In phase two, EMC occupied an additional 121,000 sq. ft. and relocated the remaining employees from Irving to Lewisville in 2006. With completion of both phases, Lewisville has become EMC's corporate headquarters.
- Hilton Garden Inn & Convention Center, a six-story, 161-room hotel with a 25,000 sq. ft. convention center, located in the Vista Ridge Business Park, opened August 2007, providing Lewisville with a new venue for larger meetings and events.
- Lake Vista Seven is a new 240,000 square foot office building that is currently under construction. Scheduled completion is summer 2008.

- Lake Vista Pointe, a new 160,000 sq. ft. office building recently constructed by Holt Lunsford in the Vista Ridge Business Park. Leasing is currently underway for a large user.
- The Apparel Group, a clothing manufacturer and distributor, is currently constructing a 180,000 square foot building in the Austin Ranch Development. The Apparel Group will relocate its corporate offices from Addison, TX to Lewisville and will have 130 employees by December, 2008.
- Majestic Airport Center is a new office/industrial development that is currently under construction in southwest Lewisville. When complete, this development will have seven buildings totaling 2.8 million square feet.
- Lakeside Office 1, a new 98,000 sq. ft. office building recently constructed by Myers & Crow in the Vista Ridge Business Park, is currently leasing. The first major tenant in the building is TIAA-CREF, a financial services provider for teachers. This call center occupies over 50,000 sq. ft. with 350 employees. Twelve additional tenants occupy this building that is currently over 95% occupied.
- Crossroads Centre is Lewisville's newest business park development located east of I-35E along SH 121. The office park is 365 acres and is master planned for office and industrial development as well as multi-family and townhouse uses. Opus has built two warehouse/distribution buildings with 606,776 square feet of space. Alcatel-Lucent, a telecommunications provider is a major tenant occupying 485,000 square feet with 30 employees.
- ConVergence Office Campus, the former Texas Instruments facility, is currently undergoing renovations. The facility, which will total approximately one million square feet upon completion, currently has four tenants: GMAC Residential, Fidelity Investments, Texas Instruments and the corporate headquarters of Overhead Door Company. The most recent addition to ConVergence, Fidelity Investments, opened its office in fall 2007 and employs approximately 1,200. This property has 100 acres of undeveloped land which is currently being master planned for future development.
- The City of Lewisville continues to revitalize Old Town Lewisville.
 - The City observed the fourth anniversary of the Old Town City Hall in October 2007.
 - Pulte Homes has completed construction of Main Street Village, a townhouse community totaling 141 units. All units have been sold.
 - The City of Lewisville has allocated 28 façade and retail improvement grants to establishments in the Old Town area totaling approximately \$369,400.
 - Blaylock Development is currently developing Lynn Square, an eight building development totaling more than 27,000 square feet of medical office space, one block from the Medical Center of Lewisville.
 - Sundquist Plaza, a 14,000 square foot two-story building that will be a mixed use development of office and retail is currently under construction and is expected to be completed in spring 2008.
 - Construction will begin in 2008 on the City of Lewisville Arts and Activities Center with completion scheduled in summer 2009. The 38,000 square foot arts center will feature a 300 seat theater, gallery space, a rehearsal hall, classrooms and a courtyard.

RECREATION

Part of what makes Lewisville special is its abundance of parks and a wide range of leisure activities. The City of Lewisville's Parks and Leisure Services Department prides itself in developing and maintaining quality parks. The Department is committed to providing a variety of recreational opportunities to its citizens including 34 park sites and numerous greenbelts totaling over 1,000 acres of parkland that are safe, enjoyable, and promote good health. One major aspect is the bicycle and walking trails for public use. Trails are designed for use by cyclists and walkers. The trail plan is currently being updated to provide linkage throughout the city.

The City's well maintained parks include a regional park, three community parks, and 29 neighborhood parks. A wide range of facilities and amenities can be found within these parks, including golf courses, marina, swim beach, boat ramps, picnic areas, disc golf, numerous athletic fields, amphitheater with an 850 seating capacity, recently renovated aquatic facilities, and playgrounds. The City's newest park, scheduled to be complete in late 2009, will include lighted athletic fields; 10 soccer, 4 football, and four softball. The park will also feature a six acre dog park and a 30,000 square foot skate park.

