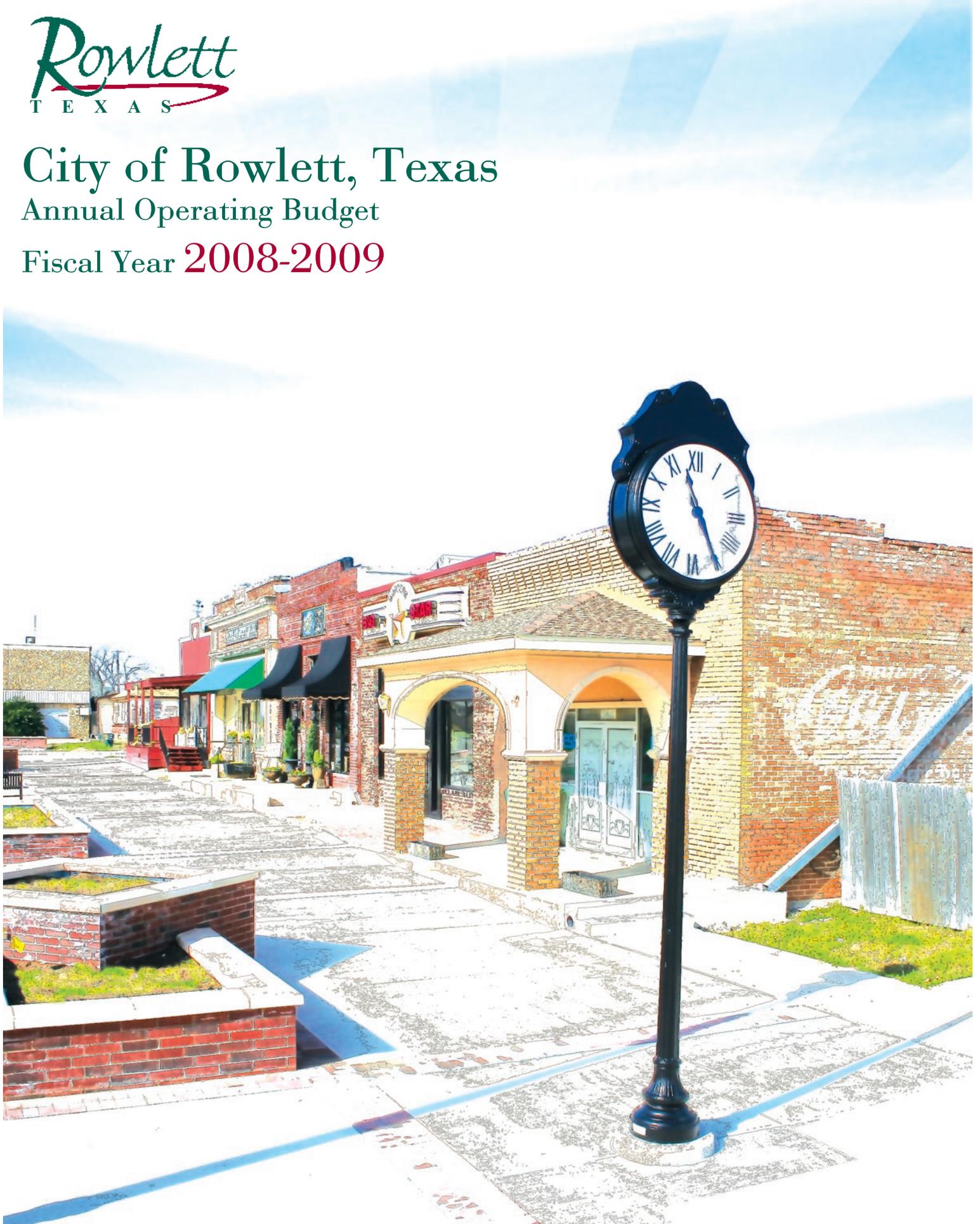




City of Rowlett, Texas
Annual Operating Budget
Fiscal Year **2008-2009**



CITY OF ROWLETT
ANNUAL OPERATING BUDGET

FISCAL YEAR
OCTOBER 1, 2008 - SEPTEMBER 30, 2009

CITY COUNCIL

John E. Harper, Mayor

Todd W. Gottel, Mayor Pro-Tem

Steve Maggiotto, Deputy Mayor Pro-Tem

Cindy Rushing, Councilmember

Doug Phillips, Councilmember

Patrick Jackson, Councilmember

Chris Kilgore, Councilmember

CITY STAFF

George Harris, City Manager

Katie Corder, Assistant City Manager

Susie Quinn, City Secretary

Ben White, Economic Development

Don Poovey, Fire Chief

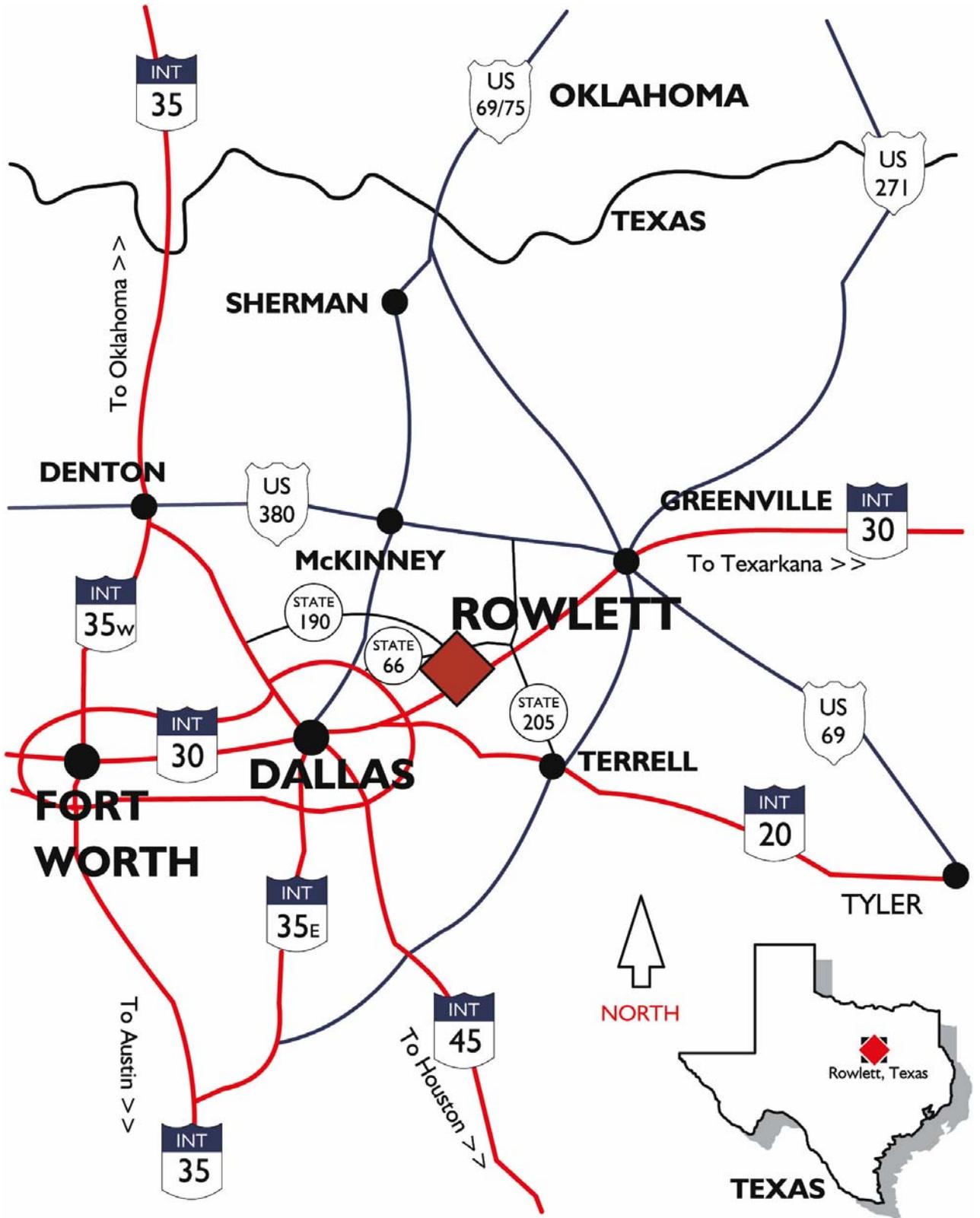
Matt Walling, Police Chief

Pat Baugh, Public Works

Keri Samford, Development Services

Brian Funderburk, Finance and Administration

CITY OF ROWLETT LOCATION MAP





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rowlett
Texas**

For the Fiscal Year Beginning

October 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Rowlett, Texas for the Annual Budget beginning October 1, 2007. In order to receive this award, a government 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.

This 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.

Rowlett
T E X A S

The logo features the word "Rowlett" in a dark green, cursive script font. Below it, the word "TEXAS" is written in a smaller, dark green, all-caps sans-serif font. A thick, dark red swoosh underline starts under the "T" and "E" of "TEXAS" and extends to the right, ending under the "S".

TABLE OF CONTENTS

INTRODUCTION

| | |
|-------------------------------|----|
| Transmittal Letter | 1 |
| City Organization Chart | 4 |
| Strategic Plan..... | 5 |
| Budget Calendar | 19 |
| Budget Process | 20 |
| Fund Structure..... | 21 |
| Budget Overview..... | 23 |

FINANCIAL SUMMARIES

| | |
|-----------------------------------|----|
| Combined Fund Summary | 44 |
| General Fund | 46 |
| Economic Development Fund | 47 |
| Debt Service Fund | 48 |
| Utility Fund | 49 |
| Refuse Fund | 50 |
| Drainage Fund | 51 |
| Traffic Safety Fund | 52 |
| Impact Fee Fund | 53 |
| Police Seizure Fund | 54 |
| Hotel Motel Fund | 55 |
| Grants Fund..... | 56 |
| Golf Fund | 57 |
| TIF Fund | 58 |
| Fleet Services Fund | 59 |
| Information Technology Fund..... | 60 |
| General Fund Revenue Detail | 61 |
| Utility Fund Revenue Detail | 63 |
| Personnel Summary..... | 64 |
| Personnel Detail | 65 |

BUDGETING FOR OUTCOMES

| | |
|-----------------------------------|-----|
| Key Outcomes and Allocations..... | 73 |
| Culture and Recreation | 75 |
| Economic Development..... | 83 |
| Environment | 89 |
| Neighborhood Quality | 97 |
| Public Safety | 103 |
| Transportation | 113 |
| High Performing Government | 119 |

TABLE OF CONTENTS

FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM

| | |
|----------------------------------------|-----|
| Overview of Five-Year CIP..... | 131 |
| Summary of Five-Year CIP | 132 |
| Five-Year CIP Program Information..... | 135 |

DEBT SERVICE

| | |
|---------------------------------------------------|-----|
| Overview of General Obligation Debt Service | 145 |
| General Obligation Debt Service Schedules..... | 146 |
| Overview of Revenue Bonds..... | 158 |
| Revenue Debt service Schedules..... | 159 |

SUPPLEMENTAL INFORMATION

| | |
|------------------------------------|-----|
| Financial and Fiscal Policies..... | 165 |
| Statistical Information..... | 191 |
| Glossary | 203 |
| Legal Requirements..... | 211 |

MAYOR
John E. Harper
MAYOR PRO TEM
Todd W. Gottel
DEPUTY MAYOR
PRO TEM
Steve Maggiotto



CITY COUNCIL
Patrick Jackson
Chris Kilgore
Doug Phillips
Cindy Rushing

December 12, 2008

Honorable Mayor and City Council
City of Rowlett
4000 Main Street
Rowlett, TX 75088

Subject: Transmittal of Adopted Budget for Fiscal Year 2008-09

Honorable Mayor and Members of the City Council:

It is my pleasure to present the operating budget for the City of Rowlett. The document represents a change from previous formats with the introduction of a new budgeting process, Budgeting for Outcomes. Following the adoption of the budget for fiscal year 2007-2008 the former city manager introduced the Budgeting for Outcomes process to the organization. Budgeting for Outcomes involves setting the price of government, and then determining the type and level of service necessary to meet the needs of the citizens at the cost they are willing to pay. The basis for all decision making is delivery of service to meet the needs of the citizens. We were assisted in this process by the results of the second annual Citizen Survey. Staff members also held four neighborhood budget meetings to seek additional input from the public. Input received from the City Council throughout the course of the past year, during the Council- Staff retreat , and in the form of the Budget Guiding Principles greatly influenced the decision making process. I believe the adopted budget for fiscal year 2008-09 is a citizen centered plan to deliver a responsible level of service while promoting economic development and quality of life in the community.

The Price of Government

For the fourth consecutive year the property tax rate will be unchanged at \$0.747173 per \$100 assessed valuation. The adopted budget for Fiscal year 2007-08 was \$81,639,025. The cap for the Fiscal year 2008-09 budget was established by the City Council at \$83,504,449 which included projected employee raises, unfunded mandates and vendor related increases. Increases in the normal cost of business such as motor vehicle fuel, electricity, health care, materials and supplies had to be absorbed within the operating budget. Projected revenues for Fiscal Year 2008-09 are \$80.3 million and are not adequate to reach the cap set for the FY 2008-09 budget. Therefore, the adopted budget for FY 2008-

Rowlett.com

City of Rowlett • 4000 Main Street • P.O. Box 99 • Rowlett, Texas 75030-0099 • 972-412-6100 • FAX 972-412-6118

PRINTED ON RECYCLED PAPER

09 is by necessity less than FY 2007-08. This reduction is not a result of mandated cuts but rather a result of balancing expenditures to projected revenue. While this reduction presented significant challenges to staff, it is, quite simply, a matter of not spending more than we earn. The addition of \$890,738 in property taxes of which \$293,207 was generated by new construction and the retirement of approximately \$900,000 in debt service lessened the impact of reduced revenue on the delivery of core services. The budget includes non public safety employee raises of 3.0% and implementation and funding of the public safety pay plan including step raises and tenure adjustment for public safety personnel.

As part of the reallocation of funds some vacant positions have been eliminated or realigned and each position that becomes vacant during the course of the fiscal year will be evaluated before a replacement hire is approved. No demotions or layoffs are included or proposed in the budget for FY 2008-09.

Budgeting for Outcomes

Using the Budgeting for Outcomes model, the FY2008-09 budget is presented in six outcome areas. A seventh outcome is utilized during this transition year to account for most support services within the organization. As Budgeting for Outcomes matures, support service charges will be prorated to the individual outcomes to provide better cost analysis and accountability for delivery of service and the seventh outcome is expected to be dropped. The six outcome areas are: Transportation, Economic Development, Culture and Recreation, Environment, Neighborhood Quality, and Public Safety. The seventh outcome for support service is termed High Performing Government.

Budgeting for Outcomes is a quantum change from traditional budgeting and best approached by adopting the process in stages. This first year is modeled closely to zero based budgeting in that the budget for each department was built from a zero base towards achieving a desired outcome. Given the revenue limitations previously mentioned, achieving the most desired outcome in every area is not possible. As part of the budget proposal you will note that in each outcome area there are proposals listed and described but carried as "unfunded". All of these proposals have merit and are a component in achieving the desired level of service in that outcome. However, balancing the budget or "living within our means" necessitates that good programs cannot all be funded. We present these unfunded programs to preserve the concept of keeping focused on the prioritized outcome. Recognizing that expenditures are limited by revenue, the challenge then becomes one of building towards that desired outcome in a balanced manner while retaining an acceptable level of service across the entire spectrum of services performed by the City. Core service levels were maintained by prioritization within departments and reallocation of funding.

Future Challenges

The Capital Improvement Program, (CIP), is presented as an integral part of this budget. Funding exists to carry the current CIP through most of 2010. The future of all of our outcomes, Transportation, Economic Development, Neighborhood Quality, Environment, Culture and Recreation, and Public Safety depend heavily on the proposals generated by the current citizen bond committee and the results of the subsequent bond election. Holding costs now and continuing to retire existing debt service are vitally important to lessen the impact of future bond sales on the tax rate. The recent start of construction of the eastern extension of the President George Bush Turnpike and the extension of the DART blue line to Rowlett will both be a strong influence on our economic development but will require an investment in infrastructure in both the Northshore Commercial District and Downtown transit oriented development. Holding costs steady now while retaining our focus on the desired outcome levels will prepare us to finance the future.

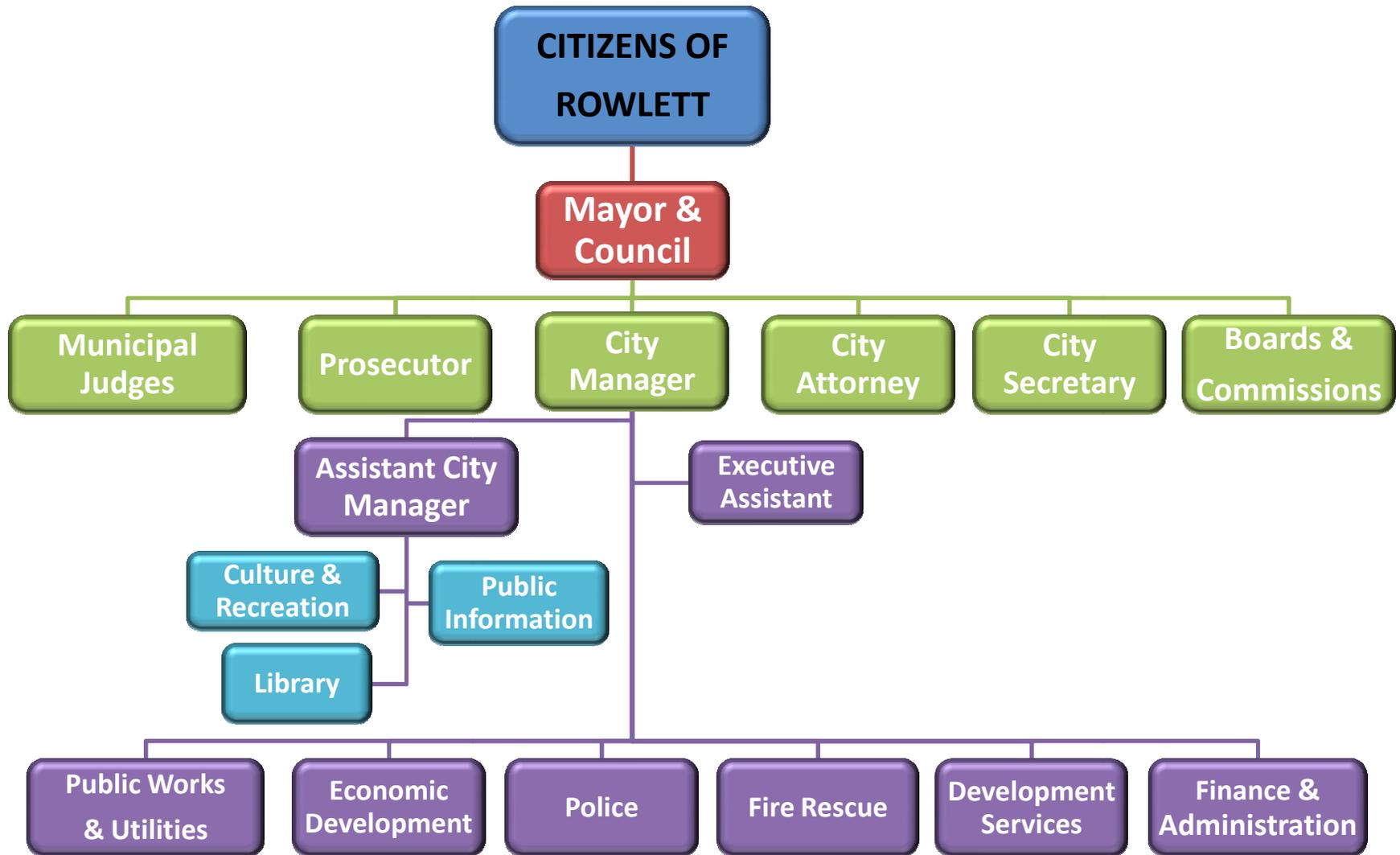
My deep appreciation to Brian Funderburk, Ann Honza, Terri Doby, Evette Whitehead, Donna Huerta, and Katie Corder. I would also like to thank the Department Directors, the Management Team and all of the employees throughout the organization for realistic and professional proposals and analysis. My thanks to the Mayor and City Council for your guidance, advice and support.

Lastly, I would like to thank the citizens who have offered their thoughts, opinions and criticism, it is your City and your money and we are mindful of our responsibility to you.

Respectfully submitted,



George Harris
Interim City Manager



STRATEGIC PLAN

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------|
| Strategy A: Organizational Development <i>Provide resources to recruit and maintain staff who continually seek higher standards of professionalism, expertise, and customer service while remaining flexible to act upon policies written to serve the citizenry.</i> | | |
| Goal # A-1 Demonstrate commitment to employee development and growth. | | |
| Objectives | (1-5 years) | Increase avenues for career growth |
| | (1-5 years) | Continually provide and enhance professional development and training |
| | (1-5 years) | Encourage informal leadership through team process |
| | (1-5 years) | Encourage bilingual education for enhanced customer service |
| Goal # A-2 Set appropriate expectations for workload and balanced lives. | | |
| Objectives | (1-5 years) | Evaluate work environment to identify flexible work schedules |
| Goal # A-3 Create a team culture of employee involvement and contribution. | | |
| | (1-5 years) | Recognize employees who demonstrate the City's vision, mission, and values |
| | (1-5 years) | Actively utilize teams and widely involve employees in team decision making |
| Goal # A-4 The City will provide market competitive pay and benefits. | | |
| Objectives | (1-5 years) | Survey market and adjust periodically (every 3 to 5 years) |
| | (1-5 years) | Annual pay adjustments will account for general economic trends |
| | (1-5 years) | Benefits packages will reflect market and be tailored to Rowlett employee needs |

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------|
| Strategy B: Economic Development <i>Create an environment and opportunities that promote diversification of the tax base and strong, well-balanced, sustainable economic growth. (revised)</i> | | |
| Goal # B-1 Promote well-planned development of the President George Bush Turnpike (PGBT) corridor, Northshore Development district, Tax Increment Financing (TIF) district, Waterfront Entertainment District, Elgin B. Robertson, and historic downtown district. | | |
| | (1-5 years) | Identify and target appropriate industries and uses for each special district |
| | (1-5 years) | Brand and market each special district area |
| | (1-5 years) | Rezone districts and establish development standards to appropriately reflect unique characteristics of each area |
| | (1-5 years) | Identify a partner for downtown transit oriented development |
| | (1-5 years) | Continue implementation of the Economic Development Strategic Plan |
| | (1-5 years) | Develop and adopt an Entertainment Waterfront Master Plan |
| | (1-5 years) | Develop commercial Takeline sublease policy and program compatible with Parks Master Plan |
| | (6-10 years) | Market destinations of Entertainment Waterfront District |
| Goal # B-2 Maintain a regional identity, throughout the business community, of a proactive "can-do" City and a "what can we do to make it work" management mentality. | | |
| Objectives | (1-5 years) | Be <u>the</u> information resource for the development community and existing businesses |
| | (1-5 years) | Promote and publicize development advantages |
| Goal # B-3 Continue to clarify and improve the development process while sustaining the high standards of quality for the community. | | |
| Objectives | (1-5 years) | Create a business friendly development process |
| | (1-5 years) | Adopt a streamlined development process |
| | (1-5 years) | Incorporate quality of life features in all development standards |
| | (1-5 years) | Study sustainable development practices |
| Goal # B-4 Promote a diverse mix of businesses that helps to create a self-sustaining community. | | |
| Objectives | (1-5 years) | Identify service needs and revise zoning accordingly |
| | (1-5 years) | Identify target industries and strategies to recruit target industries |
| | (1-5 years) | Continue performance based economic incentive programs based on target industries |
| Goal # B-5 Establish the residential and commercial tax revenue to a 60% to 40% ratio. | | |
| Objectives | (11-20 years) | Evaluate how to grow the value of our neighborhoods |

Strategy C: Transportation
Support and encourage the local and regional planning, development, and maintenance of a comprehensive transportation network.

Goal # C-1 Continually evaluate and modify the Master Transportation Plan¹ to provide citizens with the optimum type, mode, and expediency of travel.

| | | |
|-------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Objectives | (1-5 years) | Annually review Master Thoroughfare Plan, including input from applicable transportation agencies |
| | (1-5 years) | Establish Rowlett Intermodal Technical Review Committee composed of technical experts from transportation agencies and City staff to review and recommend transportation needs |
| | (1-5 years) | Adopt City Council policy defining appropriate traffic control devices and level of service (LOS) |
| | (1-5 years) | Develop a system to monitor and get feedback on traffic movement and user satisfaction |
| | (1-5 years) | Develop and install system-wide Supervisory Control and Data Acquisition (SCADA) type control for traffic control devices coordination and synchronization |
| | | <small>¹ In the future, Council will consider revising the Master Thoroughfare Plan to become the Master Transportation Plan</small> |

Goal # C-2 Examine and utilize multi-modal forms of transportation in appropriate areas of development and ensure high quality landscaping and illumination in conjunction with all modes.

| | | |
|-------------------|--------------|----------------------------------------------------------------------------------------------|
| Objectives | (1-5 years) | Plan and develop trail systems to connect major areas |
| | (1-5 years) | Adopt sidewalk, landscape, and illumination policies for all transportation corridors |
| | (1-5 years) | Provide for transportation corridors to be constructed or reconstructed to current standards |
| | (6-10 years) | Review concept of creating a water taxi system on Lake Ray Hubbard |

Goal # C-3 Explore and maximize opportunities for quality design, construction, and use of the Dallas Area Rapid Transit (DART) light rail station(s).

| | | |
|-------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------|
| Objectives | (1-5 years) | Identify best practices used in the North Texas region for design, construction, and use of the existing DART rail stations |
| | (1-5 years) | Acquire and/or assemble land parcels for future light rail station needs |
| | (1-5 years) | Coordinate DART station design with DART staff, including coordinating a theme and public input |
| | (11-20 years) | Investigate the options for a DART extension to Dalrock and Interstate 30 |
| | (11-20 years) | Promote a shuttle/transit system from the downtown DART station to the Northshore Development District |
| | (1-5 years) | Promote DART Park and Ride at Dalrock and I-30 |

| Strategy C: Transportation | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------|
| Goal # C-4 | | |
| Strengthen relationships at all levels within the North Texas Tollway Authority (NTTA) and TxDOT, enhance regulations to protect the City's best interest during the right-of-way acquisition and development process of the President George Bush Turnpike (PGBT), and develop standards and guidelines to ensure quality, timely, and efficient development of the turnpike in Rowlett. | | |
| Objectives | (1-5 years) | Coordinate with Garland, Sachse, and Dallas County on common needs for Interlocal Agreement (ILA) process with NTTA |
| | (1-5 years) | Continue to encourage TxDOT extension of State Highway 190 as part of PGBT |
| | (1-5 years) | Initiate ROW acquisition/donation for eastern extension of President George Bush Turnpike |
| Goal # C-5 | | |
| Establish and maintain perpetual funding to support lowest cost ownership for all transportation systems. | | |
| Objectives | (1-5 years) | Integrate long range financial strategy with Capital Improvements Plan |
| | | |

Strategy D: Community Development
Encourage and invite commercial growth that will complement well-planned neighborhoods that have an emphasis on green space, common areas, and lower density.

Goal # D-1 Clarify and make more efficient the development process while continuing to raise development standards, protect green space, maximize commercial and retail zoning opportunities, and ensure such development complements the neighborhoods throughout the community.

| | | |
|-------------------|-------------|--------------------------------------------------------------------------|
| Objectives | (1-5 years) | Continue Lakeshore Clean-up initiatives |
| | (1-5 years) | Implement strategies to protect and promote green space in neighborhoods |
| | (1-5 years) | Update Comprehensive Plan |
| | | |

Goal # D-2 Continue to develop a master planned park system that exceeds the median standards in the Metroplex.

| | | |
|-------------------|-------------|--------------------------------------------------------------|
| Objectives | (1-5 years) | Implement a Park Infrastructure Replacement Program |
| | (1-5 years) | Review and revise park pro rata or land donation requirement |
| | | |

Goal # D-3 Ensure a sense of community and commitment to our City's heritage through a vital and vibrant downtown district.

| | | |
|-------------------|-------------|-----------------------------------------------------------------------|
| Objectives | (1-5 years) | Communicate status of downtown development to citizens |
| | (1-5 years) | Plan and implement special events and encourage community involvement |
| | (1-5 years) | Enhance holiday decorations and seasonal plantings |
| | | |

Goal # D-4 Monitor and forecast demographic changes in our community including social and socio-economic evolutions.

| | | |
|-------------------|-------------|-------------------------------------------------------------------------------------------------------------------------|
| Objectives | (1-5 years) | Continue participation in North Central Texas Council of Governments (NCTCOG) and Texas Municipal League (TML) programs |
| | (1-5 years) | Track residential and commercial trends and utilize for strategic plans |
| | | |

Goal # D-5 Develop and implement master community development plan merging all master plans in a visual product.

| | | |
|-------------------|--------------|--|
| Objectives | (6-10 years) | |
| | | |

Goal # D-6 Be a "self sustaining" community.

| | | |
|-------------------|---------------|---------------------------------------------------------------------------------------------------------|
| Objectives | (11-20 years) | Forecast and analyze community trends and encourage development of assets to meet those community needs |
| | | |

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------|
| Strategy E: Financial Management <i>Allocate resources and responsibly manage public funds and debt, maintain and improve services, and provide timely, accurate reporting.</i> | | |
| Goal # E-1 Examine and implement measures in order to respond to annual audit recommendations. | | |
| Objectives | (1-5 years) | Review financial policies annually and adjust as appropriate |
| Goal # E-2 Utilize best practices and methods to forecast economic trends with a local perspective. | | |
| | (1-5 years) | Monitor and track market conditions to enhance investment strategies |
| | (1-5 years) | Communicate with key employers and sales tax producers to share information, assess local trends, and build relationships |
| Goal # E-3 Maintain equitable fees and rate structures. | | |
| Objectives | (1-5 years) | Conduct complete external study of cost of services and all fees and rates at least every three years |
| | (1-5 years) | Annually conduct internal review of costs of services and fees and impact of budget decisions |
| | (1-5 years) | Develop policy to set an appropriate cost recovery level for each identified service |
| Goal # E-4 Utilize technology to create more efficient financial processes and reports. | | |
| Objectives | (1-5 years) | Maximize use and capabilities of the centralized financial management system |
| | (1-5 years) | Create a standard practice of single data entry where possible |
| | (1-5 years) | Expand library of standardized financial and management reports |
| Goal # E-5 Analyze the impact of financial practices and decisions | | |
| Objectives | (1-5 years) | Develop five year financial plan to analyze future impact of decisions |
| | (1-5 years) | Include operating cost impact as part of the Capital Improvement Plan (CIP) and incorporate in annual operating budget |
| | (1-5 years) | Conduct a fiscal impact analysis of proposed development |
| Goal # E-6 Utilize best practices to effectively manage revenues and expenses to fulfill all master development plans. | | |
| Objectives | (6-10 years) | |
| Goal # E-7 Protect the city's policy making ability by ensuring that important policy decisions are not controlled by financial challenges or emergencies. | | |
| Objectives | (1-5 years) | Maintain key operating reserves |
| | (1-5 years) | Continually update the long range financial strategy |
| Goal # E-8 Protect and enhance the City's credit rating. | | |
| Objectives | (1-5 years) | Maintain positive relations with bond rating agencies |
| | (1-5 years) | Monitor and improve key credit criteria |

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------|
| Strategy F: Infrastructure <i>Allocate resources to properly and efficiently maintain existing infrastructure while forecasting needs and providing standards that ensure high quality infrastructure necessary for future growth.</i> | | |
| Goal # F-1 Continue the advancement of technology in our daily operations in order to improve communication between the City government, residents, and businesses. | | |
| Objectives | (1-5 years) | |
| Goal # F-2 Continue to maintain high aesthetic standards and implement such standards through a well-planned Capital Improvement Program (CIP) to create an inviting and hometown image throughout the community. | | |
| Objectives | (1-5 years) | Update CIP annually |
| Goal # F-3 Build and maintain infrastructure to a high quality structural and aesthetic standard. | | |
| Objectives | (1-5 years) | Develop and adopt roadway standards |
| | (1-5 years) | Incorporate standards into the Capital Improvement Plan (CIP) design and implementation |
| | (1-5 years) | Monitor roadway integrity for continual improvement using Pavement Condition Index (PCI) |
| | (1-5 years) | Adopt City Council policy on development standards for public facilities |
| | (1-5 years) | Review and implement public facilities best management practices |
| | (11-20 years) | Increase PCI standard for all City streets to "B" |
| Goal # F-4 Construct municipal facilities to accommodate needs and services. | | |
| Objectives | (1-5 years) | Expand the Public Works facility and include Parks Maintenance |
| | (1-5 years) | Expand the Animal Shelter |
| | (1-5 years) | Design and construct new public safety facilities |
| | (6-10 years) | Design and construct a new municipal complex |
| Goal # F-5 Implement "City image" recommendations/requirements from UDC and retrofit existing areas through municipal redevelopment of major transportation corridors. | | |
| Objectives | (1-5 years) | |
| Goal # F-6 Develop plans for the beautification of Lake Ray Hubbard. | | |
| Objectives | (11-20 years) | Develop and implement plan for 100% erosion control compliance for Rowlett's shoreline on Lake Ray Hubbard |
| | (11-20 years) | Develop and implement a regional plan for the clean-up of litter from source points in Lake Ray Hubbard |
| Goal # F-7 Encourage the provision of updated communication infrastructure capacity. | | |
| Objectives | (1-5 years) | Explore wireless infrastructure opportunities |

| Strategy F: Infrastructure | | |
|------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------|
| Goal # F-8 Coordinate the placement of all utility lines underground. | | |
| Objectives | (1-5 years) | Coordinate with TXU for utility burying solution and funding |
| | (1-5 years) | Discuss pass-through rate for cost of burying utility lines |
| | (1-5 years) | Coordinate all new construction projects with burying utility lines |
| | (6-10 years) | Explore intergovernmental resources to accomplish goal |
| | (11-20 years) | Place all utility lines underground |
| | | |

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategy G: Delivery of Services <i>Promote effective and timely delivery of high quality services, and allocate City resources to meet the current and future needs of the community.</i> | | |
| Goal # G-1 Maintain or enhance City staffing levels to effectively and efficiently provide for necessary core services. | | |
| Objectives | (1-5 years) | Develop five year staffing plan as part of five year operating plan |
| | (1-5 years) | Identify alternative service delivery methods such as volunteers, non-traditional employees, privatized services, and intergovernmental cooperation |
| | (1-5 years) | Enhance the formal volunteer program |
| Goal # G-2 Utilize best practices and methods to identify core services to be provided. | | |
| Objectives | (1-5 years) | Define "core" and "enhanced" City services to be provided |
| | (1-5 years) | Identify performance indicators for core and enhanced services |
| Goal # G-3 Continue incorporation of the econometric model approach and philosophy to identify desired service level. | | |
| Objectives | (1-5 years) | Update the econometric model annually to reflect changes in the City |
| | (1-5 years) | Investigate and communicate applications of econometric model |
| Goal # G-4 Continue to examine and develop opportunities to shift the funding cost of special services away from the residential community as a whole. | | |
| Objectives | (1-5 years) | Assess market conditions including willingness of users to pay for services |
| | (1-5 years) | Identify appropriate service levels based on research, best practices, and industry standards |
| | (1-5 years) | Track customer utilization of City services |
| Goal # G-5 Create a customer centered organization culture. | | |
| | (1-5 years) | Create more opportunities for City departments' interaction with residents and businesses |
| | (1-5 years) | Create City wide comprehensive communication plan for all avenues and audiences |
| | (1-5 years) | Develop a communication policy for customer service orientation |
| | (1-5 years) | Provide and publicize City functions that are valuable to our customers |
| | (1-5 years) | Create a customer care team and implement recommendations |
| Goal # G-6 Invest in customer centered technology. | | |
| Objectives | (1-5 years) | Develop a technology master plan |
| | (1-5 years) | Fully implement E-government and WiFi systems |
| | (1-5 years) | Analyze processes to include technology to increase efficiency for customers and employees |
| Goal # G-7 Develop and maintain public engagement in development and delivery of programs and services. | | |
| Objectives | (1-5 years) | Establish bi-annual city-wide survey |
| | (1-5 years) | Utilize customer feedback system |

| | | |
|----------------------------------------------------------------------------------------------------|-------------|-----------------------------------------------|
| Strategy G: Delivery of Services | | |
| Goal # G-8 Encourage inter-departmental problem solving philosophy in all city departments. | | |
| Objectives | (1-5 years) | Equip and empower employees to solve problems |
| | | |

| | |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategy H: | Public Safety <i>Provide highly trained personnel with the appropriate resources to continually improve safety and security throughout the community.</i> |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| | |
|-------------------|-----------------------------------------------------------------------------------------------------|
| Goal # H-1 | Continue to develop ways to educate and involve the public with all facets of public safety. |
|-------------------|-----------------------------------------------------------------------------------------------------|

| | | |
|-------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Objectives | (1-5 years) | Increase citizen outreach through safety fairs, school resource officers, fire safety education programs, citizen publications and media relations |
| | (11-20 years) | Provide public safety outreach programs to 100% of citizens |
| | (1- 5 years) | Outreach to citizens to educate on emergency planning |
| | | |

| | |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------|
| Goal # H-2 | Maintain a high quality emergency response system that utilizes best practices and involves and engages citizen volunteers. |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------|

| | | |
|-------------------|-------------|------------------------------------------------------------------------------------|
| Objectives | (1-5 years) | Continue to improve and employ volunteer Community Emergency Response Teams (CERT) |
| | (1-5 years) | Improve and enhance Radio Amateur Civil Emergency Service (RACES) |
| | (1-5 years) | Develop an interactive citizen outreach program |
| | | |

| | |
|-------------------|------------------------------------------------------------------------------------------|
| Goal # H-3 | Continually foster a community environment where citizens are safe and feel safe. |
|-------------------|------------------------------------------------------------------------------------------|

| | | |
|-------------------|---------------|----------------------------------------------------------------------------------------|
| Objectives | (1-5 years) | Increase public visibility of police and fire personnel |
| | (1-5 years) | Expand Rowlett National Night Out activities |
| | (1-5 years) | Improve quality of life by aggressively impacting crime and other public safety issues |
| | (11-20 years) | Establish a reputation of "safest" city in America |
| | | |

Strategy I: Quality of Life
Encourage a hometown feel by creating recreational, cultural and social opportunities, supporting neighborhood and community gatherings, and promoting a positive, balanced business environment in a beautiful lakeside setting.

Goal # I-1 Continue to develop and maintain a master-planned park system of unique settings, accessible to all citizens, with locations within walking distance from every home in Rowlett.

| | | |
|-------------------|---------------|-----------------------------------------------------|
| Objectives | (1-5 years) | Implement Park and Open Space Master Plan |
| | (1-5 years) | Continue to plan development involving park designs |
| | (11-20 years) | Substantially implement the Parks Master Plan |

Goal # I-2 Continue to support, plan, and develop community gatherings and festivals, unique to our heritage, that ensure our sense of home.

| | | |
|-------------------|--------------|-----------------------------------------------------------------|
| Objectives | (1-5 years) | Survey citizens to continually improve and expand public events |
| | (1-5 years) | Aggressively market events unique to Rowlett |
| | (1-5 years) | Explore opportunities to create new City-wide events |
| | (6-10 years) | Sponsor a regional community event |

Goal # I-3 Investigate and maximize all opportunities for commercial and recreational utilization and enjoyment of Lake Ray Hubbard.

| | | |
|-------------------|--------------|------------------------------------------------------------------------------------------------|
| Objectives | (1-5 years) | Restrict additional residential development adjacent to the lakeshore |
| | (1-5 years) | Promote existing lakeshore parks and develop amenities |
| | (6-10 years) | Analyze municipally leased properties on Lake Ray Hubbard for additional access and public use |
| | (6-10 years) | Develop additional public lakeshore access |

Goal # I-5 Continue to create an environment that fosters the arts and humanities community and encourages community programs and multi-use facilities.

| | | |
|--|--------------|----------------------------------------------------------------|
| | (1-5 years) | Seek opportunities to bring arts events to Rowlett |
| | (1-5 years) | Incorporate arts into all events |
| | (1-5 years) | Develop public arts program |
| | (6-10 years) | Implement a multi-use convention center/performing arts center |

Goal # I-6 Be Recognized as an "All-America City."

| | | |
|-------------------|-------------|--|
| Objectives | (1-5 years) | |
|-------------------|-------------|--|

Goal # I-7 Provide access to city services outside of core downtown area.

| | | |
|-------------------|---------------|-----------------------------------------------------------------|
| Objectives | (11-20 years) | Establish sub-stations for community services |
| | (1-5 years) | Establish plan for providing City services within neighborhoods |

| | | |
|--------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategy I: | | Quality of Life |
| Goal # I-8 | | Provide opportunities for recreation, health and wellness. |
| Objectives | (1-5 years) | Develop a comprehensive offering of recreation programs and services including programs for seniors, youth, summer and seasonal camps, athletics and cultural programs. |
| | | |

BUDGET CALENDAR

| | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| March 10 – 14 | Distribution of Budget Instruction Manuals |
| April 17 | Proposal Offers Due to Budget Office |
| April 14 – May 1 | Technical Review of Proposal Offers by Outcome Teams |
| June 6 | City Council Retreat |
| June 16, 18, 23 & 24 | Budget Town Hall Meetings |
| July 25 | Certified Tax Roll Due |
| July 28 | Proposed Budget submitted to City Council; Work Session on Budget |
| August 4 | City Council Work Session on Budget |
| August 18 | City Council Work Session on Budget |
| August 19 | 1 st Public Hearing on Budget and Tax Rate |
| September 2 | 2 nd Public Hearing on Budget and Tax Rate |
| September 16 | Regular City Council Meeting <ol style="list-style-type: none">1) Adopt Budget Ordinances2) Vote and adopt tax rate |
| October 1 | Begin Fiscal Year |

GENERAL BUDGET PROCESS

The City's fiscal year begins on October 1st and ends on September 30th of each year. The budget process is truly a year-round endeavor. Throughout the fiscal year the Budget Officer and the Finance Department closely monitor and track the budget while preparing forecasts for all expenditures and revenues.

The budget planning process generally begins in March when the Budget Officer develops a Budget Calendar and every department is given a Budget Instruction Manual to officially begin. This manual includes preliminary direction from the City Manager regarding appropriate budget guidelines and strategy.

The City of Rowlett has implemented a process known as Budgeting for Outcomes. Budgeting for Outcomes involves setting the price of government, and then determining the type and level of service necessary to meet the needs of the citizens at the cost they are willing to pay. The basis for all decision making is delivery of service to meet the needs of the citizens. In Work Session and the City Council Retreat, the City Council affirmed six Outcome areas and 27 Core Services.

Under Budgeting for Outcomes, the budget consists of a collection of proposals. Service providers, or sellers, (which could be a cross section of departments, work teams, partnerships, etc.) make proposals which are due in April. Throughout May and June, Outcome Teams then refine and prioritize the proposals utilizing the 27 Core Services as a guide. In July, the Budget Team (or the Buying Team) starts at top and moves down the prioritized list, buying according to priority until available funds are spent. A line is drawn at this point, with all proposals above the line in the proposed budget, and the rest out.

In late July the certified tax roll is released from the Dallas Central Appraisal District and the Rockwall County Appraisal District. This information provides the City a firm estimate of the property tax revenues that can be expected in the coming year.

This review process culminates in the crafting of a proposed budget, which is submitted to the City Council in late July. In July, August and September the City Council discusses the budget at Council Work Sessions and Meetings. Two public hearings are held in late August – early September. The tax rate ordinance and budget ordinance is voted upon in September.

The fiscal year begins on October 1st. By mid-November the completed Budget Document and Budget in Brief are distributed and made available to the public.

DESCRIPTION OF FUND STRUCTURE

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The two types of funds utilized in this budget are Governmental and Proprietary. Governmental funds are used for most government activities, while Proprietary funds are based on the premise that the city service should be conducted as a business with user fees covering expenses. Listed below are descriptions of the funds maintained by the City.

The budgets for the Governmental Funds are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both available and measurable except where the accrual basis is specified by generally accepted accounting principles. Expenditures being recognized when the services or goods are received and the liabilities are incurred. Budgets for the Proprietary Funds are prepared on the full accrual basis of accounting under which transactions are recognized when they occur regardless of timing or related cash flows.

Budgetary control is maintained at the department level in each departmental budget, and encumbrances are entered at the time a purchase order is issued. Open encumbrances are recorded as reservations of fund balance as of September 30 of each year, and the subsequent year's budget is increased to reflect these carried-forward encumbrances. Unspent and unencumbered appropriations lapse at the end of the fiscal year, except for capital projects.

GOVERNMENTAL TYPE FUNDS

General Fund – the general operating fund for the City. Revenues include: property, sales and other taxes, franchise fees, fines, licenses and fees for services. Operating expenditures provide support for most traditional tax-supported municipal services, such as Public Safety, Parks and Recreation, Libraries, Administration, Planning and Zoning, Neighborhood Services and Public Works operations.

Special Revenue Funds – account for the accumulation and disbursement of legally restricted resources to expenditures for a specific purpose. Funds under this category include the Traffic Safety Fund, Impact Fees Fund, Police Seizure Fund, the Hotel/Motel Fund, Grant Fund, Golf Course Fund, and the Tax Increment Financing Fund.

Debt Service Funds – account for the accumulation of resources for expenditures related to general long-term debt, including principal, interest, and other related costs. The resources generated by a tax levy based on property values and are used to pay

DESCRIPTION OF FUND STRUCTURE

debts incurred through the sale of bonds, certificates of obligation, notes payable and other debt instruments. The bonds finance long-term capital improvements to streets, parks, buildings and other infrastructure. The City maintains the following Debt Service Funds: General Debt Service Fund and the Golf Fund.

Capital Project Funds – account for the accumulation of resources designated to construct or acquire capital facilities and improvements. Resources include proceeds from sales of general obligation bonds, certificates of obligation, DART Local Assistance Funds, TxDOT funds, CDBG funds, Impact fees and transfers from operating funds.

PROPRIETARY TYPE FUNDS

Enterprise Funds – account for operations that are financed and operated in a manner similar to private business; the intent of the City is to provide goods or services to the general public on a continuing basis that will be financed or recovered through user charges. The City maintains the following Enterprise Funds: Utility Fund (Water and Wastewater), Refuse Fund and Drainage Fund.

Internal Service Funds – funds designed to account for goods or services provided by one city department for another. The City's Internal Service Funds include: Information Technology and Vehicle Services. Charges are billed to departments to recover costs that are incurred.