The Parks and Leisure Services Department also operates two recreation centers, the Senior Activities Center, and the Lewisville Public Library. The recreation centers coordinate various leisure activities and events and contain gyms, fitness rooms, racquetball courts and multipurpose activity areas. The Senior Activities Center provides a wide range of both active and passive activities ranging from bridge to softball. The library is a beautiful 80,000 square foot - two story facility that has a collection of 182,253 items and 209,620 E-books. Services include test proctoring, 60 computer work stations with public internet access, as well as separate sections and activities for the community's youth and teens.

FINANCIAL INSTITUTIONS

Over twenty banks/savings and loan associations are located within the City of Lewisville with an additional twenty banking institutions within close proximity.

HEALTH CARE

Lewisville is adequately served by a multitude of health care facilities. The Medical Center of Lewisville, part of the HCA Health Care Company, provides a full range of medical services to the greater Lewisville community. With 202 beds, the hospital provides inpatient and outpatient services, 24-hour Emergency Services, Intensive Care Unit (ICU), rehabilitation services, sub-acute skilled care program, cancer treatment, endoscopy, Neonatal Intensive Care Unit (NICU), behavioral healthcare services, vascular surgery, pediatrics, obstetrics, physical therapy, women's and children's services, educational classes for patients, and support groups.

The City offers two nursing home facilities: Vista Ridge Nursing and Rehabilitation Center, which has 132 beds, and Lake Village Nursing Home, which has 112 beds. Assisted living centers and facilities include Sterling House, Hearthstone, Arbor House, Providencia, and Lewisville Estates.

PRINCIPAL TAXPAYERS

Employer	Zip Code	Employees [Site Employment]	Industry
CENTEX HOME EQUITY COMPANY, LLC	75067	1,400	FINANCE
EMC MORTGAGE CORP.	75067	1,000	FINANCE
EMC MORTGAGE CORP.	75067	840	FINANCE

MEDICAL CENTER OF LEWISVILLE	75057	810	HEALTH CARE
AMERICAN BUILDING CONTROL INC	75057	710	PROFESSIONAL/TECHNICAL
CITY OF LEWISVILLE	75057	689	PUBLIC ADMINISTRATION
SEMPERIAN (GMAC FINANCIAL SERVICES)	75067	600	ADMINISTRATION
FIDELITY INVESTMENTS	75067	600	FINANCE
SYSCO FOOD SERVICES	75056	569	WHOLESALE
WASTE MANAGEMENT OF TEXAS	75057	468	ADMINISTRATION
21ST CENTURY INSURANCE	75057	410	FINANCE
WAL-MART SUPERCENTER	75067	356	RETAIL
FOUR SEASONS TEMP CONTROL	75057	350	MANUFACTURING
UNIVERSAL DISPLAY & FIXTURES	75057	350	MANUFACTURING
TIAA-CREF	75067	350	FINANCE
XEROX CORP	75057	340	MANAGEMENT
DURHAM SCHOOL SERVICES	75057	336	TRANSPORTATION
VERIZON WIRELESS MESSAGING SERVICE	75057	300	INFORMATION
KILLOUGH LEWISVILLE HS NORTH	75077	300	EDUCATION
SIMPLEXGRINNELL	75057	300	CONSTRUCTION
HOYA OPTICAL LABORATORIES	75057	274	MANUFACTURING
OVERHEAD DOOR CORP (HQ	75067	272	MANUFACTURING
HEALTHCARE MANAGEMENT SOLUTIONS LLC	75067	250	ADMINISTRATION
MC LANE COMPANY INC	75077	250	RETAIL
SUPERTARGET	75056	250	RETAIL
HSBC FINANCE CORP (FORMERLY HOUSEHOLD AUTOMOTIVE FINANCE)	75067	250	FINANCE

Source: North Central Texas Council of Governments (Research & Information Services)

ORDINANCE NO. 3711-09-2009

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, 2009, AND ENDING SEPTEMBER 30, 2010; PROVIDING FOR AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

WHEREAS, a budget for the fiscal year beginning October 1, 2009, and ending September 30, 2010, 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 hearing 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 2009-2010 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	678,764	-	678,764
Mayor / Council	66,850	-	66,850
Administration	982,244	-	982,244
Public Records	356,269	-	356,269
Legal	602,224	-	602,224
Police Department	18,649,209	-	18,649,209
Fire Department	14,930,094	-	14,930,094
Public Services	7,016,478	-	7,016,478
Parks & Leisure Services	6,232,241	-	6,232,241
Community Development	4,804,099	-	4,804,099
Finance	1,264,266	-	1,264,266
Human Resources	730,073	-	730,073
Community Relations / Tourism	721,299	-	721,299
Economic Dev. & Planning	595,451	-	595,451
Information Technology	1,936,724	-	1,936,724
Municipal Court	847,993	-	847,993
Transfers Out	7,847,407	-	7,847,407
One-Time Expenditures	103,695	-	103,695
	68,365,380	-	68,365,380