BUDGET OVERVIEW

The total FY 2009 Adopted Budget is \$81.6 million. The budget is flat when compared to the FY 2008 Adopted Budget of \$81.6 million. Details concerning the major components of changes are explained in the individual fund narratives immediately following.

In total, 394.00 full-time equivalent positions are adopted for FY 2009. Details regarding position changes are also included within the following overview.

BUDGETING FOR OUTCOMES

Introduction

Preparation for the fiscal year 2009 budget underwent a significant renovation this year. The City adopted a philosophy of Budgeting for Outcomes ("BFO") based on concepts in The Price of Government: Getting the Results We Need in an Age of Permanent Fiscal Crisis by David Osborne & Peter Hutchinson 2004. As a result, the adopted budget looks different, feels different and is different compared to previous years. While not all elements of The Price of Government were included, the modifications make sense to Rowlett and still offer the ability to add additional elements in the future.

The most significant difference with the approach taken under Budgeting for Outcomes is that it is citizen centric. Utilizing Budgeting for Outcomes helps the organization address the fundamental question: How can citizens get the most value for the taxes and fees they pay?

What is it?

- A budget process designed to create a government that works better and costs less.
- It is based on the premise that the percentage of personal income that the public is willing to pay for their government through taxes, fees, and charges is fixed.
- While the "price of government" is fixed, the cost of providing services is increasing.
- Budgeting for Outcomes is an approach to developing plans for service provision that prioritize based on citizen and customer priorities that are connected to measurable results.
- It puts citizens and their priorities first.
- It emphasizes accountability, innovation and partnerships.

Why are we doing it?

- Part of our ongoing challenge in Rowlett is to sustain the positive direction while still address the top priorities and expectations of our community with limited resources.

BUDGET OVERVIEW

- Using a system of base budgets and target increases was no longer effective – past practices, including spending down reserves and freezing employee wages, are no longer viable; continuing down that road will only lead to mediocrity.
- Budgeting for Outcomes better aligns the services delivered by the City of Rowlett with the things that are most important to our community.

How does it work?

- City staff and City Council have adapted the process of Budgeting for Outcomes to reflect Rowlett's unique culture.
- In a Work Session and the City Council Retreat this spring, the City Council affirmed 6 Outcome areas and 27 Core Services.
- City Council, on behalf of the citizens, "set the price of government."
- The budget consists of a collection of proposals. Service providers, or sellers, (which could be a cross section of departments, work teams, partnerships) make offers.
- Teams play a critical role in guiding the process.
- Outcome Teams rank offers; the buying process starts at top ranked proposals and moves down the list, buying according to priority until available funds are spent. A line is drawn at this point, with all proposals above the line in and the rest out.
- The Budget Team (or the Buying Team) refined the budget proposals and helped select a mix that equals the total set price.
- Proposals that rank within available resources were used to prepare the budget.
- Final output is a budget that reflects citizen priorities and delivers service efficiently.

Impact on existing organizational structure?

- While Budgeting for Outcomes focuses on results that matter to the public versus department specific priorities, the Budgeting for Outcomes process did not change the City's organizational structure.
- The BFO process has led to greater innovations and efficiencies and promoted collaborative offers for service delivery.
- The BFO process requires broader representation of staff from within the organization that will be beneficial to and improve the understanding of the budget and its relationship to service delivery.

BUDGET OVERVIEW

Outcome Statements

The outcome statements and core services defined for the City of Rowlett are as follows:

Outcome

Culture and Recreation: To provide cultural, entertainment and recreation services to the residents, business, and visitors to the City of Rowlett, in order to encourage a healthy, active community.

Economic Development: To provide economic development services to our existing businesses, prospective business and community, in order to attract target investment to the City of Rowlett, and to promote a sustainable, vibrant economy.

Environment: To provide and promote environmental resource management services in order to ensure health and welfare, and to preserve the environment for our community.

Neighborhood Quality: To provide neighborhood-based services to the residents of Rowlett, in order to protect the value, appeal, and quality of homes and businesses in our community.

Public Safety: To provide public safety services to the City of Rowlett citizens and visitors in order to reduce crime, injury, and damage to property and the environment.

Transportation: To provide transportation services to our citizens and visitors, to ensure safe, efficient transportation options for the movement of people and goods through the City of Rowlett and surrounding areas.

Core services

Parks
Recreation Opportunities
Libraries and Learning
Entertainment Infrastructure

Infrastructure
Business Retention & Expansion
Planning & Land Use
Development Process
Marketing

Water
Waste Water
Solid Waste
Storm Water
Resource Management

Infrastructure
Code Compliance
Neighborhood Policing
Prevention & Education

Emergency Response
Law Enforcement
Prevention
Emergency Preparation

Traffic Control & Safety
Streets & Bridges
Planning & Engineering
Communication & Education
Public Transit

BUDGET OVERVIEW

The Price of Government

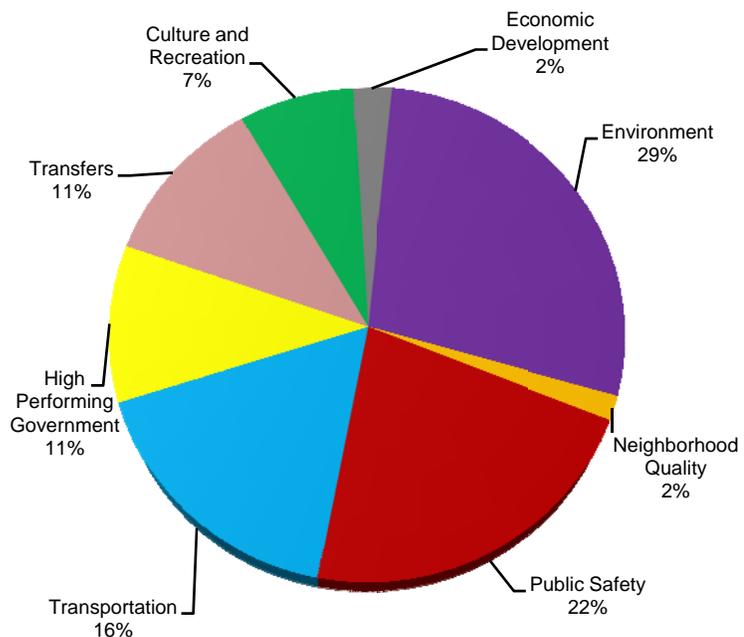
The price of government established by the City Council and utilized by staff to development the FY 2009 Budget Proposal is \$83.5 million. This total was established as follows:

| | |
|---------------------------------------------------|---------------------|
| Adopted Budget FY 2008 | \$81,639,025 |
| Projected Raises | 857,244 |
| Vendor Related Increases (passed on to consumer): | |
| NTMWD (water supplier) | 319,204 |
| Garland (sewer treatment contractor) | 232,195 |
| IESI (solid waste contractor) | 259,839 |
| Mandated Increases: | |
| TMRS | 115,859 |
| Safety Equipment (State Law NFPA 1851) | 28,280 |
| Wireless Phase II 9-1-1 | <u>52,803</u> |
| Total Cap | <u>\$83,504,449</u> |

Unfortunately, revenues are projected at \$81.4 million and are not adequate to reach the cap this year. As a result, the adopted budget is \$1.9 million or 2.3% below the cap. As a result, preparing the adopted budget without the necessary revenues was a significant challenge.

Not all proposals could be funded. The amounts allocated by outcome are as follows:

| Outcome | FY 2009 |
|----------------------------|---------------------|
| Culture & Recreation | \$5,991,062 |
| Economic Development | 1,979,238 |
| Environment | 23,554,855 |
| Neighborhood Quality | 1,294,985 |
| Public Safety | 18,002,546 |
| Transportation | 13,267,007 |
| High Performing Government | 8,481,711 |
| Sub-total | <u>\$72,571,404</u> |
| Transfers | <u>9,046,930</u> |
| Total FY 2009 | \$81,618,334 |
| Total FY 2008 | \$81,639,025 |
| \$ Difference | (\$20,691) |



BUDGET OVERVIEW

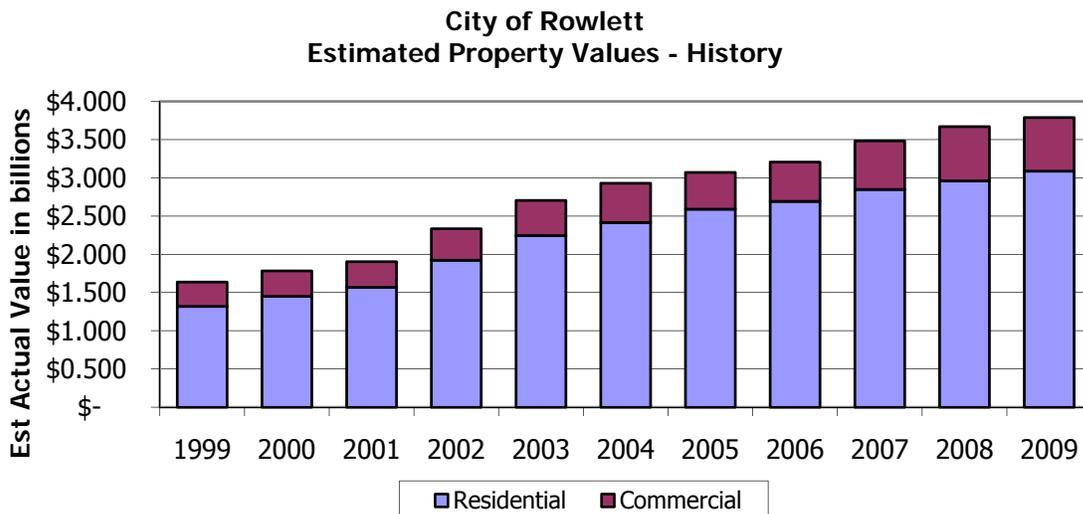
AD VALOREM TAXES

Ad valorem (property) taxes are the largest revenue source for the City, estimated at \$25.2 million for FY 2009 at the adopted tax rate of .747173 cents per \$100 valuation. Based on the July 2008 certified assessed value provided by Dallas Central Appraisal District and Rockwall Central Appraisal District, the total assessed property value for FY 2009 is \$3.4 billion, which is an increase of \$60.0 million or 1.8% over the FY 2008 value of \$3.3 billion.

The following table illustrates the estimated market value and taxable assessed value experienced by the City of Rowlett over the past ten years and projected for FY 2009.

| HISTORY OF TAX VALUES (in thousands) | | | | | |
|-----------------------------------------|-------------------------|------------|-----------|---------------------|---------------------------|
| Fiscal Year | Estimated Market Values | | | Less: Exemptions | Taxable Assessed Value |
| | Residential | Commercial | Total | | |
| 1999 | 1,319,315 | 318,669 | 1,637,984 | (151,636) | 1,486,348 |
| 2000 | 1,449,880 | 334,831 | 1,784,711 | (114,049) | 1,670,662 |
| 2001 | 1,569,744 | 333,932 | 1,903,676 | (115,853) | 1,787,823 |
| 2002 | 1,923,303 | 411,385 | 2,334,688 | (170,575) | 2,164,113 |
| 2003 | 2,244,659 | 461,522 | 2,706,181 | (184,629) | 2,521,552 |
| 2004 | 2,415,871 | 513,884 | 2,929,755 | (245,362) | 2,684,393 |
| 2005 | 2,591,155 | 479,484 | 3,070,639 | (199,815) | 2,870,824 |
| 2006 | 2,692,224 | 514,579 | 3,206,803 | (224,441) | 2,982,362 |
| 2007 | 2,848,863 | 635,390 | 3,484,253 | (342,854) | 3,141,399 |
| 2008 | 2,961,439 | 708,959 | 3,670,398 | (361,998) | 3,308,400 |
| 2009 | 3,007,460 | 733,319 | 3,740,780 | (372,401) | 3,368,379 |

The chart below illustrates the actual increases in estimated property values experienced by the City of Rowlett over the past ten years.



BUDGET OVERVIEW

The ad valorem tax rate is split between the General Fund and the General Debt Service Fund. In addition, a portion is also shared with the Tax Increment Financing District Fund based on incremental increases since 2002. The debt rate is established at a level that will provide for the principal and interest on the City's debt each year. The table below provides a ten year comparison of the tax rate split between operations and debt service.

| HISTORY OF TAX RATE ALLOCATION | | | |
|--------------------------------|------------|------------|------------|
| Fiscal Year | O&M | Debt | Total |
| 1999 | \$0.443100 | \$0.196900 | \$0.640000 |
| 2000 | \$0.443731 | \$0.196269 | \$0.640000 |
| 2001 | \$0.446640 | \$0.193360 | \$0.640000 |
| 2002 | \$0.452404 | \$0.187596 | \$0.640000 |
| 2003 | \$0.433127 | \$0.206873 | \$0.640000 |
| 2004 | \$0.462267 | \$0.177733 | \$0.640000 |
| 2005 | \$0.474134 | \$0.202811 | \$0.676945 |
| 2006 | \$0.501779 | \$0.245394 | \$0.747173 |
| 2007 | \$0.478721 | \$0.268452 | \$0.747173 |
| 2008 | \$0.466173 | \$0.281000 | \$0.747173 |
| 2009 | \$0.494673 | \$0.252500 | \$0.747173 |

At 74.7173 cents, the City of Rowlett has one of the higher municipal tax rates in north Texas. However, Rowlett has one of the higher exemption rates for over 65 and disabled persons. Rowlett also offers a tax ceiling for both of those groups. The table below illustrates the resulting tax bill based on the exemptions provided by different taxing entities for Rowlett residents residing in Dallas County using Rowlett's average home value for FY 2009.

| 2009 TOTAL TAX BILL | | | | | | |
|-------------------------------------|-------------------------|------------|------------------|------------------|---------------------|------------------|
| Taxing Entity | 2009 Average Home Value | Tax Rate | Seniors/Disabled | | All other Residents | |
| | | | Seniors/Disabled | Percent of Total | All other Residents | Percent of Total |
| Rowlett | \$160,642 | \$0.747173 | \$700 | 24% | \$1,163 | 31% |
| Garland Independent School District | \$160,642 | \$1.253300 | 1,700 | 57% | 1,825 | 49% |
| Dallas County/DCCCD/Parkland | \$160,642 | \$0.576428 | 545 | 19% | 741 | 20% |
| Total | | \$2.576901 | \$2,945 | 100.0% | \$3,729 | 100.0% |

INTERFUND TRANSFERS

Interfund transfers are \$9.0 million for FY 2009, down \$944,266 or 9.5% from FY 2008. These transfers account for overhead charges from the enterprise funds, franchise fees and payment-in-lieu-of-tax charges from the Utility Fund, and alley repairs from the Refuse Fund. The breakdown and rationale is as follows:

BUDGET OVERVIEW

| Description | FY 2009 | FY 2008 | \$ Change |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| General & Administrative – includes cost sharing of legal, accounting, insurance, & common administrative operations. This fee is netted against services provided by the utility fund. | \$2,024,001 | \$2,509,514 | (\$485,513) |
| In-lieu of Tax – Fee representing the amount of property tax that would be paid by a private franchise provider for water and sewer service. Calculated at gross assets x tax rate. | 702,689 | 684,397 | 18,292 |
| Franchise Fee – Fee representing the amount of rent paid for the use of City right-of-ways. Calculated at 5% of gross revenues. | 1,068,678 | 1,054,324 | 14,354 |
| Alley Repairs – Transfer from Refuse to assist with repair costs due to damage from heavy garbage trucks. | 745,000 | 745,000 | - |
| Economic Development – Transfer from general and utility funds to support economic development strategies and initiatives. | 222,356 | 375,192 | (152,836) |
| CIP – Transfer to provide cash funding for capital improvements. | 3,157,484 | 3,213,603 | (56,119) |
| Debt Service – Transfer to Debt Service Fund from other sources of revenues. | 1,126,722 | 1,029,229 | 97,493 |
| Correction – Transfer from Drainage Fund to Debt Service Fund | - | 379,937 | (379,937) |
| Total | \$9,046,930 | \$9,991,196 | (\$944,266) |

PERSONNEL

The FY 2009 compensation plan provides recognition of experience and capabilities, keeps pay competitive in the market, and provides a structure for management of the largest portion of the City's expenditures. This system also provides for an annual adjustment based on inflationary impacts in the region.

The adopted budget provides for a salary increase for non-uniform personnel of 3.0%. Also adopted for FY 2009 is full implementation of the Public Safety Pay Plan. On October 1st, uniform personnel will move to the pay plan step closest to their current salary plus an additional step. On April 1st each officer will be placed on the correct step of the pay plan according to their tenure with the City of Rowlett. The average increase for officers over the course of FY 2009 is 5.6%.

Overall, total full-time equivalent positions are adopted at 394.00, the same level as FY 2009. However, several departments and positions were reclassified or reorganized for greater efficiency. The changes are as follows:

BUDGET OVERVIEW

| Department | Description | FTE's | Cost |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------|--------------------|
| GENERAL FUND | | | |
| City Manager's Office | Eliminate Deputy City Manager and add Management Intern | 0.00 | (\$119,835) |
| Municipal Court | Add Bailiffs hours | 0.50 | 16,203 |
| Purchasing | Downgrade full-time Administrative Assistant to part-time | (0.50) | (26,289) |
| Human Resources | Downgrade Safety Officer to HR Technician | 0.00 | (23,401) |
| Police | Add 2 Sergeants and delete 2 Police Officers | 0.00 | (34,553) |
| | Add Deputy Marshal | 1.00 | 61,366 |
| Fire Rescue | Delete Emergency Management Coordinator | (1.00) | (82,996) |
| Planning | Delete 1 Planner II and add Assistant Director | 0.00 | 19,633 |
| GIS | Delete Assistant Director and add 1 GIS Programmer | 0.00 | (35,840) |
| Parks Administration | Delete Asst. Director, add Parks Maintenance Manager and Recreation Manager | 1.00 | 85,836 |
| Parks & Maintenance | Delete Superintendent, add Foreman, delete Maintenance Specialist and add 3 Crew Leaders | 2.00 | 81,499 |
| Recreation | Delete Facility Coordinator, delete Recreation Aide, add seasonal employee hours for 2 FTE | 0.00 | (25,072) |
| Urban Forestry | Delete Irrigation Technician and 2 Maintenance Workers; move responsibility for Urban Forestry under Parks Maintenance | (3.00) | (136,606) |
| Communications | Delete Communications Officer | (1.00) | (74,268) |
| Call Center | Add Action Center Supervisor and delete 1 Customer Service Representative | 0.00 | 18,484 |
| Total General Fund | | (1.00) | (\$275,839) |
| UTILITY FUND | | | |
| Revenue Office | Delete Customer Service Representative (Correct error from FY 2008) | (1.00) | (\$44,843) |
| Meter Services | Add Meter Maintenance Technician | 1.00 | 41,396 |
| Total Utility Fund | | 0.00 | (\$3,447) |
| DRAINAGE FUND | | | |
| Drainage | Add 1 Project Engineer to comply with Stormwater Phase II requirements | 1.00 | \$85,086 |
| Total Drainage Fund | | 1.00 | \$85,086 |
| INFORMATION TECHNOLOGY FUND | | | |
| Information Tech. | Delete Network Administrator and add HelpDesk Support Technician | 0.00 | (\$11,963) |
| Total IT Fund | | 0.00 | (\$11,963) |
| Total All Funds | | 0.00 | (\$206,163) |

BUDGET OVERVIEW

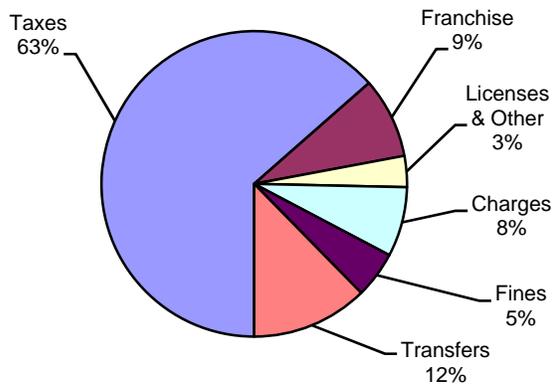
GOVERNMENTAL FUNDS

General Fund

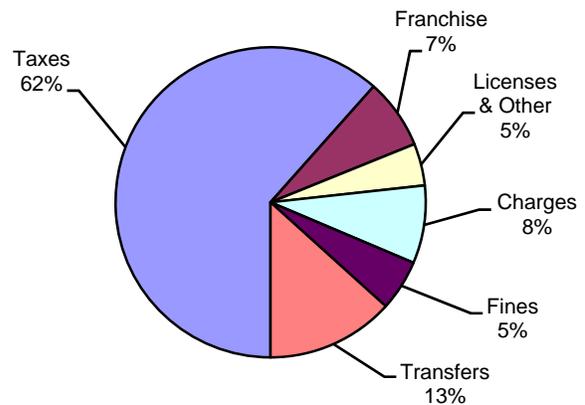
Revenues

Total General Fund revenues for FY 2009 are projected at \$35.8 million, which is \$496,195 or 1.4% below the 2008 Adopted Budget. Detailed explanations for major revenue changes are provided below.

FY 2009 General Fund Adopted Revenues
Total \$35,779,315



FY 2008 General Fund Adopted Revenues
Total \$36,275,510



Ad Valorem Tax

Ad valorem or property taxes are the General Fund's largest revenue source, estimated at \$14.0 million for FY 2009. This amount represents an 11.0% increase from the FY 2008 Adopted Budget of \$12.6 million.

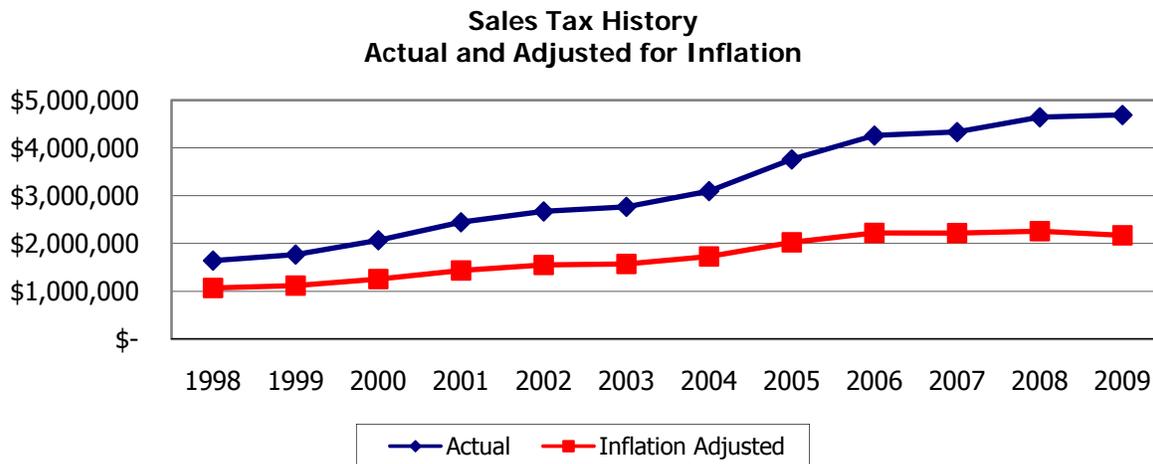
The primary reason for the 11.0% increase is the shifting of 2.85 cents from debt service to operating and maintenance. Scheduled debt service decreased between FY 2008 and FY 2009, reducing the amount of property taxes needed to retire debt.

Sales Tax

Sales tax receipts are the General Fund's second largest revenue source, estimated at \$4.7 million for FY 2009. This represents a 4.0% decrease from the current estimate for FY 2008 of \$4.9 million. Projections for FY 2009 are based upon a general 1% increase from the current's year's revised budget projection. *(Note: the City has a significant sales tax rebate program with DR Horton that is so large it can potentially skew historical trends. As a result, all trends are reported at "net", representing the portion the City retains).*

BUDGET OVERVIEW

The chart below shows both the actual and inflation adjusted annual sales tax revenues since 1999 and projected for FY 2009.



Franchise Fees

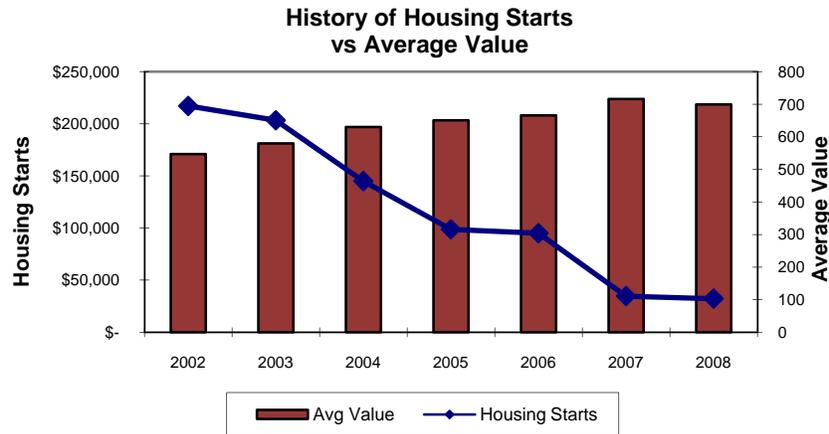
Total franchise fees are adopted at \$3.0 million for FY 2009, an increase of \$384,589 or 14.5% compared to 2008. Electric franchise fees account for the largest part of the total, or 52.9%. The breakdown is as follows:

| Franchise | FY 2009 | FY 2008 | % Chg |
|--------------------|--------------------|--------------------|--------------|
| Electric | \$1,604,571 | \$1,400,000 | 14.6% |
| Gas | 491,661 | 472,101 | 4.1% |
| Telecommunications | 643,619 | 372,245 | 72.9% |
| Cable | 295,581 | 406,497 | -27.3% |
| Total | \$3,035,432 | \$2,650,843 | 14.5% |

Building Permit Fees

In order to remain conservative and anticipating the continued decrease of single-family residential building activity, the budget for Building Permit fees is budgeted at \$247,500, a reduction of \$52,500 from FY 2008. Residential building permits have declined over the past few years from a peak of 828 in 2001 to a low of 111 in 2007. In addition, just over 100 permits are projected for 2008.

BUDGET OVERVIEW



Municipal Court Fines

Municipal court fine revenues include criminal fines from violations of municipal ordinances, such as code enforcement and traffic citations and civil fines from the red light camera enforcement program. For FY 2009, total revenues are adopted at \$1.9 million.

Charges for Services

Fees and charges for FY 2009 total \$2.7 million, a decrease of \$302,026 or 10.2% from the FY 2008 adopted budget, primarily due to overestimating culture and recreation revenues in FY 2008. Charges for service includes a myriad of different fees including ambulance services, 911 fees, code enforcement and animal control fees which are essentially flat.

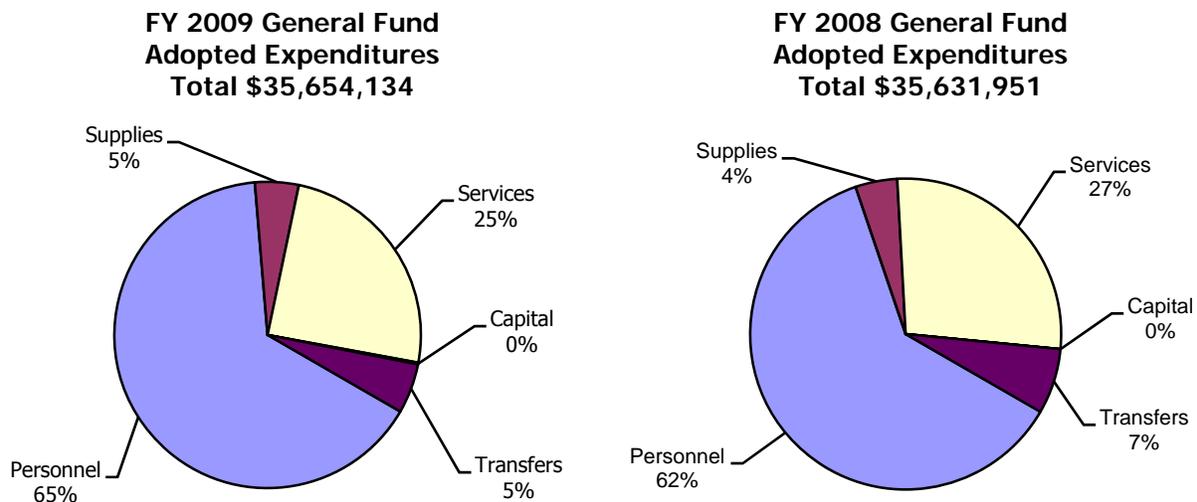
Other Revenues

Other revenues total \$570,744 for FY 2009, down \$377,398 or 39.8%, from the FY 2008 adopted budget. The biggest change is the elimination of the Festival of Freedom equaling \$160,374 less in revenues. Interest income is also expected to be slightly lower along with various other decreases.

Expenditures

Total Fiscal Year 2009 appropriations in the General Fund are \$35.7 million, which is \$22,183 or .06% more than the FY 2008 Adopted Budget. Highlights to the FY 2009 Budget are detailed immediately following this summarization.

BUDGET OVERVIEW



Employee Salary and Benefit Increases

Personnel costs for the General Fund have increased by \$1,267,131 or 5.8% since FY 2008. The breakdown of all salary and benefit changes in the General Fund compared to the previous fiscal year is as follows:

| Description | \$ Change |
|-------------------------------------------------------------------------------------------------------------|--------------------|
| Salary increases (average 4.5%) | \$681,461 |
| Net reduction of 1.00 FTE's | (74,268) |
| Move net salaries and benefits from Traffic Safety Fund to General Fund due to reduced revenue expectations | 508,450 |
| TMRS (based on projected rate increase & salary increase) | 407,072 |
| Health Insurance (based on projected 8% increase for the period 1-1-09 through 9-30-09) | 210,149 |
| Net all other changes (Increased salary savings, unfunded positions) | (465,733) |
| Total Changes | \$1,267,131 |

Other Significant Changes

The overall non-personnel changes in the General Fund in FY 2009 compared to FY 2008 totals a decrease of \$1,244,948 or 9.1%. The primary reasons for this difference are a reduction in sales taxes rebates by \$907,639 based on actual sales tax collections and a reduction in transfers by \$614,542 offset by increases in other areas such as fuel and utilities.

Ending Fund Balance

The projected FY 2009 ending fund balance is \$3.4 million, which is equal to 10.0% of operating expenses. This meets the 10% financial policy adopted by Council.

BUDGET OVERVIEW

Economic Development Fund

Revenues

The Economic Development Fund is funded through transfers from the General Fund and Utility Fund, as well as a dedicated portion of building permit fees. Building permit fees are projected to decrease from FY 2008, from \$40,000 to \$20,640. Transfers in from the General and Utility Funds are adopted to decrease by \$152,836 to take advantage of the excess fund balance. Adopted revenues for FY 2009 total \$252,996, representing an overall decrease of \$173,196.

Expenditures

Total expenditures for the fund are adopted to decrease \$294,874 or 45.0% compared to the FY 2008 level of \$655,825. The two primary reasons for the decrease is the elimination of a one-time transfer of \$150,676 for capital improvements and reduction of professional consulting of \$115,000.

Ending Fund Balance

The projected FY 2009 ending fund balance is \$40,122, which is equal to 11.1% of operating expenses. This meets the 10% recommended target.

General Debt Service Fund

The General Debt Service Fund is used to pay principal and interest on General Obligation (GO's), Certificates of Obligation (CO's), and other long-term tax supported debt.

Revenues

Revenues to the General Debt Service fund are adopted at \$9.7 million, decreasing \$911,157 or 8.6% over the FY 2008 Adopted Budget. The primary reason is that FY 2008 included a one-time spike to pay off short-term certificates of obligation issued to purchase property for office space.

The decrease includes shifting approximately 2.85 cents from the debt service tax rate to the operations and maintenance tax rate. Scheduled debt service decreased between FY 2008 and FY 2009, reducing the amount of property taxes needed to retire debt.

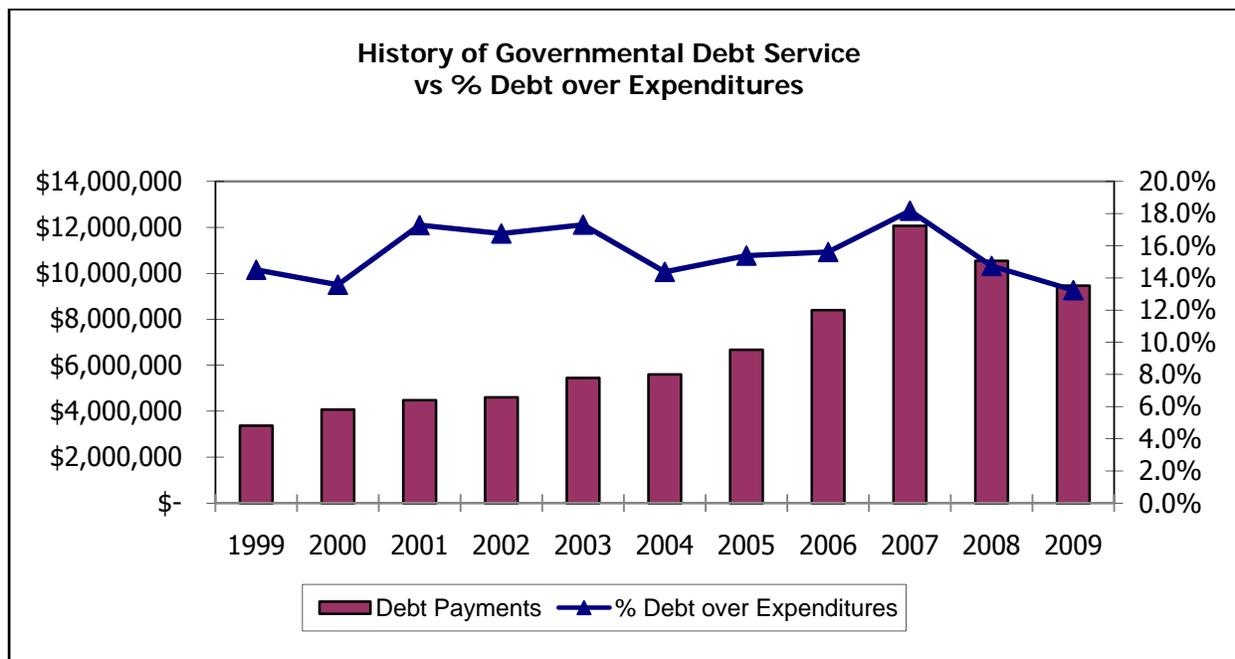
BUDGET OVERVIEW

Expenditures

Expenditures are budgeted at \$9.6 million, a decrease of \$935,988 or 8.8%. The main reasons, as discussed above, are the spike in to pay a 2007 tax note and an overall reduction in other scheduled debt service. In addition, the City's contribution to the firearms training facility under the agreement with the Rockwall Emergency Services Corporation dropped from \$112,727 to \$25,992 because the Corporation is utilizing left over bond proceeds to pay down the principal for FY 2009 only.

Ending Fund Balance

The projected FY 2009 ending fund balance is \$479,033, which is equal to 5.0% of operating expenses. There is no fund balance requirement in the financial policies because it is discouraged by state law.



ENTERPRISE FUNDS

Utility Fund

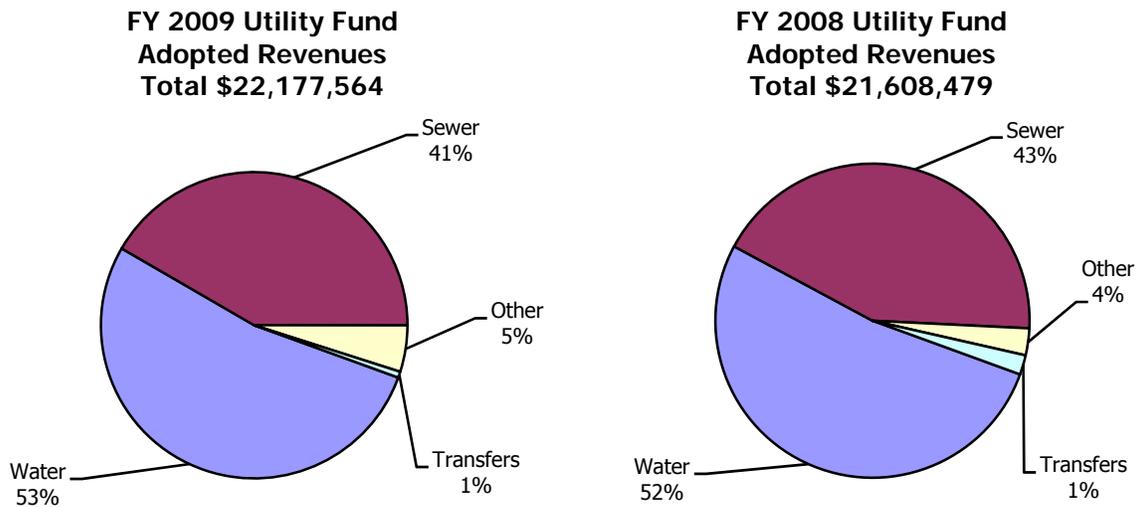
Revenues

Total water and sewer revenues for FY 2009, which include water and sewer income, water meter and tap fees, service connect fees, subdivision inspection fees and penalties are adopted at \$22.2 million, representing an increase of \$569,085 or 2.6%. The primary reason for the increase is due to passing on anticipated increases from

BUDGET OVERVIEW

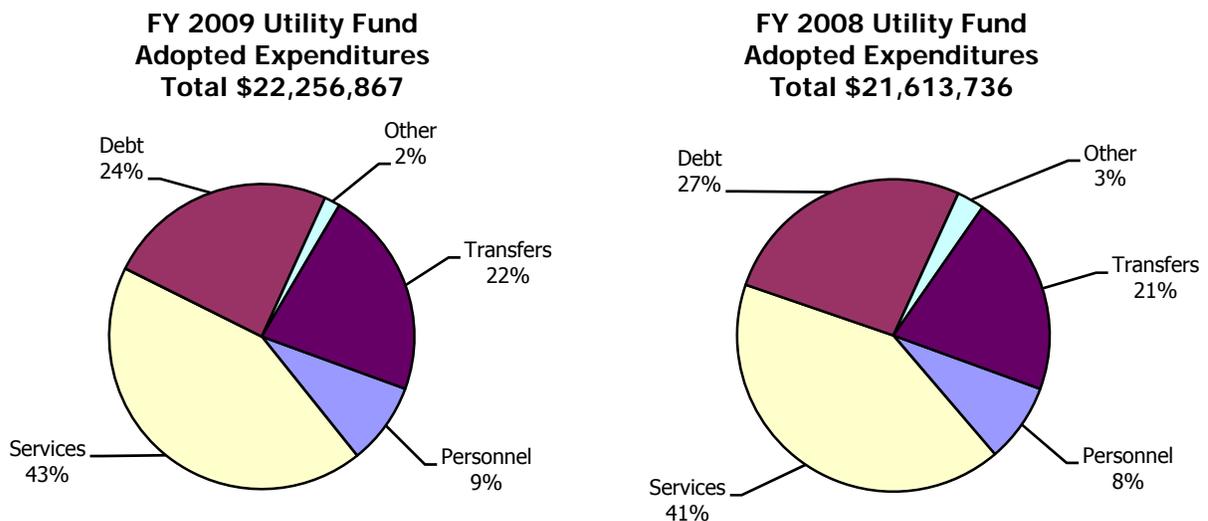
North Texas Municipal Water District and the City of Garland. The anticipated impact to residential customers is expected to be approximately \$2.47 per month.

The following chart highlights the major revenue sources in the water and sewer utility fund.



Expenditures

The FY 2009 Utility Fund adopted budget totals \$22.3 million, which represents an increase of \$643,131 or 3.0% from FY 2008 Adopted Budget. The primary reason for the increase is due to anticipated increases from North Texas Municipal Water District and the City of Garland.



BUDGET OVERVIEW

Personnel

There is no change overall in the number of FTEs in the Utility Fund. A correction, however, from FY 2008 results in a decrease of one Senior Customer Service Representative in the Revenue Office; this change does not affect the service level provided. Included in Meter Services is a new Meter Maintenance Technician to be responsible for maintenance of the meter system.

The total change in Personnel services between FY 2008 and FY 2009 is an increase of \$164,239. Salary increases total \$69,772, TMRS increases total \$45,771 and health insurance increases total \$46,869; all other personnel changes equal an increase of \$1,827.

Purchase Services

Projected operational cost increases include a 12.8% increase from North Texas Municipal Water District totaling \$443,134 and 8.6% increase from the City of Garland totaling \$232,195 both of which are adopted to be passed on to the City's customers as indicated above.

Debt Service

Debt service is scheduled to decrease next year by \$383,050 or 6.7%, from \$5.7 million to \$5.4 million. This includes \$218,516 to be transferred to the bond reserve as part of a 5 year requirement from bonds sold in 2004-2006 to meet the average debt service over the life of the bonds.

Transfers

Transfers are adopted to increase \$305,694, from \$4.5 million to \$4.8 million primarily due to increasing the transfer for capital improvements by \$864,935, net of a reduction of General and Administrative transfers to the General Fund of \$448,289. Changes in the cost allocation model resulted in a significant reduction in the transfer to the General Fund which is being phased-in over two years.

Ending Fund Balance

The projected FY 2009 ending fund balance is \$3.9 million, which is equal to 22.3% of operating expenses. This amount exceeds the 15% financial policy adopted by Council.

BUDGET OVERVIEW

Refuse Fund

Revenues

The Refuse Fund accounts for the revenues and expenses associated with contracting with a third-party solid waste collection and disposal provider. Rowlett contracts with I.E.S.I. to provide this service.

Adopted revenues are estimated to total \$4.6 million, an increase of \$333,802 or 7.9% over the FY 2008 Adopted Budget, primarily due to passing on \$259,839 in expected increases from IESI for operations and fuel surcharges. The anticipated impact to residential customers is expected to be approximately \$1.11 per month.

Expenditures

Expenditures are adopted to increase by \$169,076 or 4.0% primarily due to projected increases from IESI for operations and fuel surcharges totaling \$259,839. In addition, transfers were reduced by eliminating a one-time transfer of \$143,506 to the Capital Improvements Fund.

Ending Fund Balance

The projected FY 2009 ending fund balance is \$793,504, which is equal to 25.0% of operating expenses. This funding exceeds the 5% financial policy adopted by Council.

Drainage Fund

Revenues

Total Drainage Fund revenues total \$1,307,922 for FY 2009, \$332,134 or 34% higher than the FY 2008 Adopted Budget. This increase in revenue will result from a \$1.50 per household increase to fund capital projects.

Expenditures

Total Drainage Fund expenditures are adopted to increase \$357,359 or 36.6%, to \$1,333,147 over the FY 2008 Adopted Budget. Personnel changes include \$4,978 in pay plan implementation costs and \$85,086 to add a full-time engineer to assist the City in meeting stormwater phase II requirements. In addition, transfers are adopted at an increase of \$288,957 primarily due to increasing the transfer for capital improvements by \$322,378, net of a reduction of General and Administrative transfers of \$33,421.

BUDGET OVERVIEW

Ending Fund Balance

The projected FY 2009 ending fund balance is \$76,807, which is equal to 7.6% of operating expenses.

INTERNAL SERVICE FUNDS

Fleet Services Fund

The Fleet Services Fund maintains the City's fleet and equipment in order to maximize their use in service to the citizens of Rowlett. The fund is intended to provide a source for acquisition and maintenance of the City's rolling stock.

Revenues

Fleet Services Fund revenues are generated as charges to the operating funds that utilize vehicles and equipment in their daily operations. The user departments pay to fund the services provided and the eventual replacement of existing equipment. Total charges are adopted at \$1,127,734, an increase of \$177,726 or 18.7%.

Expenditures

Fleet Services Fund expenditures are adopted to increase \$457,632 or 50.9% over Fiscal Year 2008, from \$898,243 to \$1,355,875. This increase is primarily due to adding \$101,200 in maintenance to care for our aging fleet, \$286,925 to purchase replacement vehicles, and moving the cost of auto insurance of \$86,704 from the General Fund to better allocate those costs between users.

Ending Fund Balance

The projected FY 2009 ending fund balance is \$130,291 or 9.6%, a decrease of \$342,453 or 72.4% from the estimated balance for the current fiscal year.

Information Technology Fund

The Information Technology Fund provides centralized support for all computer and communications systems throughout the city. The fund is intended to provide for acquisition and maintenance of the City's information technology hardware, software and associated equipment.

BUDGET OVERVIEW

Revenues

Information Technology Fund revenues are generated as charges to the operating funds that utilize computer equipment in their daily operations. The user departments pay to fund the services provided and the eventual replacement of existing equipment. Total charges are adopted at \$1.3 million, decreasing \$94,119 or 6.8% from the FY 2008 adopted budget.

Expenditures

Total Information Technology Fund expenditures are adopted at \$1.3 million which is a \$54,544 or 4.0% decrease from the FY 2008 Adopted Budget. There are no capital purchases included in the adopted budget.

Ending Fund Balance

The projected FY 2009 ending fund balance is \$133,323, which is equal to 10.1% of operating expenses. This meets the 10% recommended target.

MINOR FUNDS

Revenues

Adopted revenues total \$2.0 million, a reduction of \$564,107 or 22.1% compared to the previous fiscal year. The primary difference stems from reduced revenue expectations in the Traffic Safety Fund from red light cameras totaling \$403,550; reduced impact fees in the Impact Fee Fund totaling \$95,000; and reduced CDBG grant funds in the Grant Fund totaling \$90,000, net of other changes.

Expenditures

Adopted expenditures total \$1.9 million, a reduction of \$524,001 or 21.2% compared to the previous fiscal year. The primary difference stems from reduced revenue expectations in the Traffic Safety Fund from red light cameras that forced the City to move \$508,450 in police salaries and benefits for traffic safety back to the General Fund, net of other changes.

Ending Fund Balance

The projected FY 2009 ending fund balance for all minor funds is \$1.6 million, which is equal to 150.8% of operating expenses. There are no fund balance requirements in the financial policies; however, these funds are highly restricted either by statute or contract and can only be used accordingly.

BUDGET OVERVIEW

POLICY IMPLICATIONS AND DECISION POINTS

The adopted budget includes several policy changes embedded within the strategies and operational cost data. These issues are as follows:

1. No issuance of any new bonds for capital improvements.
2. Debt service spiked in FY 2008; therefore, the adopted budget includes shifting approximately 2.85 cents from the debt rate back to operations and maintenance.
3. The adopted budget includes passing on cost increases from the City's water supplier, North Texas Municipal Water District, sewer treatment contractor, City of Garland, and solid waste contractor, IESI. The net effect to the average residential homeowner will be approximately \$3.58 or 3.3% per month.
4. The adopted budget also includes modifying the volume water rate for municipal use to the amount charged by NTMWD, saving the General Fund \$263,450 annually.
5. As of the final preparation of the budget proposal, the City had approximately 22 vacancies, not all of which are in areas or programs where positions should be reduced or eliminated. The adopted budget, however, includes \$235,000 in additional vacancy savings in the General Fund that will be funded in FY 2009 by scrutinizing new vacancies and permanently eliminating those vacated positions where it makes the most sense.

FINANCIAL SUMMARIES

COMBINED SUMMARY OF BUDGET BY FUND

| Description | Governmental Funds | | | | Enterprise Funds | | |
|-------------------------------|--------------------|----------------------|-------------------|-----------------------|-------------------|------------------|------------------|
| | General Fund | Economic Development | Debt Service Fund | Capital Projects Fund | Utility Fund | Refuse Fund | Drainage Fund |
| Beginning Resources | \$ 3,259,898 | \$ 148,077 | \$ 454,202 | \$ 734,755 | \$ 3,970,960 | \$ 628,778 | \$ 102,032 |
| Current Revenues: | | | | | | | |
| Tax Revenues | 22,624,518 | - | 8,457,864 | - | - | - | - |
| Franchise Fees | 3,035,432 | - | - | - | - | - | - |
| Licenses and Permits | 601,359 | 20,640 | - | - | - | - | - |
| Charges for Service | 2,673,028 | - | - | - | 21,734,167 | 4,537,556 | 1,300,922 |
| Fines and Forfeitures | 1,873,263 | - | - | - | - | - | - |
| Other | 570,744 | 10,000 | 90,000 | 50,000 | 304,000 | 21,500 | 7,000 |
| Total Current Revenues | <u>31,378,344</u> | <u>30,640</u> | <u>8,547,864</u> | <u>50,000</u> | <u>22,038,167</u> | <u>4,559,056</u> | <u>1,307,922</u> |
| Other Sources: | | | | | | | |
| Transfers In | 4,400,971 | 222,356 | 1,126,722 | 3,157,484 | 139,397 | - | - |
| Total Revenues & Transfers In | <u>35,779,315</u> | <u>252,996</u> | <u>9,674,586</u> | <u>3,207,484</u> | <u>22,177,564</u> | <u>4,559,056</u> | <u>1,307,922</u> |
| USES OF FUNDS: | | | | | | | |
| Current Expenditures: | | | | | | | |
| Personnel Costs | 23,164,071 | 155,595 | - | 195,454 | 1,934,928 | - | 189,006 |
| Supplies | 1,642,817 | 7,000 | - | - | 374,100 | - | 17,870 |
| Purchase Services | 8,973,504 | 198,356 | 156,366 | - | 9,469,417 | 3,179,591 | 89,117 |
| Capital Outlay | 70,400 | - | - | - | - | - | - |
| Capital Improvements | - | - | - | 3,157,484 | 300,000 | - | 335,502 |
| Debt Service | - | - | 9,493,389 | - | 5,355,794 | - | 379,937 |
| Total Current Expenditures | <u>33,850,792</u> | <u>360,951</u> | <u>9,649,755</u> | <u>3,352,938</u> | <u>17,434,239</u> | <u>3,179,591</u> | <u>1,011,432</u> |
| Other Uses: | | | | | | | |
| Transfers Out | 1,803,342 | - | - | - | 4,822,628 | 1,214,739 | 321,715 |
| Total Expenditures & Uses | <u>35,654,134</u> | <u>360,951</u> | <u>9,649,755</u> | <u>3,352,938</u> | <u>22,256,867</u> | <u>4,394,330</u> | <u>1,333,147</u> |
| Ending Resources | \$ 3,385,079 | \$ 40,122 | \$ 479,033 | \$ 589,301 | \$ 3,891,657 | \$ 793,504 | \$ 76,807 |
| % of Expenditures | 10.0% | 11.1% | 5.0% | 17.6% | 22.3% | 25.0% | 7.6% |

COMBINED SUMMARY OF BUDGET BY FUND

| Special Revenue Funds | | | | | | | Internal Service Funds | | Combined Total |
|-----------------------|------------------|---------------------|------------------|------------|------------------|----------|------------------------|------------------------|----------------|
| Traffic Safety Fund | Impact Fees Fund | Police Seizure Fund | Hotel/Motel Fund | Grant Fund | Golf Course Fund | TIF Fund | Fleet Services Fund | Information Tech. Fund | |
| \$ 55,456 | \$ 1,260,242 | \$ 139,858 | \$ 83,325 | \$ - | \$ 457 | \$ 9,810 | \$ 358,432 | \$ 150,767 | \$ 11,357,049 |
| - | - | - | 61,733 | - | - | 314,552 | - | - | 31,458,667 |
| - | - | - | - | - | - | - | - | - | 3,035,432 |
| - | 150,000 | - | - | - | - | - | - | - | 771,999 |
| - | - | - | - | - | - | - | 1,117,734 | 1,297,387 | 32,660,794 |
| 600,000 | - | - | - | - | - | - | - | - | 2,473,263 |
| 2,500 | 75,000 | 30,000 | 3,500 | 175,000 | 579,954 | 100 | 10,000 | 1,500 | 1,930,798 |
| 602,500 | 225,000 | 30,000 | 65,233 | 175,000 | 579,954 | 314,652 | 1,127,734 | 1,298,887 | 72,330,953 |
| - | - | - | - | - | - | - | - | - | 9,046,930 |
| 602,500 | 225,000 | 30,000 | 65,233 | 175,000 | 579,954 | 314,652 | 1,127,734 | 1,298,887 | 81,377,883 |
| 52,400 | - | - | - | - | - | - | 164,206 | 390,844 | 26,246,504 |
| - | - | - | - | - | - | - | 260,240 | 45,255 | 2,347,282 |
| 547,600 | - | - | 59,500 | 22,000 | - | - | 644,504 | 880,232 | 24,220,187 |
| - | - | - | - | - | - | - | 286,925 | - | 357,325 |
| - | 225,000 | - | - | 153,000 | - | - | - | - | 4,170,986 |
| - | - | - | - | - | - | - | - | - | 15,229,120 |
| 600,000 | 225,000 | - | 59,500 | 175,000 | - | - | 1,355,875 | 1,316,331 | 72,571,404 |
| - | - | - | - | - | 569,954 | 314,552 | - | - | 9,046,930 |
| 600,000 | 225,000 | - | 59,500 | 175,000 | 569,954 | 314,552 | 1,355,875 | 1,316,331 | 81,618,334 |
| \$ 57,956 | \$ 1,260,242 | \$ 169,858 | \$ 89,058 | \$ - | \$ 10,457 | \$ 9,910 | \$ 130,291 | \$ 133,323 | \$ 11,116,598 |
| 9.7% | 560.1% | 0.0% | 149.7% | 0.0% | 0.0% | 0.0% | 9.6% | 10.1% | 15.3% |

GENERAL FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 3,118,500 | \$ 2,570,089 | \$ 2,749,353 | \$ 2,749,353 | \$ 3,259,898 |
| Current Revenues: | | | | | |
| Tax Revenues | 21,443,127 | 22,332,010 | 21,484,031 | 21,595,340 | 22,624,518 |
| Franchise Fees | 3,229,604 | 2,650,843 | 2,650,843 | 2,912,579 | 3,035,432 |
| Licenses and Permits | 549,165 | 645,354 | 645,354 | 594,534 | 601,359 |
| Charges for Service | 2,677,329 | 2,975,054 | 2,600,376 | 2,766,185 | 2,673,028 |
| Fines and Forfeitures | 1,837,925 | 1,895,048 | 1,911,048 | 1,755,263 | 1,873,263 |
| Other | 778,643 | 948,142 | 959,249 | 718,009 | 570,744 |
| Transfers In | 4,713,348 | 4,829,059 | 4,829,059 | 4,829,059 | 4,400,971 |
| Total Current Revenues | <u>35,229,141</u> | <u>36,275,510</u> | <u>35,079,960</u> | <u>35,170,969</u> | <u>35,779,315</u> |
| Total Available Resources | <u>38,347,641</u> | <u>38,845,599</u> | <u>37,829,313</u> | <u>37,920,322</u> | <u>39,039,213</u> |
| Expenditures: | | | | | |
| Personnel Services | 23,436,599 | 21,896,940 | 22,232,172 | 22,132,172 | 23,164,071 |
| Supplies | 1,699,959 | 1,547,586 | 1,561,042 | 1,561,042 | 1,642,817 |
| Purchase Services | 10,094,872 | 9,769,541 | 8,805,773 | 8,618,326 | 8,973,504 |
| Capital Outlay | 173,608 | - | - | - | 70,400 |
| Capital Improvements | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Transfers Out | 182,500 | 2,417,884 | 2,348,884 | 2,348,884 | 1,803,342 |
| Contingency | 10,750 | - | - | - | - |
| Total Expenditures | <u>35,598,288</u> | <u>35,631,951</u> | <u>34,947,871</u> | <u>34,660,424</u> | <u>35,654,134</u> |
| Ending Resources | <u>\$ 2,749,353</u> | <u>\$ 3,213,648</u> | <u>\$ 2,881,442</u> | <u>\$ 3,259,898</u> | <u>\$ 3,385,079</u> |

ECONOMIC DEVELOPMENT FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|-------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 131,648 | \$ 280,121 | \$ 308,988 | \$ 308,988 | \$ 148,077 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | 22,200 | 40,000 | 40,000 | 40,000 | 20,640 |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 14,009 | 11,000 | 11,000 | 11,000 | 10,000 |
| Transfers In | 430,000 | 375,192 | 375,192 | 375,192 | 222,356 |
| Total Current Revenues | <u>466,209</u> | <u>426,192</u> | <u>426,192</u> | <u>426,192</u> | <u>252,996</u> |
| Total Available Resources | <u>597,857</u> | <u>706,313</u> | <u>735,180</u> | <u>735,180</u> | <u>401,073</u> |
| Expenditures: | | | | | |
| Personnel Services | 131,840 | 183,526 | 114,804 | 114,804 | 155,595 |
| Supplies | 1,208 | 3,200 | 3,200 | 3,200 | 7,000 |
| Purchase Services | 155,821 | 318,423 | 318,423 | 318,423 | 198,356 |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Transfers Out | - | 150,676 | 150,676 | 150,676 | - |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>288,869</u> | <u>655,825</u> | <u>587,103</u> | <u>587,103</u> | <u>360,951</u> |
| Ending Resources | <u>\$ 308,988</u> | <u>\$ 50,488</u> | <u>\$ 148,077</u> | <u>\$ 148,077</u> | <u>\$ 40,122</u> |

DEBT SERVICE FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|----------------------------------|----------------------|--------------------|-------------------|-------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 937,316 | \$ 708,780 | \$ 708,780 | \$ 566,929 | \$ 454,202 |
| Current Revenues: | | | | | |
| Tax Revenues | 8,464,477 | 9,074,271 | 9,074,271 | 9,074,271 | 8,457,864 |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 156,238 | 102,306 | 102,306 | 102,306 | 90,000 |
| Transfers In | 3,165,000 | 1,409,166 | 1,409,166 | 1,029,229 | 1,126,722 |
| Total Current Revenues | 11,785,715 | 10,585,743 | 10,585,743 | 10,205,806 | 9,674,586 |
| Total Available Resources | 12,723,031 | 11,294,523 | 11,294,523 | 10,772,735 | 10,128,788 |
| Expenditures: | | | | | |
| Personnel Services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Purchase Services | 168,271 | 43,054 | 43,054 | 43,054 | 156,366 |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Debt Service | 11,987,831 | 10,542,689 | 10,542,689 | 10,275,479 | 9,493,389 |
| Transfers Out | - | - | - | - | - |
| Contingency | - | - | - | - | - |
| Total Expenditures | 12,156,102 | 10,585,743 | 10,585,743 | 10,318,533 | 9,649,755 |
| Ending Resources | \$ 566,929 | \$ 708,780 | \$ 708,780 | \$ 454,202 | \$ 479,033 |

UTILITY FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 6,456,960 | \$ 5,137,564 | \$ 5,137,564 | \$ 4,338,908 | \$ 3,970,960 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | 18,810,079 | 21,174,303 | 20,709,745 | 20,916,572 | 21,734,167 |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 269,889 | 270,000 | 270,000 | 270,000 | 304,000 |
| Transfers In | 164,176 | 164,176 | 164,176 | 164,176 | 139,397 |
| Total Current Revenues | <u>19,244,144</u> | <u>21,608,479</u> | <u>21,143,921</u> | <u>21,350,748</u> | <u>22,177,564</u> |
| Total Available Resources | <u>25,701,104</u> | <u>26,746,043</u> | <u>26,281,485</u> | <u>25,689,656</u> | <u>26,148,524</u> |
| Expenditures: | | | | | |
| Personnel Services | 1,896,651 | 1,770,689 | 1,742,220 | 1,742,220 | 1,934,928 |
| Supplies | 293,996 | 325,352 | 325,352 | 325,352 | 374,100 |
| Purchase Services | 8,119,538 | 8,974,667 | 9,059,601 | 9,059,601 | 9,469,417 |
| Capital Outlay | 210,432 | 37,250 | 85,745 | 85,745 | - |
| Capital Improvements | 1,050,000 | 250,000 | 250,000 | 250,000 | 300,000 |
| Debt Service | 5,582,670 | 5,738,844 | 5,738,844 | 5,738,844 | 5,355,794 |
| Transfers Out | 4,208,909 | 4,516,934 | 4,516,934 | 4,516,934 | 4,822,628 |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>21,362,196</u> | <u>21,613,736</u> | <u>21,718,696</u> | <u>21,718,696</u> | <u>22,256,867</u> |
| Ending Resources | <u>\$ 4,338,908</u> | <u>\$ 5,132,307</u> | <u>\$ 4,562,789</u> | <u>\$ 3,970,960</u> | <u>\$ 3,891,657</u> |

REFUSE FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|-------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 451,202 | \$ 561,363 | \$ 561,363 | \$ 628,778 | \$ 628,778 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | 4,052,766 | 4,199,254 | 4,199,254 | 4,199,254 | 4,537,556 |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 33,177 | 26,000 | 26,000 | 26,000 | 21,500 |
| Transfers In | - | - | - | - | - |
| Total Current Revenues | <u>4,085,943</u> | <u>4,225,254</u> | <u>4,225,254</u> | <u>4,225,254</u> | <u>4,559,056</u> |
| Total Available Resources | <u>4,537,145</u> | <u>4,786,617</u> | <u>4,786,617</u> | <u>4,854,032</u> | <u>5,187,834</u> |
| Expenditures: | | | | | |
| Personnel Services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Purchase Services | 2,696,932 | 2,863,206 | 2,863,206 | 2,863,206 | 3,179,591 |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Debt Service | 242,216 | 242,216 | 242,216 | 242,216 | 242,216 |
| Transfers Out | 969,219 | 1,119,832 | 1,119,832 | 1,119,832 | 972,523 |
| Reserves | - | - | - | - | - |
| Total Expenditures | <u>3,908,367</u> | <u>4,225,254</u> | <u>4,225,254</u> | <u>4,225,254</u> | <u>4,394,330</u> |
| Ending Resources | <u>\$ 628,778</u> | <u>\$ 561,363</u> | <u>\$ 561,363</u> | <u>\$ 628,778</u> | <u>\$ 793,504</u> |

DRAINAGE FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|-------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 103,269 | \$ 244,460 | \$ 244,460 | \$ 100,414 | \$ 102,032 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | 929,773 | 966,288 | 966,288 | 966,288 | 1,300,922 |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 7,251 | 9,500 | 9,500 | 9,500 | 7,000 |
| Transfer In | - | - | - | - | - |
| Total Current Revenues | <u>937,024</u> | <u>975,788</u> | <u>975,788</u> | <u>975,788</u> | <u>1,307,922</u> |
| Total Available Resources | <u>1,040,293</u> | <u>1,220,248</u> | <u>1,220,248</u> | <u>1,076,202</u> | <u>1,409,954</u> |
| Expenditures: | | | | | |
| Personnel Services | 94,401 | 98,942 | 97,324 | 97,324 | 189,006 |
| Supplies | 20,574 | 15,170 | 15,170 | 15,170 | 17,870 |
| Purchase Services | 144,822 | 113,479 | 113,479 | 113,479 | 89,117 |
| Capital Outlay | 52,061 | - | - | - | - |
| Capital Improvements | - | - | - | - | 335,502 |
| Debt Service | 381,125 | 379,937 | 379,937 | 379,937 | 379,937 |
| Transfers Out | 246,896 | 368,260 | 368,260 | 368,260 | 321,715 |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>939,879</u> | <u>975,788</u> | <u>974,170</u> | <u>974,170</u> | <u>1,333,147</u> |
| Ending Resources | <u>\$ 100,414</u> | <u>\$ 244,460</u> | <u>\$ 246,078</u> | <u>\$ 102,032</u> | <u>\$ 76,807</u> |

TRAFFIC SAFETY FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|-----------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ - | \$ - | \$ - | \$ 55,456 | \$ 55,456 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | 93,105 | 1,006,050 | 656,050 | 656,050 | 600,000 |
| Other | 121 | - | - | - | 2,500 |
| Transfer In | - | - | - | - | - |
| Total Current Revenues | 93,226 | 1,006,050 | 656,050 | 656,050 | 602,500 |
| Total Available Resources | - | - | - | - | 657,956 |
| Expenditures: | | | | | |
| Personnel Services | 385 | 560,850 | 210,850 | 210,850 | 52,400 |
| Supplies | - | - | - | - | - |
| Purchase Services | 37,385 | 445,200 | 445,200 | 445,200 | 547,600 |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Contingency | - | - | - | - | - |
| Total Expenditures | 37,770 | 1,006,050 | 656,050 | 656,050 | 600,000 |
| Ending Resources | \$ - | \$ - | \$ - | \$ - | \$ 57,956 |

IMPACT FEES FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 2,228,848 | \$ 2,480,681 | \$ 2,480,681 | \$ 2,260,362 | \$ 1,260,242 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | 265,677 | 220,000 | 220,000 | 220,000 | 150,000 |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 126,602 | 100,000 | 100,000 | 100,000 | 75,000 |
| Transfer In | - | - | - | - | - |
| Total Current Revenues | <u>392,279</u> | <u>320,000</u> | <u>320,000</u> | <u>320,000</u> | <u>225,000</u> |
| Total Available Resources | <u>2,621,127</u> | <u>2,800,681</u> | <u>2,800,681</u> | <u>2,580,362</u> | <u>1,485,242</u> |
| Expenditures: | | | | | |
| Personnel Services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Purchase Services | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | 360,765 | 240,000 | 1,320,120 | 1,320,120 | 225,000 |
| Debt Service | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>360,765</u> | <u>240,000</u> | <u>1,320,120</u> | <u>1,320,120</u> | <u>225,000</u> |
| Ending Resources | <u>\$ 2,260,362</u> | <u>\$ 2,560,681</u> | <u>\$ 1,480,561</u> | <u>\$ 1,260,242</u> | <u>\$ 1,260,242</u> |

POLICE SEIZURE FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|-------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 93,569 | \$ 97,668 | \$ 97,668 | \$ 129,858 | \$ 139,858 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 98,794 | 100,000 | 100,000 | 100,000 | 30,000 |
| Transfers In | - | - | - | - | - |
| Total Current Revenues | <u>98,794</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>30,000</u> |
| Total Available Resources | <u>192,363</u> | <u>197,668</u> | <u>197,668</u> | <u>229,858</u> | <u>169,858</u> |
| Expenditures: | | | | | |
| Personnel Services | - | - | - | - | - |
| Supplies | 36,398 | 75,000 | 75,000 | 75,000 | - |
| Purchase Services | 21,917 | 25,000 | 25,000 | 15,000 | - |
| Capital Outlay | 4,190 | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>62,505</u> | <u>100,000</u> | <u>100,000</u> | <u>90,000</u> | <u>-</u> |
| Ending Resources | <u>\$ 129,858</u> | <u>\$ 97,668</u> | <u>\$ 97,668</u> | <u>\$ 139,858</u> | <u>\$ 169,858</u> |

HOTEL/MOTEL FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 120,674 | \$ 123,012 | \$ 123,012 | \$ 83,325 | \$ 83,325 |
| Current Revenues: | | | | | |
| Tax Revenues | 61,732 | 56,000 | 56,000 | 56,000 | 61,733 |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 6,919 | 5,500 | 5,500 | 5,500 | 3,500 |
| Total Current Revenues | <u>68,651</u> | <u>61,500</u> | <u>61,500</u> | <u>61,500</u> | <u>65,233</u> |
| Total Available Resources | <u>189,325</u> | <u>184,512</u> | <u>184,512</u> | <u>144,825</u> | <u>148,558</u> |
| Expenditures: | | | | | |
| Personnel Services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Purchase Services | 106,000 | 61,500 | 61,500 | 61,500 | 59,500 |
| Capital Outlay | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>106,000</u> | <u>61,500</u> | <u>61,500</u> | <u>61,500</u> | <u>59,500</u> |
| Ending Resources | <u>\$ 83,325</u> | <u>\$ 123,012</u> | <u>\$ 123,012</u> | <u>\$ 83,325</u> | <u>\$ 89,058</u> |

GRANTS FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|----------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 8,244 | \$ 8,444 | \$ 8,444 | \$ 7,893 | \$ - |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 202,358 | 265,000 | 265,000 | 265,000 | 175,000 |
| Transfer In | - | - | - | - | - |
| Total Current Revenues | <u>202,358</u> | <u>265,000</u> | <u>265,000</u> | <u>265,000</u> | <u>175,000</u> |
| Total Available Resources | <u>210,602</u> | <u>273,444</u> | <u>273,444</u> | <u>272,893</u> | <u>175,000</u> |
| Expenditures: | | | | | |
| Personnel Services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Purchase Services | 22,719 | - | - | - | 22,000 |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | 179,990 | 265,000 | 265,000 | 265,000 | 153,000 |
| Debt Service | - | - | - | - | - |
| Transfers Out | - | 8,444 | 8,444 | 7,893 | - |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>202,709</u> | <u>273,444</u> | <u>273,444</u> | <u>272,893</u> | <u>175,000</u> |
| Ending Resources | <u>\$ 7,893</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

GOLF FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|----------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ (52,438) | \$ (40,119) | \$ 289,007 | \$ (10,993) | \$ 457 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 529,239 | 565,154 | 565,154 | 565,154 | 579,954 |
| Transfers In | - | - | - | - | - |
| Total Current Revenues | <u>529,239</u> | <u>565,154</u> | <u>565,154</u> | <u>565,154</u> | <u>579,954</u> |
| Total Available Resources | <u>476,801</u> | <u>525,035</u> | <u>854,161</u> | <u>554,161</u> | <u>580,411</u> |
| Expenditures: | | | | | |
| Personnel Services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Purchase Services | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Transfers Out | 487,794 | 553,704 | 553,704 | 553,704 | 569,954 |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>487,794</u> | <u>553,704</u> | <u>553,704</u> | <u>553,704</u> | <u>569,954</u> |
| Ending Resources | <u>\$ (10,993)</u> | <u>\$ (28,669)</u> | <u>\$ 300,457</u> | <u>\$ 457</u> | <u>\$ 10,457</u> |

TAX INCREMENT FINANCING (TIF) FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|-----------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 107,003 | \$ 4,567 | \$ 4,567 | \$ 4,377 | \$ 9,810 |
| Current Revenues: | | | | | |
| Tax Revenues | 120,063 | 236,702 | 236,702 | 236,702 | 314,552 |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 2,301 | 2,040 | 2,040 | 2,040 | 100 |
| Transfer In | - | - | - | - | - |
| Total Current Revenues | <u>122,364</u> | <u>238,742</u> | <u>238,742</u> | <u>238,742</u> | <u>314,652</u> |
| Total Available Resources | <u>229,367</u> | <u>243,309</u> | <u>243,309</u> | <u>243,119</u> | <u>324,462</u> |
| Expenditures: | | | | | |
| Personnel Services | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Purchase Services | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Transfers Out | 224,990 | 233,309 | 233,309 | 233,309 | 314,552 |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>224,990</u> | <u>233,309</u> | <u>233,309</u> | <u>233,309</u> | <u>314,552</u> |
| Ending Resources | <u>\$ 4,377</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 9,810</u> | <u>\$ 9,910</u> |

FLEET SERVICES FUND

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|-------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ (260,528) | \$ 420,979 | \$ 420,979 | \$ 307,925 | \$ 358,432 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | 1,311,482 | 950,008 | 1,030,279 | 1,030,279 | 1,117,734 |
| Fines & Forfeitures | - | - | - | - | - |
| Other | - | - | - | - | 10,000 |
| Transfers In | - | - | - | - | - |
| Total Current Revenues | <u>1,311,482</u> | <u>950,008</u> | <u>1,030,279</u> | <u>1,030,279</u> | <u>1,127,734</u> |
| Total Available Resources | <u>1,050,954</u> | <u>1,370,987</u> | <u>1,451,258</u> | <u>1,338,204</u> | <u>1,486,166</u> |
| Expenditures: | | | | | |
| Personnel Services | 173,597 | 167,752 | 169,010 | 169,010 | 164,206 |
| Supplies | 368,881 | 261,590 | 261,590 | 261,590 | 260,240 |
| Purchase Services | 177,459 | 448,901 | 479,172 | 479,172 | 644,504 |
| Capital Outlay | 23,092 | 20,000 | 70,000 | 70,000 | 286,925 |
| Capital Improvements | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>743,029</u> | <u>898,243</u> | <u>979,772</u> | <u>979,772</u> | <u>1,355,875</u> |
| Ending Resources | <u>\$ 307,925</u> | <u>\$ 472,744</u> | <u>\$ 471,486</u> | <u>\$ 358,432</u> | <u>\$ 130,291</u> |

INFORMATION TECHNOLOGY

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|---------------------------|----------------------|--------------------|-------------------|-------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Revenues: | | | | | |
| Beginning Resources | \$ 165,764 | \$ 55,530 | \$ 55,530 | \$ 136,085 | \$ 150,767 |
| Current Revenues: | | | | | |
| Tax Revenues | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | 1,665,140 | 1,392,006 | 1,375,006 | 1,375,006 | 1,297,387 |
| Fines & Forfeitures | - | - | - | - | - |
| Other | 12,694 | 1,000 | 175,897 | 175,897 | 1,500 |
| Transfers In | - | - | - | - | - |
| Total Current Revenues | <u>1,677,834</u> | <u>1,393,006</u> | <u>1,550,903</u> | <u>1,550,903</u> | <u>1,298,887</u> |
| Total Available Resources | <u>1,843,598</u> | <u>1,448,536</u> | <u>1,606,433</u> | <u>1,686,988</u> | <u>1,449,654</u> |
| Expenditures: | | | | | |
| Personnel Services | 450,177 | 365,686 | 348,942 | 348,942 | 390,844 |
| Supplies | 299,580 | 90,358 | 90,358 | 90,358 | 45,255 |
| Purchase Services | 836,520 | 914,831 | 914,831 | 914,831 | 880,232 |
| Capital Outlay | 121,236 | - | 182,090 | 182,090 | - |
| Capital Improvements | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Contingency | - | - | - | - | - |
| Total Expenditures | <u>1,707,513</u> | <u>1,370,875</u> | <u>1,536,221</u> | <u>1,536,221</u> | <u>1,316,331</u> |
| Ending Resources | <u>\$ 136,085</u> | <u>\$ 77,661</u> | <u>\$ 70,212</u> | <u>\$ 150,767</u> | <u>\$ 133,323</u> |

GENERAL FUND REVENUE DETAIL

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|--------------------------|----------------------|--------------------|-------------------|-------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Beginning Resources | \$ 3,118,500 | \$ 2,570,089 | \$ 2,749,353 | \$ 2,749,353 | \$ 3,259,898 |
| Tax Revenues: | | | | | |
| Current taxes | 12,169,142 | 12,587,291 | 12,587,291 | 12,694,807 | 13,976,311 |
| Delinquent taxes | 2,370,068 | 2,152,700 | 2,152,700 | 2,152,700 | 2,152,700 |
| Delinquent taxes-prior | 416,054 | 291,748 | 595,248 | 609,071 | 328,630 |
| City sales tax | 6,230,025 | 7,042,042 | 5,890,563 | 5,890,563 | 5,940,416 |
| Mixed drink tax | 58,597 | 53,916 | 53,916 | 48,958 | 49,448 |
| Penalty & Interest | 199,241 | 204,313 | 204,313 | 199,241 | 177,013 |
| Total | 21,443,127 | 22,332,010 | 21,484,031 | 21,595,340 | 22,624,518 |
| Franchise Fees: | | | | | |
| Electric | 1,925,008 | 1,400,000 | 1,400,000 | 1,532,542 | 1,604,571 |
| Telephone | 498,848 | 372,245 | 372,245 | 624,816 | 643,619 |
| Gas | 437,969 | 472,101 | 472,101 | 468,249 | 491,661 |
| Cable | 300,739 | 347,897 | 347,897 | 228,372 | 235,223 |
| P.E.G. Access Fees | 67,040 | 58,600 | 58,600 | 58,600 | 60,358 |
| Total | 3,229,604 | 2,650,843 | 2,650,843 | 2,912,579 | 3,035,432 |
| Licenses and Permits: | | | | | |
| Food Service | 36,725 | 29,870 | 29,870 | 29,870 | 30,766 |
| Protective Alarm | 92,450 | 75,510 | 75,510 | 92,233 | 95,000 |
| Building Structures | 200,686 | 300,000 | 300,000 | 247,500 | 247,500 |
| Takeline Fees | 67,500 | 72,600 | 72,600 | 67,483 | 67,483 |
| Contractor Permits | 58,350 | 67,142 | 67,142 | 58,350 | 60,101 |
| Special Permits | 61,269 | 68,553 | 68,553 | 65,798 | 66,210 |
| Contractor Registration | 32,185 | 31,679 | 31,679 | 33,300 | 34,299 |
| Total | 549,165 | 645,354 | 645,354 | 594,534 | 601,359 |
| Charges for Service: | | | | | |
| GISD Resource Officer | 209,808 | 226,152 | 232,072 | 232,072 | 239,035 |
| Grant Revenue | 88,048 | 22,500 | 22,500 | 180,444 | - |
| Ambulance fees | 510,776 | 488,081 | 488,081 | 478,886 | 493,253 |
| Emergency Phone-911 | 411,987 | 405,000 | 405,000 | 407,289 | 419,508 |
| Animal control fees | 70,496 | 76,713 | 76,713 | 72,802 | 73,682 |
| Mowing fees | 151,504 | 128,750 | 128,750 | 146,029 | 149,892 |
| Rezoning fees | 14,400 | 18,540 | 18,540 | 13,600 | 13,600 |
| New Addition filing fees | 17,850 | 25,750 | 25,750 | 25,750 | 25,750 |
| Misc. Fees | 145,667 | 14,270 | 14,270 | 18,875 | 16,870 |
| Community Centre | 338,491 | 431,215 | 304,532 | 304,532 | 304,532 |
| Parks | 85,592 | 344,860 | 90,945 | 90,945 | 90,945 |
| Wet Zone | 599,145 | 761,088 | 761,088 | 761,088 | 812,088 |
| Library Fines and Fees | 33,565 | 32,135 | 32,135 | 33,873 | 33,873 |
| Total | 2,677,329 | 2,975,054 | 2,600,376 | 2,766,185 | 2,673,028 |

GENERAL FUND REVENUE DETAIL

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Fines and Forfeitures: | | | | | |
| Municipal Court Fines | 1,139,356 | 1,813,048 | 1,813,048 | 1,609,942 | 1,727,942 |
| Red Light Camera Fines | 698,555 | 22,000 | 22,000 | - | - |
| Juvenile Caseworker | - | - | - | 51,958 | 51,958 |
| Court Technology Fee | 8 | 35,000 | 35,000 | 53,482 | 53,482 |
| Court Security Fee | 6 | 25,000 | 41,000 | 39,881 | 39,881 |
| Total | 1,837,925 | 1,895,048 | 1,911,048 | 1,755,263 | 1,873,263 |
| Other: | | | | | |
| Interest Earnings | 231,946 | 172,033 | 172,033 | 151,323 | 151,323 |
| Miscellaneous | 223,685 | 337,637 | 337,637 | 140,161 | 153,976 |
| Payments from Insurance | 85,806 | 83,599 | 83,599 | 83,599 | 83,599 |
| Rentals/Leases | 96,721 | 162,000 | 162,000 | 154,320 | 154,320 |
| Festivals | 125,431 | 160,374 | 160,374 | 145,000 | - |
| Contributions & Donations | 15,054 | 32,499 | 43,606 | 43,606 | 27,526 |
| Total | 778,643 | 948,142 | 959,249 | 718,009 | 570,744 |
| Internal Transfers: | | | | | |
| Utility In Lieu of Tax | 617,482 | 684,397 | 684,397 | 684,397 | 702,689 |
| Utility G&A | 2,233,655 | 2,345,338 | 2,345,338 | 2,345,338 | 1,884,604 |
| Refuse / Alleys and Curbs | 745,000 | 745,000 | 745,000 | 745,000 | 745,000 |
| Utility in Lieu of Franchise | 1,117,211 | 1,054,324 | 1,054,324 | 1,054,324 | 1,068,678 |
| Total | 4,713,348 | 4,829,059 | 4,829,059 | 4,829,059 | 4,400,971 |
| Total Current Revenues | 35,229,141 | 36,275,510 | 35,079,960 | 35,170,969 | 35,779,315 |
| Total Available Resources | \$ 38,347,641 | \$ 38,845,599 | \$ 37,829,313 | \$ 37,920,322 | \$ 39,039,213 |

UTILITY FUND REVENUE DETAIL

| Description | FY 2006-07 Actual | FY 2007-08 | | | FY 2008-09 Adopted |
|-------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | | Original Budget | Amended Budget | Estimate | |
| Charges for Services: | | | | | |
| Water | \$ 9,274,953 | \$ 11,300,290 | \$ 10,912,107 | \$ 10,912,107 | \$ 11,688,099 |
| Sewer | 8,980,633 | 9,276,513 | 9,200,138 | 9,200,138 | 9,217,169 |
| Subdivision Inspections | 45,775 | 25,000 | 25,000 | 25,000 | 15,000 |
| Water & Sewer Penalty | 284,905 | 275,000 | 275,000 | 275,000 | 275,000 |
| Miscellaneous | 17,212 | 80,500 | 80,500 | 80,500 | 64,460 |
| Water Meter & Tap Fee | 40,149 | 50,000 | 50,000 | 50,000 | 40,000 |
| Service Connect | 78,477 | 82,000 | 82,000 | 82,000 | 82,000 |
| Reconnect Fee | 87,975 | 85,000 | 85,000 | 85,000 | 145,612 |
| Impact Fees | - | - | - | - | 206,827 |
| | <u>18,810,079</u> | <u>21,174,303</u> | <u>20,709,745</u> | <u>20,709,745</u> | <u>21,734,167</u> |
| Other: | | | | | |
| Interest Income | 269,889 | 270,000 | 270,000 | 270,000 | 304,000 |
| G&A Transfer | 164,176 | 164,176 | 164,176 | 164,176 | 139,397 |
| Total | <u>434,065</u> | <u>434,176</u> | <u>434,176</u> | <u>434,176</u> | <u>443,397</u> |
| Total Current Revenues | <u>\$ 19,244,144</u> | <u>\$ 21,608,479</u> | <u>\$ 21,143,921</u> | <u>\$ 21,143,921</u> | <u>\$ 22,177,564</u> |

PERSONNEL SUMMARY BY DIVISION

| DIVISION | FY 2006-07 | | | FY 2007-08 | | | | | | FY 2008-09 | | |
|--------------------------------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|
| | Actual | | | Budget | | | Estimate | | | Adopted | | |
| | FT | PT | SEAS |
| <i>GENERAL FUND</i> | | | | | | | | | | | | |
| City Council | - | 3.50 | - | - | 3.50 | - | - | 3.50 | - | - | 3.50 | - |
| City Manager | 5.00 | - | - | 4.00 | - | - | 4.00 | - | - | 4.00 | - | - |
| City Secretary | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - |
| Finance Administration | - | - | - | 4.00 | - | - | 4.00 | - | - | 4.00 | - | - |
| Accounting | 10.00 | - | - | 6.00 | - | - | 6.00 | - | - | 6.00 | - | - |
| Municipal Court | 9.00 | - | - | 8.00 | - | - | 8.00 | 0.50 | - | 8.00 | 0.50 | - |
| Purchasing | 2.00 | 0.50 | - | 3.00 | - | - | 3.00 | - | - | 2.00 | 0.50 | - |
| Police | 111.00 | - | 3.00 | 110.00 | - | 3.00 | 110.00 | - | 3.00 | 110.00 | - | 3.00 |
| City Marshal | - | - | - | 1.00 | - | - | 1.00 | - | - | 2.00 | - | - |
| Fire Rescue | 77.00 | - | - | 77.00 | - | - | 77.00 | - | - | 76.00 | - | - |
| Animal Services | 5.00 | - | - | 5.00 | - | - | 5.00 | - | - | 5.00 | - | - |
| Building Inspections | 5.00 | - | - | 4.00 | - | - | 4.00 | - | - | 4.00 | - | - |
| Environmental Services | 5.00 | - | - | 5.00 | 0.50 | - | 5.00 | 0.50 | - | 5.00 | 0.50 | - |
| Parks Administration | 3.00 | - | - | 3.00 | - | - | 4.00 | - | - | 4.00 | - | - |
| Parks and Maint. Ops | 10.00 | - | - | 10.00 | - | - | 12.00 | - | - | 12.00 | - | - |
| Recreation | 7.00 | 4.00 | - | 6.00 | 4.00 | - | 5.00 | 4.00 | - | 6.00 | 4.00 | - |
| Wet Zone | 2.00 | - | 20.00 | 2.00 | - | 20.00 | 2.00 | - | 20.00 | 2.00 | - | 20.00 |
| Urban Forestry | 4.00 | - | - | 3.00 | - | - | - | - | - | - | - | - |
| Library | 13.00 | 4.00 | - | 12.00 | 4.00 | - | 12.00 | 4.00 | - | 12.00 | 4.00 | - |
| Communications | 4.00 | - | - | 4.00 | - | - | 4.00 | - | - | 3.00 | - | - |
| Call Center | - | - | - | 1.00 | 1.00 | - | 1.00 | 1.00 | - | 1.00 | 1.00 | - |
| Bldgs and Grounds | 6.00 | 1.50 | - | 5.00 | 1.00 | - | 5.00 | 1.00 | - | 5.00 | 1.00 | - |
| Streets | 19.00 | - | - | 17.00 | - | - | 17.00 | - | - | 17.00 | - | - |
| Public Works Admin. | 11.00 | - | - | 9.00 | - | - | 9.00 | - | - | 9.00 | - | - |
| Planning | 7.00 | - | - | 5.00 | - | - | 5.00 | - | - | 5.00 | - | - |
| GIS | 3.00 | - | - | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - |
| Human Resources | 5.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - |
| Total General Fund | 326.00 | 13.50 | 23.00 | 312.00 | 14.00 | 23.00 | 311.00 | 14.50 | 23.00 | 310.00 | 15.00 | 23.00 |
| <i>UTILITY FUND</i> | | | | | | | | | | | | |
| Water Operations | 13.00 | - | - | 13.00 | - | - | 13.00 | - | - | 11.00 | - | - |
| Wastewater Ops | 14.00 | - | - | 10.00 | - | - | 10.00 | - | - | 12.00 | - | - |
| Utility Billing | 6.00 | - | - | 7.00 | - | - | 6.00 | - | - | 6.00 | - | - |
| Meter Services | 4.00 | - | - | 3.00 | - | - | 3.00 | - | - | 4.00 | - | - |
| Total Utility Fund | 37.00 | - | - | 33.00 | - | - | 32.00 | - | - | 33.00 | - | - |
| <i>DRAINAGE FUND</i> | | | | | | | | | | | | |
| Drainage | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - | 3.00 | - | - |
| <i>ECO. DEVELOPMENT FUND</i> | | | | | | | | | | | | |
| Econ. Development | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - |
| <i>FLEET SERVICES FUND</i> | | | | | | | | | | | | |
| Vehicle Maintenance | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - |
| <i>INFORMATION TECH. FUND</i> | | | | | | | | | | | | |
| Information Tech. | 7.00 | - | - | 5.00 | - | - | 5.00 | - | - | 5.00 | - | - |
| CITY TOTAL | 377.00 | 13.50 | 23.00 | 357.00 | 14.00 | 23.00 | 355.00 | 14.50 | 23.00 | 356.00 | 15.00 | 23.00 |

PERSONNEL DETAIL

| Position | FY 2006-07 Actual | FY 2007-08 | | FY 2008-09 Adopted | Increase/ Decrease |
|--------------------------------------|----------------------|------------|----------|-----------------------|-----------------------|
| | | Budget | Estimate | | |
| GENERAL FUND | | | | | |
| <u>City Council</u> | | | | | |
| Mayor | 0.50 | 0.50 | 0.50 | 0.50 | - |
| Councilmember | 3.00 | 3.00 | 3.00 | 3.00 | - |
| | 3.50 | 3.50 | 3.50 | 3.50 | - |
| <u>City Manager</u> | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Deputy City Manager | 1.00 | 1.00 | 1.00 | - | (1.00) |
| Assistant City Manager | - | - | - | 1.00 | 1.00 |
| Management Intern | - | - | - | 1.00 | 1.00 |
| Assistant to the City Manager | 2.00 | 1.00 | 1.00 | - | (1.00) |
| Executive Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 5.00 | 4.00 | 4.00 | 4.00 | - |
| <u>City Secretary</u> | | | | | |
| City Secretary | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Deputy City Secretary | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 3.00 | 3.00 | 3.00 | 3.00 | - |
| <u>Finance Administration</u> | | | | | |
| Director | - | 1.00 | 1.00 | 1.00 | - |
| Assistant Director | - | 1.00 | 1.00 | 1.00 | - |
| Budget Officer | - | 1.00 | 1.00 | 1.00 | - |
| Senior Administrative Assistant | - | 1.00 | 1.00 | 1.00 | - |
| | - | 4.00 | 4.00 | 4.00 | - |
| <u>Accounting</u> | | | | | |
| Director of Financial Services | 1.00 | - | - | - | - |
| Assistant Finance Director | 1.00 | - | - | - | - |
| Senior Administrative Assistant | 1.00 | - | - | - | - |
| Accounting Manager | - | 1.00 | 1.00 | 1.00 | - |
| Senior Accountant | 2.00 | 1.00 | 1.00 | 1.00 | - |
| Accountant II | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Accounting Specialist IV | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Accounting Specialist III | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Accounting Specialist II | 1.00 | - | - | - | - |
| Accounting Specialist I | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 10.00 | 6.00 | 6.00 | 6.00 | - |
| <u>Municipal Court</u> | | | | | |
| Administrator | 1.00 | 1.00 | 1.00 | 1.00 | - |
| City Marshal | 1.00 | - | - | - | - |
| Juvenile Caseworker | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Chief Court Clerk | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Court Clerk | 5.00 | 5.00 | 5.00 | 5.00 | - |
| Bailiff | - | - | 0.50 | 0.50 | 0.50 |
| | 9.00 | 8.00 | 8.50 | 8.50 | 0.50 |

PERSONNEL DETAIL

| Position | FY 2006-07 Actual | FY 2007-08 | | FY 2008-09 Adopted | Increase/ Decrease |
|------------------------------------|----------------------|------------|----------|-----------------------|-----------------------|
| | | Budget | Estimate | | |
| <u>Purchasing</u> | | | | | |
| Purchasing Agent | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Buyer | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant | 0.50 | 1.00 | 1.00 | 0.50 | (0.50) |
| | 2.50 | 3.00 | 3.00 | 2.50 | (0.50) |
| <u>Police</u> | | | | | |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Assistant Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Lieutenant | 6.00 | 6.00 | 6.00 | 6.00 | - |
| Sergeant | 6.00 | 6.00 | 6.00 | 8.00 | 2.00 |
| Support Services Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Police Officer | 65.00 | 65.00 | 65.00 | 63.00 | (2.00) |
| Dispatch Shift Supervisor | 3.00 | 1.00 | 1.00 | 1.00 | - |
| Dispatcher | 12.00 | 14.00 | 14.00 | 14.00 | - |
| Senior Administrative Assistant | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Records Clerk | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Property and Evidence Technician | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Detention Officer | 9.00 | 8.00 | 8.00 | 8.00 | - |
| School Crossing Guards | 3.00 | 3.00 | 3.00 | 3.00 | - |
| | 114.00 | 113.00 | 113.00 | 113.00 | - |
| <u>City Marshal</u> | | | | | |
| City Marshal | - | 1.00 | 1.00 | 1.00 | - |
| Deputy Marshal | - | - | - | 1.00 | 1.00 |
| | - | 1.00 | 1.00 | 2.00 | 1.00 |
| <u>Fire Rescue</u> | | | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Assistant Fire Chief | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Senior Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Captain | 12.00 | 12.00 | 12.00 | 12.00 | - |
| Driver Engineer | 12.00 | 12.00 | 12.00 | 12.00 | - |
| Firefighter | 45.00 | 45.00 | 45.00 | 45.00 | - |
| Emergency Med. Services Coord. | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Emergency Management Coord. | 1.00 | 1.00 | 1.00 | - | (1.00) |
| Fire Marshal | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Deputy Fire Marshal | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 77.00 | 77.00 | 77.00 | 76.00 | (1.00) |
| <u>Animal Services</u> | | | | | |
| Animal Control Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Animal Control Officer | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Animal Shelter Attendant | 2.00 | 2.00 | 2.00 | 2.00 | - |
| | 5.00 | 5.00 | 5.00 | 5.00 | - |
| <u>Building Inspections</u> | | | | | |
| Chief Building Official | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Senior Building Inspector | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Building Inspector II | 2.00 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 5.00 | 4.00 | 4.00 | 4.00 | - |