Utility Fund	Expenditures	Debt Service	Total
Non-Departmental	3,274,571	7,768,707	11,043,278
Public Services	13,263,758	-	13,263,758
Community Development	96,499	-	96,499
- Finance	832,138	-	832,138
Transfers Out	915,228	-	915,228
	18,382,254	7,768,707	26,150,901

Other Funds	Expenditures	Debt Service	Transfers Out/One Time Expenditures Out of Reserves	Total
Debt Service Fund	-	8,440,089	-	8,440,089
Hotel / Motel Tax Fund	1,353,599	-	-	1,353,599
Recreation Fund	380,335	-	22,858	403,193
Grant Fund	1,399,796	-	-	1,399,796
Waters Ridge PID Fund	10,516	-	-	10,516
Court Security Fund	73,701	-	-	73,701
Court Technology Fund	109,333	-	-	109,333
Police/Fire Training Fund	6,000	-	-	6,000
Law Enf. Ofc. Educ. Stand. Fund	17,697	-	-	17,697
TIF No. 1	500	349,379	-	349,879
TIF No. 2	-	-	-	-
Records Management Fund	1,670	-	-	1,670
Juvenile Case Manager Fund	54,856	-	-	54,856
Insurance Risk Reserve Fund	1,811,000	-	-	1,811,000
Maintenance & Replacement Fund	2,421,299	-	50,200	2,471,499
Asset Forfeiture Fund - State	18,500	-	-	18,500
Asset Forfeiture Fund - Federal	10,000	-	-	10,000
Health Insurance Trust Fund	5,858,060	-	867,500	6,725,560
OPEB Liability Trust Fund	338,700	-	-	338,700
4B Sales Tax Fund	1,876,573	2,894,503	400,000	5,171,076

SECTION 2. All appropriations shall lapse at the end of the fiscal year.

SECTION 3. All capital project appropriation balances as of September 30, 2009 shall roll forward to October 1, 2009.

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.

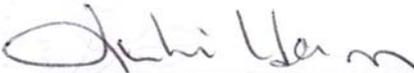
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, BY A VOTE OF 5 TO 0, ON THIS THE 21ST DAY OF SEPTEMBER, 2009.

APPROVED:



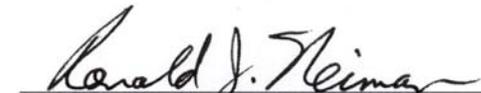
Dean Ueckert, MAYOR

ATTEST:



Julie Heinze, CITY SECRETARY

APPROVED AS TO FORM:



Ronald J. Neiman, CITY ATTORNEY

ORDINANCE NO. 3712-09-2009

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 2009-2010, 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 2009, 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 2009-2010 for the purposes hereinafter set forth as follows, to wit:

Maintenance and Operation	\$0.32156
Principal and Interest on Debt of this City	<u>\$0.11865</u>
TOTAL TAX RATE	\$0.44021

SECTION 2. 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 2009 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 3. REPEALER. Every ordinance or parts of ordinances found to be in conflict herewith are hereby repealed.

SECTION 4. 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 5. EFFECTIVE DATE. This ordinance shall become effective immediately upon its passage and publication as required by law.

SECTION 6. 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.

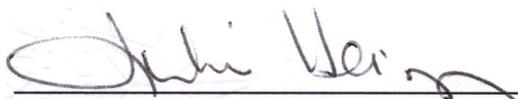
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, BY A VOTE OF 5 TO 0 , ON THIS THE 21st DAY OF SEPTEMBER, 2009.

APPROVED:



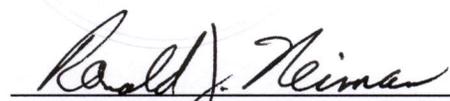
Dean Ueckert, MAYOR

ATTEST:



Julie Heinze, CITY SECRETARY

APPROVED AS TO FORM:



Ronald J. Neiman, 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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