PERSONNEL DETAIL

| Position | FY 2006-07 Actual | FY 2007-08 | | FY 2008-09 Adopted | Increase/ Decrease |
|-----------------------------------------|----------------------|------------|----------|-----------------------|-----------------------|
| | | Budget | Estimate | | |
| <u>Environmental Services</u> | | | | | |
| Environmental Service Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Code Enforcement Officer | 4.00 | 4.00 | 4.00 | 4.00 | - |
| Administrative Assistant | - | 0.50 | 0.50 | 0.50 | - |
| | 5.00 | 5.50 | 5.50 | 5.50 | - |
| <u>Parks Administration</u> | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Assistant Director | - | 1.00 | - | - | (1.00) |
| Parks M & O Manager | - | - | 1.00 | 1.00 | 1.00 |
| Recreation Manager | - | - | 1.00 | 1.00 | 1.00 |
| Park Planning & Cap. Proj. Mgr | 1.00 | - | - | - | - |
| Senior Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 3.00 | 3.00 | 4.00 | 4.00 | 1.00 |
| <u>Parks and Maintenance Ops</u> | | | | | |
| Parks Maintenance Superintendent | 1.00 | 1.00 | - | - | (1.00) |
| Supervisor / Shop Foreman | - | - | 1.00 | 1.00 | 1.00 |
| Maintenance Specialist | 8.00 | 8.00 | 7.00 | 7.00 | (1.00) |
| Maintenance Crew Leader | - | - | 3.00 | 3.00 | 3.00 |
| Parks Mechanic | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 10.00 | 10.00 | 12.00 | 12.00 | 2.00 |
| <u>Recreation</u> | | | | | |
| Assistant Rec. Division Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Athletic Program Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Facility Coordinator | - | 1.00 | - | - | (1.00) |
| Centre Manager | 1.00 | - | - | - | - |
| Community Centre Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Recreation Programmer | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Front Desk Attendant | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Recreation Aide | 4.00 | 3.00 | 3.00 | 2.00 | (1.00) |
| Employee Pool | - | - | - | 2.00 | 2.00 |
| | 11.00 | 10.00 | 9.00 | 10.00 | - |
| <u>Wet Zone</u> | | | | | |
| Water Park Manager | 1.00 | 1.00 | - | 1.00 | - |
| Wet Zone Supervisor | - | - | 1.00 | - | - |
| Water Park Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Employee Pool | 20.00 | 20.00 | 20.00 | 20.00 | - |
| | 22.00 | 22.00 | 22.00 | 22.00 | - |
| <u>Urban Forestry</u> | | | | | |
| Superintendent | 1.00 | - | - | - | - |
| Irrigation Technician | 1.00 | 1.00 | - | - | (1.00) |
| Maintenance Worker I | 2.00 | 2.00 | - | - | (2.00) |
| | 4.00 | 3.00 | - | - | (3.00) |

PERSONNEL DETAIL

| Position | FY 2006-07 Actual | FY 2007-08 | | FY 2008-09 Adopted | Increase/ Decrease |
|-------------------------------------------|----------------------|------------|----------|-----------------------|-----------------------|
| | | Budget | Estimate | | |
| <u>Library</u> | | | | | |
| Director | 1.00 | - | - | - | - |
| Assistant Director | 1.00 | - | - | - | - |
| Library Manager | - | 1.00 | 1.00 | 1.00 | - |
| Librarian II | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Librarian I | 3.50 | 3.50 | 3.50 | 3.50 | - |
| Sr Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Library Program Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Library Assistant | 6.50 | 6.50 | 6.50 | 6.50 | - |
| Employee Pool | 2.00 | 2.00 | 2.00 | 2.00 | - |
| | 17.00 | 16.00 | 16.00 | 16.00 | - |
| <u>Communications</u> | | | | | |
| Communications Director | 1.00 | - | - | - | - |
| Public Engagement Manager | - | 1.00 | 1.00 | 1.00 | - |
| Communications Manager | 1.00 | - | - | - | - |
| Communications Officer | - | 1.00 | 1.00 | - | (1.00) |
| Video Producer | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Public Information Coordinator | - | 1.00 | 1.00 | 1.00 | - |
| Secretary II | 1.00 | - | - | - | - |
| | 4.00 | 4.00 | 4.00 | 3.00 | (1.00) |
| <u>Action Center</u> | | | | | |
| Action Center Supervisor | - | - | - | 1.00 | 1.00 |
| Customer Service Representative | - | 2.00 | 2.00 | 1.00 | (1.00) |
| | - | 2.00 | 2.00 | 2.00 | - |
| <u>Building and Grounds</u> | | | | | |
| Custodian | 6.50 | 5.00 | 5.00 | 5.00 | - |
| Maintenance Specialist III | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 7.50 | 6.00 | 6.00 | 6.00 | - |
| <u>Streets</u> | | | | | |
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Maintenance Crew Leader | 4.00 | 4.00 | 4.00 | 4.00 | - |
| Traffic Control Technician | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Maintenance Specialist | 11.00 | 9.00 | 9.00 | 9.00 | - |
| | 19.00 | 17.00 | 17.00 | 17.00 | - |
| <u>Public Works Administration</u> | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Asst. Director / City Engineer | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Assistant City Engineer | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Project Engineer | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Utility Construction Inspector | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Assistant to the PW Director | 1.00 | - | - | - | - |
| Sr Administrative Assistant | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Administrative Assistant | 1.00 | - | - | - | - |
| | 11.00 | 9.00 | 9.00 | 9.00 | - |

PERSONNEL DETAIL

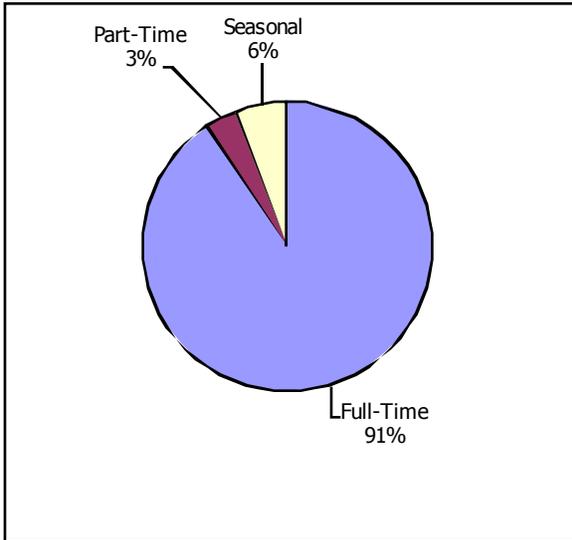
| Position | FY 2006-07 Actual | FY 2007-08 | | FY 2008-09 Adopted | Increase/ Decrease |
|---------------------------------|----------------------|---------------|---------------|-----------------------|-----------------------|
| | | Budget | Estimate | | |
| Planning | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Asst Director | - | - | - | 1.00 | 1.00 |
| Senior Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Planning Assistant | 1.00 | - | - | - | - |
| Zoning Inspector | 1.00 | - | - | - | - |
| Senior Planner | 1.00 | - | - | - | - |
| Planner II | 1.00 | 3.00 | 3.00 | 2.00 | (1.00) |
| Planner I | 1.00 | - | - | - | - |
| | 7.00 | 5.00 | 5.00 | 5.00 | - |
| GIS | | | | | |
| Asst Director | 1.00 | 1.00 | 1.00 | - | (1.00) |
| GIS Programmer | 1.00 | 1.00 | 1.00 | 2.00 | 1.00 |
| GIS Technician | 1.00 | - | - | - | - |
| | 3.00 | 2.00 | 2.00 | 2.00 | - |
| Human Resources | | | | | |
| Director | 1.00 | - | - | - | - |
| Assistant Director | 1.00 | - | - | - | - |
| HR Manager | - | 1.00 | 1.00 | 1.00 | - |
| Human Resources Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Administrative Secretary | 1.00 | - | - | - | - |
| HR Technician | - | - | - | 1.00 | 1.00 |
| Safety Officer | 1.00 | 1.00 | 1.00 | - | (1.00) |
| | 5.00 | 3.00 | 3.00 | 3.00 | - |
| GENERAL FUND TOTAL | 362.50 | 349.00 | 348.50 | 348.00 | (1.00) |
| UTILITY FUND | | | | | |
| Water Operations | | | | | |
| Water Utility Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Maintenance Crew Leader | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Maintenance Specialist | 10.00 | 10.00 | 10.00 | 8.00 | (2.00) |
| | 13.00 | 13.00 | 13.00 | 11.00 | (2.00) |
| Wastewater Operations | | | | | |
| Water Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Field Supervisor | 1.00 | - | - | - | - |
| Maintenance Crew Leader | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Electrician | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Water Quality Technician | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Maintenance Specialist | 7.00 | 4.00 | 4.00 | 6.00 | 2.00 |
| | 14.00 | 10.00 | 10.00 | 12.00 | 2.00 |
| Revenue Office | | | | | |
| Revenue Manager | - | 1.00 | 1.00 | 1.00 | - |
| Accounting Specialist III | - | 1.00 | 1.00 | 1.00 | - |
| Supervisor | 1.00 | - | - | - | - |
| Senior Customer Service Rep | 2.00 | 3.00 | 2.00 | 2.00 | (1.00) |
| Customer Service Rep | 3.00 | 2.00 | 2.00 | 2.00 | - |
| | 6.00 | 7.00 | 6.00 | 6.00 | (1.00) |

PERSONNEL DETAIL

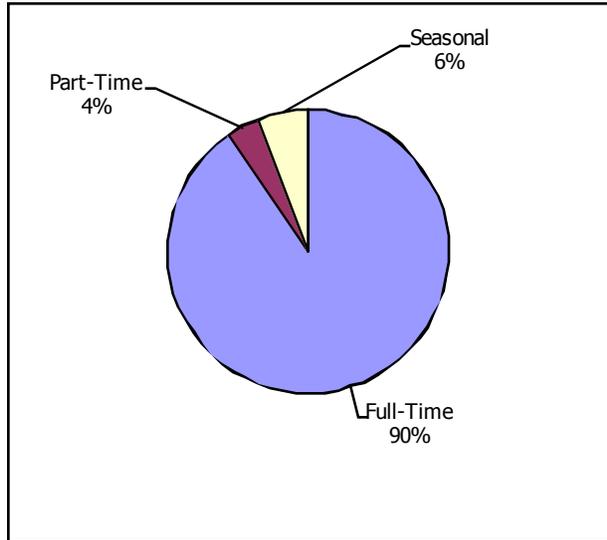
| Position | FY 2006-07 Actual | FY 2007-08 | | FY 2008-09 Adopted | Increase/ Decrease |
|--------------------------------------|----------------------|------------|----------|-----------------------|-----------------------|
| | | Budget | Estimate | | |
| <u>Meter Services</u> | | | | | |
| Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Meter Shop Technician | 1.00 | - | - | - | - |
| Meter Maintenance Technician | - | - | - | 1.00 | 1.00 |
| Meter Reader Technician | 2.00 | 2.00 | 2.00 | 2.00 | - |
| | 4.00 | 3.00 | 3.00 | 4.00 | 1.00 |
| UTILITY FUND TOTAL | 37.00 | 33.00 | 32.00 | 33.00 | - |
| <u>DRAINAGE FUND</u> | | | | | |
| Project Engineer | - | - | - | 1.00 | 1.00 |
| Maintenance Specialist | 2.00 | 2.00 | 2.00 | 2.00 | - |
| | 2.00 | 2.00 | 2.00 | 3.00 | 1.00 |
| <u>ECO. DEVELOPMENT FUND</u> | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Senior Administrative Assistant | 1.00 | - | 1.00 | - | - |
| Economic Development Specialist | - | 1.00 | - | 1.00 | - |
| | 2.00 | 2.00 | 2.00 | 2.00 | - |
| <u>FLEET SERVICES FUND</u> | | | | | |
| Supervisor / Shop Foreman | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Mechanic | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Fleet Maintenance Technician | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | 3.00 | 3.00 | 3.00 | 3.00 | - |
| <u>INFORMATION TECH. FUND</u> | | | | | |
| IT Manager | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Systems Administrator | 2.00 | 2.00 | 2.00 | 2.00 | - |
| IT Support Technician | 1.00 | - | - | - | - |
| Desk Top Support Analyst | 1.00 | 1.00 | 1.00 | 1.00 | - |
| HelpDesk Support Tech | - | - | - | 1.00 | 1.00 |
| Network Administrator | 1.00 | 1.00 | 1.00 | - | (1.00) |
| Administrative Assistant | 1.00 | - | - | - | - |
| | 7.00 | 5.00 | 5.00 | 5.00 | - |
| CITYWIDE TOTAL | 413.50 | 394.00 | 392.50 | 394.00 | - |

EMPLOYEE SUMMARY

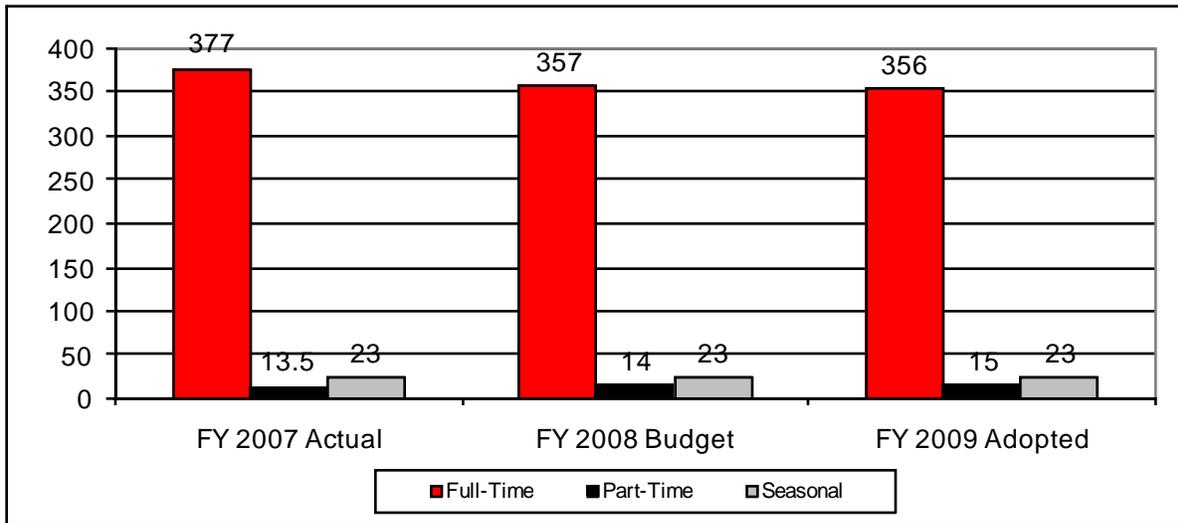
FY 2007-08 BUDGET



FY 2008-09 ADOPTED



**EMPLOYEES
FULL-TIME AND PART-TIME**

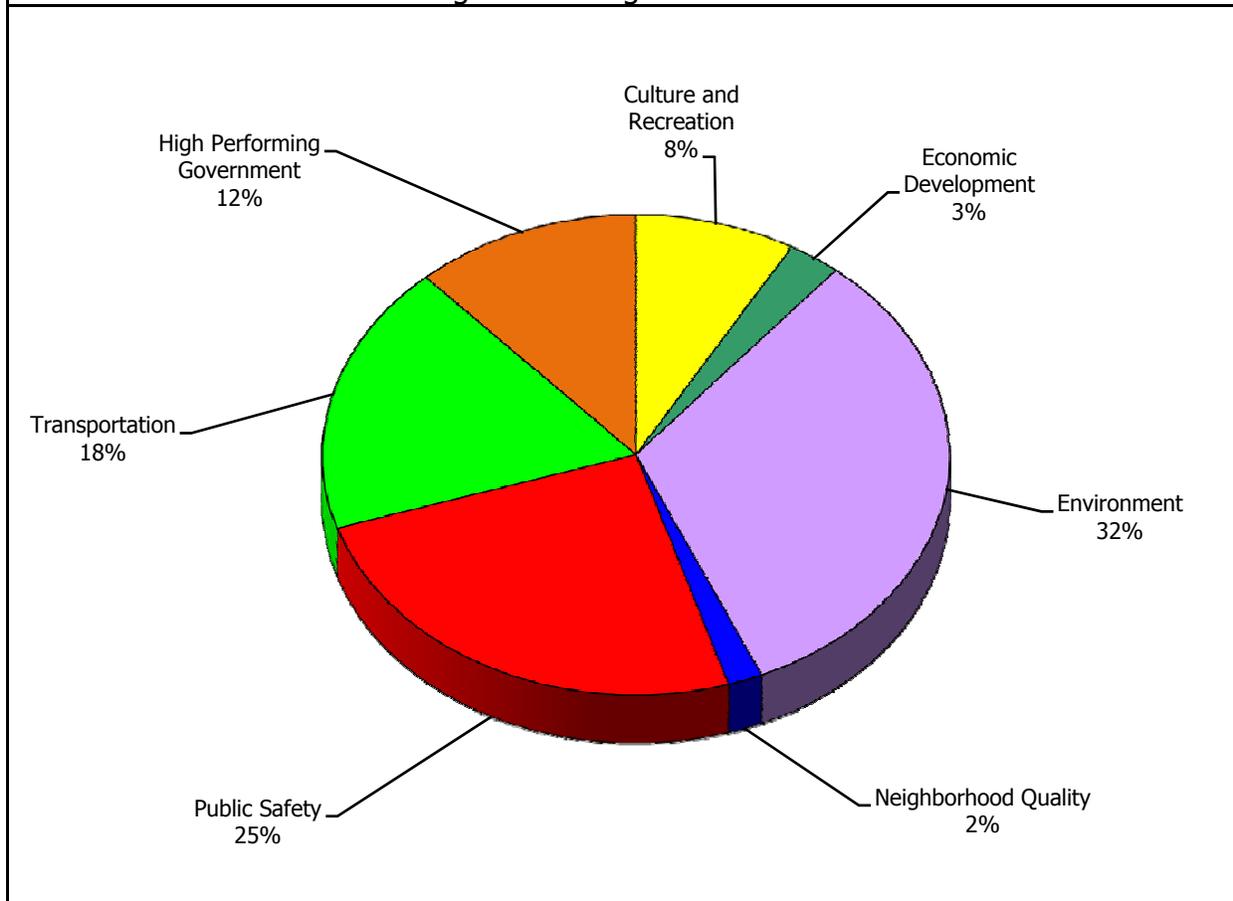




KEY OUTCOMES AND ALLOCATIONS

| Key Areas | FY 2009 Budget | Percent of Total |
|----------------------------|---------------------|------------------|
| Culture and Recreation | \$5,991,062 | 8% |
| Economic Development | \$1,979,238 | 3% |
| Environment | \$23,554,855 | 32% |
| Neighborhood Quality | \$1,294,985 | 2% |
| Public Safety | \$18,002,546 | 25% |
| Transportation | \$13,267,007 | 18% |
| High Performing Government | \$8,481,711 | 12% |
| Total * | \$72,571,404 | |

*The total is the combined budget excluding transfers.





CULTURE AND RECREATION

To provide cultural, entertainment and recreation services to the residents, businesses, and visitors to the City of Rowlett, in order to encourage a healthy, active community.

Parks

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|-------------------------------------------------------|-------------------|---------------------|--------------------|
| Maintained park acres (city, school, HOA) | 607 / 11.93 | 607 / 11.93 | 607 / 11.93 |
| % of residents rating good or better for parks system | 83.4% | 82.5% | 84% |

Recreation Opportunities

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|----------------------------------------------------------------------|-------------------|---------------------|--------------------|
| Participation in recreation programs per capita (passive and active) | 3.9 | 3.7 | 3.8 |

Libraries and Learning

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|-----------------------------------------------------------------------------------------------------------|-------------------|---------------------|--------------------|
| Participation in libraries and learning and education programs per capita (visitors + program attendance) | 3.7 | 4.0 | 4.3 |
| Participation in libraries and learning and education programs per capita (circulation) | 6.4 | 7.0 | 7.4 |

Entertainment Infrastructure

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|--------------------------------------------------------|-------------------|---------------------|--------------------|
| Total square feet of new entertainment type businesses | 211,413 | 130,624 | 150,000 |

Key Purchases

- Rowlett Community Centre operations
- Wet Zone Waterpark operations
- Rowlett Public Library operations
- Recreation and Athletics Programming

CULTURE AND RECREATION

- Parks maintenance and sports amenity operations

Enhancements Purchased

- Creation of Downtown Event Series

Examples of Services Not Purchased

- Park system enhancements
- Enhanced fountain maintenance

CULTURE AND RECREATION

| Proposal Number | Priority Ranking | Core Service | Proposal Title | FTEs | Expenditures | |
|-----------------|------------------|--------------------------|-------------------------------------|-----------------|--------------|--------------------|
| | | | Debt Service Allocation | | \$1,044,149 | |
| CR011 | 1 | Recreation Opportunities | Rowlett Community Centre | 7.00 | \$469,960 | |
| CR010 | 2 | Recreation Opportunities | Community Programs | 1.50 | \$317,399 | |
| CR001 | 3 | Libraries and Learning | Rowlett Public Library | 16.00 | \$1,186,543 | |
| CR008 | 4 | Recreation Opportunities | Wet Zone Operations | 22.00 | \$850,528 | |
| CR002 | 5 | Parks | Park Maintenance | 7.25 | \$950,153 | |
| CR003 | 6 | Parks | Sports Amenity Maintenance | 4.25 | \$553,150 | |
| CR009 | 7 | Recreation Opportunities | Community Athletics Programs | 1.00 | \$143,129 | |
| CR012 | 8 | Parks | Culture & Recreation Administration | 4.00 | \$407,051 | |
| OV028 | 9 | Recreation Opportunities | Downtown Special Events Series | 0.00 | \$25,000 | |
| CR015 | 10 | Recreation Opportunities | Arts & Humanities Commission | 0.00 | \$4,000 | |
| CR016 | 11 | Parks | Keep Rowlett Beautiful | 0.00 | \$5,000 | |
| OV029 | 12 | Recreation Opportunities | July 4th Event | 0.00 | \$25,000 | |
| CR005 | 13 | Parks | Pond Maintenance | 0.00 | \$10,000 | |
| | | | | FUNDED | 63.00 | \$5,991,062 |
| CR006 | 14 | Parks | Park & Open Space Enhancements | 0.00 | \$25,000 | |
| CR014 | 15 | Recreation Opportunities | RCC Custodian | 1.00 | \$34,805 | |
| OV033 | 16 | Recreation Opportunities | Holiday Event | 0.00 | \$5,000 | |
| CR007 | 17 | Parks | Fountain Maintenance | 0.00 | \$10,400 | |
| ED010 | 18 | Recreation Opportunities | Holiday Lights Installation | 0.00 | \$16,000 | |
| | | | | UNFUNDED | 1.00 | \$91,205 |

CULTURE AND RECREATION

CR011 Rowlett Community Centre – FUNDED 7.0 FTEs \$469,960

The Rowlett Community Centre provides a central, gathering place for Rowlett citizens of all ages to explore various recreation opportunities and create healthy, active lifestyles. The recreation opportunities offered at RCC include fitness, health & wellness, arts & humanities, lifelong learning, current leisure industry trends and a variety of services and social events.

CR010 Community Programs – FUNDED 1.5 FTEs \$317,399

Community recreation programs are community programs and events that provide recreation opportunities for children, adults, and senior adults. These include recreation programming at the Rowlett Community Centre, neighborhood park programming, and various special events. Programming opportunities vary based on current trends, seasons and participant demand and range from health and wellness to art classes. Many of the programs have a percentage of cost recovery, while some of the program and special events are provided for the recreational enjoyment by the citizens. The costs for the programming, special events, and marketing are included in this proposal.

CR001 Rowlett Public Library – FUNDED 16.0 FTEs \$1,186,543

The Library's unique service roles in the community are to provide information about current cultural and social trends; offer current recreational and research materials in a variety of print, electronic, and online formats; fulfill citizens' information needs on topics related to occupational, educational, and personal interests; and promote lifelong learning and literacy. The proposal provides current core library services, maintaining the Library as Rowlett's information and lifelong learning center.

CR008 Wet Zone Operations – FUNDED 22.0 FTEs \$850,528

This proposal provides quality swimming programs at the Wet Zone. Activities include waterpark admissions, leisure water play, swim instruction, specialized programs, birthday and group reservations and facility reservations. The proposal also includes special events, food & beverage operations, and gift shop sales.

CULTURE AND RECREATION

CR002 Park Maintenance – FUNDED 7.25 FTEs \$950,153

This proposal will provide labor and materials to manage and maintain 13 developed parks consisting of 416 acres and their associated amenities. Amenities include trails, picnic tables, pavilions, grills, bridges, fishing piers, restrooms, play grounds, practice fields, horseshoe pits, sand volleyball courts, basketball courts, lighting, parking areas, ponds, irrigation systems, plant material, signage, and fencing. Scheduled inspections and maintenance of park facilities are performed to protect the City's investment in the park system.

CR003 Sports Amenity Maintenance – FUNDED 4.25 FTEs \$553,150

This proposal provides funding for athletic field maintenance, preparation for league play and associated amenity maintenance for city-approved athletic associations, as well as the City coordination of the athletic associations. Activities include youth soccer, youth baseball, softball, adult softball, angel league, tennis, hockey, and football. All activities are held outside at City parks with the majority being on turf.

CR009 Community Athletic Programs – FUNDED 1.0 FTE \$143,129

The Community Athletic Program includes the coordination and management of youth and adult basketball leagues, adult co-ed volleyball leagues, men's flag football league, tournaments, summer sports camps, and the annual fishing event. Various sports associations are available for youth baseball, softball, youth soccer, youth track and field, football, and adult softball. These leagues and programs utilize the Rowlett Community Centre, Community Park, and Herfurth Park.

CR012 Culture Recreation Admin. – FUNDED 4.0 FTEs \$407,051

This proposal provides leadership and assistance for the Culture & Recreation Department. The administration staff also serves as liaisons to the Golf Advisory Committee, Sports Advisory Board, Parks and Recreation Advisory Board, Senior Advisory Board, and the Arts and Humanities Commission.

CULTURE AND RECREATION

OVO28 Downtown Events Series – FUNDED 0.0 FTEs \$25,000

The Special Events Series is proposed to be hosted on Main Street to promote visitation to the downtown area. The theme and activities of each event will provide a comprehensive calendar of events that offer cultural experiences in a unique setting, allowing citizens and visitors to become accustomed to visiting downtown Rowlett on a regular basis. This proposal will combine a number of the special events currently coordinated by the City and will involve a partnership with the Chamber of Commerce and the business community to fully develop and implement the series.

CR015 Arts Commission – FUNDED 0.0 FTEs \$4,000

The Arts and Humanities Commission's roles in the community are to support the visual, performing and creative arts. Commission programs include the Young Artists exhibit and the Regional Adult Art show; Art in Education grants to local schools; regional writing contest; photography contest; continue support of the Lakeshore Symphonic Winds and the Rowlett Community Chorus; and establish the summer cultural arts series. If funded, this proposal may be able to utilize Hotel/Motel funding. Additionally, aspects of the various art shows and contests may be able to be incorporated into the proposed Downtown Event series.

CR016 Keep Rowlett Beautiful – FUNDED 0.0 FTEs \$5,000

Keep Rowlett Beautiful has a significant role in the community for environmental awareness and beautification. For the past number of years, the City has supported Keep Rowlett Beautiful by providing \$5,000 to subsidize their operations.

OV029 July 4th Event – FUNDED 0.0 FTEs \$25,000

The Festival of Freedom is Rowlett's signature special event held on the last weekend in June. Historically, the Festival of Freedom began as a small downtown event, mostly coordinated and funded by local organizations and businesses. The event has grown substantially over several years; however, the North Texas Tollway Authority (NTTA) will begin construction on the Eastern Extension of the President George Bush Turnpike (PGBT) in June, which will eliminate the parking area traditionally used for the Festival of Freedom. The size and scope of the event will be reduced and modified to accommodate the downtown Main Street area for 2009. This proposal will primarily

CULTURE AND RECREATION

include a firework show with other local entertainment in a unique format that allows citizens and visitors to get a taste of Rowlett with a smaller, hometown flavor.

CR005 Pond Maintenance –FUNDED 0.0 FTEs \$10,000

This service would provide pond maintenance for parks and public land, addressing maintenance needs for stagnant water, algae, weed growth, and drainage and enhancing the overall health of the ponds as one of our amenities. Funding allows for contract maintenance of ponds for erosion, weed eradication, tree removal, silt removal, chemical applications, and rodent or beaver capture and removal.

CR006 Park Enhancements – UNFUNDED 0.0 FTEs \$25,000

This proposal offer provides funding for additional park amenities such as benches, signage and natural trail development to be newly incorporated into undeveloped areas. These amenities could be installed in-house or through volunteers. Enhancing the green belts and open space areas would provide new opportunities and convenience for our users.

CR014 RCC Custodian – UNFUNDED 1.0 FTE \$34,805

The Rowlett Community Centre provides a central gathering place for Rowlett citizens of all ages to explore various recreation opportunities and create healthy, active lifestyles. One additional custodial staff will ensure proper facility maintenance and cleanliness. The custodian will assist in cleaning the carpets, waxing and buffing floors and other general custodial duties making the RCC an attractive place for special banquets and facility reservations.

OV033 Holiday Event – UNFUNDED 0.0 FTEs \$5,000

The Holiday Event is proposed to be a day including a parade, a street festival and a Community Tree Lighting combined. This event may be able to be co-sponsored by the Noon Exchange Club and/or the Chamber of Commerce and would be held the last weekend in November. This would promote visitation to the downtown area and combine the efforts of all three organizations.

CULTURE AND RECREATION

CR007 Fountain Maintenance – UNFUNDED 0.0 FTEs \$10,400

This proposal provides funding for scheduled contract maintenance of the fountains on Main Street and in Veteran's Park. Maintenance would be scheduled and proactive, keeping fountains and holding tank water clear and algae-free. Maintenance would include the pumps and screens for the fountains as well. This funding allows for professionally trained aquatic staff to monitor and adjust water and chemicals in fountains and holding ponds for clarity and to detour algae growth which can cause pumps to malfunction and stagnant water to develop in front of Main Street businesses. This proposal may be able to be funded by Parks Pro Rata funding.

ED010 Holiday Lights Installation – UNFUNDED 0.0 FTEs \$16,000

This offer provides funds for hiring a contractor to install holiday lights and decorations to City buildings and in the right-of-way of Main Street and entry portals to the City. Each year, the City has installed holiday lights and decorations on City buildings and in the right-of-way at various locations in the City. The installation was performed with City personnel in the streets, water, wastewater, and parks departments. The current workload prohibits City personnel from installing the decorations. This proposal will fund the hiring of an outside contractor to install the decorations.

ECONOMIC DEVELOPMENT

To provide economic development services to our existing businesses, prospective business and community, in order to attract target investment to the City of Rowlett, and to promote a sustainable, vibrant economy.

Infrastructure

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|--------------------------------------------------------------------------------|-------------------|---------------------|--------------------|
| % undeveloped planned commercial acres serviced by arterial or collector roads | N/A | 23% | 23% |
| % undeveloped planned commercial acres serviced by sewer and water | N/A | 23% | 23% |

Business Retention and Expansion

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|-------------------------------------------|-------------------|---------------------|--------------------|
| Net sales tax per existing business | \$3,545 | \$3,697 | \$3,697 |
| Total number of jobs net of new employers | 5,771 | 5,771 | 5,800 |

Planning and Land Use

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|------------------------------------------------------------|-------------------|---------------------|--------------------|
| Ratio of commercial square feet to residential square feet | N/A | 8.52 | 8.55 |

Development Process

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|------------------------------------------------------------------------|-------------------|---------------------|--------------------|
| % of development review customers rating satisfaction as good or about | 100% | 100% | 100% |

Marketing

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|---------------------------------------------------------------------------------------------------|-------------------|---------------------|--------------------|
| Number of contacts as response to marketing made by decision-makers in target industry businesses | N/A | 0 | 25 |

Key Purchases

- Economic Development Administration

ECONOMIC DEVELOPMENT

- Development Services Administration
- Planning
- Building Inspections
- Urban Forestry and Streetscapes Program

Enhancements Purchased

- Economic Development Marketing Program
- Business Retention Incentive

Examples of Services Not Purchased

- Plans Review Engineer
- Enhanced Streetscape Mowing

ECONOMIC DEVELOPMENT

| Proposal Number | Priority Ranking | Core Service | Proposal Title | FTEs | Expenditures |
|-----------------|------------------|--------------------------------|--------------------------------|--------------|--------------------|
| | | | Debt Service Allocation | | \$421,155 |
| ED003 | 1 | Business Retention & Expansion | Economic Development Admin. | 2.00 | \$190,451 |
| ED007 | 2 | Planning and Land Use | Planning Department | 3.00 | \$299,747 |
| ED004 | 3 | Marketing | Economic Development Marketing | 0.00 | \$145,500 |
| ED008 | 4 | Planning and Land Use | Development Services Admin. | 2.00 | \$230,484 |
| ED009 | 5 | Development Process | Building Inspections | 4.00 | \$319,648 |
| ED002 | 6 | Business Retention & Expansion | Business Retention Incentive | 0.00 | \$25,000 |
| CR004 | 7 | Business Retention & Expansion | Urban Forestry / Streetscapes | 1.00 | \$347,253 |
| FUNDED | | | | 12.00 | \$1,979,238 |
| ED006 | 8 | Development Process | Plan Review Engineer | 1.00 | \$90,422 |
| NQ002 | 9 | Business Retention & Expansion | Streetscape Mowing | 0.00 | \$60,676 |
| UNFUNDED | | | | 1.00 | \$151,098 |

ECONOMIC DEVELOPMENT

ED003 Economic Development Admin – FUNDED 2.0 FTEs \$190,451

The Economic Development Administration division acts as the business liaison office with local businesses and is responsible for recruitment and marketing of new development. This proposal maintains the current Director position and elevates the Senior Administrative Assistant to Economic Development Specialist.

ED007 Planning Department – FUNDED 3.0 FTEs \$299,747

The Planning Department manages the development review process, which ensures consistency with city codes, standards, and policies. Services include but are not limited to zoning/rezoning request, providing other code, policy, or general information related to property use and development, and acting as case manager for all development projects.

ED004 Econ. Development Marketing – FUNDED 0.0 FTEs \$145,500

This proposal provides resources to start implementing the Marketing Plan element of the Rowlett Next Strategic Plan. Programs included in this proposal include producing market materials for targeted sectors, database development for target sectors, building relationships with brokers and developers, attending trade shows, a trade show booth, company call trips, advertisement, updating of the website, printing of a marketing brochure, and retail recruitment.

ED008 Development Services Admin. – FUNDED 2.0 FTEs \$230,484

This proposal provides functions ranging from executive leadership of the Development Services Department, to managing financial obligations and personnel, customer care, and logistical support for all projects, programs and activities contained in Development Services.

ED009 Building Inspections – FUNDED 4.0 FTEs \$319,648

Building Inspections is responsible for insuring that both new construction and remodels are consistent with approved plans and meet all relevant Building Codes. Services

ECONOMIC DEVELOPMENT

include permitting, review and evaluation of construction documents, inspections of construction projects and neighborhood policing of existing development. Additional services include take-line inspections, acting as staff liaison and attending Board of Adjustment meetings and enforcing the Rowlett Development Code and Code of Ordinances.

ED002 Business Retention Incentive – FUNDED 0.0 FTEs \$25,000

The Business Retention Program proposal is designed to maintain and expand the local number of jobs and increase commercial square feet in Rowlett. The Business Retention Program would provide incentives to local businesses needing assistance in order to expand. The incentive would be based on new jobs added, training of existing jobs that would increase payroll, and/or commercial square feet added. This proposal is for the initial year of a multi-year program.

CR004 Urban Forestry/Streetscapes – FUNDED 0.0 FTEs \$347,253

This proposal provides for the management of trees on developed city property and the maintenance of medians while promoting our urban forest. Planting and maintenance of trees will ensure this natural resource and amenity will continue to be found in parks and around recreational areas. Trees are also used in parkways to enhance neighborhood quality and promote economic development. This proposal also allows for general contract mowing maintenance of medians and streetscapes throughout the city and trash removal from the median trash receptacles.

ED006 Plan Review Engineer – UNFUNDED 1.0 FTE \$90,422

The Plan Review Engineer would be part of the Planning Department and would be responsible for civil engineering review of all new development projects, which would ensure consistency with city codes, standards, and policies. Services would include the civil plan review and evaluation of all development projects from conceptual zoning phase through final design approval. Currently, the civil review for development projects is performed by the Engineering Department, which is also responsible for civil review and project management of all Capital Improvement Projects. There is not currently an engineer devoted solely to civil review and management of new

ECONOMIC DEVELOPMENT

development projects. This proposal would result in faster review time for development projects and stream-line communication between staff and applicants.

NQ002 Streetscape Mowing – UNFUNDED 0.0 FTEs \$60,676

This proposal provides funding to bid and reinstate ten cycles of mowing to the streetscape mowing contract based off of current pricing. Funding allows for increased maintenance of streetscape medians and high use and highly visible thoroughfares throughout the city.

ENVIRONMENT

To provide and promote environmental resource management services in order to ensure health and welfare, and to preserve the environment for our community.

Water

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|-----------------------------------|-------------------|---------------------|--------------------|
| PSI (water pressure) | 56 | 58 | 60 |
| Average condition index for water | N/A | 64 | 64 |

Waste Water

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|--------------------------------------------------|-------------------|---------------------|--------------------|
| Daily wastewater collection per capita (gallons) | 74.5 | 73.1 | 74.5 |
| Average condition index for sewer | N/A | 57 | 57 |

Solid Waste

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|---------------------------------|-------------------|---------------------|--------------------|
| Collection rate at or above 98% | 99.92% | 99% | 99% |

Storm Water

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|------------------------------------------------------------------------------------------|-------------------|---------------------|--------------------|
| % of performance measures met as listed in the City's Storm Water Management Plan (SWMP) | N/A | 10% | 10% |

Resource Management

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|--------------------------------------------------------------------------------|-------------------|---------------------|--------------------|
| % of city organization's total energy consumption at or below 2007 consumption | 7,272,673 | 7,330,854 | 7,272,673 |
| % of permits issued for LEED or EnergyStar compliant buildings/structures | N/A | 0% | 0% |

Key Purchases

- Water operations

ENVIRONMENT

- Wastewater operations
- Solid Waste collection and Household Hazardous Waste disposal
- Stormwater and Drainage management
- Revenue Office and Meter Services

Enhancements Purchased

- Stormwater Management Plan (SWMP) implementation

Examples of Services Not Purchased

- Brush and Bulky Waste service

ENVIRONMENT

| Proposal Number | Priority Ranking | Core Service | Proposal Title | FTEs | Expenditures |
|-----------------|------------------|---------------------|------------------------------------|--------------|---------------------|
| | | | Debt Service - Water & Sewer | | \$6,105,794 |
| | | | Debt Service - Drainage | | \$715,439 |
| EN003 | 1 | Water | Water Utilities | 11.50 | \$5,675,540 |
| EN002 | 2 | Wastewater | Wastewater Utilities | 11.50 | \$4,561,306 |
| EN006 | 3 | Solid Waste | Refuse / IESI Contract | 0.00 | \$3,141,991 |
| EN001 | 4 | Storm Water | Drainage Utility | 2.00 | \$200,152 |
| OV012 | 5 | Water, Wastewater | Public Works Administration (50%) | 1.50 | \$175,518 |
| OV039 | 6 | Water, Wastewater | Engineering Services (50%) | 3.00 | \$286,825 |
| OV006 | 7 | Water, Wastewater | Revenue Office | 5.50 | \$720,295 |
| | 8 | Water, Wastewater | Cash CIP | 0.00 | \$1,450,000 |
| OV007 | 9 | Water, Wastewater | Meter Services | 3.00 | \$321,203 |
| EN004 | 10 | Storm Water | Stormwater Management Plan | 1.00 | \$95,741 |
| EN007 | 11 | Solid Waste | Household Hazardous Waste Disposal | 0.00 | \$37,000 |
| OV008 | 12 | Water, Wastewater | Meter Maintenance Specialist I | 1.00 | \$68,051 |
| FUNDED | | | | 40.00 | \$23,554,855 |
| EN008 | 13 | Solid Waste | Brush and Bulky Item Disposal | 0.00 | \$88,000 |
| EN005 | 14 | Resource Management | Honeywell Contract | 0.00 | \$32,100 |
| UNFUNDED | | | | 0.00 | \$120,100 |

ENVIRONMENT

EN003 Water Utilities – FUNDED 11.5 FTEs \$5,675,540

This proposal funds the Water Utility Operations and provides Rowlett citizens with an adequate supply of high quality, clean water. This proposal will ensure that the City-wide consumption rate is at or below the NTMWD's average per capita/per day rate by providing adequate maintenance to the water system as well as educating the customers on water conservation measures.

EN002 Waste Water Utilities – FUNDED 11.5 FTEs \$4,561,306

This offer funds the Wastewater Utility Operations and provides sanitary sewer services to the citizens of Rowlett. The Wastewater Utility maintains the City's wastewater collection system and has responsibility for resolving customer issues associated with the wastewater collection system, inspecting lift stations and metering stations on a weekly basis, maintaining and repairing all of the pumps, motors and wet wells at each site, and repairing sewer main lines.

EN006 Refuse / IESI Contract – FUNDED 0.0 FTEs \$3,141,991

This proposal maintains existing levels of IESI operations for Municipal Solid Waste collection and disposal. This proposal provides for poly-cart or container based trash and refuse collection and disposal of Solid Waste for residential, commercial and industrial customers, including brush and bulky waste service.

EN001 Drainage Utility – FUNDED 2.0 FTEs \$200,152

This proposal maintains the existing drainage system in order to prevent damage to roadways, commercial property and residential property. Included in this proposal, drainage utility personnel clean storm sewer inlets and ditches along roadways to reduce sediment and debris, erosion and large amounts of standing water. Also included in this proposal is the regularly scheduled sweeping of streets to prevent sediment and heavy metals from reaching the storm sewer systems.

ENVIRONMENT

OV012 Public Works Admin. (50%) – FUNDED 1.5 FTEs \$175,518

Public Works Administration is responsible for leadership of the department and supporting the day-to-day operations of the City's engineering, street, traffic, storm drainage, fleet maintenance, wastewater, water, and facilities divisions, which contain sixty employees. Responsibilities include management of the Capital Improvement Projects program, supervision of the City's fuel system and the development of policies and procedures for all the departments within Public Works. Fifty percent of Public Works Administration funding is also requested in the Transportation outcome.

OV039 Engineering Services (50%) - FUNDED 3.0 FTEs \$286,825

This proposal provides engineering services for the City of Rowlett, which include construction inspection, development plan review, right-of-way management, permitting, stormwater management, and floodplain management. This proposal also supports and manages the Capital Improvement Plan (CIP) projects. Duties of the Engineering Division include issuing permits for floodplain development and improvements in the right-of-way to protect the drainage waterways and existing infrastructure that serves the public. Fifty percent of Engineering Services funding is requested in the Transportation outcome.

OV006 Revenue Office - FUNDED 5.5 FTEs \$720,295

The Revenue Office is primarily responsible for the billing and collection efforts City-wide, including utility (water, sewer, refuse and drainage fees) and non-utility related items. This office also provides oversight to various revenue related contract billing services. This includes, but is not limited to, responding to customer concerns and issues, enforcing non- or late- payment practices and managing changes to the customer database.

OV007 Meter Services – FUNDED 3.0 FTEs \$321,203

This proposal includes reading all the water meters in a consistent and timely manner, completing all work orders (new customers, final outs, rereads, leaks), meeting with customers to aid in understanding their water bill, cutting off water service for non-payment, and on-call after-hour services. Meter services staff is committed to ensuring

ENVIRONMENT

meters are read every 29-31 days, work orders are completed according to level of importance and in a timely manner, and customer complaint issues are responded to and resolved in a professional and timely manner.

EN004 Stormwater Management – FUNDED 1.0 FTEs \$95,741

This offer provides engineering services to support the City's Stormwater Management Plan (SWMP), which includes inspection, plan review, and project management. The City's Stormwater Management Plan (SWMP) is required and approved by the Texas Commission on Environmental Quality (TCEQ). This proposal will ensure the provisions of the SWMP are met and properly reported to the TCEQ. Construction plan review will be conducted to ensure the drainage plan for projects conform to the City's construction standards. This proposal will also provide inspection of ongoing projects to ensure the erosion control is adequate and provide project management to the CIP drainage projects to ensure proper project delivery.

EN007 Household Hazardous Waste – FUNDED 0.0 FTEs \$37,000

This proposal maintains the Dallas County contract operations for disposal of Household Hazardous Waste for residential customers. Household Hazardous Waste includes typical chemicals found in and around the home such as paint, automobile fluids, and aerosol products. The Dallas County program has a finite list of acceptable products. Such products are not acceptable for inclusion in the IESI poly-cart collection. This contract complements the spectrum of services required to keep the neighborhoods clean and free of environmental hazards and refuse.

OV008 Maintenance Specialist – FUNDED 1.0 FTEs \$68,051

This proposal is for the addition of one maintenance technician to the meter services division. This position will primarily be responsible for the maintenance of our current meter system. Maintenance of the meter boxes consists of raising and leveling meter boxes, checking wire hook ups, and changing out malfunctioning meters.

ENVIRONMENT

EN008 Brush/Bulky Item Disposal – UNFUNDED 0.0 FTEs \$88,000

This proposal increases IESI operations for collection and disposal of brush and bulky item Municipal Solid Waste for residential customers as itemized in the contract. This proposal would remove the "call-in" requirement for customers to schedule collection of brush or bulky items and would provide resources to collect all brush and bulky items on all routes weekly, including catch-up provisions for Saturday as a scheduled workday. This service would eliminate the need to provide customers a separate month long disposal site operation, known as the March Clean-up. For these same reasons, it is proposed that the provision of landfill passes for two free loads disposal per customer account be discontinued. This proposal cost is currently being negotiated with IESI and City staff does not have a final cost estimate. The dollar amount shown for the proposal is the annual cost for the March Clean-up campaign and the landfill passes.

EN005 Honeywell Contract – UNFUNDED 0.0 FTEs \$32,100

This offer provides energy analysis for city owned facilities and city-wide water consumption. The City's agreement with Honeywell provides a guarantee that the actual energy and water used will match the projections by Honeywell. The contract provides a payment to Honeywell to perform this analysis; however, the City may opt out of this annual analysis; however, the City must release Honeywell from its guarantee.



NEIGHBORHOOD QUALITY

To provide neighborhood-based services to the residents of Rowlett, in order to protect the value, appeal, and quality of home and businesses in our community.

Infrastructure

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|------------------------------------------------|-------------------|---------------------|--------------------|
| Average condition index for streets and alleys | 49 | 50 | 50 |
| Average condition index for sidewalks | N/A | N/A | N/A |

Code Compliance

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|------------------------------------------|-------------------|---------------------|--------------------|
| % of Tier 1 code violations cleared | N/A | 85% | 85% |
| Number of Tier 1 code violations cleared | N/A | 5,520 | 5,520 |

Neighborhood Policing

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|----------------------------------------------------------------------|-------------------|---------------------|--------------------|
| Crime rate per 1,000 citizens | 23 | 23 | 21 |
| % of citizens reporting feeling safe or very safe (in neighborhoods) | 96% | 97% | 97% |

Prevention and Education

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|--------------------------------------------------------------------------------|-------------------|---------------------|--------------------|
| Number of citizens directly contacted or participating in neighborhood program | 1.3% | 5% | 15% |

Key Purchases

- Code Enforcement
- Community Development Block Grant Program
- Community Services Division of the Police Department

NEIGHBORHOOD QUALITY

Examples of Services Not Purchased

- Neighborhood Police Officers
- Crime Analyst
- Sidewalk Program

NEIGHBORHOOD QUALITY

| Proposal Number | Priority Ranking | Core Service | Proposal Title | FTEs | Expenditures |
|-----------------|------------------|-------------------------|------------------------------|--------------|--------------------|
| NQ006 | 1 | Improved Infrastructure | CDBG Projects | 0.00 | \$175,000 |
| NQ005 | 2 | Code Compliance | Code Enforcement | 5.00 | \$405,027 |
| NQ003 | 3 | Prevention & Education | Community Services Division | 10.00 | \$714,958 |
| FUNDED | | | | 15.00 | \$1,294,985 |
| PS007 | 4 | Neighborhood Policing | Crime Analyst | 1.00 | \$97,444 |
| NQ007 | 5 | Improved Infrastructure | Sidewalk Program | 0.00 | \$75,000 |
| NQ004 | 6 | Neighborhood Policing | Neighborhood Police Officers | 2.00 | \$260,588 |
| UNFUNDED | | | | 3.00 | \$433,032 |

NEIGHBORHOOD QUALITY

and crime statistics to present information relevant to crime patterns, crime trends, and suspects. This information would increase investigative leads, assist in solving cases, provide early warnings of new criminal activity, and assist in tactical and strategic planning to combat crime. The analyst would provide extensive information research to investigators, patrol, and crime prevention and education, as well as responding to internal and external requests for information.

NQ007 Sidewalk Program – UNFUNDED 0.0 FTEs \$75,000

This proposal would improve the overall condition of the sidewalks in residential neighborhoods and address the missing section around schools. The reason for the missing sidewalks is because the adjacent properties are undeveloped and/or the road has not been improved.

NQ004 Neighborhood Officers – UNFUNDED 2.0 FTEs \$260,588

This proposal is for a pilot program for two neighborhood police officers to be assigned to specific police beats in neighborhoods experiencing neighborhood quality issues. The officers would use varying tactics such as close patrols, resident interviews, and crime prevention education to target small geographic areas experiencing problems that jeopardize neighborhood quality. The officers would work closely with other operational units within the department as well as other city departments to assist in achieving stated outcomes. The officers would be the direct point of contact to work collaboratively with neighborhoods to better understand the nature of neighborhood problems and to develop and implement meaningful and cooperative strategies to address them.



PUBLIC SAFETY

To provide public safety services to the City of Rowlett citizens and visitors in order to reduce crime, injury, and damage to property and the environment.

Emergency Response

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|--------------------------------------------|---------------------------|-----------------------------|----------------------------|
| Average response time for Priority 1 calls | 9:48 | 8:54 | 8:54 |
| Average response time for all calls | 12:15 | 12:15 | 11:00 |
| Average response time for Fire calls | 6:30 | 6:30 | 6:20 |

Law Enforcement

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|---------------------------------------|---------------------------|-----------------------------|----------------------------|
| Number of crimes per 1,000 population | 23 | 23 | 21 |

Prevention

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|-------------------------------------------------------------------------|---------------------------|-----------------------------|----------------------------|
| % of surveyed residents reporting feeling safe or very safe (city-wide) | 96.8% | 95.5% | 97% |

Emergency Preparation

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|------------------------------------------------------------|---------------------------|-----------------------------|----------------------------|
| % of employees meeting state/federal training requirements | 50% | 60% | 75% |
| % compliance with city mitigation plan | 0% | 0% | 15% |

Key Purchases

- Fire Rescue and Emergency Medical Services (EMS) operations
- Police Patrol
- Criminal Investigations
- City Marshal's Office
- Municipal Court

PUBLIC SAFETY

- Fire Rescue Prevention
- Animal Control and Animal Shelter
- Environmental Health

Enhancements Purchased

- 9-1-1 Wireless – Phase II

Examples of Services Not Purchased

- Police Officer Wellness Program
- Emergency IT Back-up Site

PUBLIC SAFETY

| Proposal Number | Priority Ranking | Core Service | Proposal Title | FTEs | Expenditures | |
|-----------------|------------------|------------------------|--------------------------------|-----------------|---------------|---------------------|
| PS020 | 1 | Emergency Response | Fire-Rescue Operations | 64.00 | \$6,295,478 | |
| PS010 | 2 | Emergency Response | Patrol Division | 53.00 | \$4,733,721 | |
| PS026 | 3 | Emergency Response | Emergency Medical Service | 10.00 | \$1,117,159 | |
| PS016 | 4 | Emergency Response | Police Support Services | 21.00 | \$1,554,856 | |
| PS012 | 5 | Law Enforcement | Police Facilities and Gasoline | 0.00 | \$272,481 | |
| PS006 | 6 | Law Enforcement | Criminal Investigations | 12.00 | \$1,107,885 | |
| PS011 | 7 | Law Enforcement | Police Administration | 4.00 | \$597,829 | |
| PS018 | 8 | Prevention | Fire Rescue Prevention | 2.00 | \$235,221 | |
| PS029 | 9 | Emergency Response | Fire Facilities Management | 0.00 | \$140,568 | |
| PS009 | 10 | Law Enforcement | Marshal's Office | 9.00 | \$551,016 | |
| PS001 | 11 | Law Enforcement | Municipal Court | 7.50 | \$735,978 | |
| PS023 | 12 | Law Enforcement | Animal Control | 3.00 | \$201,290 | |
| PS030 | 13 | Law Enforcement | Animal Shelter | 2.00 | \$194,913 | |
| PS022 | 14 | Law Enforcement | Environmental Health | 1.00 | \$112,677 | |
| PS002 | 15 | Prevention | Juvenile Case Manager | 1.00 | \$66,540 | |
| PS008 | 16 | Law Enforcement | Deputy Marshal | 1.00 | \$74,934 | |
| PS003 | 21 | Prevention | R.O.C.K. | 0.00 | \$10,000 | |
| | | | | FUNDED | 190.50 | \$18,002,546 |
| PS025 | 18 | Emergency Response | Fire Mobile Computers | 0.00 | \$59,000 | |
| PS013 | 19 | Law Enforcement | Police Officer Wellness | 0.00 | \$20,145 | |
| PS028 | 20 | Emergency Preparedness | OEM IT Backup Site | 0.00 | \$171,000 | |
| | | | | UNFUNDED | 191.50 | \$250,145 |

PUBLIC SAFETY

PS020 Fire-Rescue Operations – FUNDED 64.0 FTEs \$6,295,478

This proposal provides for core service for Fire Rescue. Rowlett Fire Rescue Operations provides emergency and non-emergency services to an area of 21 square miles. Twenty-three firefighters, per shift, staff four strategically located stations on a twenty-four hour basis, responding to over 4,000 incidents annually. Common emergency response areas include building fires, fire alarms, and vehicle accidents involving injuries and/or extrication, injured and sick citizens and hazardous materials incidents. Firefighters also respond to a variety of good intent calls, including animal rescue, assisting the disabled and elderly, and installing infant car seats and smoke detectors.

PS010 Police Patrol – FUNDED 53.0 FTEs \$4,733,721

The Patrol Division of the Rowlett Police Department is the division primarily responsible for emergency response, preventive patrol, and community policing. The patrol division is the division that citizens and visitors to the city come into contact with on a daily basis. The division provides 24-hour/7-day-a-week emergency response and preventive patrol to our neighborhoods and business districts. Within the patrol division consist ancillary units where patrol officers have additional responsibilities above their normal duties as a patrol officer such as Special Weapons and Tactics Unit, Crisis Negotiation Team, Critical Incident Stress Management Team, Crime Scene Investigation Unit, Containment Team, Deployment Team, Bike Unit, Intoxilyzer Operators, Accident Investigators, Field Training Officers and Honor Guard.

PS026 Emergency Medical Services – FUNDED 10.0 FTEs \$1,117,159

This proposal provides EMS response to the City. Rowlett Fire Rescue Operations provides emergency and non-emergency services to an area of 21 square miles. The combination department fire and EMS provides for the dual use of manpower for mitigating the emergency at hand. Medic units and paramedics provide firefighting activities during structure fires, and fire engines with paramedics on board provide first responder ALS or Advanced Life Support capabilities during times Medic units are out of district. A combined department operates 4 engines and 3 medic units.

PUBLIC SAFETY

PS016 Police Support Services – FUNDED 21.0 FTEs \$1,554,856

Police Support Services is the support element for the Police Department, providing logistical support and records management. Included in Support Services are emergency communications, logistics, information technology coordination, records storage, report management system, and property and evidence storage and control.

PS012 Police Facilities & Gasoline – FUNDED 0.0 FTEs \$272,481

This proposal funds Police logistical expenses required to aid the various divisions within the department. Included within this proposal are utilities for the police building and all of the fuel funding for operating the Police department.

PS006 Criminal Investigations – FUNDED 12.0 FTEs \$1,107,885

The Rowlett Police Department's Criminal Investigation Division is a highly trained and professional investigative unit, responsible for the investigation of crimes committed within the jurisdictional boundaries of the City of Rowlett. The Criminal Investigations Division conducts proactive investigations as well as comprehensive follow-up investigations and prosecution of criminal offenses reported in the City of Rowlett. This division investigates crimes that have a direct impact on the perception of safety in our community. In addition, this proposal plays an integral part by striving to reduce and impact crime through proactive investigations, intelligence gathering, targeting and prosecuting offenders that are negatively affecting our community.

PS011 Police Administration – FUNDED 4.0 FTEs \$597,829

Police Administration performs the administrative and leadership duties that support the police department's mission statement. Areas of responsibility include but are not limited to leadership and administration, policy development, recruiting, overseeing the police portion of the hiring process, fiscal operations, training, and professional standards.

PUBLIC SAFETY

PS018 Fire Rescue Prevention – FUNDED 2.0 FTEs \$235,221

This proposal provides fire prevention through fire inspections, investigation and public education programs. Safety of buildings both during construction and occupation is maintained by working with builders to ensure construction meets all fire codes. Additional inspections, routine code checks, and fire suppression tests are conducted to ensure the safety of buildings is maintained. Furthermore, the Fire Marshal's office conducts investigations of all suspicious fires (arson). Safety is further enhanced with fire prevention and safety programs. These programs include the Clown Program, Smoke House Program, Citizens Fire Academy, CPR/First Aid classes, Safe Sitter Classes, Child Seat Installation and Display of Apparatus at Block Parties and Fire Station Tours.

PS029 Fire Facilities Management – FUNDED 0.0 FTEs \$140,568

This proposal funds facilities expenses required to operate the fire stations. Included within this proposal are utilities and janitorial supplies utilized at the four fire stations located throughout Rowlett.

PS009 City Marshal's Office – FUNDED 9.0 FTEs \$551,016

The City Marshal's Office is an important component of the criminal justice system that enhances overall policing efforts for Rowlett through the operation of the detention facility, the provision of court security and the service of warrants and other court documents. The Marshal provides direct supervision and management to the Detention facility while also supervising the court security program and bailiffs, and engaging in warrant service and the service of other documents for the Court.

PS001 Municipal Court – FUNDED 7.5 FTEs \$735,978

The Municipal Court provides fair and timely resolutions of alleged class "c" misdemeanor violations of state law and city ordinances filed by the Police Department, Neighborhood Services and Animal Control. The Municipal Court communicates with citizens regarding traffic, code enforcement and State law violations so citizens will understand the process and handle their cases without confusion. The court allows many traffic offenders the chance to attend defensive driving which may change their

PUBLIC SAFETY

for the review of development plans for new restaurants and public recreational facilities and approval of certificate of occupancies for new and expanding restaurants. There has been a 15% increase in food facilities and health complaints; investigation of these critical life safety issues to identify and detect the origination, potential source, validity and containment requires concentrated time and focus.

PS002 Juvenile Case Manager – FUNDED 1.0 FTE \$66,540

The Juvenile Case Manager aids the Judge in holding juveniles accountable and responsible for their actions, identifies at-risk youth and provides early intervention of delinquent behaviors to decrease recidivism. The Juvenile Case Manager conducts pre-sentencing interviews with the juveniles and their parents to determine the needs of the family. Available resources including, but not limited to drug treatment, individual and family therapy, and community service increases accountability in the juveniles and their parents, which will reduce the likelihood of habitual criminal behaviors. Additionally, the Case Manager works as a liaison between the court, school system, police department, parents and county juvenile justice department to provide support services and assistance to those who work directly with juveniles.

PS008 Deputy Marshal – FUNDED 1.0 FTE \$74,934

This proposal would create at least one Deputy Marshal to address warrant service, warrant debt collection, and other related duties. The effective, pro-active and assertive service of warrants impacts the maintenance of public safety. By addressing warrant service as an important public safety effort, crime is reduced by impacting offenders prone to recidivism. Finally, the revenue stream generated through the assignment of fines and fees relies upon compliance to be successful. Compliance is best gained by the encouragement of voluntary compliance; however, forced compliance through warrant service must remain an option to address the recovery of debt and the maintenance of the revenue stream.



TRANSPORTATION

To provide transportation services to our citizens and visitors, to ensure safe, efficient transportation options for the movement of people and goods through the City of Rowlett and surrounding areas.

Traffic Control & Safety

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|------------------------------------------|---------------------------|-----------------------------|----------------------------|
| Accidents per thousand vehicles traveled | N/A | 0.00099 | 0.00094 |

Streets & Bridges

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|--------------------------------------------------------------|---------------------------|-----------------------------|----------------------------|
| Average Pavement Condition Index (PCI) for collector streets | 70 | 70 | 71 |
| Average Pavement Condition Index (PCI) for arterial streets | 71 | 72 | 72 |

Planning & Engineering

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|-----------------------------|---------------------------|-----------------------------|----------------------------|
| % of lanes open | 94 | 96 | 97 |

Public Communication & Education

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|-------------------------------------------------------------------|---------------------------|-----------------------------|----------------------------|
| Number of transportation communication opportunities per resident | 0.001 | .001 | .004 |

Public Transit

| PERFORMANCE MEASURES | ACTUAL FY 2007 | ESTIMATE FY 2008 | ADOPTED FY 2009 |
|----------------------------------------------------|---------------------------|-----------------------------|----------------------------|
| % of Rowlett commuters using public transportation | N/A | N/A | N/A |

Key Purchases

- Street Maintenance
- Traffic Enforcement

TRANSPORTATION

Enhancements Purchased

- Intersection Safety Studies
- Pavement Stabilization Program

Examples of Services Not Purchased

- Additional Traffic Enforcement Officer

TRANSPORTATION

| Proposal Number | Priority Ranking | Core Service | Proposal Title | FTEs | Expenditures |
|-----------------|------------------|----------------------------|-----------------------------------|--------------|---------------------|
| | | | Debt Service Allocation | | \$7,578,085 |
| TR001 | 1 | Streets and Bridges | Street Maintenance | 17.00 | \$2,056,768 |
| TR003 | 2 | Traffic Control and Safety | Traffic Division | 5.00 | \$537,326 |
| TR009 | 3 | Streets and Bridges | Public Works Administration (50%) | 1.50 | \$175,518 |
| TR006 | 4 | Planning and Engineering | Intersection Safety | 0.00 | \$50,000 |
| | 5 | | Cash CIP | 0.00 | \$1,707,485 |
| TR010 | 6 | Planning and Engineering | Engineering Services (50%) | 3.00 | \$286,825 |
| TR005 | 7 | Streets and Bridges | Pavement Stabilization | 0.00 | \$100,000 |
| TR008 | 8 | Traffic Control and Safety | Traffic Safety Fund | 0.00 | \$550,000 |
| TR007 | 9 | Streets and Bridges | Impact Fee Projects | 0.00 | \$225,000 |
| | | | FUNDED | 26.50 | \$13,267,007 |
| TR004 | 10 | Traffic Control and Safety | Fifth Traffic Officer | 1.00 | \$127,260 |
| | | | UNFUNDED | 1.00 | \$127,260 |

TRANSPORTATION

TR001 Street Maintenance – FUNDED 17.0 FTEs \$2,056,768

The Street and Traffic Divisions are responsible for maintaining existing streets, bridges, and traffic control devices throughout the city. This proposal would provide funding to make minor and major repairs and to perform preventative maintenance on the existing roads, alleys, traffic signals, signage, and pavement markings. This proposal would continue to maintain an average PCI rating of 70 for all existing public streets, bridges and traffic control devices.

TR003 Traffic Division – FUNDED 5.0 FTEs \$537,326

The Traffic Division, consisting of four Traffic Officers and one supervisor who are motorcycle certified, focuses on the number one safety concern of Rowlett citizens. The officers are scheduled to address traffic issues during the peak morning and evening weekday traffic periods while many motorists are on their way to and from work and school. This schedule allows the officers to address many areas including, but not limited to, traffic enforcement, investigating injury collisions, addressing problem areas and investigating hit and run collisions. Their primary task is to enforce traffic laws, particularly moving violations, with the goal of reducing the number and severity of motor vehicle collisions.

TR009 Public Works Admin. (50%) – FUNDED 1.5 FTEs \$175,518

Public Works Administration is responsible for supporting the day-to-day operations of the City's engineering, street, traffic, storm drainage, fleet maintenance, wastewater, water, and facilities divisions, which contain sixty employees. Responsibilities include management of the Capital Improvement Projects program, supervision of the City's fuel system and the development of policies and procedures for all the departments within Public Works. Fifty percent of Public Works Administration funding is requested in the Environment outcome.

TR006 Intersection Safety – FUNDED 0.0 FTEs \$50,000

This proposal would allow for contracting with an engineering firm to do warrant studies on intersections believed to be unsafe by the Traffic Safety Committee, Traffic Division of the Police Department, and the Engineering Department. Texas Department of

TRANSPORTATION

Transportation requires warranty studies to be done before any improvements can be made at street intersections involving the use of signage or traffic signals. These studies take into account number of pedestrians, vehicles, and accidents and report on findings and recommendations.

TR010 Engineering Services (50%) - FUNDED 3.0 FTEs \$286,825

This proposal provides engineering services for the City of Rowlett, which include construction inspection, development plan review, right-of-way management, permitting, stormwater management, and floodplain management. This proposal also supports and manages the Capital Improvement Plan (CIP) projects that will increase the average Pavement Condition Index (PCI) for collector and arterial streets. Furthermore, this proposal will provide construction oversight to ensure the percentage of lanes that remain open during construction. Fifty percent of Engineering Services funding is requested in the Environment outcome.

TR005 Pavement Stabilization – FUNDED 0.0 FTEs \$100,000

Polyurethane foam injection is preventative maintenance technique that helps preserve concrete roads. Polyurethane foam is injected underneath the concrete pavement to fill voids cause by poor compaction of utility ditch lines. Projects can be completed in hours and days instead weeks using the traditional method. The cost saving can be up to 75% compared to panel replacement, and the method has a ten year material guarantee.

TR008 Traffic Safety Fund – FUNDED 0.0 FTEs \$550,000

The Traffic Safety Fund was established to govern the usage of funds derived from the operation of the City's Automated Red Light Camera Enforcement Program. The fund was established by City Ordinance, and its use is restricted to the funding of traffic safety programs, including pedestrian safety programs, public safety programs, intersection improvements, and traffic enforcement.

TRANSPORTATION

TR007 Impact Fee Projects – FUNDED 0.0 FTEs \$225,000

The City of Rowlett maintains the Impact Fees fund to account for street impact and park pro-rata fees on new development. These fees are limited to capital improvements based on an approved plan.

TR004 Fifth Traffic Officer – UNFUNDED 1.0 FTE \$127,260

The Traffic Division is currently staffed with four officers and one supervisor who are scheduled to address traffic issues during peak traffic periods during the weekdays. This proposal provides an additional officer that will assist with weekday coverage and will also cover weekend enforcement issues and injury collision investigation. Currently traffic officers are scheduled during peak traffic periods. These periods span during the peak morning and evening rush hour periods when many citizens are traveling to and from work and school. This proposal will increase the traffic safety enforcement staffing hours during three weekdays and both weekend days by providing an additional officer that will be scheduled to assist with weekday responsibilities as well as weekend days that are currently not covered by a traffic enforcement officer.

HIGH PERFORMING GOVERNMENT

| Proposal Number | Priority Ranking | Core Service | Proposal Title | FTEs | Expenditures | |
|-----------------|------------------|------------------------|-----------------------------------|-----------------|--------------|--------------------|
| OV041 | | | Insurance / Admin / Lease Payment | | \$1,535,484 | |
| OV025 | 1 | | City Council | 3.50 | \$121,910 | |
| OV042 | 2 | | Legal Expenses | 0.00 | \$215,000 | |
| OV032 | 3 | | City Manager's Office | 4.00 | \$446,951 | |
| OV023 | 4 | | City Secretary | 3.00 | \$267,054 | |
| OV026 | 5 | | Elections | 0.00 | \$38,000 | |
| OV016 | 6 | | Tax Collections | 0.00 | \$366,582 | |
| OV014 | 7 | | Finance Administration | 3.00 | \$334,321 | |
| OV019 | 8 | | Payroll | 1.00 | \$67,247 | |
| OV017 | 9 | | Accounting | 4.00 | \$427,621 | |
| OV018 | 10 | | Accounts Payable | 1.00 | \$55,820 | |
| OV009 | 11 | | Purchasing Office | 2.50 | \$181,749 | |
| OV002 | 12 | | Human Resources Services | 3.00 | \$272,603 | |
| OV011 | 13 | | Building Maintenance | 6.00 | \$674,875 | |
| IT009 | 14 | Information Technology | Telecommunications | 0.50 | \$293,976 | |
| IT007 | 15 | Information Technology | Network Services | 1.00 | \$264,956 | |
| IT001 | 16 | Information Technology | Application Services | 1.00 | \$510,951 | |
| FL001 | 17 | Fleet Services | Fleet Services | 3.00 | \$1,355,875 | |
| OV015 | 18 | | Budget Office | 1.00 | \$84,785 | |
| IT006 | 19 | Information Technology | IT Administration | 1.00 | \$121,091 | |
| IT003 | 20 | Information Technology | Desktop Support | 1.50 | \$105,357 | |
| OV022 | 21 | | Geographic Information Systems | 2.00 | \$164,488 | |
| OV027 | 22 | | Action Center | 2.00 | \$115,876 | |
| OV035 | 23 | | Marketing Contract | 0.00 | \$29,000 | |
| OV030 | 24 | | Public Information / Engagement | 2.00 | \$291,088 | |
| OV031 | 25 | | RTN16 Cable Media | 1.00 | \$62,151 | |
| OV003 | 26 | | Benefits Programs/Administration | 0.00 | \$33,000 | |
| OV004 | 27 | | Org Dev / Employee Engagement | 0.00 | \$23,900 | |
| IT008 | 30 | Information Technology | PC Replacement | 0.00 | \$20,000 | |
| | | | | FUNDED | 47.00 | \$8,481,711 |
| OV038 | 28 | | Web & Multimedia Development | 0.00 | \$42,000 | |
| IT002 | 29 | Information Technology | Data Services | 0.00 | \$66,360 | |
| OV036 | 31 | | Monthly Citizen Newsletter | 0.00 | \$22,200 | |
| OV020 | 32 | | Payroll Enhancements | 0.00 | \$54,085 | |
| OV021 | 33 | | Document Imaging | 0.00 | \$32,856 | |
| OV034 | 34 | | Internal Web | 0.00 | \$7,500 | |
| OV024 | 35 | | Records Management | 1.00 | \$49,667 | |
| | | | | UNFUNDED | 1.00 | \$274,668 |

HIGH PERFORMING GOVERNMENT

OV002 Human Resources Services – FUNDED 3.0 FTEs \$272,603

Human Resources partners with employees, managers and external customers to provide systems, resources and programs that meet strategic organization goals, comply with legal requirements and meet customer needs in a timely, efficient, responsive and flexible manner. This proposal includes items necessary for staff to efficiently serve our customers and provide Human Resources related offerings such as pre-employment screenings, recruitment and advertisement, and promotional and entrance exams.

OV011 Building Maintenance – FUNDED 6.0 FTEs \$674,875

This proposal provides janitorial service and building maintenance to all City buildings. Furthermore, it ensures the total energy consumption in our facilities is at or below 2007 consumption through proper maintenance. This proposal covers the cost of maintenance and cleanliness for all City personnel and citizens who occupy these buildings, including plumbing problems, maintenance on A/C units, and roofing and window leaks. Janitorial services clean and maintain all offices, meeting areas, kitchens and bathrooms for a healthy environment to all who utilize our facilities.

IT009 Telecommunications – FUNDED 0.5 FTEs \$293,976

The purpose of Telecommunications is to provide technical support, planning, and installation of voice systems and networks for City staff so they can communicate with other staff and citizens. Telecommunication services include telephone lines, equipment, and required support services; internet connectivity to all City facilities for both City staff and citizens' use; and wireless telecom services including cellular devices, pagers, air cards, and Emergency Operations Center satellite phones.

IT007 Network Services – FUNDED 1.0 FTE \$264,956

This proposal provides resources to manage and support the data network that underpins nearly every customer service delivered by City departments. Behind the office wall plate with the snap-in connector labeled "data" exists a silent infrastructure of more than 200 switches and routers, hundreds of miles of copper and fiber optic cables, wireless access points, security hardware and software, all providing gateways

HIGH PERFORMING GOVERNMENT

to an infinite number of voice, video, and data resources. It is a high speed data transport system linking each PC, laptop, printer, scanner, database, server, storage system, and application program.

IT001 Application Services – FUNDED 1.0 FTE \$510,951

This offer provides software maintenance for all supported software applications. Application Services provides critical support for computer software and hardware to City departments. This includes maintenance and support of applications and systems for the City's core financial systems and Enterprise Resource Planning (ERP) as well as stand-alone systems in Public Safety, Library, Economic Development and Recreation.

FL001 Fleet Services – FUNDED 3.0 FTE \$1,355,875

This proposal is to fund vehicle and equipment maintenance including two mechanics and a maintenance technician. Fleet Services provides comprehensive vehicle and equipment maintenance services for City employees. The fleet is made up of units of all departments and divisions from police patrol cars to fire trucks and tractors to dump trucks. Funding will be utilized to properly maintain and equip the fleet.

OV015 Budget Office – FUNDED 1.0 FTE \$84,785

The Budget Office manages the annual budget preparation and submittal process, monitors and adjusts the budget throughout the fiscal year and participates in administrative planning. The Budget Office coordinates the budget preparation for the City annually in compliance with State statutes including compliance with the requirements of Truth in Taxation for property taxes. At the completion of the process, the Budget Office produces the Budget book as a culmination of decisions based on the City's strategic plan with the sources and appropriations designated to reach strategic goals.

IT006 IT Administration – FUNDED 1.0 FTE \$121,091

This proposal provides staffing for Information Technology administration. The purpose of IT Administration is to provide strategic and managerial leadership to the City of

HIGH PERFORMING GOVERNMENT

OV030 Public Information Office – FUNDED 2.0 FTEs \$291,088

This proposal is for general services by the Communications Department, which are designed to engage, inform and involve the community. Communications services are available to all departments, and the proposal includes the creation and implementation of a communication plan for each of the six outcomes. In addition to serving as a resource for the City, the Communications Department will become a bridge with other community organizations. More frequent partnering is planned with organizations such as the Downtown Business Association, the Chamber of Commerce, the Boards and Commissions, other civic organizations and the school districts. This proposal eliminates the vacant Communications Officer position.

OV031 RTN16 Cable Media – FUNDED 1.0 FTE \$62,151

This proposal covers basic services associated with RTN16 programming and media services. It provides equipment and staffing for rebroadcasts of City Council Meetings, City Council Work Sessions, and Planning and Zoning Board deliberations. It includes taped staff presentations for Council Work Sessions, a minimum of one studio program each month (Rowlett on the Move) and a limited amount of other programming. This proposal also provides live online video streaming and video-on-demand for all Cable 14 programming so programs are accessible on the City's web site. Other programming includes rebroadcasting of other government meetings, DART Commercials, NTTA Commercials and other programs produced by national non-profit organizations.

OV003 Benefits Programs Admin. – FUNDED 0.0 FTEs \$33,000

This proposal provides employees with a flexible benefit plan so that employees can have a choice of insurance plans that best fit the employee's and their family's needs. Some of the plans included are medical, prescription, dental, and life insurance. Items funded in this proposal include a benefits consultant and the employee health fair.

OV004 Organization Development – FUNDED 0.0 FTEs \$23,900

This proposal provides programs for employee engagement that meets organizational needs by designing and delivering training opportunities that are closely aligned with our strategic initiatives. Employee development and engagement play an integral role

HIGH PERFORMING GOVERNMENT

in the success of an organization. This proposal covers training in employment law, performance management, leadership and professional development and personal enrichment trainings such as the organization's Customer Care Program.

IT008 PC Replacement – FUNDED 0.0 FTEs \$20,000

This proposal provides for citywide computer and peripherals replacement based upon a four to five year replacement schedule. This proposal provides computer equipment that enables Rowlett to stay current with technology, provides increased performance, and improves productivity. These additional computers would spread the cost out over a four year period and maintain a four to five year replacement schedule.

OV038 Web Development – UNFUNDED 0.0 FTEs \$42,000

This proposal would fund the re-creation and development of the City's website utilizing an outsourcing contract. The new website would engage citizens and provide an enhanced forum for serving and connecting with this core audience as well as other important audiences including prospective businesses and newcomers. Citizens and other visitors including prospective businesses expect a high quality, graphically pleasing, interesting and user friendly website from a city of Rowlett's stature.

IT002 Data Services – UNFUNDED 0.0 FTEs \$66,360

This proposal provides for a Storage Area Network (SAN). Data is currently stored on multiple servers spread throughout the network. The Information Technology division has assessed the current structure of data storage and has determined that there are opportunities for building a more cost effective yet higher performing storage architecture. Consolidation and simplification are the key strategies. This proposal also supports other initiatives including document imaging, server virtualization strategies, document retention, and records management.

OV036 Monthly Newsletter – UNFUNDED 0.0 FTEs \$22,200

This proposal would fund a monthly newsletter insert into the utility bill, which would be created, designed, and produced by an outsourcing contract. In the 2008 Citizen

HIGH PERFORMING GOVERNMENT

Survey, 89.2 percent of the respondents reported they read the monthly newsletter and a combined 34 percent said that the monthly newsletter and utility bill inserts were the source of the most City information received. However, the production of monthly newsletters has become difficult due to demands on the budget and staff time. The monthly utility billing offers an extremely affordable means to consistently reach 18,500 households in Rowlett with timely news and information in a "quick read" format.

OV020 Payroll Enhancements – UNFUNDED 0.0 FTEs \$54,085

This proposal provides three enhancements to the Payroll process: 1) web-based automation of the time and attendance process, 2) implementing an on-line employee self service application, and 3) offering only direct deposit as a payment option for employees. The implementation of the automated time and attendance software will eliminate the manual input and review process and will eliminate the time necessary to deliver manual timesheets. The implementation of an on-line employee self service application will allow employees to view and update limited personal data, review accrual balances, and create "what if" scenarios for payroll deductions. Additionally, it is proposed that all employees be required to use direct deposit for payment and that no manual checks will be issued. This change will result in cost savings in paper and in time spent distributing checks to employees.

OV021 Document Imaging – UNFUNDED 0.0 FTEs \$32,856

Although the implementation of document imaging would be a phased approach beginning with the Municipal Court, the implementation of a paperless storage and retrieval system will save the City storage costs and staff time, and research will become more efficient and effective. The City currently has minimal document imaging through the City Secretary's Office. Expansion of document imaging to other departments will allow for more efficient use of time in retention and retrieval of documents. Document imaging software for the Municipal Court would reduce the amount of storage required to maintain cases and would result in more timely and efficient research and retrieval of case information. It is estimated that the Municipal Court generates 80 Banker Boxes per year of records requiring storage, and at the present time there are approximately 400 boxes held in storage in the Police and Courts building.



FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

The Five Year Capital Improvements Program consists of a comprehensive listing of carefully selected and coordinated capital improvements, which have been identified as necessary to accomplish the City's long-range goals and policies. The development of the five-year plan is an annual process, which includes identification of needed projects through public solicitation and staff input, development of appropriate financing mechanisms, recommendations from the City staff, and evaluation and final approval from City Council.

During the development of the five-year plan, an evaluation of how capital expenditure decisions will affect annual operations and the budget must be considered. Such an evaluation for annual, recurrent expenditures for plant improvements and equipment is generally not that difficult, as the appropriations for such recurrent expenditures generally represent a relatively consistent percentage of the annual operating budget and is on a "pay as you go" basis out of annual operating funds.

However, the impact of large, non-recurrent capital expenditures on the City's annual operating budget is more difficult, as such expenditures generally require additional funding above the fiscal capacity of the City's annual operating budget. Therefore, careful scrutiny of such non-recurrent expenditures is critical for the following reasons:

1. Due to their larger cost and longer life, capital expenditures for long-range public improvements may have to be financed on a "pay as you use" basis through the issuance of long-term debt that coincides with the projected life of the improvement.
2. Such capital expenditures, therefore, may require a consistent application of effort and funds over a span of years.
3. The political and economic impacts of investments in long-range capital improvements extend far into the future.
4. Decisions to invest in long-range capital improvements are often irreversible, except at considerable financial and managerial cost to the City.
5. Such capital investment decisions may significantly alter or influence the City's ability to grow and prosper.

As a result of these considerations, the City has analyzed the projects included in this five year plan and determined that the impact on the City's operating budget is minimal for most projects.

The Five Year Capital Improvements Program for 2009-2013 totals \$254.9 million representing projects in public works, public safety, parks and recreation, water and wastewater and capital equipment.

CITY OF ROWLETT
SUMMARY OF FIVE YEAR

Based on Option 5 as adopted by Council
on 9-16-08

OPTION 5

CAPITAL IMPROVEMENTS PLAN (with priority rankings) - REVISED 6-30-08 SPENDING BASIS

| Project Number | Project Title | Ranking | March Changes | Total Budget 2008 | Projected Spending | Five Year Plan-Spending Basis | | | | | Five Year Total | Completion Spending 2014 |
|---------------------|-----------------------------------------|---------|---------------|-------------------|--------------------|-------------------------------|-----------|------------|-----------|-----------|-----------------|--------------------------|
| | | | | | | Fiscal Year Ending | | | | | | |
| | | | | | | 2009 | 2010 | 2011 | 2012 | 2013 | | |
| ALL PROJECTS | | | | | | | | | | | | |
| WA070661 | 12" Waterline - Lake Pointe Development | 100 | - | 96,304 | 96,304 | - | - | - | - | - | - | - |
| ST030424 | Chaha/Rowlett Rd Intersection Imp | 100 | (49,888) | - | - | - | - | - | - | - | - | - |
| ST050573 | Christine Street Reconstruction | 100 | (293,990) | 29,063 | 29,063 | - | - | - | - | - | - | - |
| FA030429 | Community Center Expansion | 100 | (35,063) | - | - | - | - | - | - | - | - | - |
| PK030536 | Community Park Access Road | 100 | (5,849) | - | - | - | - | - | - | - | - | - |
| SS050564 | Emergency Sewer Line-Hwy 66-Phase II & | 100 | (131,636) | 34,933 | 34,933 | - | - | - | - | - | - | - |
| ST030225 | Hickox Road Recon-Phase I | 100 | - | 1,159,103 | 1,159,103 | - | - | - | - | - | - | - |
| ST030198 | Liberty Grove & Chiesa Recon | 100 | (204,870) | 2,430 | 2,430 | - | - | - | - | - | - | - |
| CO030376 | Main Street Project | 100 | (489,809) | 187,916 | 187,916 | - | - | - | - | - | - | - |
| SS060569 | Miller Rd 36" Sanitary Sewer | 100 | - | 39,825 | 39,825 | - | - | - | - | - | - | - |
| WA030447 | Misc. Water Line Repair & Replacement | 100 | (54,324) | 591,640 | 591,640 | 763,000 | 1,090,000 | 1,090,000 | 1,090,000 | 1,090,000 | 5,123,000 | - |
| tba | NPDES Phase 2 implementation | 100 | - | - | - | - | 218,000 | 327,000 | - | - | 545,000 | - |
| WA060643 | Oversizing water line - Enclave | 100 | (100,000) | 25,000 | 25,000 | - | - | - | - | - | - | - |
| WA060644 | Oversizing water line - Mallad Reserve | 100 | (29,740) | 16,013 | 16,013 | - | - | - | - | - | - | - |
| ST030544 | Rowlett Rd @ SH66 Intersection | 100 | (570,211) | 106,566 | 106,566 | - | - | - | - | - | - | - |
| ST030540 | Rowlett Rd Recon-Phase 1 | 100 | - | 3,753,499 | 3,753,499 | - | - | - | - | - | - | - |
| ST030477 | Rowlett Road Irrigation | 100 | (83,219) | - | - | - | - | - | - | - | - | - |
| ST050571 | Rowlett Road Traffic Signal | 100 | (141,850) | - | - | - | 158,279 | - | - | - | 158,279 | - |
| ST050572 | SH 66 Signalization Improvements | 100 | (266,408) | 868 | 868 | 253,761 | - | - | - | - | 253,761 | - |
| SP030531 | Tollway - ROW Acquisition | 100 | - | 480,490 | 480,490 | - | - | - | - | - | - | - |
| DR060640 | Waterview Drainage Improvements | 100 | - | 484,807 | 484,807 | - | - | - | - | - | - | - |
| SP060660 | Waterview Raw Water Intake | 100 | (13,434) | 3,957 | 3,957 | - | - | - | - | - | - | - |
| CO050599 | CDBG Projects | 93 | (103,011) | 76,190 | 76,190 | 376,050 | 414,200 | 381,500 | 381,500 | 381,500 | 1,934,750 | - |
| FA030503 | City Facility Roof Covering Repl | 90 | - | - | - | - | - | 43,600 | 43,600 | 43,600 | 130,800 | - |
| DR060639 | Misc. Drainage Imp. Per Storm Drain MP | 90 | (1,698,911) | 2,299,266 | 2,299,266 | 2,307,164 | 117,502 | 1,098,502 | 1,425,502 | 2,515,502 | 7,464,172 | - |
| SS030442 | Misc. Sewer Line Repair & Replacement | 90 | 45,400 | 132,500 | 132,500 | 272,500 | 1,090,000 | 1,090,000 | 1,090,000 | 1,090,000 | 4,632,500 | - |
| PK030472 | Park Improvements | 90 | (456,039) | - | - | 489,469 | - | - | 8,720,000 | 8,720,000 | 17,929,469 | - |
| ST030418 | Roadway Landscaping | 90 | - | - | - | - | - | 54,500 | 54,500 | 54,500 | 163,500 | - |
| ST050574 | Traffic Signals-Dalrock & Chiesa | 90 | (13,143) | 21,861 | 21,861 | - | - | - | - | - | - | - |
| ST030384 | Traffic Signals-Undesignated | 90 | - | - | - | - | - | 163,500 | 163,500 | 163,500 | 490,500 | - |
| WA030325 | Water Tank Refurbishing | 90 | (65,554) | 999,344 | 999,344 | - | - | 817,500 | 817,500 | 817,500 | 2,452,500 | - |
| ST030413 | Miller Road Recon-Phase II | 86 | 200,000 | 200,000 | 200,000 | 4,420,800 | 5,972,800 | - | - | - | 10,393,600 | - |
| SP060618 | Dalrock Park-N-Ride | 82 | - | - | - | - | - | - | 2,725,000 | - | 2,725,000 | - |
| WA060613 | Miller 16" Water Line | 77 | (16,005) | 283,457 | 283,457 | - | - | - | - | - | - | - |
| WA030003 | 12" Castle Waterline | 75 | (7,000) | - | - | - | - | - | - | - | - | - |
| tba | Merritt Road Interconnector | 73 | - | - | - | - | 5,160,000 | 27,840,000 | - | - | 33,000,000 | - |
| SS060646 | Dexham Road 36" SS extension | 72 | (315,776) | 3,200 | 3,200 | - | - | - | - | - | - | - |
| ST030379 | Freedom Drive Extension | 72 | 890,882 | 1,000,000 | 1,000,000 | - | - | 1,958,185 | - | - | 1,958,185 | - |
| SS060647 | Main Street Lift Station | 72 | (868,268) | 1,402,383 | 294,661 | 1,107,722 | - | - | - | - | 1,107,722 | - |
| PK050600 | Golf Course Improvements | 71 | - | 371,932 | 371,932 | - | - | - | - | - | - | - |
| ST030350 | Alley Improvements | 70 | (5,271,372) | 2,883,694 | 424,000 | 3,809,694 | 2,415,962 | 1,097,194 | 1,097,194 | 1,097,194 | 9,517,238 | - |
| ST060570 | Misc. Concrete/Asphalt <69 PCI | 70 | (41,335) | 6,705,643 | 6,705,643 | 4,859,848 | 3,157,484 | 2,637,484 | 2,637,484 | 2,637,484 | 15,929,784 | - |
| tba | Tollway - TR Sewer Imp | 70 | - | - | - | - | - | - | 3,433,500 | - | 3,433,500 | - |
| SP060637 | Tollway - TR Water Imp | 70 | - | - | - | - | - | 1,362,500 | - | - | 1,362,500 | - |
| FA030028 | Public Works Facility Renovation | 66 | - | 55,000 | 55,000 | - | - | - | - | - | - | - |
| WA030002 | 20" Waterview/16" Dalrock Line | 65 | - | 1,806,178 | - | 318,000 | 820,867 | 835,929 | - | - | 1,974,796 | - |
| WA030001 | 30" NE Line - 16" Merritt Interconn | 65 | - | 3,122,000 | - | 318,000 | 1,772,100 | 1,455,210 | - | - | 3,545,310 | - |
| WA030053 | 36" Castle/Toler/Hickox Line | 65 | - | 2,754,285 | - | 318,000 | 1,459,856 | 1,251,129 | - | - | 3,028,985 | - |
| ST030199 | Miller Road Recon-Phase I | 65 | (216,844) | 1,757,155 | 1,757,155 | - | - | - | - | - | - | - |
| SP060638 | Tollway - DT/MU Water Imp | 65 | - | - | - | - | - | 2,180,000 | - | - | 2,180,000 | - |
| ST070663 | Castle Road/Merritt Road Imp. | 64 | (600,000) | - | - | - | - | 654,000 | - | 6,540,000 | 7,194,000 | - |
| ST060616 | Chiesa Road Improvements | 64 | - | - | - | - | - | - | - | - | - | - |
| SS030012 | Eastside Lift Station | 64 | (327,888) | 47,700 | 47,700 | 387,367 | - | - | - | - | 387,367 | - |
| ST070663 | GISD Roadway Improvement | 64 | - | - | - | - | - | - | - | - | - | - |
| ST030206 | Liberty Grove Recon-Phase I | 64 | - | - | - | - | - | - | 319,584 | 1,690,376 | 2,009,960 | - |
| CO030364 | Point Royal Estates | 64 | (33,345) | 3,875,238 | 3,875,238 | 327,000 | - | - | - | - | 327,000 | - |
| WA030389 | 30" W. Waterview/16" Princeton Line | 62 | (671,068) | 137,800 | - | 137,800 | 373,377 | 376,772 | - | - | 887,949 | - |
| WA030070 | Davis Drive/Shipman Waterline | 62 | - | - | - | - | - | 265,742 | - | - | 265,742 | - |
| SS030011 | Dexham Road Lift Station | 62 | (216,962) | 15,034 | 15,034 | - | - | - | - | - | - | - |
| FA030405 | Fire Station #2 | 62 | - | 137,088 | 137,088 | - | - | - | 3,706,000 | - | 3,706,000 | - |
| WA030390 | 12" Dexham-Miller Waterline | 61 | (104,085) | 24,044 | - | - | - | - | - | - | - | - |
| ST030233 | Chaha Road Reconstruction | 61 | (204,400) | 204,400 | 204,400 | 204,400 | - | - | 1,626,472 | 1,699,144 | 3,530,016 | - |

CITY OF ROWLETT
SUMMARY OF FIVE YEAR
CAPITAL IMPROVEMENTS PLAN (with priority rankings) - REVISED 6-30-08 SPENDING BASIS

Based on Option 5 as adopted by Council
on 9-16-08

OPTION 5

| Project Number | Project Title | Ranking | March Changes | Total Budget 2008 | Projected Spending | Five Year Plan-Spending Basis | | | | | Five Year Total | Completion Spending 2014 |
|--------------------|----------------------------------------|---------|---------------|-------------------|--------------------|-------------------------------|------------|------------|------------|------------|-----------------|--------------------------|
| | | | | | | Fiscal Year Ending | | | | | | |
| | | | | | | 2009 | 2010 | 2011 | 2012 | 2013 | | |
| SS030010 | Dexham Road Sewer Line | 61 | - | 168 | 168 | - | - | - | - | - | - | - |
| ST030410 | Hickox Road Recon-Phase 3 | 61 | (19,127) | 289,839 | 289,839 | - | - | 966,348 | 1,269,872 | - | 2,236,220 | - |
| CO030368 | Rowlett Rd Recon-Phase 3 | 61 | (1,601,309) | 2,542,649 | 249,228 | 2,293,421 | - | - | - | - | 2,293,421 | - |
| tba | Princeton Road Replacement | 60 | (1,943,603) | 270,000 | 270,000 | 2,118,527 | - | - | - | - | 2,118,527 | - |
| tba | Traffic Signal-Miller & Dexham | 60 | - | - | - | 49,050 | 190,750 | - | - | - | 239,800 | - |
| WA030006 | Kirby Road - Elevated Storage Tank | 59 | (715,455) | 18,239 | 18,239 | - | - | - | - | - | - | - |
| SS030015 | Merritt Road Sewer Line | 59 | (511,400) | - | - | - | - | 557,426 | - | 2,685,760 | 3,243,186 | - |
| SS030014 | Muddy Creek Sewer Line | 59 | - | - | - | - | - | - | 485,268 | 3,558,632 | 4,043,900 | - |
| WA030052 | Rowlett Rd Pump Station Two-Phase 1 | 59 | - | 3,722,000 | 24,753 | 654,000 | 1,688,000 | 1,688,000 | - | - | 4,030,000 | - |
| CO030369 | Rowlett Rd Recon-Phase 2 | 59 | - | 2,079,013 | 683,507 | 4,000,000 | 2,877,200 | - | - | - | 6,877,200 | - |
| SS030013 | Rowlett Road Lift Station | 59 | (821,337) | 1,061,881 | 78,083 | 1,713,664 | - | - | - | - | 1,713,664 | - |
| SS030008 | SH 66 East Sewer Line | 59 | (20,539) | 193,717 | 193,717 | - | - | - | - | - | - | - |
| CO030360 | Kenwood Heights Sub Imp #1 | 58 | (130,615) | 2,306,808 | 2,306,808 | 400,000 | - | - | - | - | 400,000 | - |
| CO030361 | Kenwood Heights Sub Imp #2 | 58 | (770,304) | 3,260,746 | 3,260,746 | 1,000,000 | - | - | - | - | 1,000,000 | - |
| CO030362 | Kenwood Heights Sub Imp #3 | 58 | - | 4,710,460 | - | 7,458,995 | 1,395,054 | - | - | - | 8,854,049 | - |
| SS030165 | Liberty Grove/Raney SS | 58 | - | - | - | - | - | 183,015 | 1,342,113 | - | 1,525,128 | - |
| SS030154 | Vue Du Lac Subdivision Sewer | 58 | - | - | - | - | - | 50,745 | 372,131 | - | 422,876 | - |
| ST030231 | Hickox Road Recon-Phase 2 | 57 | - | 247,119 | 247,119 | - | - | 1,362,650 | 1,362,650 | - | 2,725,300 | - |
| WA030061 | Princeton Road Waterline | 57 | - | - | - | - | - | 144,425 | - | - | 144,425 | - |
| FA060623B | Facility Renovations | 56 | (102,249) | 96,671 | 96,671 | - | - | - | - | 22,072,500 | 22,072,500 | 22,072,500 |
| tba | Fire Station Improvements - Various | 56 | - | 17,729 | 17,729 | - | - | - | - | - | - | - |
| tba | Garner Road Improvements | 56 | - | - | - | 500,000 | 500,000 | - | - | - | 1,000,000 | - |
| SS030167 | Lakeview Meadows Estates Sewer | 56 | - | - | - | - | - | 185,788 | 1,362,448 | - | 1,548,236 | - |
| FA070679 | Municipal Facilities | 56 | - | 23,891 | 23,891 | - | - | - | - | - | - | - |
| ST050575 | Kyle Street (Rowlett to Smartt) | 54 | - | - | - | - | - | 155,979 | 883,881 | - | 1,039,860 | - |
| ST050576 | Smartt Street (Miller to Kyle) | 54 | - | - | - | - | - | 95,321 | 540,150 | - | 635,471 | - |
| FA030051 | Library Expansion | 53 | - | - | - | - | - | - | - | 14,170,000 | 14,170,000 | - |
| SS060648 | Maple Lane to SH 66 SS Replacement | 53 | - | - | - | - | - | - | 693,240 | - | 693,240 | - |
| WA030057 | Chiesa Road Waterline #1 | 52 | - | - | - | - | - | 519,930 | - | - | 519,930 | - |
| WA030060 | Chiesa Road Waterline #2 | 52 | - | - | - | - | - | - | 716,348 | - | 716,348 | - |
| WA030054 | Dalrock Road Waterline | 52 | - | - | - | - | - | 462,160 | 1,559,790 | - | 2,021,950 | - |
| WA100568 | Dalrock Road Waterline Replace | 52 | - | - | - | - | - | - | 224,610 | 1,647,138 | 1,871,748 | - |
| WA030065 | Scenic Drive Waterline | 52 | - | - | - | - | - | - | 346,620 | - | 346,620 | - |
| SS030554 | South Rowlett Road Lift Station | 52 | - | - | - | - | - | - | 901,212 | - | 901,212 | - |
| SS030017 | Springfield Meter Station Upgrade | 51 | (560,000) | - | - | - | - | 616,000 | - | - | 616,000 | - |
| tba | Senior Citizen Center | 50 | - | - | - | - | - | - | - | - | - | - |
| SS060649 | Bouvier & Lakewood SS Replacement | 49 | - | - | - | - | - | - | 462,160 | - | 462,160 | - |
| SS060650 | Eastside Substandard Sewer | 49 | - | - | - | - | - | - | 221,837 | 1,626,803 | 1,848,640 | - |
| SS060651 | Merritt-Hickox Sewer Line | 48 | - | - | - | - | - | - | - | - | - | - |
| PK060620 | Scenic Point Park | 47 | - | - | - | - | - | 763,000 | - | - | 763,000 | - |
| PK050577 | Katy RR Park | 46 | - | - | - | - | - | 27,250 | 806,600 | - | 833,850 | - |
| PK030425 | Park Land Purchase/Acquisition | 44 | - | - | - | - | - | 545,000 | 272,500 | - | 817,500 | - |
| PK050580 | Wave Pool w/ Lazy River | 44 | - | - | - | - | - | 218,000 | 1,580,500 | - | 1,798,500 | - |
| FA030050 | Env. Learning Center, Ph. 3 | 41 | - | - | - | - | - | 752,100 | 752,100 | - | 1,504,200 | - |
| PK050587 | Lakeside Park North Access | 41 | - | - | - | - | - | 545,000 | 196,200 | - | 741,200 | - |
| PK050588 | Miller Road Irrigation-Landscape | 41 | - | - | - | - | - | 87,810 | - | - | 87,810 | - |
| PK050589 | Miller Road Median @ Dalrock | 41 | - | - | - | - | - | 52,571 | - | - | 52,571 | - |
| tba | Muddy Creek Open Space/Trails | 41 | - | - | - | - | - | - | 1,471,500 | - | 1,471,500 | - |
| PK050590 | Paddle Point Park | 41 | - | - | - | - | - | 65,400 | 376,050 | - | 441,450 | - |
| PK050591 | Rowlett Road Landscape | 41 | - | - | - | - | - | 50,838 | - | - | 50,838 | - |
| PK050593 | Sunset Park & Muddy Creek Trail, Ph. 1 | 41 | - | - | - | - | - | 272,500 | 893,800 | - | 1,166,300 | - |
| PK070627 | Trail System Design & Dev. | 41 | - | - | - | - | - | - | 692,150 | - | 692,150 | - |
| PK050598 | Woodside Irrigation-Landscape | 41 | - | - | - | - | - | 31,774 | - | - | 31,774 | - |
| SS030016 | Rowlett Creek Meter Stations | 100 | - | 348,000 | 348,000 | - | - | - | - | - | - | - |
| PK060619 | General Community Park Improvements | 39 | - | - | - | - | - | 154,918 | 183,050 | - | 337,968 | - |
| tba | Coyle House Renovation | 38 | - | - | - | - | - | 545,000 | - | - | 545,000 | - |
| PK060635 | Lakeshore Reclamation | 28 | - | - | - | - | - | - | 599,500 | - | 599,500 | - |
| PK060636 | Streetscape Beautification | 28 | - | - | - | - | - | - | 926,500 | - | 926,500 | - |
| Total All Projects | | | (19,760,953) | 58,516,736 | 34,048,625 | 40,858,232 | 31,487,431 | 57,463,195 | 50,826,116 | 74,301,133 | 254,936,107 | 22,072,500 |

*Bold - Project involves multiple funds.

CITY OF ROWLETT
SUMMARY OF FIVE YEAR

Based on Option 5 as adopted by Council
on 9-16-08

OPTION 5

CAPITAL IMPROVEMENTS PLAN (with priority rankings) - REVISED 6-30-08 SPENDING BASIS

| Project Number | Project Title | Ranking | March Changes | Total Budget 2008 | Projected Spending | Five Year Plan-Spending Basis | | | | | Five Year Total | Completion Spending 2014 |
|-------------------------------------|---------------|---------|---------------------|-------------------|--------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------------|
| | | | | | | Fiscal Year Ending | | | | | | |
| | | | | | | 2009 | 2010 | 2011 | 2012 | 2013 | | |
| FUNDING SOURCES (ALL FUNDS): | | | | | | | | | | | | |
| SOURCES OF FUNDS: | | | | | | | | | | | | |
| Current Revenues | | | - | 3,540,397 | 3,540,397 | 3,792,986 | 3,992,986 | 4,604,586 | 4,604,586 | 4,604,586 | 21,599,730 | - |
| Previous Resources | | | (18,888,451) | 53,753,287 | 29,285,176 | 31,372,808 | 9,485,974 | 5,181,839 | - | - | 46,040,621 | - |
| Debt Financing - CO's | | | - | - | - | - | - | - | - | - | - | - |
| Debt Financing - GO's | | | - | - | - | - | 8,483,261 | 14,532,113 | 26,551,028 | 54,474,589 | 104,040,991 | 22,072,500 |
| Debt Financing - Revenue Bonds | | | - | - | - | - | - | 5,694,032 | 11,979,377 | 11,665,833 | 29,339,242 | - |
| Federal Sources | | | - | 1,086,152 | 1,086,152 | 3,200,000 | 6,228,160 | 22,272,000 | - | - | 31,700,160 | - |
| NCTCOG | | | - | - | - | - | - | 1,350,000 | 2,000,000 | - | 3,350,000 | - |
| County | | | (475,501) | - | - | 2,210,400 | 2,986,400 | - | - | 3,270,000 | 8,466,800 | - |
| CDBG | | | (397,001) | 65,776 | 65,776 | 282,038 | 310,650 | 286,125 | 286,125 | 286,125 | 1,451,063 | - |
| Impact Fees | | | - | 71,124 | 71,124 | - | - | - | - | - | - | - |
| Donations | | | - | - | - | - | - | - | 500,000 | - | 500,000 | - |
| Other | | | - | - | - | - | - | 3,542,500 | 4,905,000 | - | 8,447,500 | - |
| Total Sources | | | (19,760,953) | 58,516,736 | 34,048,625 | 40,858,232 | 31,487,431 | 57,463,195 | 50,826,116 | 74,301,133 | 254,936,107 | 22,072,500 |
| USES OF FUNDS: | | | | | | | | | | | | |
| Alley Improvements | | | (7,731,066) | 424,000 | 424,000 | 2,459,694 | 2,415,962 | 1,097,194 | 1,097,194 | 1,097,194 | 8,167,238 | - |
| Land/Site Acquisition | | | - | 504,381 | 504,381 | - | - | 545,000 | 272,500 | - | 817,500 | - |
| Streets & Roadways | | | (2,945,261) | 31,094,381 | 23,551,620 | 24,652,984 | 18,749,993 | 37,037,460 | 8,847,593 | 13,166,504 | 102,454,534 | - |
| Park Improvements | | | (456,039) | - | - | 489,469 | - | 1,828,068 | 13,339,350 | 8,720,000 | 24,376,887 | - |
| Public Safety | | | - | 154,817 | 154,817 | - | - | - | 3,706,000 | - | 3,706,000 | - |
| Library | | | - | - | - | - | - | - | - | 14,170,000 | 14,170,000 | - |
| Recreation | | | - | - | - | - | - | 218,000 | 1,580,500 | - | 1,798,500 | - |
| Utility Improvements | | | (8,557,454) | 25,876,307 | 8,950,957 | 13,256,085 | 10,321,476 | 15,941,773 | 16,936,279 | 15,031,335 | 71,486,948 | - |
| Leasehold Improvements | | | (71,133) | 462,850 | 462,850 | - | - | 795,700 | 795,700 | 22,116,100 | 23,707,500 | 22,072,500 |
| Other | | | - | - | - | - | - | - | 4,251,000 | - | 4,251,000 | - |
| Total Uses | | | (19,760,953) | 58,516,736 | 34,048,625 | 40,858,232 | 31,487,431 | 57,463,195 | 50,826,116 | 74,301,133 | 254,936,107 | 22,072,500 |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|----------------------------------------------------------------------------------------------|--------------------|---------|-----------|-----------|-----------|-----------|--------------------|
| PROJECT NAME: MISCELLANEOUS WATER LINE REPAIR AND REPLACEMENT | | | | | | | |
| PROJECT NUMBER: WA030447 | | | | | | | |
| Description: Repair and replacement of miscellaneous water lines throughout the City. | | | | | | | |
| Justification: Annual replacement program. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 591,640 | 763,000 | 1,090,000 | 1,090,000 | 1,090,000 | 1,090,000 | 5,123,000 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------|------|------|------|------|--------------------|
| PROJECT NAME: SH 66 SIGNALIZATION IMPROVEMENTS | | | | | | | |
| PROJECT NUMBER: ST050572 | | | | | | | |
| Description: Traffic signal upgrades along SH 66. This is a joint TxDOT/City project. All the funding for this project is through a grant from TxDOT. The progression sequencing has already been implemented by TxDOT. Other improvements include installing uninterrupted power supplies and spread spectrum communications software so the signals can be monitored from a remote location. | | | | | | | |
| Justification: Improve traffic flow and decrease delays for motorists. These improvements will allow more efficient maintenance capabilities. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 868 | 253,761 | - | - | - | - | 253,761 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|---------------------------------------------------------------------------------------------|--------------------|-----------|---------|-----------|-----------|-----------|--------------------|
| PROJECT NAME: MISCELLANEOUS DRAINAGE IMPROVEMENT | | | | | | | |
| PROJECT NUMBER: DR060639 | | | | | | | |
| Description: Drainage improvements throughout the City. | | | | | | | |
| Justification: Projects identified and prioritized in the Storm Drainage Master Plan | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 2,299,266 | 2,307,164 | 117,502 | 1,098,502 | 1,425,502 | 2,515,502 | 7,464,172 |
| Operating Impact | - | - | - | - | - | - | - |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|----------------------------------------------------------------------------------------------|--------------------|---------|-----------|-----------|-----------|-----------|--------------------|
| PROJECT NAME: MISCELLANEOUS SEWER LINE REPAIR AND REPLACEMENT | | | | | | | |
| PROJECT NUMBER: SS030442 | | | | | | | |
| Description: Repair and replacement of miscellaneous water lines throughout the City. | | | | | | | |
| Justification: Annual replacement program. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 132,500 | 272,500 | 1,090,000 | 1,090,000 | 1,090,000 | 1,090,000 | 4,632,500 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------|------|------|-----------|-----------|--------------------|
| PROJECT NAME: PARK IMPROVEMENTS | | | | | | | |
| PROJECT NUMBER: PK030472 | | | | | | | |
| Description: Miscellaneous parks projects throughout the City of Rowlett. Project Priority and funding will be determined upon adoption of Parks Master Plan, currently being studied. | | | | | | | |
| Justification: Master Plan | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | - | 489,469 | - | - | 8,720,000 | 8,720,000 | 17,929,469 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|-----------|------|------|------|--------------------|
| PROJECT NAME: MILLER ROAD RECON-PHASE II | | | | | | | |
| PROJECT NUMBER: ST030413 | | | | | | | |
| Description: This project would improve Miller Road between Dalrock and Roan Roads, including four lanes of traffic, a wide median for future expansion to six lanes, plus turn lanes at Chiesa. Construction would be concrete curb-and-gutter. This project will be constructed as part of the Dallas County MCIP program. The estimated cost is \$4.4 million of which the City will be required to pay \$2.4 million. | | | | | | | |
| Justification: Miller is a major east-west thoroughfare that must be improved to handle current and future traffic. In addition, Miller serves an elementary school and needs to be lowered to improve drainage and various intersections. Completion would have all of Miller Road widened except the Muddy Creek bridge in Dallas. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 200,000 | 4,420,800 | 5,972,800 | - | - | - | 10,393,600 |
| Operating Impact | - | - | - | - | - | - | - |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|------|------|------|------|--------------------|
| PROJECT NAME: MAIN STREET LIFT STATION | | | | | | | |
| PROJECT NUMBER: SS060647 | | | | | | | |
| Description: Replacement of the Main Street Lift Station. | | | | | | | |
| Justification: This was not identified in the Wastewater Master Plan. Recent malfunctions at the lift station warrant replacement of the facility. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 294,661 | 1,107,722 | - | - | - | - | 1,107,722 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|-----------|-----------|-----------|-----------|--------------------|
| PROJECT NAME: MISCELLANEOUS ALLEY IMPROVEMENTS | | | | | | | |
| PROJECT NUMBER: ST030350 | | | | | | | |
| Description: Miscellaneous alley improvements throughout the city. The alleys chosen for reconstruction each year are based on pavement conditioning index. The priority is given to the alleys with the worst rating. Each year, additional alleys will be reconstructed. The candidates will be determined by their Pavement Condition Index, drainage, and safety. | | | | | | | |
| Justification: Pavement condition index is less than 65. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 424,000 | 3,809,694 | 2,415,962 | 1,097,194 | 1,097,194 | 1,097,194 | 9,517,238 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|-----------|-----------|-----------|-----------|--------------------|
| PROJECT NAME: MISCELLANEOUS CONCRETE / ASPHALT STREET RECONSTRUCTION | | | | | | | |
| PROJECT NUMBER: ST060570 | | | | | | | |
| Description: This project is for the reconstruction of miscellaneous concrete and asphalt streets with a pavement condition index of less than 60. Each year, funds will be budgeted in the CIP to reconstruct the chosen streets based on the rating of each street with a priority being given to the lowest rated streets. The reconstruction will be like for like (asphalt for asphalt and concrete for concrete). The number of streets will be limited to the amount of funding budgeted each year. | | | | | | | |
| Justification: Replace concrete and asphalt streets that have a pavement condition index of less than 60. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 6,705,643 | 4,859,848 | 3,157,484 | 2,637,484 | 2,637,484 | 2,637,484 | 15,929,784 |
| Operating Impact | - | - | - | - | - | - | - |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------|--------------------|---------|---------|---------|------|------|--------------------|
| PROJECT NAME: 20" WATERVIEW / 16" DALROCK WATER LINE | | | | | | | |
| PROJECT NUMBER: WA030002 | | | | | | | |
| Description: 20 inch transmission water line though Water View and 16 inch waterline from Liberty Grove to Dalrock. | | | | | | | |
| Justification: Identified to be replaced in the Water Master Plan. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | - | 318,000 | 820,867 | 835,929 | - | - | 1,974,796 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------|-----------|-----------|------|------|--------------------|
| PROJECT NAME: 30" NE LINE - 16" MERRITT INTERCONN | | | | | | | |
| PROJECT NUMBER: WA030001 | | | | | | | |
| Description: 30" Transmission Waterline along Merritt Road and East to Princeton Road. A 16" connection at Merritt Road is also included. | | | | | | | |
| Justification: Identified in Water Master Plan | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | - | 318,000 | 1,772,100 | 1,455,210 | - | - | 3,545,310 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------|-----------|-----------|------|------|--------------------|
| PROJECT NAME: 36" CASTLE/TOLER/HICKOX LINE | | | | | | | |
| PROJECT NUMBER: WA030053 | | | | | | | |
| Description: 36-inch transmission waterline along Castle Dr and Toler Rd and a 30-inch transmission waterline along Hickox Rd. | | | | | | | |
| Justification: Identified in the Water Master Plan. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | - | 318,000 | 1,459,856 | 1,251,129 | - | - | 3,028,985 |
| Operating Impact | - | - | - | - | - | - | - |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| PROJECT NAME: EASTSIDE LIFT STATION | | | | | | | |
| PROJECT NUMBER: SS030012 | | | | | | | |
| Description: An engineering report is required to analyze the existing lift station to verify the capacity for future flows. | | | | | | | |
| Justification: Identified in the Wastewater Master Plan. | | | | | | | |
| <u>Financial Information</u> | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| <u>Project Budget</u> | 47,700 | 387,367 | - | - | - | - | 387,367 |
| <u>Operating Impact</u> | - | - | - | - | - | - | - |

| | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| PROJECT NAME: POINT ROYAL ESTATES | | | | | | | |
| PROJECT NUMBER: CO030364 | | | | | | | |
| Description: This project includes constructing new 8" waterlines and sanitary sewer lines that serve the Point Royal Estates Subdivision. The roads in the subdivision will be reconstructed with 31 feet wide concrete streets after the utilities are completed. | | | | | | | |
| Justification: The existing water lines are substandard, the sewer system does not meet Texas Commission on Environmental Quality requirements and Point Royal Drive and Pecan Drive have a pavement condition index of less than 65. | | | | | | | |
| <u>Financial Information</u> | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| <u>Project Budget</u> | 3,875,238 | 327,000 | - | - | - | - | 327,000 |
| <u>Operating Impact</u> | - | - | - | - | - | - | - |

| | | | | | | | |
|-------------------------------------------------------------------------------------------------------------|----------------------------|-------------|-------------|-------------|-------------|-------------|----------------------------|
| PROJECT NAME: 30" W. WATERVIEW / 16" PRINCETON LINE | | | | | | | |
| PROJECT NUMBER: WA030389 | | | | | | | |
| Description: 30" transmission line in the Waterview area and a 16" water main along Princeton Drive. | | | | | | | |
| Justification: Identified in need of replacing in the Water Master Plan. | | | | | | | |
| <u>Financial Information</u> | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| <u>Project Budget</u> | - | 137,800 | 373,377 | 376,772 | - | - | 887,949 |
| <u>Operating Impact</u> | - | - | - | - | - | - | - |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|-------------------------------------------------------------------------------------------------------|--------------------|---------|------|------|-----------|-----------|--------------------|
| PROJECT NAME: CHAHA ROAD RECONSTRUCTION | | | | | | | |
| PROJECT NUMBER: ST030233 | | | | | | | |
| Description: Reconstruction of Chaha from east of Rowlett Rd. to around curve at Tracey Trail. | | | | | | | |
| Justification: Low pavement condition index rating. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 204,400 | 204,400 | - | - | 1,626,472 | 1,699,144 | 3,530,016 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|------|------|------|------|--------------------|
| PROJECT NAME: ROWLETT ROAD IMPROVEMENTS PHASE 3 | | | | | | | |
| PROJECT NUMBER: CO030368 | | | | | | | |
| Description: Replacing approximately 8,300 LF existing roadway which has experienced numerous pavement failures. Drainage improvements. Approximately 5,720 LF of 16 inch water main and 1,325 LF of 10 inch sanitary sewer line. | | | | | | | |
| Justification: Water line and sewer line identified in need of replacement in master plans. Sewer is substandard and street pavement condition index is less than 65. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 249,228 | 2,293,421 | - | - | - | - | 2,293,421 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|------|------|------|------|--------------------|
| PROJECT NAME: PRINCETON ROAD REPLACEMENT | | | | | | | |
| PROJECT NUMBER: ST080687 | | | | | | | |
| Description: This project consists of removing and replacing the concrete pavement for the northbound lanes of Princeton Road from Colfax to Liberty Grove. The storm drain trench will be stabilized prior to installing the new concrete pavement. | | | | | | | |
| Justification: The pavement has failed due to the consolidation of the storm drain trench under the pavement. The pavement is damaged beyond repair. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 270,000 | 2,118,527 | - | - | - | - | 2,118,527 |
| Operating Impact | - | - | - | - | - | - | - |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|---------------------------------------------------------|--------------------|--------|---------|------|------|------|--------------------|
| PROJECT NAME: TRAFFIC SIGNAL-MILLER & DEXHAM | | | | | | | |
| PROJECT NUMBER: TBA | | | | | | | |
| Description: | | | | | | | |
| Justification: Traffic counts | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | - | 49,050 | 190,750 | - | - | - | 239,800 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|---------------------------------------------------------------------------------------------------------------|--------------------|---------|-----------|-----------|------|------|--------------------|
| PROJECT NAME: ROWLETT ROAD PUMP STATION TWO-PHASE I | | | | | | | |
| PROJECT NUMBER: WA030052 | | | | | | | |
| Description: Expansion of the Rowlett Road Water Pump Station. | | | | | | | |
| Justification: This project will increase the pumping capacity of the pump station for future demands. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 24,753 | 654,000 | 1,688,000 | 1,688,000 | - | - | 4,030,000 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|-----------|------|------|------|--------------------|
| PROJECT NAME: ROWLETT ROAD RECON-PHASE II | | | | | | | |
| PROJECT NUMBER: CO030369 | | | | | | | |
| Description: Replacing approximately 1,920 LF of existing four lane roadway with a new six lane divided thoroughfare. Drainage improvements replacing approximately 1,700 LF of 8" water main and replacing approximately 2,100 LF of 8" sanitary sewer. | | | | | | | |
| Justification: The sewer lines are substandard and the paving PCI < 65. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 683,507 | 4,000,000 | 2,877,200 | - | - | - | 6,877,200 |
| Operating Impact | - | - | - | - | - | - | - |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|------|------|------|------|--------------------|
| PROJECT NAME: ROWLETT ROAD LIFT STATION | | | | | | | |
| PROJECT NUMBER: SS030013 | | | | | | | |
| Description: A new 4,250 gpm (6.1 MGD) lift station is to be constructed adjacent to the existing Rowlett Road lift station. The new lift station will replace the existing Rowlett Road lift station and serve the future wastewater flow in the area approximately south of State Highway 66, east of Rowlett Road, and north of Miller Road. | | | | | | | |
| Justification: Identified in Wastewater Master Plan. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 78,083 | 1,713,664 | - | - | - | - | 1,713,664 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------|------|------|------|------|--------------------|
| PROJECT NAME: KENWOOD HEIGHTS SUBDIVISION IMPROVEMENT PHASE 1 | | | | | | | |
| PROJECT NUMBER: CO030360 | | | | | | | |
| Description: The project will consist of paving reconstruction, water line installation, sewer line installation and storm drain improvements along the following roads: Locust St., Pine St., Willow Way, Magnolia Lane (Locust to Kenwood), Maple Ln (Locust to Kenwood), Kenwood Dr (Maple to Long Branch Creek), Kenwood Ct., Magnolia Ct., Beech St. (Magnolia to Rowlett Road), Cyprus Dr (Maple Lane for about 200'), Cypress Alley (Northwest of Kenwood), Magnolia Alley North (North of Kenwood), Channel improvements between Maple Lane and Cypress Dr. along with off-site sewer and storm drain improvements will also be included. | | | | | | | |
| Justification: The current water line and sewer lines are substandard. The pavement condition index is less than 65 for the included streets and the current drainage system is insufficient in the area. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 2,306,808 | 400,000 | - | - | - | - | 400,000 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|------|------|------|------|--------------------|
| PROJECT NAME: KENWOOD HEIGHTS SUBDIVISION IMPROVEMENT PHASE 2 | | | | | | | |
| PROJECT NUMBER: CO030361 | | | | | | | |
| Description: The project will consist of paving reconstruction, water line installation, sewer line installation and storm drain improvements along the following roads: Locust St., Pine St., Willow Way, Magnolia Lane (Locust to Kenwood), Maple Ln (Locust to Kenwood), Kenwood Dr (Maple to Long Branch Creek), Kenwood Ct., Magnolia Ct., Beech St. (Magnolia to Rowlett Rd), Kenwood (Magnolia to Rowlett Rd), Cyprus Dr (Maple Ln for about 200'), Cypress alley (Northwest of Kenwood), Magnolia Alley North (North of Kenwood); and channel improvements between Maple Ln and Cypress Dr. along with off-site sewer and storm drain improvements will also be included. | | | | | | | |
| Justification: The current water line and sewer lines are substandard. The pavement condition index is less than 65 for the included streets and the current drainage system is insufficient in the area. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | 3,260,746 | 1,000,000 | - | - | - | - | 1,000,000 |
| Operating Impact | - | - | - | - | - | - | - |

CAPITAL IMPROVEMENT PROGRAM INFORMATION

| | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|-----------|------|------|------|--------------------|
| PROJECT NAME: KENWOOD HEIGHTS SUBDIVISION IMPROVEMENT PHASE 3 | | | | | | | |
| PROJECT NUMBER: CO030362 | | | | | | | |
| Description: The project will consist of paving reconstruction, water line installation, sewer line installation and storm drain improvements along the following roads: Magnolia Lane (Maple Ln to Kenwood), Maple Ln (Rowlett Rd to Kenwood) and Kenwood Dr (Maple to Magnolia Ln), Holly Ln, Maple Ct., Cypress Drive (from Kenwood to end of cull de sac), Cedar Alley, Redwood Alley, Mimosa Alley and Kenwood Alley (from Redwood Lane to Magnolia Lane). | | | | | | | |
| Justification: The current water line and sewer lines are substandard. The PCI < 65 for the included streets and the current drainage system is insufficient in the area. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | - | 7,458,995 | 1,395,054 | - | - | - | 8,854,049 |
| Operating Impact | - | - | - | - | - | - | - |

| | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------|---------|------|------|------|--------------------|
| PROJECT NAME: GARNER ROAD IMPROVEMENTS | | | | | | | |
| PROJECT NUMBER: TBA | | | | | | | |
| Description: Reconstruction of Garner Road from CA Roan to Yale. The proposed road will be a three lane collector. | | | | | | | |
| Justification: Garner is a collector road and has experienced severe cracking. The PCI of Garner is 61. The City has the opportunity to leverage City funds with developer participation. | | | | | | | |
| Financial Information | Project to Date | 2009 | 2010 | 2011 | 2012 | 2013 | Five Year Total |
| Project Budget | - | 500,000 | 500,000 | - | - | - | 1,000,000 |
| Operating Impact | - | - | - | - | - | - | - |



GENERAL OBLIGATION DEBT SERVICE

The City of Rowlett issues general obligation bonds for a term of generally twenty years, for the purpose of constructing major capital improvements that include municipal facilities, parks and streets.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The resources of this fund are generated by a tax levy based upon property values. Payments of principal and interest are made for general obligation bonds, certificates of obligation, and tax notes.

Current outstanding debt including principal and interest equals \$138,853,226. This includes general obligation refunded issues, improvements, certificates of obligation, and tax notes issued during 1997 through 2009. The projected 2008-09 requirements are estimated at \$10,107,764. The total amount of outstanding debt represents 4.12% of assessed value.

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Rowlett's rate of \$.747173 falls well under this limit. The city currently operates with the following general obligation debt ratios:

Net debt per capita: \$1,829

Net debt to assessed value: 2.94%

The following table reflects the allocation of the property tax levy between Debt Service and General Fund operations for FY 2007-08 and previous years:

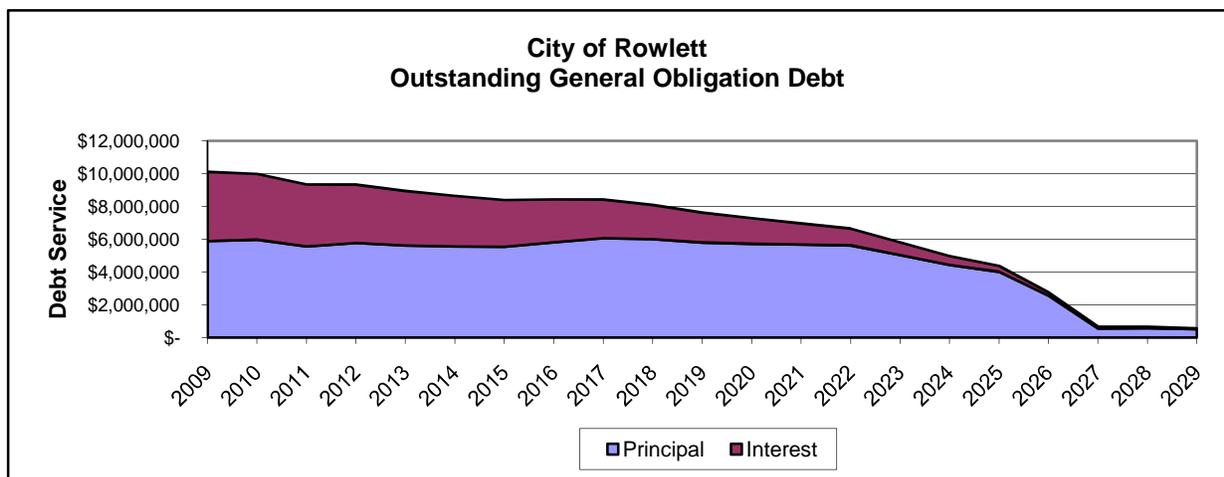
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 |
|---------|----------|----------|----------|----------|----------|
| Debt | | | | | |
| Service | 0.202811 | 0.245394 | 0.268452 | 0.281000 | 0.252500 |
| O & M | 0.474134 | 0.501779 | 0.478721 | 0.466173 | 0.494673 |
| Total | 0.676945 | 0.747173 | 0.747173 | 0.747173 | 0.747173 |

The tables on the following pages detail each current outstanding bond issue that is owed by the City. The tables show the date of issue, the years remaining on the payment schedule, and the amount of principal and interest in each year. The first table is a summary of all outstanding issues.

GENERAL OBLIGATION DEBT SERVICE

AGGREGATE DEBT SERVICE AS OF SEPTEMBER 30, 2007

| Date | Principal | Interest | Total P&I |
|--------------|-------------------------|-------------------------|--------------------------|
| 2009 | \$ 5,880,000.00 | \$ 4,227,763.69 | \$ 10,107,763.69 |
| 2010 | 5,975,000.00 | 4,011,136.06 | 9,986,136.06 |
| 2011 | 5,550,000.00 | 3,791,047.81 | 9,341,047.81 |
| 2012 | 5,770,000.00 | 3,563,677.81 | 9,333,677.81 |
| 2013 | 5,615,000.00 | 3,327,704.56 | 8,942,704.56 |
| 2014 | 5,555,000.00 | 3,093,150.56 | 8,648,150.56 |
| 2015 | 5,535,000.00 | 2,859,648.92 | 8,394,648.92 |
| 2016 | 5,810,000.00 | 2,618,640.65 | 8,428,640.65 |
| 2017 | 6,060,000.00 | 2,359,011.40 | 8,419,011.40 |
| 2018 | 6,000,000.00 | 2,089,644.28 | 8,089,644.28 |
| 2019 | 5,800,000.00 | 1,823,892.41 | 7,623,892.41 |
| 2020 | 5,720,000.00 | 1,562,363.91 | 7,282,363.91 |
| 2021 | 5,670,000.00 | 1,295,404.40 | 6,965,404.40 |
| 2022 | 5,625,000.00 | 1,026,118.64 | 6,651,118.64 |
| 2023 | 5,030,000.00 | 775,847.26 | 5,805,847.26 |
| 2024 | 4,425,000.00 | 555,146.51 | 4,980,146.51 |
| 2025 | 4,010,000.00 | 358,160.26 | 4,368,160.26 |
| 2026 | 2,555,000.00 | 202,551.01 | 2,757,551.01 |
| 2027 | 550,000.00 | 116,221.88 | 666,221.88 |
| 2028 | 575,000.00 | 85,809.38 | 660,809.38 |
| 2029 | 505,000.00 | 53,771.88 | 558,771.88 |
| 2030 | 390,000.00 | 31,006.25 | 421,006.25 |
| 2031 | 410,000.00 | 10,506.25 | 420,506.25 |
| Total | \$ 99,015,000.00 | \$ 39,838,225.78 | \$ 138,853,225.78 |



GENERAL OBLIGATION DEBT SERVICE

TEXAS TAX NOTES SERIES 2007

Original Issue: \$1,690,000

Interest Rate: 2.581%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|---------------------|------------------------|
| 2009 \$ | 575,000.00 | \$ 22,906.38 | \$ 597,906.38 |
| 2010 | 600,000.00 | 7,743.00 | 607,743.00 |
| Total | \$ 1,175,000.00 | \$ 30,649.38 | \$ 1,205,649.38 |

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

Original Issue: \$26,280,000

Interest Rate: Various - 4.000% to 5.125%

| Date | Principal | Interest | Total P&I |
|--------------|-------------------------|-------------------------|-------------------------|
| 2009 \$ | 820,000.00 | \$ 1,122,083.76 | \$ 1,942,083.76 |
| 2010 | 850,000.00 | 1,087,621.26 | 1,937,621.26 |
| 2011 | 885,000.00 | 1,050,752.51 | 1,935,752.51 |
| 2012 | 930,000.00 | 1,012,183.76 | 1,942,183.76 |
| 2013 | 975,000.00 | 970,483.76 | 1,945,483.76 |
| 2014 | 1,015,000.00 | 925,708.76 | 1,940,708.76 |
| 2015 | 1,055,000.00 | 880,452.51 | 1,935,452.51 |
| 2016 | 1,105,000.00 | 834,552.51 | 1,939,552.51 |
| 2017 | 1,160,000.00 | 783,521.26 | 1,943,521.26 |
| 2018 | 1,220,000.00 | 727,301.26 | 1,947,301.26 |
| 2019 | 1,275,000.00 | 668,668.76 | 1,943,668.76 |
| 2020 | 1,335,000.00 | 607,834.38 | 1,942,834.38 |
| 2021 | 1,395,000.00 | 542,087.50 | 1,937,087.50 |
| 2022 | 1,470,000.00 | 470,462.50 | 1,940,462.50 |
| 2023 | 1,545,000.00 | 395,087.50 | 1,940,087.50 |
| 2024 | 1,625,000.00 | 315,837.50 | 1,940,837.50 |
| 2025 | 1,710,000.00 | 231,393.75 | 1,941,393.75 |
| 2026 | 1,805,000.00 | 141,321.88 | 1,946,321.88 |
| 2027 | 335,000.00 | 86,484.38 | 421,484.38 |
| 2028 | 350,000.00 | 68,931.25 | 418,931.25 |
| 2029 | 370,000.00 | 50,481.25 | 420,481.25 |
| 2030 | 390,000.00 | 31,006.25 | 421,006.25 |
| 2031 | 410,000.00 | 10,506.25 | 420,506.25 |
| Total | \$ 24,030,000.00 | \$ 13,014,764.50 | \$ 37,044,764.50 |

GENERAL OBLIGATION DEBT SERVICE

COMBINATION TAX AND LIMITED SURPLUS REVENUE CERTIFICATES OF OBLIGATION, SERIES 2005

Original Issue: \$22,170,000

Interest Rate: Various - 3.000% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|-------------------------|------------------------|-------------------------|
| 2009 | \$ 840,000.00 | \$ 805,398.76 | \$ 1,645,398.76 |
| 2010 | 870,000.00 | 778,031.26 | 1,648,031.26 |
| 2011 | 900,000.00 | 748,706.26 | 1,648,706.26 |
| 2012 | 930,000.00 | 717,243.76 | 1,647,243.76 |
| 2013 | 965,000.00 | 681,668.76 | 1,646,668.76 |
| 2014 | 1,005,000.00 | 642,268.76 | 1,647,268.76 |
| 2015 | 1,045,000.00 | 601,268.76 | 1,646,268.76 |
| 2016 | 1,090,000.00 | 558,568.76 | 1,648,568.76 |
| 2017 | 1,130,000.00 | 513,462.51 | 1,643,462.51 |
| 2018 | 1,180,000.00 | 465,818.76 | 1,645,818.76 |
| 2019 | 1,225,000.00 | 415,450.01 | 1,640,450.01 |
| 2020 | 1,280,000.00 | 362,218.76 | 1,642,218.76 |
| 2021 | 1,340,000.00 | 301,518.76 | 1,641,518.76 |
| 2022 | 1,405,000.00 | 237,284.38 | 1,642,284.38 |
| 2023 | 1,465,000.00 | 173,587.50 | 1,638,587.50 |
| 2024 | 1,530,000.00 | 106,200.00 | 1,636,200.00 |
| 2025 | 1,595,000.00 | 35,887.50 | 1,630,887.50 |
| Total | \$ 19,795,000.00 | \$ 8,144,583.26 | \$ 27,939,583.26 |

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2005

Original Issue: \$8,615,000

Interest Rate: Various - 3.000% to 4.500%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 440,000.00 | \$ 299,087.50 | \$ 739,087.50 |
| 2010 | 585,000.00 | 282,250.00 | 867,250.00 |
| 2011 | 605,000.00 | 259,156.25 | 864,156.25 |
| 2012 | 630,000.00 | 232,125.00 | 862,125.00 |
| 2013 | 660,000.00 | 204,750.00 | 864,750.00 |
| 2014 | 685,000.00 | 177,850.00 | 862,850.00 |
| 2015 | 715,000.00 | 149,850.00 | 864,850.00 |
| 2016 | 745,000.00 | 120,650.00 | 865,650.00 |
| 2017 | 775,000.00 | 88,312.50 | 863,312.50 |
| 2018 | 615,000.00 | 57,037.50 | 672,037.50 |
| 2019 | 640,000.00 | 28,800.00 | 668,800.00 |
| 2020 | 320,000.00 | 7,200.00 | 327,200.00 |
| Total | \$ 7,415,000.00 | \$ 1,907,068.75 | \$ 9,322,068.75 |

GENERAL OBLIGATION DEBT SERVICE

GENERAL OBLIGATION BONDS SERIES 2004 A

Original Issue: \$6,080,000

Interest Rate: Various - 3.000% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 235,000.00 | \$ 216,275.00 | \$ 451,275.00 |
| 2010 | 245,000.00 | 208,156.25 | 453,156.25 |
| 2011 | 255,000.00 | 198,781.25 | 453,781.25 |
| 2012 | 260,000.00 | 189,125.00 | 449,125.00 |
| 2013 | 275,000.00 | 178,750.00 | 453,750.00 |
| 2014 | 285,000.00 | 167,550.00 | 452,550.00 |
| 2015 | 295,000.00 | 155,950.00 | 450,950.00 |
| 2016 | 305,000.00 | 143,950.00 | 448,950.00 |
| 2017 | 320,000.00 | 131,250.00 | 451,250.00 |
| 2018 | 335,000.00 | 117,112.50 | 452,112.50 |
| 2019 | 350,000.00 | 100,825.00 | 450,825.00 |
| 2020 | 365,000.00 | 83,862.50 | 448,862.50 |
| 2021 | 385,000.00 | 66,987.50 | 451,987.50 |
| 2022 | 400,000.00 | 49,325.00 | 449,325.00 |
| 2023 | 420,000.00 | 30,612.50 | 450,612.50 |
| 2024 | 440,000.00 | 10,450.00 | 450,450.00 |
| Total | \$ 5,170,000.00 | \$ 2,048,962.50 | \$ 7,218,962.50 |

GENERAL OBLIGATION DEBT SERVICE

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

Original Issue: \$4,420,000

Interest Rate: Various - 3.000% to 4.875%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 150,000.00 | \$ 163,875.00 | \$ 313,875.00 |
| 2010 | 155,000.00 | 158,718.75 | 313,718.75 |
| 2011 | 160,000.00 | 152,812.50 | 312,812.50 |
| 2012 | 165,000.00 | 146,718.75 | 311,718.75 |
| 2013 | 170,000.00 | 140,225.00 | 310,225.00 |
| 2014 | 175,000.00 | 133,325.00 | 308,325.00 |
| 2015 | 180,000.00 | 126,225.00 | 306,225.00 |
| 2016 | 195,000.00 | 118,725.00 | 313,725.00 |
| 2017 | 195,000.00 | 110,803.13 | 305,803.13 |
| 2018 | 215,000.00 | 101,943.76 | 316,943.76 |
| 2019 | 225,000.00 | 92,043.76 | 317,043.76 |
| 2020 | 230,000.00 | 81,806.26 | 311,806.26 |
| 2021 | 240,000.00 | 71,231.26 | 311,231.26 |
| 2022 | 250,000.00 | 60,206.26 | 310,206.26 |
| 2023 | 260,000.00 | 48,568.76 | 308,568.76 |
| 2024 | 275,000.00 | 36,025.01 | 311,025.01 |
| 2025 | 110,000.00 | 26,812.51 | 136,812.51 |
| 2026 | 115,000.00 | 21,328.13 | 136,328.13 |
| 2027 | 120,000.00 | 15,600.00 | 135,600.00 |
| 2028 | 125,000.00 | 9,628.13 | 134,628.13 |
| 2029 | 135,000.00 | 3,290.63 | 138,290.63 |
| Total | \$ 3,845,000.00 | \$ 1,819,912.60 | \$ 5,664,912.60 |

GENERAL OBLIGATION DEBT SERVICE

GENERAL OBLIGATION REFUNDING BONDS SERIES 2004

Original Issue: \$4,885,000

Interest Rate: Various - 3.500% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|----------------------|------------------------|
| 2009 \$ | 310,000.00 | \$ 151,545.00 | \$ 461,545.00 |
| 2010 | 325,000.00 | 140,432.50 | 465,432.50 |
| 2011 | 335,000.00 | 128,547.50 | 463,547.50 |
| 2012 | 345,000.00 | 115,450.00 | 460,450.00 |
| 2013 | 365,000.00 | 101,250.00 | 466,250.00 |
| 2014 | 375,000.00 | 86,262.50 | 461,262.50 |
| 2015 | 395,000.00 | 69,687.50 | 464,687.50 |
| 2016 | 415,000.00 | 50,425.00 | 465,425.00 |
| 2017 | 430,000.00 | 30,375.00 | 460,375.00 |
| 2018 | 450,000.00 | 10,350.00 | 460,350.00 |
| Total | \$ 3,745,000.00 | \$ 884,325.00 | \$ 4,629,325.00 |

TAX NOTES SERIES 2004

Original Issue: \$620,000

Interest Rate: 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|---------------------|--------------------|----------------------|
| 2009 \$ | 45,000.00 | \$ 2,625.00 | \$ 47,625.00 |
| 2010 | 20,000.00 | 500.00 | 20,500.00 |
| Total | \$ 65,000.00 | \$ 3,125.00 | \$ 68,125.00 |

GENERAL OBLIGATION DEBT SERVICE

GENERAL OBLIGATION BONDS SERIES 2003 - A

Original Issue: \$3,815,000

Interest Rate: Various - 3.500% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 155,000.00 | \$ 143,357.50 | \$ 298,357.50 |
| 2010 | 165,000.00 | 137,345.00 | 302,345.00 |
| 2011 | 170,000.00 | 130,645.00 | 300,645.00 |
| 2012 | 175,000.00 | 123,745.00 | 298,745.00 |
| 2013 | 185,000.00 | 116,406.25 | 301,406.25 |
| 2014 | 190,000.00 | 108,530.00 | 298,530.00 |
| 2015 | 200,000.00 | 100,117.50 | 300,117.50 |
| 2016 | 210,000.00 | 91,017.50 | 301,017.50 |
| 2017 | 220,000.00 | 81,287.50 | 301,287.50 |
| 2018 | 230,000.00 | 70,935.00 | 300,935.00 |
| 2019 | 240,000.00 | 59,887.50 | 299,887.50 |
| 2020 | 250,000.00 | 48,093.75 | 298,093.75 |
| 2021 | 265,000.00 | 35,375.00 | 300,375.00 |
| 2022 | 280,000.00 | 21,750.00 | 301,750.00 |
| 2023 | 295,000.00 | 7,375.00 | 302,375.00 |
| Total | \$ 3,230,000.00 | \$ 1,275,867.50 | \$ 4,505,867.50 |

COMBINATION TAX AND LIMITED SURPLUS REVENUES CERTIFICATES OF OBLIGATION, SERIES 2003

Original Issue: \$7,060,000

Interest Rate: Various - 3.500% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 290,000.00 | \$ 262,101.26 | \$ 552,101.26 |
| 2010 | 300,000.00 | 251,026.26 | 551,026.26 |
| 2011 | 310,000.00 | 238,826.26 | 548,826.26 |
| 2012 | 325,000.00 | 226,126.26 | 551,126.26 |
| 2013 | 335,000.00 | 212,675.01 | 547,675.01 |
| 2014 | 350,000.00 | 198,286.26 | 548,286.26 |
| 2015 | 365,000.00 | 182,864.38 | 547,864.38 |
| 2016 | 385,000.00 | 166,217.50 | 551,217.50 |
| 2017 | 400,000.00 | 148,455.00 | 548,455.00 |
| 2018 | 420,000.00 | 129,590.00 | 549,590.00 |
| 2019 | 440,000.00 | 109,375.00 | 549,375.00 |
| 2020 | 460,000.00 | 87,712.50 | 547,712.50 |
| 2021 | 485,000.00 | 64,375.00 | 549,375.00 |
| 2022 | 510,000.00 | 39,500.00 | 549,500.00 |
| 2023 | 535,000.00 | 13,375.00 | 548,375.00 |
| Total | \$ 5,910,000.00 | \$ 2,330,505.69 | \$ 8,240,505.69 |

GENERAL OBLIGATION DEBT SERVICE

GENERAL OBLIGATION REFUNDING BONDS SERIES 2003

Original Issue: \$8,050,000

Interest Rate: Various - 3.750% to 4.500%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|----------------------|------------------------|
| 2009 | \$ 825,000.00 | \$ 160,018.75 | \$ 985,018.75 |
| 2010 | 860,000.00 | 127,350.00 | 987,350.00 |
| 2011 | 875,000.00 | 92,650.00 | 967,650.00 |
| 2012 | 900,000.00 | 54,900.00 | 954,900.00 |
| 2013 | 520,000.00 | 22,950.00 | 542,950.00 |
| 2014 | 250,000.00 | 5,625.00 | 255,625.00 |
| Total | \$ 4,230,000.00 | \$ 463,493.75 | \$ 4,693,493.75 |

GENERAL OBLIGATION BONDS SERIES 2002

Original Issue: \$6,385,000

Interest Rate: Various - 3.500% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 260,000.00 | \$ 205,581.26 | \$ 465,581.26 |
| 2010 | 270,000.00 | 195,968.76 | 465,968.76 |
| 2011 | 285,000.00 | 185,562.51 | 470,562.51 |
| 2012 | 295,000.00 | 174,687.51 | 469,687.51 |
| 2013 | 305,000.00 | 163,056.26 | 468,056.26 |
| 2014 | 315,000.00 | 150,656.26 | 465,656.26 |
| 2015 | 330,000.00 | 137,343.76 | 467,343.76 |
| 2016 | 345,000.00 | 122,784.38 | 467,784.38 |
| 2017 | 360,000.00 | 107,137.50 | 467,137.50 |
| 2018 | 380,000.00 | 90,487.50 | 470,487.50 |
| 2019 | 395,000.00 | 72,803.13 | 467,803.13 |
| 2020 | 415,000.00 | 53,812.51 | 468,812.51 |
| 2021 | 435,000.00 | 33,353.13 | 468,353.13 |
| 2022 | 455,000.00 | 11,375.00 | 466,375.00 |
| Total | \$ 4,845,000.00 | \$ 1,704,609.47 | \$ 6,549,609.47 |

GENERAL OBLIGATION DEBT SERVICE

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

Original Issue: \$5,170,000

Interest Rate: Various - 3.500% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 210,000.00 | \$ 165,737.50 | \$ 375,737.50 |
| 2010 | 220,000.00 | 157,937.50 | 377,937.50 |
| 2011 | 225,000.00 | 149,593.75 | 374,593.75 |
| 2012 | 235,000.00 | 140,968.75 | 375,968.75 |
| 2013 | 245,000.00 | 131,662.50 | 376,662.50 |
| 2014 | 255,000.00 | 121,662.50 | 376,662.50 |
| 2015 | 265,000.00 | 110,931.25 | 375,931.25 |
| 2016 | 280,000.00 | 99,175.00 | 379,175.00 |
| 2017 | 290,000.00 | 86,525.00 | 376,525.00 |
| 2018 | 305,000.00 | 73,137.50 | 378,137.50 |
| 2019 | 320,000.00 | 58,875.00 | 378,875.00 |
| 2020 | 335,000.00 | 43,518.75 | 378,518.75 |
| 2021 | 350,000.00 | 27,031.25 | 377,031.25 |
| 2022 | 370,000.00 | 9,250.00 | 379,250.00 |
| Total | \$ 3,905,000.00 | \$ 1,376,006.25 | \$ 5,281,006.25 |

GENERAL OBLIGATION BONDS SERIES 2001

Original Issue: \$2,805,000

Interest Rate: Various - 4.100% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|----------------------|------------------------|
| 2009 | \$ 120,000.00 | \$ 94,061.26 | \$ 214,061.26 |
| 2010 | 125,000.00 | 88,976.26 | 213,976.26 |
| 2011 | 130,000.00 | 83,588.76 | 213,588.76 |
| 2012 | 135,000.00 | 77,923.76 | 212,923.76 |
| 2013 | 145,000.00 | 71,831.26 | 216,831.26 |
| 2014 | 150,000.00 | 65,266.26 | 215,266.26 |
| 2015 | 155,000.00 | 58,306.88 | 213,306.88 |
| 2016 | 165,000.00 | 50,762.50 | 215,762.50 |
| 2017 | 175,000.00 | 42,602.50 | 217,602.50 |
| 2018 | 180,000.00 | 34,082.50 | 214,082.50 |
| 2019 | 190,000.00 | 25,131.25 | 215,131.25 |
| 2020 | 200,000.00 | 15,500.00 | 215,500.00 |
| 2021 | 210,000.00 | 5,250.00 | 215,250.00 |
| Total | \$ 2,080,000.00 | \$ 713,283.19 | \$ 2,793,283.19 |

GENERAL OBLIGATION DEBT SERVICE

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

Original Issue: \$1,490,000
Interest Rate: Various - 4.100% to 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|----------------------|------------------------|
| 2009 | \$ 65,000.00 | \$ 49,873.76 | \$ 114,873.76 |
| 2010 | 65,000.00 | 47,176.26 | 112,176.26 |
| 2011 | 70,000.00 | 44,323.76 | 114,323.76 |
| 2012 | 75,000.00 | 41,223.76 | 116,223.76 |
| 2013 | 75,000.00 | 37,961.26 | 112,961.26 |
| 2014 | 80,000.00 | 34,511.26 | 114,511.26 |
| 2015 | 85,000.00 | 30,745.63 | 115,745.63 |
| 2016 | 90,000.00 | 26,642.50 | 116,642.50 |
| 2017 | 90,000.00 | 22,345.00 | 112,345.00 |
| 2018 | 95,000.00 | 17,905.00 | 112,905.00 |
| 2019 | 100,000.00 | 13,187.50 | 113,187.50 |
| 2020 | 105,000.00 | 8,125.00 | 113,125.00 |
| 2021 | 110,000.00 | 2,750.00 | 112,750.00 |
| Total | \$ 1,105,000.00 | \$ 376,770.69 | \$ 1,481,770.69 |

**GENERAL OBLIGATION BONDS
SERIES 2000**

Original Issue: \$3,660,000
Interest Rate: 6.400%

| Date | Principal | Interest | Total P&I |
|--------------|----------------------|--------------------|----------------------|
| 2009 | 185,000.00 | 5,920.00 | 190,920.00 |
| Total | \$ 185,000.00 | \$ 5,920.00 | \$ 190,920.00 |

GENERAL OBLIGATION DEBT SERVICE

COMBINATION TAX AND LIMITED SURPLUS REVENUE CERTIFICATES OF OBLIGATION TAXABLE SERIES 1999A

Original Issue: \$1,270,000

Interest Rate: 7.250%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 \$ | 30,000.00 | \$ 83,737.50 | \$ 113,737.50 |
| 2010 | 30,000.00 | 81,562.50 | 111,562.50 |
| 2011 | 30,000.00 | 79,387.50 | 109,387.50 |
| 2012 | 35,000.00 | 77,212.50 | 112,212.50 |
| 2013 | 35,000.00 | 74,675.00 | 109,675.00 |
| 2014 | 40,000.00 | 72,137.50 | 112,137.50 |
| 2015 | 40,000.00 | 69,237.50 | 109,237.50 |
| 2016 | 45,000.00 | 66,337.50 | 111,337.50 |
| 2017 | 50,000.00 | 63,075.00 | 113,075.00 |
| 2018 | 50,000.00 | 59,450.00 | 109,450.00 |
| 2019 | 55,000.00 | 55,825.00 | 110,825.00 |
| 2020 | 60,000.00 | 51,837.50 | 111,837.50 |
| 2021 | 65,000.00 | 47,487.50 | 112,487.50 |
| 2022 | 70,000.00 | 42,775.00 | 112,775.00 |
| 2023 | 70,000.00 | 37,700.00 | 107,700.00 |
| 2024 | 80,000.00 | 32,625.00 | 112,625.00 |
| 2025 | 85,000.00 | 26,825.00 | 111,825.00 |
| 2026 | 90,000.00 | 20,662.50 | 110,662.50 |
| 2027 | 95,000.00 | 14,137.50 | 109,137.50 |
| 2028 | 100,000.00 | 7,250.00 | 107,250.00 |
| Total | \$ 1,155,000.00 | \$ 1,063,937.50 | \$ 2,218,937.50 |

GENERAL OBLIGATION DEBT SERVICE

GENERAL OBLIGATION TAXABLE SERIES 1997A

Original Issue: \$6,500,000

Interest Rate: 3.530%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 \$ | 160,000.00 | \$ 208,093.50 | \$ 368,093.50 |
| 2010 | 180,000.00 | 202,445.50 | 382,445.50 |
| 2011 | 200,000.00 | 196,091.50 | 396,091.50 |
| 2012 | 215,000.00 | 189,031.50 | 404,031.50 |
| 2013 | 230,000.00 | 181,442.00 | 411,442.00 |
| 2014 | 245,000.00 | 173,323.00 | 418,323.00 |
| 2015 | 265,000.00 | 164,674.50 | 429,674.50 |
| 2016 | 285,000.00 | 155,320.00 | 440,320.00 |
| 2017 | 305,000.00 | 145,259.50 | 450,259.50 |
| 2018 | 325,000.00 | 134,493.00 | 459,493.00 |
| 2019 | 345,000.00 | 123,020.50 | 468,020.50 |
| 2020 | 365,000.00 | 110,842.00 | 475,842.00 |
| 2021 | 390,000.00 | 97,957.50 | 487,957.50 |
| 2022 | 415,000.00 | 84,190.50 | 499,190.50 |
| 2023 | 440,000.00 | 69,541.00 | 509,541.00 |
| 2024 | 475,000.00 | 54,009.00 | 529,009.00 |
| 2025 | 510,000.00 | 37,241.50 | 547,241.50 |
| 2026 | 545,000.00 | 19,238.50 | 564,238.50 |
| Total | \$ 5,895,000.00 | \$ 2,346,214.50 | \$ 8,241,214.50 |

GENERAL OBLIGATION REFUNDING & IMPROVEMENT BONDS SERIES 1997

Original Issue: \$6,030,000

Interest Rate: Various: 5.500% - 5.750%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|----------------------|------------------------|
| 2009 \$ | 165,000.00 | \$ 65,485.00 | \$ 230,485.00 |
| 2010 | 110,000.00 | 57,895.00 | 167,895.00 |
| 2011 | 115,000.00 | 51,622.50 | 166,622.50 |
| 2012 | 120,000.00 | 45,012.50 | 165,012.50 |
| 2013 | 130,000.00 | 37,917.50 | 167,917.50 |
| 2014 | 140,000.00 | 30,187.50 | 170,187.50 |
| 2015 | 145,000.00 | 21,993.75 | 166,993.75 |
| 2016 | 150,000.00 | 13,512.50 | 163,512.50 |
| 2017 | 160,000.00 | 4,600.00 | 164,600.00 |
| Total | \$ 1,235,000.00 | \$ 328,226.25 | \$ 1,563,226.25 |

WATERWORKS AND SEWER SYSTEM REVENUE BONDS

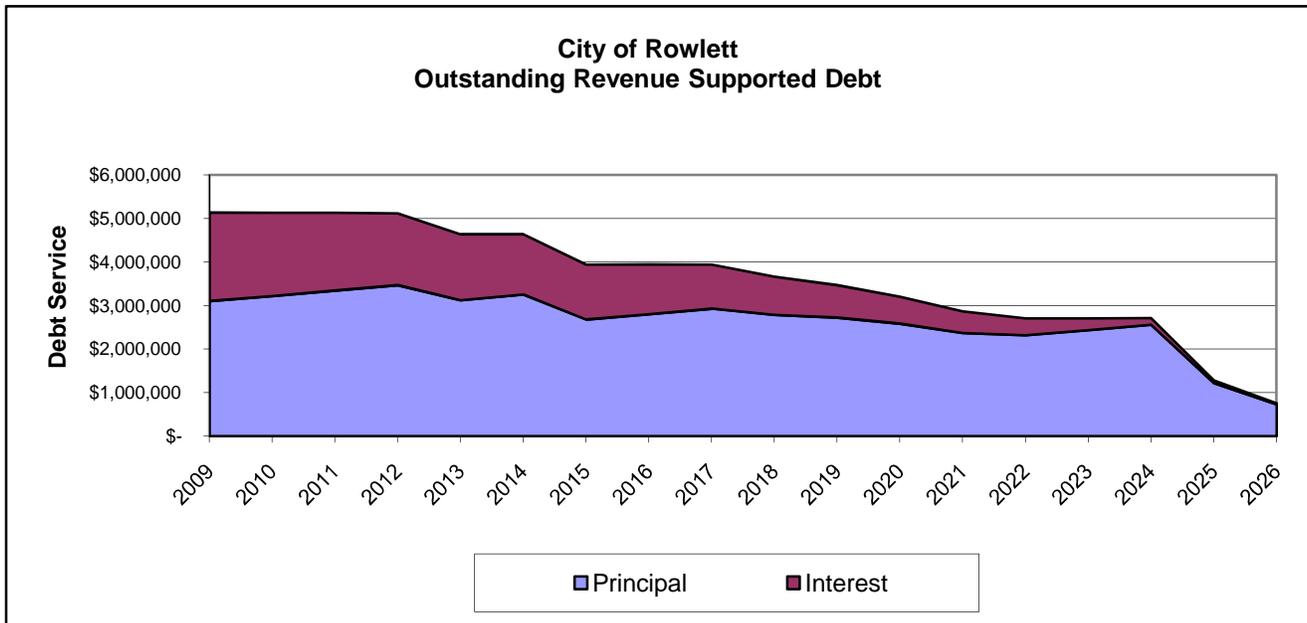
Waterworks and Sewer System Revenue Bonds are issued for a term of generally twenty years for the purpose of constructing major capital improvements, which include water and wastewater mains, pumping facilities and storage tanks. The net revenues of the Utility Fund secure the Waterworks and Sewer System Revenue Bonds.

Total outstanding waterworks and sewer system revenue debt including estimated fees equals \$64,991,278 with the FY 2008-09 requirements being \$5,137,278.

OUTSTANDING REVENUE SUPPORTED DEBT

AGGREGATE DEBT SERVICE AS OF OCTOBER 1, 2008

| Date | Principal | Interest | Total P&I |
|--------------|-------------------------|-------------------------|-------------------------|
| 2009 | \$ 3,105,000.00 | \$ 2,032,277.52 | \$ 5,137,277.52 |
| 2010 | 3,220,000.00 | 1,913,847.52 | 5,133,847.52 |
| 2011 | 3,345,000.00 | 1,786,546.27 | 5,131,546.27 |
| 2012 | 3,470,000.00 | 1,647,983.77 | 5,117,983.77 |
| 2013 | 3,125,000.00 | 1,513,747.52 | 4,638,747.52 |
| 2014 | 3,255,000.00 | 1,383,562.52 | 4,638,562.52 |
| 2015 | 2,680,000.00 | 1,260,275.02 | 3,940,275.02 |
| 2016 | 2,800,000.00 | 1,144,150.02 | 3,944,150.02 |
| 2017 | 2,930,000.00 | 1,013,470.02 | 3,943,470.02 |
| 2018 | 2,785,000.00 | 876,365.64 | 3,661,365.64 |
| 2019 | 2,725,000.00 | 744,291.88 | 3,469,291.88 |
| 2020 | 2,585,000.00 | 617,636.25 | 3,202,636.25 |
| 2021 | 2,370,000.00 | 499,497.50 | 2,869,497.50 |
| 2022 | 2,320,000.00 | 386,988.75 | 2,706,988.75 |
| 2023 | 2,435,000.00 | 272,740.63 | 2,707,740.63 |
| 2024 | 2,560,000.00 | 152,528.13 | 2,712,528.13 |
| 2025 | 1,220,000.00 | 62,912.50 | 1,282,912.50 |
| 2026 | 735,000.00 | 17,456.25 | 752,456.25 |
| Total | \$ 47,665,000.00 | \$ 17,326,277.71 | \$ 64,991,277.71 |



OUTSTANDING REVENUE SUPPORTED DEBT

WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS SERIES 2006

Original Issue: \$11,775,000

Interest Rate: Various: 4.000% - 4.750%

| Date | Principal | Interest | Total P&I |
|--------------|-------------------------|------------------------|-------------------------|
| 2009 | \$ 680,000.00 | \$ 464,152.50 | \$ 1,144,152.50 |
| 2010 | 710,000.00 | 436,352.50 | 1,146,352.50 |
| 2011 | 735,000.00 | 406,533.75 | 1,141,533.75 |
| 2012 | 770,000.00 | 374,552.50 | 1,144,552.50 |
| 2013 | 400,000.00 | 349,690.00 | 749,690.00 |
| 2014 | 420,000.00 | 331,740.00 | 751,740.00 |
| 2015 | 440,000.00 | 312,940.00 | 752,940.00 |
| 2016 | 460,000.00 | 293,240.00 | 753,240.00 |
| 2017 | 480,000.00 | 271,490.00 | 751,490.00 |
| 2018 | 505,000.00 | 248,096.25 | 753,096.25 |
| 2019 | 530,000.00 | 223,912.50 | 753,912.50 |
| 2020 | 550,000.00 | 198,935.00 | 748,935.00 |
| 2021 | 580,000.00 | 172,517.50 | 752,517.50 |
| 2022 | 605,000.00 | 144,518.75 | 749,518.75 |
| 2023 | 635,000.00 | 115,068.75 | 750,068.75 |
| 2024 | 670,000.00 | 84,075.00 | 754,075.00 |
| 2025 | 700,000.00 | 51,537.50 | 751,537.50 |
| 2026 | 735,000.00 | 17,456.25 | 752,456.25 |
| Total | \$ 10,605,000.00 | \$ 4,496,808.75 | \$ 15,101,808.75 |

OUTSTANDING REVENUE SUPPORTED DEBT

WATERWORKS AND SEWER SYSTEM REVENUE BONDS SERIES 2005A

Original Issue: \$7,180,000

Interest Rate: Various: 3.200% - 4.375%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 270,000.00 | \$ 258,446.26 | \$ 528,446.26 |
| 2010 | 280,000.00 | 249,506.26 | 529,506.26 |
| 2011 | 290,000.00 | 239,956.26 | 529,956.26 |
| 2012 | 300,000.00 | 229,026.26 | 529,026.26 |
| 2013 | 315,000.00 | 217,198.76 | 532,198.76 |
| 2014 | 325,000.00 | 204,058.76 | 529,058.76 |
| 2015 | 340,000.00 | 189,946.26 | 529,946.26 |
| 2016 | 355,000.00 | 176,046.26 | 531,046.26 |
| 2017 | 370,000.00 | 161,361.26 | 531,361.26 |
| 2018 | 385,000.00 | 145,835.63 | 530,835.63 |
| 2019 | 400,000.00 | 129,495.00 | 529,495.00 |
| 2020 | 415,000.00 | 112,276.25 | 527,276.25 |
| 2021 | 435,000.00 | 94,105.00 | 529,105.00 |
| 2022 | 455,000.00 | 74,970.00 | 529,970.00 |
| 2023 | 475,000.00 | 54,796.88 | 529,796.88 |
| 2024 | 495,000.00 | 33,578.13 | 528,578.13 |
| 2025 | 520,000.00 | 11,375.00 | 531,375.00 |
| Total | \$ 6,425,000.00 | \$ 2,581,978.23 | \$ 9,006,978.23 |

OUTSTANDING REVENUE SUPPORTED DEBT

WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS SERIES 2005

Original Issue: \$7,630,000

Interest Rate: Various: 3.000% - 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|------------------------|------------------------|
| 2009 | \$ 385,000.00 | \$ 297,750.00 | \$ 682,750.00 |
| 2010 | 595,000.00 | 281,562.50 | 876,562.50 |
| 2011 | 615,000.00 | 258,850.00 | 873,850.00 |
| 2012 | 635,000.00 | 233,850.00 | 868,850.00 |
| 2013 | 670,000.00 | 207,750.00 | 877,750.00 |
| 2014 | 700,000.00 | 181,225.00 | 881,225.00 |
| 2015 | 720,000.00 | 153,700.00 | 873,700.00 |
| 2016 | 755,000.00 | 124,200.00 | 879,200.00 |
| 2017 | 785,000.00 | 89,475.00 | 874,475.00 |
| 2018 | 535,000.00 | 56,475.00 | 591,475.00 |
| 2019 | 565,000.00 | 28,975.00 | 593,975.00 |
| 2020 | 330,000.00 | 7,425.00 | 337,425.00 |
| Total | \$ 7,290,000.00 | \$ 1,921,237.50 | \$ 9,211,237.50 |

WATERWORKS AND SEWER SYSTEM REVENUE BONDS SERIES 2004 A

Original Issue: \$18,585,000

Interest Rate: Various: 4.000% - 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|-------------------------|------------------------|-------------------------|
| 2009 | \$ 705,000.00 | \$ 726,212.50 | \$ 1,431,212.50 |
| 2010 | 730,000.00 | 697,512.50 | 1,427,512.50 |
| 2011 | 760,000.00 | 667,712.50 | 1,427,712.50 |
| 2012 | 790,000.00 | 636,712.50 | 1,426,712.50 |
| 2013 | 825,000.00 | 604,412.50 | 1,429,412.50 |
| 2014 | 860,000.00 | 569,637.50 | 1,429,637.50 |
| 2015 | 895,000.00 | 532,343.75 | 1,427,343.75 |
| 2016 | 935,000.00 | 492,287.50 | 1,427,287.50 |
| 2017 | 985,000.00 | 446,625.00 | 1,431,625.00 |
| 2018 | 1,035,000.00 | 396,125.00 | 1,431,125.00 |
| 2019 | 1,085,000.00 | 343,125.00 | 1,428,125.00 |
| 2020 | 1,140,000.00 | 287,500.00 | 1,427,500.00 |
| 2021 | 1,200,000.00 | 229,000.00 | 1,429,000.00 |
| 2022 | 1,260,000.00 | 167,500.00 | 1,427,500.00 |
| 2023 | 1,325,000.00 | 102,875.00 | 1,427,875.00 |
| 2024 | 1,395,000.00 | 34,875.00 | 1,429,875.00 |
| Total | \$ 15,925,000.00 | \$ 6,934,456.25 | \$ 22,859,456.25 |

OUTSTANDING REVENUE SUPPORTED DEBT

WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS SERIES 2004

Original Issue: \$7,910,000

Interest Rate: Various: 3.500% - 4.500%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|----------------------|------------------------|
| 2009 | \$ 700,000.00 | \$ 197,287.50 | \$ 897,287.50 |
| 2010 | 720,000.00 | 172,437.50 | 892,437.50 |
| 2011 | 750,000.00 | 144,837.50 | 894,837.50 |
| 2012 | 775,000.00 | 113,368.75 | 888,368.75 |
| 2013 | 805,000.00 | 80,800.00 | 885,800.00 |
| 2014 | 840,000.00 | 47,900.00 | 887,900.00 |
| 2015 | 165,000.00 | 27,593.75 | 192,593.75 |
| 2016 | 170,000.00 | 20,368.75 | 190,368.75 |
| 2017 | 180,000.00 | 12,600.00 | 192,600.00 |
| 2018 | 190,000.00 | 4,275.00 | 194,275.00 |
| Total | \$ 5,295,000.00 | \$ 821,468.75 | \$ 6,116,468.75 |

WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS SERIES 2003

Original Issue: \$3,300,000

Interest Rate: Various: 3.750% - 4.000%

| Date | Principal | Interest | Total P&I |
|--------------|----------------------|---------------------|----------------------|
| 2009 | \$ 90,000.00 | \$ 12,887.50 | \$ 102,887.50 |
| 2010 | 90,000.00 | 9,400.00 | 99,400.00 |
| 2011 | 95,000.00 | 5,700.00 | 100,700.00 |
| 2012 | 95,000.00 | 1,900.00 | 96,900.00 |
| Total | \$ 370,000.00 | \$ 29,887.50 | \$ 399,887.50 |

OUTSTANDING REVENUE SUPPORTED DEBT

WATERWORKS AND SEWER SYSTEM REVENUE BONDS SERIES 2001

Original Issue: \$2,105,000

Interest Rate: Various: 4.100% - 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|------------------------|----------------------|------------------------|
| 2009 | \$ 90,000.00 | \$ 70,916.26 | \$ 160,916.26 |
| 2010 | 95,000.00 | 67,076.26 | 162,076.26 |
| 2011 | 100,000.00 | 62,956.26 | 162,956.26 |
| 2012 | 105,000.00 | 58,573.76 | 163,573.76 |
| 2013 | 110,000.00 | 53,896.26 | 163,896.26 |
| 2014 | 110,000.00 | 49,001.26 | 159,001.26 |
| 2015 | 120,000.00 | 43,751.26 | 163,751.26 |
| 2016 | 125,000.00 | 38,007.51 | 163,007.51 |
| 2017 | 130,000.00 | 31,918.76 | 161,918.76 |
| 2018 | 135,000.00 | 25,558.76 | 160,558.76 |
| 2019 | 145,000.00 | 18,784.38 | 163,784.38 |
| 2020 | 150,000.00 | 11,500.00 | 161,500.00 |
| 2021 | 155,000.00 | 3,875.00 | 158,875.00 |
| Total | \$ 1,570,000.00 | \$ 535,815.73 | \$ 2,105,815.73 |

WATERWORKS AND SEWER SYSTEM REVENUE BONDS SERIES 2000

Original Issue: \$4,170,000

Interest Rate: 5.000%

| Date | Principal | Interest | Total P&I |
|--------------|----------------------|--------------------|----------------------|
| 2009 | \$ 185,000.00 | \$ 4,625.00 | \$ 189,625.00 |
| Total | \$ 185,000.00 | \$ 4,625.00 | \$ 189,625.00 |

FINANCIAL AND FISCAL POLICIES

FINANCIAL AND FISCAL POLICIES

I. STATEMENT OF PURPOSE

The City recognizes that the community of Rowlett is a unique, dynamic environment with a rich, cultural history and desires to enhance and protect that environment through the adoption of fiscally responsible policies that will maintain or improve the financial health and well being of the City. In order to accomplish this, it is critical to understand the external economic factors operating in the community, identify existing and/or emerging problems before they reach serious proportions, and consider the financial impact decisions have on the City's financial condition. The goals of these financial and fiscal policies are as follows:

- A. To protect the City's policy-making ability by ensuring that policy decisions are not hindered by financial problems or emergencies.
- B. To assist sound management of the City by providing accurate and timely information on financial condition.
- C. To provide sound principles to guide the important decisions of the City Council and of management which have significant fiscal impact.
- D. To establish operational principles that minimize the cost of local government, to the extent consistent with services provided by the City, and which minimize financial risk.
- E. To employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of municipal services fairly, and which provide adequate funds to operate desired programs.
- F. To provide funding capacity for the ongoing maintenance of the City's essential public facilities and infrastructure.
- G. To protect and enhance the City's credit rating and prevent default on any municipal debts.
- H. To insure the legal use of all City funds through a good system of financial security and internal control.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, debt management, and planning concepts, in order to:

FINANCIAL AND FISCAL POLICIES

- Present fairly and with full disclosure the financial position and results of financial operations of the City in conformity with generally accepted accounting principles (GAAP).
- Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Texas Local Government Code, Home Rule Charter, and other pertinent legal documents and mandates.
- Demonstrate good fiscal administration of the City's funds and promote accountability to its citizens.

II. GENERAL IMPLEMENTATION AND COMPLIANCE GUIDELINES

A. **FINANCE AND AUDIT COMMITTEE.** A committee designated as the Finance and Audit Committee will be appointed by the Mayor and consist of 3 members of the City Council. The Finance and Audit Committee will meet as requested with the City Manager and the Director of Financial Services and the City's independent auditor for these purposes:

1. Financial and fiscal policy review.
2. Auditor selection recommendation.
3. Investment policy review and guidance.
4. Communications with the City's independent auditor.

B. **PERIODIC REVIEW.** Based upon the results and recommendations of the Finance and Audit Committee, on a periodic basis, the City Council will approve the financial and fiscal policies as reviewed and refined to reflect current laws in effect at the time, as well as significant changes in the City, which will impact the prevailing policy.

C. **IMPLEMENTATION, COMPLIANCE, ACCOUNTABILITY AND REVIEW.** The Director of Financial Services will be accountable for implementing these policies and will to the best of his or her knowledge make the Finance and Audit Committee and the City Council aware of any variances in practice from these policies or any other deviation from prudent financial practices in accordance with GAAP, the City Charter, state laws or ethics of the profession. Any variances will be presented at meetings of the Finance and Audit Committee with notification sent to the City Council in writing.

FINANCIAL AND FISCAL POLICIES

- D. The Finance and Audit Committee may have bylaws approved by the City Council that may further define its role and responsibilities. Such bylaws shall be approved by resolution.

III. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. **ACCOUNTING.** The City is solely responsible for the reporting of its financial affairs, both internally and externally. The Director of Financial Services is the City's Chief Financial Officer and is responsible for establishing the Chart of Accounts and for properly recording financial transactions.

- B. **EXTERNAL AUDITING.**

- 1. **Qualifications of the External Auditor.** In conformance with Section 6.01 of the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("external auditor").
- 2. **External Auditor Repute.** The external auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The external auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Article 41a-1, Section 9, of the Civil Statutes of Texas, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws.
- 3. **Timing.** Pursuant to Section 103.003(a) of the Texas Local Government Code, the annual financial statement, including the external auditor's opinion on the City's financial statements, shall be filed in the office of the City Secretary within 120 days of the City's fiscal year end. In the event that it is impossible to complete the audit within the specified timeframe, an unaudited financial report, certified by the Director of Financial Services, shall be filed with the City Secretary by the 120th day deadline to be replaced by the final audited financial statements when completed.
- 4. **Management Letter.** The external auditor will prepare and will review the Management Letter with the City Council within 60 days of its receipt and in accordance with the City Charter. The Director of Financial Services shall respond in writing to the City Manager and City Council regarding the external auditor's Management Letter,

FINANCIAL AND FISCAL POLICIES

addressing the issues contained therein and will meet with the Audit Committee to discuss the findings and response. The City Council shall schedule its formal acceptance of the external auditor's report upon the resolution of any issues resulting from its review. Pursuant to Section 6.01 of the City's Charter, the written report will be presented to City Council in a regular meeting.

5. Responsibility of External Auditor to City Council. The external auditor is accountable to the City Council and will have access to direct communication with the City Council if City Staff is unresponsive to external auditor recommendations or if the external auditor considers such communication necessary to fulfill its legal and professional responsibilities.
6. Rotation of External Auditor. Pursuant to Section 6.01 of the Home Rule Charter, no firm or certified public accountant shall complete more than five (5) consecutive annual audits. Year to year authorization to continue shall be done no later than 60 days prior to the beginning of the fiscal year to facilitate audit planning purposes.
7. External Auditor Requirements. The external auditor will provide the following to City Staff:
 - a. Detailed invoices accounting for time spent both by audit phase and level of auditor will be submitted to the City with each invoice.
 - b. Copies of all work papers, including diskettes and schedules, will be furnished to the City upon completion of the audit.

C. FINANCIAL AND FISCAL REPORTING.

1. External Financial Reporting.
 - a. Scope. A final financial report, either a general purpose financial statement (GPFS) or a Comprehensive Annual Financial Report (CAFR) shall be prepared in accordance with generally accepted accounting principles (GAAP) and recommended practices of the Government Finance Officers Association (GFOA).
 - b. Timing. The report shall be presented to the City Council within 120 calendar days of the City's fiscal year end (see IIIB3 above).

FINANCIAL AND FISCAL POLICIES

2. Internal Fiscal Reporting. Pursuant to Section 3.13(6) of the Home Rule Charter, the City Council shall require quarterly financial reports, sufficient to plan, monitor, and control the City's fiscal affairs. Internal financial reporting objectives are addressed throughout these policies.
 - a. Timing. Pursuant to Section 4.03(10) of the Home Rule Charter, on a quarterly basis the Finance Department shall prepare a written report of the City's financial affairs. The City Manager shall orally present said report at a public meeting of the City Council. Each report shall accurately reflect the City's current position in regards to revenue and expenditure performance, as well as any additional information that reflects the City's current and future fiscal position. Said report shall also include a status report of the City's capital improvements program.

IV. OPERATING BUDGET

- A. PREPARATION. Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The City's "operating budget" is the City's annual financial operating plan. The City shall attempt to balance the budget consistent with the needs and desires of the community and available resources and will not generally rely upon one-time measures to balance the budget. The budget shall be prepared and presented to meet the requirements of Section 102 of the Texas Local Government Code.
 1. Scope. The scope of the budget includes the following funds for which the City will adopt a formal budget: General Fund, Debt Service, Police Seizures Fund, Hotel/Motel Tax Fund, Tax Increment Financing Fund, Utility Fund, Economic Development Fund, Traffic Safety Fund, Refuse Fund, Drainage Fund, Information Technology Fund, Fleet Services Fund, and Golf Fund.
 2. Budgetary Process. The budget is prepared by the City Manager or designee who is responsible to transmit the document to the City Council. In order to meet the requirements of Section 102.005 of the Texas Local Government Code, the budget shall be delivered to the City Council 45 days prior to the beginning of each fiscal year end, filed with the City Secretary, and should be approved by the City Council prior to the fiscal year end. In the event that a budget is not adopted prior to October 1st, the preceding fiscal year budget shall be deemed adopted, which may be amended or supplemented, as the

FINANCIAL AND FISCAL POLICIES

City Council deems appropriate pursuant to Section 6.02 of the Home Rule Charter.

3. **Basis of Budgeting.** The basis of budgeting will be the same as the basis of accounting; that is, that budgets for the General Fund and the Special Revenue Funds are prepared on the modified accrual basis of accounting, and budgets for the Utility (Proprietary) Funds are prepared on a full accrual basis, except that capital purchases and depreciation are not adjusted until year-end financial reporting.
4. **Proposed Budget Format.** A proposed budget shall be prepared by the City Manager, within the provisions of Section 102 of the Texas Local Government Code. The budget shall include five basic segments for review and evaluation. These segments are: (1) personnel costs, (2) operations and maintenance costs, (3) capital and other (non-capital) project costs, (4) debt service, and (5) revenues. At minimum, a four-column format should be used such that prior year actual, current year budget and revised, and next year proposed are all clearly shown. The budget format should also clearly indicate an opening fund balance, the operating results of each fund, and a closing fund balance, carried over to each subsequent year of the budget. Where possible, the budget should be defined by programs and services provided to the budget and the corresponding costs and benefits of each. In order to meet the Texas Local Government Code, the proposed budget shall also contain the outstanding obligations of the City; the cash on hand to the credit of each fund; and the estimated tax rate required to cover the proposed budget.
5. **City Council Participation.** The budget review process shall include City Council participation in the review prior to the budget adoption. The budget process will span sufficient time to address policy and fiscal issues by the City Council. The budget process will be coordinated so as to identify major policy issues for City Council consideration prior to the budget approval date so that proper decision analysis can be made.
6. **Filing and Adoption.** Upon the presentation of a proposed budget document acceptable to the City Council, the City Council shall call and publicize a public hearing and adopt by Ordinance such budget as the City's Official Budget, effective for the fiscal year beginning October 1st. A copy of the proposed budget shall be filed with the City Secretary in accordance with the provisions of Section 102 of the Texas Local Government Code. Within 45 days after the adoption of the budget or a budget amendment, the budget officer shall provide

FINANCIAL AND FISCAL POLICIES

for the filing of a true copy of the approved budget or amendment in the office of Dallas and Rockwall counties.

7. Amending the Official Budget. Amendments to the Official Budget shall be made at regularly scheduled City Council meetings. Budget transfers shall be made at the discretion of the City Manager, as outlined and defined in Section VI.A of these policies.
 8. Encumbrances. Encumbrances outstanding at the end of each fiscal year that the City intends to pay during the succeeding fiscal year may be appropriated in that subsequent year's official budget by means of budget amendment as appropriations expire at year-end. However, budgeted funds for encumbrances on items ordered but not yet received by year-end will automatically be carried over.
 9. BALANCED BUDGET. The operating budget will be balanced where the proposed resources (prior year fund balance plus current year revenues) are equal to or greater than the proposed expenditures.
 10. FORECASTING. The budgeting process for the annual budget necessitates the preparation of future projections of both revenues and expenditures. It should be recognized that the balanced budget requirement forces the conservative estimate of revenues and expenditures. Inherent in the forecasting process is the identification of assumptions used in the forecasting calculations. A statement of assumptions should be included in the presentation of forecasts.
 11. CONTROL. Operating Expenditure Control is addressed in Section VI.A. of these Policies.
- B. PERFORMANCE MEASURES AND PRODUCTIVITY INDICATORS. Where appropriate, performance measures and productivity indicators will be used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the annual budgeting process.
- B. MULTI-YEAR PLANNING MODEL. As part of the annual budget process, the City will maintain a five-year operating plan to model the effect of significant changes over time. Said model should include major components such as (1) personnel costs, (2) operations and maintenance costs, (3) capital and other (non-capital) project costs, (4) debt service, and (5) revenues and will identify basic assumptions used in the model.

FINANCIAL AND FISCAL POLICIES

V. REVENUE MANAGEMENT

- A. The City will strive for the following optimum characteristics in its revenue system:
1. **SIMPLICITY.** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs and to make it more understandable to the taxpayer or service recipient. The City will avoid nuisance taxes or charges as revenue sources.
 2. **CERTAINTY.** Knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
 3. **EQUITY.** The City shall make every effort to maintain equity in its revenue system structure; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. The City shall strive for a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
 4. **ADMINISTRATION.** The benefits will be expected to exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of services analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
 5. **DIVERSIFICATION AND STABILITY.** In order to protect the City from fluctuations in a revenue source due to fluctuations in the economy and variations in weather, a diversified revenue system will be maintained which will provide stability of income. This stability is also achieved by a balance between elastic and inelastic sources of revenues.
 6. **GRANTS AND RESTRICTED REVENUES.** In order to maintain flexibility in the revenue system, restricted revenues will be closely monitored. Any potential grants will be examined for matching requirements.

FINANCIAL AND FISCAL POLICIES

- B. The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:
1. **COST/BENEFIT OF ABATEMENT.** The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as a part of such caution.
 2. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance current ongoing operations. Nonrecurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
 3. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Dallas Central Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law. A 98% collection rate shall serve each year as a goal for tax collections. All delinquent taxes shall be aggressively pursued each year by the County's Tax Assessor/Collector. Delinquent tax accounts shall be submitted for collection each year to an attorney selected by the City Council. A penalty shall be assessed on all delinquent property taxes, which shall include all court costs, as well as an amount for compensation of the attorney as permitted by State law and in accordance with the attorney's contract with the City.
 4. **INTEREST INCOME.** Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the operating and capital budgets. Wherever possible, the distribution will be in accordance with the equity balance of the fund from which monies were provided to be invested.
 5. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, a fee should offset the direct and indirect costs of that service where possible or appropriate. There will be a periodic review of fees and charges to ensure that fees provide adequate coverage of costs of services.
 6. **UTILITY RATES.** The City will review and adopt utility rates periodically that will generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital

FINANCIAL AND FISCAL POLICIES

needs. At a minimum, this review should be conducted every 2 years. This policy does not preclude drawing down cash balances to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects. Components of Utility Rates will include transfers to the General Fund as follows:

- a. General and Administrative Charge. An administrative fee will be charged to the Utility Fund for services of general overhead, such as administration, finance, personnel, data processing, and legal counsel.
 - b. Franchise payment (in lieu of tax). A rate of 5% of gross sales will be charged to the Utility Fund, consistent with the rates charged to private utilities operating within the City.
 - c. Payment in lieu of Property Tax (PILOT). A fee will be charged to the Utility Fund to equate to property taxes lost due to municipal ownership. Gross book value will be used as a basis, barring absence of known market value. The existing tax rate will be applied to this base to determine the PILOT charge.
7. REVENUE MONITORING. Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.
8. INTERFUND COST ALLOCATION. The expenditures of all funds of the City, except for debt service and capital project funds, shall be evaluated on an annual basis to identify and allocate the general and administrative overhead costs between operating funds. The model for this allocation shall be developed by the Finance Department and approved by the City Manager.
- C. The City will utilize the following policies regarding utility billings and collections:
1. USE OF ESTIMATES. In the advent of technical or other factors that prevent the Utility Office from issuing a bill based on actual water/sewer consumption, the City may utilize appropriate administrative techniques to estimate the amount of the water/sewer consumption utilized.
 2. WATER LEAKS. Water leaks are the responsibility of the property owner, both in terms of the cost of repairs and the cost associated with the lost water. However, water leaks resulting from the City's

FINANCIAL AND FISCAL POLICIES

pipng infrastructure will not be the responsibility of the property owner.

3. APPEALS. Utility customers may appeal staff decisions regarding their utility account. Customers will be required to submit the basis of their appeal in writing. The City Manager (or his designee) after duly reviewing the available information, shall have the authority to make adjustments to customer accounts based upon, but not limited to, questionable water leaks, technical difficulties, customer history, etc.

VI. EXPENDITURE CONTROL

A. APPROPRIATIONS. The level of budgetary control is at the fund level.

1. BUDGET ADJUSTMENTS. Budget adjustments are transfers of approved funds from one line-item within a department or from one department to another within a fund. Budget transfers never increase the total appropriation of a given fund. Budget adjustments within the same department under \$10,000 may be approved by the Department Director and Director of Financial Services with notification to the City Manager. Budget adjustments exceeding \$10,000 or between departments within the same fund shall be made at the discretion and approval of the City Manager.
2. BUDGET AMENDMENTS. Budget amendments increase or decrease the total appropriation of a given fund. The City Council shall approve all budget amendments at a regularly scheduled City Council meeting.

B. PURCHASING. All purchases should be in accordance with the City's purchasing policies as defined in the Purchasing Manual and Chapters 252 and 271 of the Texas Local Government Code. Purchases and any contracts over \$25,000 will conform to a formal bidding process outlined in the Purchasing Manual. Recommendations on purchases and contracts of \$25,000 or more will be made to the City Council for its approval. Purchases under \$25,000 but exceeding \$15,000 require the approval of the City Manager in addition to the Department Director.

The purchase of goods or services at a total cost of \$1,000 or more shall be made through purchase orders. Written purchase orders shall also be used for vendors requiring formal City authorization regardless of the dollar amount.

FINANCIAL AND FISCAL POLICIES

Any payment for the purchase of goods or services by the City at a total cost of less than \$1,000 may be made via a field purchase order (FPO) by the applicable Department Director to the City's Finance Department.

All documentation for the disbursement of funds by the Finance Department exceeding \$25,000 shall require the signature of the City Manager and the Director of Financial Services or designee in addition to the respective Department Director or designee prior to processing.

C. CONTRACT MODIFICATIONS.

1. Once a contract is approved by the City Council, minor modifications (Administrative Modifications) that change the scope of work and increases the original contract amount by less than \$25,000 may be approved by the City Manager with written notification to the City Council listing the purpose and cause of such change order and certifying the availability of funds.
2. Major modifications (Change Orders) that change the scope of work and increases the original contract amount by more than \$25,000 must be approved by the City Council.
3. Pursuant to Texas Local Government Code, Article 252.048, contract modifications over 25% of the original amount awarded will be re-advertised for bids.

E. PROMPT PAYMENT. All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.

The Director of Financial Services shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

F. RISK MANAGEMENT. The City will aggressively pursue every opportunity to provide for the public's and city employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to minimize risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be

FINANCIAL AND FISCAL POLICIES

established based upon actuarial determinations and will not be used for purposes other than for financing losses.

VII. ASSET MANAGEMENT

- A. INVESTMENTS. The City's designated Investment Officer(s) shall promptly invest all City funds with the Bank Depository in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument that the City Council has authorized under the provisions of the State of Texas Public Funds Investment Act, and in accordance with the City Council approved Investment Policies. The Investment Policies shall designate the City's Investment Officer(s).

As required by the Public Funds Investment Act (PFIA), a report on investment performance will be provided to the City Council. The Director of Financial Services shall prepare and provide a written quarterly report of the City's investment portfolio to the City Council, detailing each City investment instrument with its rate of return and maturity date.

- B. CASH MANAGEMENT. The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including property tax payments, utility bills, building and related permits and licenses, and other collection offices as appropriate.

The Director of Financial Services or designee may transfer funds, via electronic transfer, through verbal or written instructions to the City's Depository only for payment of any obligation of the City. Payment authorization shall be in accordance with the pay authorization criteria as defined in the current Bank Depository Agreement, approved by City Council, stipulating the conditions and control procedures on such activity.

- C. FIXED ASSETS AND INVENTORY. A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials. The cost or value of any such acquisition, other than accessioned Library materials, must be \$5,000 or more with an expected useful life greater than three years. Public Infrastructure, including but not limited to street and alley improvements, drainage improvements, etc., exceeding \$100,000 in value and with an expected useful life of greater than five years, will also be capitalized. Depreciation guidelines may be promulgated by the Director of Financial Services but should never exceed the expected useful life of the asset. Buildings and land, including right-of-way acquisition, shall be capitalized at any value.

FINANCIAL AND FISCAL POLICIES

The City's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the Department Director in whose department the fixed asset is assigned. The Finance Department shall supervise the marking of fixed assets with City numbered property tags or other identification process and shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. The Finance Department shall also perform an annual inventory of assets using informal sampling at the department level. Such inventory shall be performed by the Director of Financial Services or designee in the presence of designated department personnel from the department of responsibility.

VIII. CAPITAL IMPROVEMENTS

- A. PREPARATION. The City's capital budget will be called the Five Year Capital Improvements Plan (CIP), and include all capital projects funds and all capital resources. The budget will be prepared annually on a fiscal year basis. The capital budget will be prepared with the involvement of all applicable city departments.
- B. ADOPTION. A copy of the Five Year Capital Improvements Plan shall be made available to each council member and to the public prior to City Council discussions concerning the proposed program. A public hearing shall be held each year to allow any citizen to be heard for or against any project or the amount of any project contained herein. The CIP budget shall be adopted annually by majority vote of City Council as part of the adoption of the Operating Budget.
- C. CONTROL. All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of appropriations prior to presenting a capital projects contract to the City Council for approval. Any remaining project funds not completed or started at the end of a fiscal year will be automatically carried over into the following fiscal year.
- D. CONTINGENCIES. It is appropriate for certain types of capital projects to include a contingency to cover unforeseen costs and prevent undue delays. This amount can vary due to the type and complexity of the project. The City has an approved Capital Projects Policy identifying the appropriate level of contingencies by project type (see Appendix).

FINANCIAL AND FISCAL POLICIES

- E. REPORTING. Monthly reports, beginning with the first months' activity in fiscal year 2003-2004, should be prepared on the progress of each active project in the CIP. The reports should contain data on each project, identifying any changes in the financial status of the project and identifying the status of the project. Said reports will be prepared to enable Department Directors to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.
- F. PROGRAM PLANNING. The capital budget will include capital improvements planned for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered, so that these costs can be included in the operating budget.
- G. FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects that have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

- H. INFRASTRUCTURE MAINTENANCE. The City recognizes that deferred maintenance increases future capital costs. Therefore, a portion of the City's operating budget will be set aside each year to maintain the quality of the City's infrastructure. The amount will be established annually, as part of the budget process, so that necessary repairs will be made.

IX. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

A. OPERATING RESERVES/FUND BALANCES

- 1. The General Fund working capital balance should be at least 10% of the Fund's annual expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.

FINANCIAL AND FISCAL POLICIES

2. The Utility Fund working capital balance should be maintained at 15% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
 3. The Economic Development Fund working capital balance should be at least 10% of the Fund's annual expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
 4. The Drainage Fund working capital balance should be maintained at 10% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
 5. The Refuse Fund working capital balance should be maintained at 5% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
 6. All other funds should maintain adequate working capital reserves to accomplish their mission. The Director of Financial Services and the City Manager shall annually evaluate those needs and include such recommendations as part of the annual budget process.
- B. LIABILITIES AND RECEIVABLES. Procedures will be taken so as to maximize any discounts offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Generally, the City will exhaust all normal collection efforts before taking extraordinary procedures, such as utilizing collection agencies or shutting off service. Generally, Accounts Receivables older than 90 days will be turned over to a collection agency or other appropriate medium to ensure collection. In addition, the City will take all reasonable and necessary steps to perfect such receivables. NSF checks shall be automatically processed a second time by the bank before being sent back to the City.

The City Manager is authorized to write-off uncollectible accounts that are delinquent for more than 365 days, if the proper delinquency procedures have been followed. Property and labor liens are exempt from the preceding write-off criteria.

C. CAPITAL AND DEBT SERVICE FUNDS.

1. Monies in the Capital Projects Funds should be used within 36 months of receipt. Balances will be used to generate interest income to offset construction costs.

FINANCIAL AND FISCAL POLICIES

2. Budgeted funds in the Capital Improvements Program for projects not started or completed will automatically carryover into the next fiscal year. Any capital improvement in the capital improvements program that has not started nor any funds spent for three consecutive years after being duly appropriated will require action by the City Council to be re-appropriated.
3. General Obligation Debt Service Funds will not have reserves or balances in excess of one month of principal and interest plus 15% of the principal outstanding for un-refunded debt issued prior to September 1, 1986. This maximum is dictated by Federal law and does not include the amounts accrued for the next debt service payment.

The policy above does not preclude the debt service reserves normally established to market revenue bonds. The City's policy and bond ordinance requirements are to maintain these debt service reserves at the level of the average annual debt service.

4. Revenue Obligations will maintain Debt Coverage Ratios as specified by the bond covenants. Net revenues must be at least equal to 1.25 times average annual debt service and 1.10 times maximum annual debt service of outstanding parity bonds.

Both these tests must be met in order to issue additional bonds. In addition, the City must have net revenues (adjusted) that exceed current debt by 1.2 times, as a promise to the existing bondholders that rates will be maintained to pay all operating and financing costs.

- D. COMPENSATED ABSENCES. The City will establish an additional reserve within its operating funds to pay for accrued reimbursable vacation and sick leave.

X. TREASURY AND DEBT MANAGEMENT

- A. CASH MANAGEMENT. Periodic review of cash flow position will be performed to determine performance of cash management and investment policies. A detailed policy structure will be followed with respect to Cash/Treasury Management. The underlying theme will be that idle cash will be invested with the intent to, in this order, 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be utilized.

The City will adhere to the investments authorized through the State of Texas Public Funds Investment Act, with amendments, and will additionally

FINANCIAL AND FISCAL POLICIES

establish a comprehensive Investment Policies and Guidelines. Such policies will clarify acceptable investment securities, brokers, terms, and other pertinent investment information.

B. TYPES OF DEBT

1. Leases and Lease Purchase Agreements.
2. Long-term debt will not be used for operating purposes, and the life of a bond issue will not exceed the useful life of a project financed by that bond issue.
3. When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.

C. ANALYSIS OF FINANCING ALTERNATIVES. The City will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees, and use of reserves of current monies.

D. DISCLOSURE. Full disclosure of operations will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Offering Statements, and will take responsibility for the accuracy of all financial information released.

E. FEDERAL REQUIREMENTS. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

F. DEBT STRUCTURING. The City will issue bonds with an average life of 20 years or less, not to exceed the life of the asset acquired.

The structure should approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream. Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

G. DEBT ISSUANCE.

1. Method of Sale. The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid.

FINANCIAL AND FISCAL POLICIES

In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.

2. Bidding Parameters. The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
 - Limits between lowest and highest coupons
 - Coupon requirements relative to the yield curve
 - Method of underwriter compensation discount or premium coupons
 - Use of True Interest Cost vs. Net Interest Cost
 - Use of bond insurance
 - Deep discount bonds
 - Variable rate bonds
 - Call provisions
3. Bond Issuance Costs. The City will be involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The City shall evaluate the merits of rotating professional advisors and consultants and the kinds of services and fee structures available from independent financial advisors, investment banking firms, and commercial banks. The City will carefully itemize and scrutinize all costs associated with the issuance of bonds.

XI. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES. Wherever possible, written procedures will be established and maintained by the Director of Financial Services for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENT DIRECTORS RESPONSIBLE. Each Department Director is responsible to ensure that good internal controls are followed throughout his or her Department, that all directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

FINANCIAL AND FISCAL POLICIES

APPENDIX A CAPITAL PROJECTS POLICY

I. STATEMENT OF PURPOSE

These procedures are to be followed when deviation from the scope of a construction project results in a change in the total contract amount.

II. DEFINITIONS AS APPLIED TO THIS POLICY

- A. Total Contract Budget – The contract amount plus contingency amount.
- B. Administrative Modification – An item of work that changes the scope of the work and/or the contract amount within the total contract budget and the total cost of such modification is less than \$25,000.
- C. Major Modification – An item of work that changes the scope of the work and/or the contract amount by more than the total contract budget or an item of work that is a change in the scope of the project where the price of such work exceeds \$25,000.
- D. Contingency amount – A fixed sum of money added to the contract amount and approved by the City Council. The contingency amount is intended to cover any additional costs associated with the project when the actual work performed by the contractor exceeds the estimated unit quantities listed in the contract. The contingency is also intended to cover any modifications to the contract that are necessary to complete the project. The amount of contingency depends upon the total contract amount and complexity of the project. A schedule is attached. The schedule may be modified if an unusually complex project is considered.

Contingency Amount Schedule

| Project Type | Contract Amount | Contingency Percentage |
|----------------------------|-----------------|------------------------|
| Water/Sanitary Sewer | \$1 - \$400,000 | 10% |
| Water/Sanitary Sewer | \$400,001 – up | 5% |
| Street construction, new | \$1 - \$250,000 | 10% |
| Street construction, new | \$250,001 – up | 5% |
| Street reconstruction | \$1 - \$500,000 | 15% |
| Street reconstruction | \$500,001 – up | 10% |
| Building construction, new | \$1 - \$100,000 | 10% |
| Building construction, new | \$100,001 – up | 5% |
| All other projects | All costs | 10% |

FINANCIAL AND FISCAL POLICIES

III. Policy application:

- A. 'Administrative Modifications' for minor changes in the work not inconsistent with the overall intent of the Contract Documents and not involving an increase in the total contract budget may be approved by the following with the exceptions provided herein:
 - 1. Public Works Director/City Engineer - Minor changes in the work not inconsistent with the overall intent of the Contract Documents where the cost of such modification does not exceed 25% of the contingency amount and the cost of such modification is under \$25,000. All modifications must be accompanied by a written cost quote approved by the City Engineer. Such modifications shall be in the form of a change order. The Public Works Director shall provide written notification to the City Manager listing the purpose and cause of such change order and certifying the availability of funds. Administrative modifications costing more than 25% of the contract contingency amount must be approved by the City Manager
 - 2. City Manager - Minor changes in the work not inconsistent with the overall intent of the Contract Documents where the cost of such modification exceeds 25% of the contingency amount and the cost of such modification is under \$25,000. Such modifications shall be in the form of a change order. All modifications must be accompanied by a written cost quote approved by the City Engineer. The City Manager shall provide written notification to the City Council listing the purpose and cause of such change order and certifying the availability of funds.
- B. 'Major Modifications' must be approved by City Council action if the amount of such modification is greater than \$25,000 or if the modification exceeds the total contract budget. Such modifications shall be in the form of a change order. All modifications must be accompanied by a written cost quote approved by the City Engineer.
- C. Pursuant to Texas Local Government Code, Article 252.048, contract modifications that increase the original amount awarded by 25% will be re-advertised for bids. Contract modifications that decrease the original amount by 25% must have the contractor's consent.

FINANCIAL AND FISCAL POLICIES

EXCERPTS FROM THE CITY'S STANDARD FORM OF AGREEMENT FOR CAPITAL IMPROVEMENTS

7.02 ESTIMATED QUANTITIES.

(A) This agreement, including the specifications, plans, and estimate, is intended to show clearly all work to be done and material to be furnished hereunder. Where the estimated quantities are shown for the various classes of work to be done and material to be furnished under this contract, they are approximate and are to be used only as a basis for estimating the probable cost of the work and for comparing the proposals offered for the work. It is understood and agreed that the actual amount of work to be done and material to be furnished under this contract may differ somewhat from these estimates, and that where the basis for payment under this contract is the unit price method, payment shall be for the actual amount of such work done and the material furnished.

(B) Where payment is based on the net price method, the CONTRACTOR agrees that he will make no claim for damages, anticipated profits or otherwise on account of any differences which may be found between the quantities of work actually done, the material actually furnished under this contract and the estimated quantities contemplated and contained in the proposal; provided, however, that in case the actual quantity of any major item should become as much as twenty percent (20%) more than, or twenty percent (20%) less than the estimated or contemplated quantity for such items, then either party to this Agreement, upon demand, shall be entitled to a revised consideration upon the portion of the work above or below twenty percent (20%) of the estimated quantity.

(C) A "Major Item" shall be construed to be any individual bid item incurred in the proposal that has a total cost equal to or greater than five (5) per cent of the total contract cost, computed on the basis of the proposal quantities and the contract unit prices.

8.01 CHANGE ORDERS.

(A) Without invalidating this Agreement, the CITY may, at any time order additions, deletions or revisions to the work; such changes will be authorized by a written Change Order to be prepared by the PROJECT MANAGER for execution by the CITY and the CONTRACTOR. The Change Order shall set forth the basis for any change in contract price, as hereinafter set forth for Extra Work, and any change in contract time which may result from the change.

FINANCIAL AND FISCAL POLICIES

(B) In the event the CONTRACTOR shall refuse to execute a Change Order which has been prepared by the PROJECT MANAGER and executed by the CITY, the PROJECT MANAGER may in writing instruct the CONTRACTOR to proceed with the work as set forth in the Change Order and the CONTRACTOR may make claim against the CITY for Extra work involved therein, as hereinafter provided.

8.02 MINOR CHANGES.

(A) The PROJECT MANAGER may authorize, in writing, minor changes in the work not inconsistent with the overall intent of the Contract Documents and not involving an increase in Contract Price. If the CONTRACTOR believes that any minor change or alteration authorized by the PROJECT MANAGER involves Extra Work and entitles him to an increase in the Contract Price, the CONTRACTOR shall make written request to the PROJECT MANAGER for a written Field Order.

(B) In any case, the CONTRACTOR by copy of his communication to the PROJECT MANAGER or otherwise in writing shall advise the CITY of his request to the PROJECT MANAGER for a written Field Order and that the work involved may result in an increase in the Contract Price.

(C) Any request by the CONTRACTOR for a change in Contract Price shall be made prior to beginning the work covered by the proposed change.

8.03 EXTRA WORK.

It is agreed that the basis of compensation to the CONTRACTOR for work either added or deleted by a Change Order or for which a claim for Extra Work is made shall be determined by one or more of the following methods:

Method (A) -- By agreed unit prices; or

Method (B) -- By agreed lump sum; or

Method (C) -- If neither Method (A) nor Method (B) be agreed upon before the Extra Work is commenced, then the CONTRACTOR shall be paid the "actual field cost" of the work, plus fifteen (15%) percent.

In the event said Extra Work be performed and paid for under Method (C), then the provisions of this paragraph shall apply and the "actual field cost" is hereby defined to include the cost to the CONTRACTOR of all workmen, such as foremen, timekeepers, mechanics and laborers, and materials, supplies, teams, trucks, rentals on machinery and equipment, for the time actually employed or used on such Extra Work, plus actual transportation charges necessarily incurred, together with all power, fuel, lubricants, water and similar operating expenses,

FINANCIAL AND FISCAL POLICIES

also all necessary incidental expenses incurred directly on account of such Extra Work, including Social Security, pension and disability benefits and other payroll taxes, and, a ratable proportion of premiums on Performance and Payment Bonds and Maintenance Bonds, Public Liability and Property Damage and Worker's Compensation and all other insurance as may be required by any law or ordinance, or directed by the CITY, or by them agreed to. The PROJECT MANAGER may direct the form in which accounts of the "actual field cost" shall be kept and the records of these accounts shall be made available to the PROJECT MANAGER. The PROJECT MANAGER or CITY may also specify in writing, before the work commences, the method of doing the work and type and kind of machinery and equipment to be used; otherwise these matters shall be determined by the CONTRACTOR. Unless otherwise agreed upon, the prices of the use of machinery and equipment shall be determined by using one hundred percent (100%) unless otherwise specified, of the latest schedule of Equipment Ownership Expense adopted by the Associated General Contractors of America. Where practicable the terms and prices for the use of machinery and equipment shall be incorporated in the Written Extra Work Order. The fifteen percent (15%) of the "actual field cost" to be paid the CONTRACTOR shall cover and compensate him for his profit, overhead, general superintendence and field office expense, and all other elements of cost and expense not embraced within the "actual field cost" as herein defined, save that where the CONTRACTOR'S Camp or Field Office must be maintained primarily on account of such Extra Work; then the cost to maintain and operate the same shall be included in the "actual field cost".

No claim for Extra Work of any kind will be allowed unless ordered in writing by the PROJECT MANAGER. In case any orders or instructions, either oral or written, appear to the CONTRACTOR to involve Extra Work for which he should receive compensation or an adjustment in the construction timer, he shall make written request to the PROJECT MANAGER for written order authorizing such Extra Work. Should a difference of opinion arise as to what does or does not constitute Extra Work, or as to the payment therefore, and the PROJECT MANAGER insists upon its performance, the CONTRACTOR shall proceed with the work after making written request for written order and shall keep an accurate account of the "actual field cost" thereof, as provided under method (C).

10.15 WORK ORDER CHANGES. It is further agreed that the quantities of work to be done at unit prices and materials to be furnished may be increased or diminished as may be considered necessary, in the opinion of the PROJECT MANAGER, to complete the work fully as planned and that all quantities or work, whether increased or decreased, are to be performed at the unit prices set forth except as provided for in the specifications. The CITY reserves the right to increase or decrease the amount of work to be done by any amount not to be exceeded by twenty-five percent (25%) of the original contract amount. In the

FINANCIAL AND FISCAL POLICIES

event the increase pertains to items not originally bid, the Contractor shall submit a bid in writing to the PROJECT MANAGER for approval. It is further agreed that lump sum prices may be increased to cover additional work ordered by the PROJECT MANAGER but not shown on the plans or required by the specifications, in accordance with the provision of the general conditions; similarly, they may be decreased to cover deletion or work so ordered.

STATISTICAL SECTION

HISTORY OF ROWLETT

Daniel Rowlett led a small immigrant company of several families from Kentucky to Texas in 1835. They settled in the Tulip Bend area of the Red River near present day Bonham. For military service performed during the Texas revolution he earned a land grant located in Collin County, near present day Allen. A large creek ran through the land and came to be known as Rowlett's Creek. Daniel Rowlett became a leading citizen of Fannin County and never lived near the creek that bore his name. Rowlett is buried in the "Old English Cemetery" in Bonham.

The area now known as Rowlett was divided between two immigration companies: the W.S. Peters Colony and the Charles Mercer Colony. The Peters land was west of Rowlett Road. The Mercer Colony, while generally south of Peters, held a strip of eastern Dallas County east of Rowlett Road. American settlers began moving into this area in the 1840's. Dallas County was organized in 1846. French and German speaking settlers began arriving in Texas as early as 1844. They started colonies in central Texas before moving to the north in the 1850's.

The first post office was opened on April 5, 1880 and was named Morris for Postmaster Austin Morris. The name was later changed to Rowlett, recognizing Rowlett Creek, a major tributary of the east fork of the Trinity River. Railroads began to spread westward after the Civil War bringing new waves of settlers. The roots of many Texas towns were a railroad and a cotton gin. The Greenville & Dallas Railroad reached Rowlett in 1889. By the turn of the century, Rowlett was a thriving farm community, with many stores and services along with its own school and churches.

In 1921 the Bankhead Highway, the second transcontinental paved highway in America, reached Rowlett. It ran from Washington D.C. to San Diego. The city of Rowlett was incorporated in 1952 by a vote of 84 citizens.

In the 1960's Interstate Highway 30 was built providing a more direct route to Dallas, bypassing Rowlett. The completion of Lake Ray Hubbard in 1971 made Rowlett a lakefront community and growth became inevitable. From a population of 5,100 in 1978, Rowlett has grown to over 51,000 today.

The City has doubled in population over the past ten years. The North Central Texas Council of Governments provided a 2005 estimated population of 52,250. The City is primarily residential but has seen growth in its commercial development over the past few years. The City is actively pursuing all alternatives to realize a continued growth of its commercial tax base.

Operating under a Council-City Manager form of government, the City provides a full range of services. These services include police and fire protection; the construction and maintenance of roadways and infrastructure; recreational services; and general administrative services. In addition to general governmental activities, the City provides water and sewer, drainage and sanitation services. Sewage treatment is provided by

HISTORY OF ROWLETT

the City of Garland and IESI Solid Waste Management ("IESI") provides sanitation collection. The North Texas Municipal Water District provides water for the City. Rowlett is one of the most dynamic communities in North Texas. As one of the fastest growing cities in the country, we see new faces and new developments everyday. Our community is rich with a history of volunteerism and therefore a great part of what you will see and experience in Rowlett has been made possible by the hard work of our citizens.

In the next few years the President George Bush Turnpike will come through the center of town. The tollway will bisect the largest Tax Increment Finance District in the State of Texas and certainly open doors to enormous commercial and retail development. DART (Dallas Area Rapid Transit) will extend its light rail system into downtown Rowlett around the end of the decade. The downtown revitalization underway now is designed to complement the rail station with retail uses, restaurants, and urban residential development.

Whether you are a visitor, a newcomer or a long-time resident or business person, there is much to discover in this fast-growing city. While Metroplex amenities are easily reached, Rowlett residents have plenty of reasons to stay close to home. The sparkling Lake Ray Hubbard offers boating, fishing, waterskiing, windsurfing or simply a beautiful area for a family outing. Another cool water spot is The Wet Zone, Rowlett's Family Water Park. Owned and operated by the city, the popular water park draws over 100,000 people each summer with its dynamic water rides, kiddie play areas, a lazy river, a beach entry pool, a lap pool, private party pavilions, swimming lessons and water aerobics.

Rowlett offers sports enthusiasts of all ages first-class ballparks, walking and jogging trails and tennis, while golfers throughout the Metroplex praise the Waterview Golf Club. Throughout the year, Rowlett hosts exciting events such as the Annual Festival of Freedom the last weekend in June. Other citywide events include the Downtown Holiday Tree Lighting and Holiday Parade

Welcome to Rowlett!

STATISTICAL DATA

MISCELLANEOUS DATA

| | |
|-------------------------------------|-------------------|
| Date of Incorporation | September 4, 1952 |
| Date of City Charter Adoption | December 6, 1979 |
| Form of Government | Council-manager |
| Population (2008 Estimate) | 54,150 |
| Area - square miles | 20.4 |
| Building Permits: | |
| Permits issued (fiscal year) | 97 |
| Value (fiscal year) | 27,688,980 |
| City Employees (In FTEs): | |
| Full-time | 356.0 |
| Part-time | 15.0 |
| Fire Protection: | |
| Number of stations | 4 |
| Number of employees | 76.0 |
| Police Protection: | |
| Number of stations | 1 |
| Number of employees | 113.0 |
| Recreation: | |
| Parks - number of acres: | |
| Developed | 606.9 |
| Undeveloped | 376.5 |
| Library: | |
| Volumes | 93,451 |
| Municipal Water System: | |
| Number of customers | 19,006 |
| Average daily consumption (gallons) | 7,422,493 |
| Miles of water mains | 253 |
| Municipal Sewer System: | |
| Number of customers | 18,456 |
| Miles of sewer mains | 235 |

STATISTICAL DATA

DEMOGRAPHIC STATISTICS

| Fiscal Year | Population ⁽¹⁾ | Personal Income ⁽²⁾ | Per Capita Personal Income ⁽²⁾ | School Enrollment ⁽³⁾ | Unemployment Rate ⁽⁴⁾ | |
|-------------|---------------------------|--------------------------------|-------------------------------------------|----------------------------------|----------------------------------|---------|
| | | | | | Dallas County | Rowlett |
| 1999 | 41,250 | 1,363,972,500 | 33,066 | 10,267 | 3.5% | n/a |
| 2000 | 44,503 | 1,609,985,031 | 36,177 | 10,631 | 4.1% | n/a |
| 2001 | 45,653 | 1,647,708,076 | 36,092 | 10,924 | 5.0% | n/a |
| 2002 | 47,950 | 1,711,719,100 | 35,698 | 11,203 | 7.3% | n/a |
| 2003 | 49,423 | 1,773,939,739 | 35,893 | 11,186 | 7.7% | n/a |
| 2004 | 50,800 | 1,913,890,000 | 37,675 | 11,371 | 6.9% | n/a |
| 2005 | 52,300 | 2,102,564,600 | 40,202 | 10,914 | 5.9% | 5.0% |
| 2006 | 53,100 | 2,233,810,800 | 42,068 | 10,716 | 5.3% | 4.5% |
| 2007 | 53,750 | 2,396,824,300 | 44,592 | 11,470 | 4.5% | 3.9% |
| 2008 | 54,150 | 2,559,540,800 | 47,268 | 11,500 | 4.9% | 4.4% |

⁽¹⁾ North Central Texas Council of Governments.

⁽²⁾ U.S. Department of Commerce: Bureau of Economic Analysis. Per Capita Personal Income represents the Dallas-Plano-Irving, TX Metropolitan Division. 2007 & 2008 are estimated based on changes in State of Texas personal income.

⁽³⁾ Garland Independent School District and Rockwall Independent School District. Totals include only students attending schools within City of Rowlett boundaries.

⁽⁴⁾ Texas Workforce Commission (Rowlett specific data is unavailable for years prior to 2005).

STATISTICAL DATA

PRINCIPAL EMPLOYERS

| <u>Employer</u> | <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total City Employment</u> |
|---------------------------------|---------------------|-------------|--------------------------------------------|
| Garland ISD (City schools only) | 1,076 | 1 | 3.79% |
| Lake Pointe Medical Center | 700 | 2 | 2.47% |
| Wal-mart Supercenter | 500 | 3 | 1.76% |
| City of Rowlett | 393 | 4 | 1.39% |
| Target Corporation | 275 | 5 | 0.97% |
| Senior Care at Lake Pointe | 190 | 6 | 0.67% |
| Rowlett Nursing Home | 152 | 7 | 0.54% |
| H & S Manufacturing | 135 | 8 | 0.48% |
| Store Décor | 126 | 9 | 0.44% |
| Albertson's, Inc. | <u>125</u> | 10 | <u>0.44%</u> |
| | <u><u>3,672</u></u> | | <u><u>12.95%</u></u> |

Source: City of Rowlett - Economic Development Department

STATISTICAL DATA

PRINCIPAL PROPERTY TAXPAYERS

| <u>Taxpayer</u> | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total Taxable Assessed Value</u> |
|-----------------------------|---------------------------------------|-------------|---------------------------------------------------------------|
| Lake Pointe Medical Center | \$ 46,943,855 | 1 | 1.39% |
| Texas Utilities Electric Co | 23,783,970 | 2 | 0.71% |
| Verizon | 23,156,580 | 3 | 0.69% |
| Wal Mart | 23,013,160 | 4 | 0.68% |
| Target Corporation | 17,989,470 | 5 | 0.53% |
| Home Depot USA Inc | 12,295,360 | 6 | 0.37% |
| Shafer Plaza LX VIII LTD | 9,833,480 | 7 | 0.29% |
| Gemni Rowlett Crossing LP | 9,658,080 | 8 | 0.29% |
| Safeway Inc | 7,930,370 | 9 | 0.24% |
| Lakeview Parkview | 6,636,500 | 10 | 0.20% |
| | \$ <u>181,240,825</u> | | <u>5.38%</u> |

Source: Dallas County Tax Assessor Collector

STATISTICAL DATA

GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE

| <u>Fiscal Year</u> | <u>Property Tax</u> | <u>Sales Tax</u> | <u>Other</u> | <u>Total</u> |
|--------------------|---------------------|------------------|--------------|--------------|
| 1999 | 9,548,436 | 1,768,637 | - | 11,317,073 |
| 2000 | 10,653,840 | 2,069,208 | - | 12,723,048 |
| 2001 | 12,263,567 | 2,446,623 | - | 14,710,190 |
| 2002 | 13,968,939 | 2,673,082 | - | 16,642,021 |
| 2003 | 16,303,292 | 2,767,989 | 77,481 | 19,148,762 |
| 2004 | 17,436,453 | 3,097,455 | 87,162 | 20,621,070 |
| 2005 | 19,679,705 | 3,760,344 | 98,303 | 23,538,352 |
| 2006 | 22,385,053 | 7,458,230 | 111,619 | 29,954,902 |
| 2007 | 23,739,044 | 6,230,025 | 120,330 | 30,089,399 |

Source: City of Rowlett - Finance Department

STATISTICAL DATA

CONSTRUCTION ACTIVITY AND PROPERTY VALUES

| FISCAL YEAR | COMMERCIAL CONSTRUCTION | | RESIDENTIAL CONSTRUCTION | |
|--------------------|--------------------------------|--------------|---------------------------------|--------------|
| | PERMITS | VALUE | PERMITS | VALUE |
| 1999 | 19 | 7,702,160 | 798 | 130,378,307 |
| 2000 | 21 | 20,839,905 | 797 | 138,006,558 |
| 2001 | 16 | 9,934,000 | 828 | 129,178,688 |
| 2002 | 8 | 7,516,000 | 695 | 118,827,629 |
| 2003 | 8 | 7,745,000 | 648 | 117,372,047 |
| 2004 | 9 | 7,977,547 | 464 | 91,376,561 |
| 2005 | 13 | 12,841,999 | 316 | 63,731,052 |
| 2006 | 22 | 24,004,450 | 304 | 60,283,655 |
| 2007 | 14 | 10,769,625 | 111 | 25,205,096 |
| 2008 | 13 | 12,530,540 | 84 | 15,158,440 |

City of Rowlett - Building Inspection Department

STATISTICAL DATA

ASSESSED VALUE

| Fiscal Year | Real Property | | Personal Property |
|-------------|----------------------|---------------------|-------------------|
| | Residential Property | Commercial Property | Commercial |
| 2000 | 1,406,803,061 | 157,711,310 | 93,681,190 |
| 2001 | 1,621,860,839 | 184,642,759 | 94,111,680 |
| 2002 | 1,825,214,439 | 215,732,861 | 123,854,000 |
| 2003 | 2,131,093,820 | 243,363,884 | 147,094,667 |
| 2004 | 2,288,830,196 | 262,650,254 | 134,743,342 |
| 2005 | 2,442,868,291 | 290,096,791 | 136,489,993 |
| 2006 | 2,524,253,455 | 312,762,573 | 141,263,626 |
| 2007 | 2,644,059,239 | 344,222,532 | 153,116,905 |
| 2008 | 2,746,432,445 | 398,474,199 | 163,492,973 |
| 2009 | 2,768,828,188 | 423,841,859 | 175,708,877 |

Source: Dallas Central Appraisal District and Rockwall Central Appraisal District

ASSESSED VALUE

| Total Taxable Assessed Value | Total Direct Tax Rate | Average Home Market Value | Average Home Taxable Value |
|---------------------------------------------|------------------------------------------|----------------------------------------------|-----------------------------------------------|
| 1,658,195,561 | 0.64000 | 107,608 | 100,331 |
| 1,900,615,278 | 0.64000 | 117,213 | 108,649 |
| 2,164,801,300 | 0.64000 | 126,440 | 116,199 |
| 2,521,552,371 | 0.64000 | 139,939 | 129,289 |
| 2,686,223,792 | 0.64000 | 144,980 | 134,470 |
| 2,869,455,075 | 0.64000 | 149,854 | 139,073 |
| 2,978,279,654 | 0.67695 | 152,239 | 140,697 |
| 3,141,398,676 | 0.74717 | 156,782 | 144,872 |
| 3,308,399,617 | 0.74717 | 160,887 | 149,231 |
| 3,368,378,924 | 0.74717 | 160,642 | 150,324 |



GLOSSARY

GLOSSARY OF BUDGET TERMS

Accrual Accounting – The basis of accounting where transactions are recognized in the financial statements when they occur, regardless of when cash is received or spent.

ADA – Americans with Disabilities Act.

Ad Valorem Tax – A tax computed from the assessed valuation of land and improvements (See Property Tax).

Appropriation – A legal authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Ordinance – An ordinance which gives appropriations legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the City Council.

Assessed Valuation – Valuation set upon real estate or other property by a government as a basis for levying taxes (Note: Property values in Rowlett are established by the Dallas County Appraisal District).

Assets – Resources owned or held by the City which have monetary value.

Audit – An examination of organization financial statements and the utilization of resources.

Balance Sheet – A financial statement that presents the assets, liabilities, reserves and balances of a specific governmental fund as of a specified date.

Balanced Budget – A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed resources.

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue. Bonds are most frequently used to finance the construction of large capital projects.

Budget – A plan of financial operation that links all planned revenues and expenditures with various municipal services. The term “budget” usually indicates a financial plan for a single fiscal year.

GLOSSARY OF BUDGET TERMS

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budgetary Control – the control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

Budgeting for Outcomes – A budget process designed to create a government that works better and costs less; an approach to developing plans for service provision that prioritize based on citizen and customer priorities that are connected to measurable results.

Capital Improvements Program Budget – a Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects or major capital purchases designed to improve and maintain the value of the City's assets.

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets. Fixed assets are defined as a piece of equipment, vehicle, furniture or fixture that cost at least \$5,000 and has a useful life of greater than 3 years.

Cash Management – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CIP – Capital Improvement Program.

Contingency Fund – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Core Service – Key service provided to achieve an outcome.

Current Taxes – Taxes that are levied and due within one year.

DARE – Drug Abuse Resistance Education.

DART – Dallas Area Rapid Transit

Debt Service – The City's obligation to pay the principal and interest of all bonds or other debt instruments according to a pre-determined payment schedule.

GLOSSARY OF BUDGET TERMS

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. May also be called a sinking fund.

Delinquent Taxes – Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached.

Depreciation – (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

Disbursement – Payment for goods and services in cash or by check.

EMS – Emergency Medical Service.

Encumbrances – The pledge to expend appropriated funds to purchase an item or service. To encumber funds means to set aside funds for future expenditures.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rates for these services are established to insure that revenues are adequate to meet all necessary expenditures.

Expenditure – The actual outflow of funds paid for an asset obtained or goods and services obtained.

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operations. The Fiscal Year for Rowlett begins October 1 and ends September 30.

FLSA – Fair Labor Standards Act

Fixed Assets – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations. This term is typically used in reference to general obligation bonds.

Fund – A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities or government functions.

GLOSSARY OF BUDGET TERMS

Fund Balance – The excess in a fund of current assets over current liabilities; sometimes called working capital in enterprise funds. A negative fund balance is often referred to as a deficit.

GAAP – Generally Accepted Accounting Principles.

GASB – Government Accounting Standards Board.

General Fund – The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as fire and police protection, health services, parks and recreation, libraries, street maintenance, and general administration.

General Ledger – A file that contains the accounts needed to reflect the financial positions and the results of operations of the City.

General Obligation Debt – Monies owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local government unit.

Generally Accepted Accounting Principals – Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

GIS – Geographic Information System.

GISD – Garland Independent School District.

GFOA – Government Finance Officers Association.

Goals – Targets or plans that are reflective of major departmental activities.

Governmental Fund – A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities or government functions. Governmental Funds include the General Fund, Special Revenue funds, Debt Service funds, and Capital Projects funds.

Grants – Contributions of assets from another government to be used or expended for a specified purpose, activity, or facility.

Interfund Transfers – Amounts transferred from one fund to another.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

GLOSSARY OF BUDGET TERMS

Levy – To impose taxes, special assessments, or service charges for the support of City services.

Liabilities – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line-Item Budget – A budget that lists each expenditure category (personnel, supplies, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Modified Accrual Accounting – A basis of accounting in which expenditures are accrued but revenues are accounted when they are measurable and available to pay current liabilities. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are measurable and available to pay current liabilities. This type of accounting basis is conservative and is recommended as the standard for most governmental funds.

NCTCOG – North Central Texas Council of Governments.

NTMWD – North Texas Municipal Water District.

NTTA – North Texas Tollway Authority.

Operating Budget – The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Outcome – A result; the effect desired for the public, expressed as a broad statement; under Budgeting for Outcomes, Rowlett has defined six outcome areas along with a seventh area for general administrative departments that are required to manage the City and provide support to all funds.

Performance Measure – Measurements that reflect the service that is being provided and permit objective evaluation of the service program.

GLOSSARY OF BUDGET TERMS

PGBT – President George Bush Tollway.

Program Budget – A budget that focuses upon goals and objectives rather than upon organizational budget units or object classes of expenditure.

Property Tax – Taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proposal – A description of services, programs or initiatives that will produce the desired result.

Proprietary Fund – A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities or government functions. Proprietary Funds include Enterprise funds and Internal Service funds.

Reimbursements – Reimbursements budgeted with the various cost centers represents receipts from other departments or individuals to cover a portion of the business unit's expenditures that were directly related to services provided to the reimbursing department or individual.

Reserve – An account used to earmark a portion of fund balance to indicate that it is not appropriated for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

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 – Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

ROW – Right-of-Way.

Sinking Fund – See Debt Service Fund.

Tax Rate – A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

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, for example, sanitation service charges.

GLOSSARY OF BUDGET TERMS

Tax Increment Finance District (TIF) – A geographical area or district created under Texas law to encourage development of the area within its boundaries by the reinvestment of the incremental tax growth generated by property value increases and new development within the district.

TMRS – Texas Municipal Retirement System.

TNRCC – Texas Natural Resources Conservation Commission.

TXDOT – Texas Department of Transportation.

LEGAL SECTION

LEGAL REQUIREMENTS

The legal requirements of the budget are governed by the Section 6.02 of the City of Rowlett Home Rule Charter and Chapter 102 of the Texas Local Government Code.

CITY OF ROWLETT HOME RULE CHARTER ARTICLE VI, SECTION 6.02 – BUDGET

The Fiscal year of the City shall begin on the first day of October and end on the last day of September of each calendar year. Each year and in sufficient time to provide for all necessary hearing, the City Manager shall prepare and submit to the City Council a budget to cover all proposed expenditures of the City for the succeeding fiscal year. Such budgets shall be prepared and administered pursuant to the applicable general laws of this state. In the event that the budget is not enacted prior to October 1st, the preceding fiscal year budget shall be deemed adopted, which may be amended or supplemented, as the City Council deems appropriate.

TEXAS LOCAL GOVERNMENT CODE CHAPTER 102 – MUNICIPAL BUDGET

§ 102.002 Budget Officer

The mayor of a municipality serves as the budget officer for the governing body of the municipality except as provided by Subsection (b).

(b) If the municipality has the city manager form of government, the city manager serves as the budget officer.

§ 102.002. Annual Budget Required

The budget officer shall prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year.

§ 102.003. Itemized Budget; Contents

(a) The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.

(b) The budget must contain a complete financial statement of the municipality that shows:

(1) the outstanding obligations of the municipality;

LEGAL REQUIREMENTS

- (2) the cash on hand to the credit of each fund;
- (3) the funds received from all sources during the preceding year;
- (4) the funds available from all sources during the ensuing year;
- (5) the estimated revenue available to cover the proposed budget; and
- (6) the estimated tax rate required to cover the proposed budget.

§ 102.004. Information Furnished by Municipal Officers and Boards

In preparing the budget, the budget officer may require any municipal officer or board to furnish information necessary for the budget officer to properly prepare the budget.

§ 102.005. Proposed Budget Filed With Municipal Clerk; Public Inspection

(a) The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year.

(c) The proposed budget shall be available for inspection by any person. If the municipality maintains an Internet website, the municipal clerk shall take action to ensure that the proposed budget is posted on the website.

§ 102.006. Public Hearing on Proposed Budget

(a) The governing body of a municipality shall hold a public hearing on the proposed budget. Any taxpayer of the municipality may attend and may participate in the hearing.

(b) The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy.

(c) The governing body shall provide for public notice of the date, time, and location of the hearing.

§ 102.0065. Special Notice by Publication for Budget Hearing

LEGAL REQUIREMENTS

(a) The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located.

(b) Notice published under this section is in addition to notice required by other law, except that if another law requires the governing body to give notice, by publication, of a hearing on a budget this section does not apply.

(c) Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

§ 102.007. Adoption of Budget

(a) At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget.

(b) The governing body may make any changes in the budget that it considers warranted by the law or by the best interest of the municipal taxpayers.

§ 102.008. Approved Budget Filed With Municipal Clerk; Posting on Internet

On final approval of the budget by the governing body of the municipality, the governing body shall file the budget with the municipal clerk; and if the municipality maintains an Internet website, take action to ensure that a copy of the budget is posted on the website.

§ 102.009. Levy of Taxes and Expenditure of Funds Under Budget; Emergency Expenditure

(a) The governing body of the municipality may levy taxes only in accordance with the budget.

(b) After final approval of the budget, the governing body may spend municipal funds only in strict compliance with the budget, except in an emergency.

(c) The governing body may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the governing body amends the original budget to meet an emergency, the governing body shall file a copy of its order or resolution amending the budget with the municipal clerk, and the clerk shall attach the copy to the original budget.

LEGAL REQUIREMENTS

(d) After the adoption of the budget or a budget amendment, the budget officer shall provide for the filing of a true copy of the approved budget or amendment in the office of the county clerk of the county in which the municipality is located.

§ 102.010. Changes in Budget for Municipal Purposes

This chapter does not prevent the governing body of the municipality from making changes in the budget for municipal purposes.

§ 102.011. Circumstances Under Which Charter Provisions Control

If a municipality has already adopted charter provisions that require the preparation of an annual budget covering all municipal expenditures and if the municipality conducts a public hearing on the budget as provided by Section 102.006 and otherwise complies with the provisions of this chapter relating to property tax increases, the charter provisions control. After the budget has been finally prepared and approved, a copy of the budget and the amendments to the budget shall be filed with the county clerk, as required for other budgets under this chapter.



City of Rowlett

Official Copy

Ordinance: ORD-026-08

4000 Main Street
P.O. Box 99
Rowlett, TX 75030-0099
www.rowlett.com

File Number: 2008-367

Enactment Number: ORD-026-08

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009; AND PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR BE MADE IN ACCORDANCE WITH SAID BUDGET; PROVIDING A SEVERABILITY CLAUSE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009 has been duly created by the budget officer of the City of Rowlett, Texas in accordance with Chapter 102 of the LOCAL GOVERNMENT CODE; and

WHEREAS, the City Manager for the City of Rowlett filed the proposed budget in the office of the City Secretary on July 28, 2008 and the proposed budget was made available for public inspection in accordance with Chapter 102 of the LOCAL GOVERNMENT CODE; and

WHEREAS, one public hearing was held, in accordance with the applicable State law, by the City of Rowlett on August 19, 2008, in accordance with Chapter 102 of the LOCAL GOVERNMENT CODE, following due publication of notice thereof, at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed 2008-2009 fiscal year budget; and

WHEREAS, after full and final consideration, it is the opinion of the City Council of the City of Rowlett that the 2008-2009 fiscal year budget of revenues and expenditures as hereinafter set forth should be adopted and approved.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS:

Section 1: That the annual budget of revenues and expenditures necessary for conducting affairs of the City of Rowlett for the Fiscal Year 2008-2009 (attached hereto and incorporated herein as Exhibit A), providing for a financial plan for the ensuing fiscal year is hereby approved and adopted.

Section 2: That expenditures during the fiscal year shall be made in accordance with this budget, unless otherwise authorized by proper amendment; said budget document shall be on file for public inspection in the office of the City Secretary. Upon approval of the budget, the budget officer shall file a true copy thereof with the County Clerk.

Section 3: That unless modified otherwise by the City Council, the remaining budget for all capital improvements from fiscal year 2007-2008 (attached hereto and incorporated herein as Exhibit B) not completed or started as of September 30, 2008, will be automatically carried over into fiscal year 2008-2009. Furthermore,

funds for the capital improvements listed for fiscal year 2008-2009 (attached hereto and incorporated herein as Exhibit B) are hereby appropriated and the entire Five Year Capital Improvements Program for fiscal years ending 2009-2013 is hereby adopted.

Section 4: That all budget amendments and transfers of appropriations budgeted from one account or activity to another for the prior fiscal year be and are hereby ratified, and the budget ordinances, heretofore enacted by the City Council, be and are hereby amended to the extent of such transfers and amendments, for all purposes.

Section 5: That any word, sentence, section, subsection, subdivision, paragraph, clause, phrase or provision of this ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this ordinance as a whole or any part of the provision hereof, other than the part so decided to be invalid or unconstitutional.

Section 6: That all provisions of the ordinances of the City of Rowlett in conflict with the provisions of this ordinance be and the same are hereby repealed, and all other provisions of the ordinances of the City of Rowlett not in conflict with the provisions of this ordinance shall remain in full force and effect.

Section 7: That this ordinance shall become effective immediately upon its passage.

At a meeting of the City Council on 9/16/2008, a motion was made by Deputy Mayor Pro Tem Maggiotto, seconded by Councilmember Jackson, that this Ordinance be approved. The motion passed by the following vote:

Ayes: 5 Mayor Harper, Mayor Pro Tem Gottel, Deputy Mayor Pro Tem Maggiotto, Councilmember Rushing and Councilmember Jackson

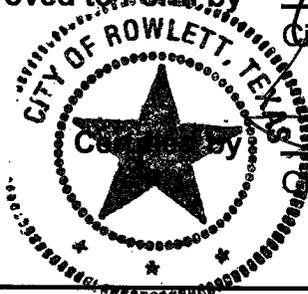
Noes: 2 Councilmember Phillips and Councilmember Kilgore

Approved by John E. H.
Mayor

Date 9-25-08

Approved to Form by [Signature]
City Attorney

Date 9/25/08



[Signature]
City Secretary

Date 9-25-08



City of Rowlett
Official Copy
Ordinance: ORD-027-08

4000 Main Street
P.O. Box 99
Rowlett, TX 75030-0099
www.rowlett.com

File Number: 2008-360

Enactment Number: ORD-027-08

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS, ADOPTING THE TAX RATE AND LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR 2008-2009 TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENDITURES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, following public notice duly posted and published in all things as required by law, public hearings were held, by and before the City Council of the City of Rowlett, the subject of which was the proposed tax rate for the City of Rowlett for Fiscal Year 2008-2009; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS:

Section 1: That there is hereby levied and shall be assessed for the tax year 2008 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Rowlett, Texas, and not exempt by the CONSTITUTION of the State and valid State laws, a tax of \$0.747173 on each and every \$100 assessed valuation of taxable property apportioned and distributed as follows:

(a) \$0.494673 on each and every \$100 valuation of said property is hereby reviewed and assessed to provide revenue for maintenance and operations of the City government and current expenses thereof; and

(b) \$0.252500 on each and every \$100 valuation of said property is hereby reviewed and assessed for the purpose of creating a sinking fund to pay the interest principal on all outstanding bonds of the City, not otherwise provided for.

Section 2: That all ad valorem taxes shall become due and payable on October 1, 2008 and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2009.

Section 3: That a delinquent tax shall incur all penalty and interest authorized by law including a penalty of six percent (6%) on the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. A tax delinquent on July 1, 2009 incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been

delinquent. A delinquent tax shall also accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1, 2009 incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty and interest due; such additional penalty is to defray costs of collection due to a contract with the City's tax collection attorney pursuant to Section 33.07 of the Texas Property Tax Code, as amended.

Section 4: That the City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 5: That the tax roll as presented to the City Council, together with any supplements hereto, be and the same are hereby approved.

Section 6: That should any word, sentence, section, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

Section 7: All ordinances of the City of Rowlett, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

Section 8: This ordinance shall become effective immediately upon its passage.

At a meeting of the City Council on 9/16/2008, a motion was made by Councilmember Phillips, seconded by Councilmember Jackson, that this Ordinance be approved. The motion passed by the following vote:

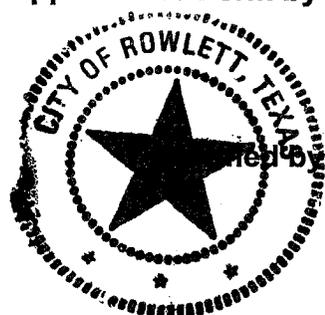
Ayes: 7 Mayor Harper, Mayor Pro Tem Gottel, Deputy Mayor Pro Tem Maggiotto, Councilmember Phillips, Councilmember Rushing, Councilmember Jackson and Councilmember Kilgore

Approved by 
Mayor

Date 9-25-08

Approved to Form by 
City Attorney

Date 9/24/08




City Secretary

Date 9-25-08

Rowlett
T E X A S

The logo features the word "Rowlett" in a dark green, cursive script font. Below it, the word "TEXAS" is written in a smaller, dark green, all-caps sans-serif font. A thick, dark red swoosh underline starts under the "T" and extends to the right, ending under the "S".