



Construction Underway of President George Bush Turnpike Eastern Extension on Lake Ray Hubbard

City of Rowlett, Texas
Adopted Budget
Fiscal Year 2011



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".

CITY OF ROWLETT
ANNUAL OPERATING BUDGET

FISCAL YEAR
OCTOBER 1, 2010 - SEPTEMBER 30, 2011

CITY COUNCIL

John E. Harper, Mayor

Todd W. Gottel, Mayor Pro-Tem

Patrick Jackson, Deputy Mayor Pro-Tem

Donna Davis, Councilmember

Doug Phillips, Councilmember

Michael Gallops, Councilmember

Chris Kilgore, Councilmember

CITY STAFF

Lynda K. Humble, City Manager

Brian Funderburk, Assistant City Manager

Susie Quinn, City Secretary

Ann Honza, Financial Services

George Harris, Fire Chief

Matt Walling, Police Chief

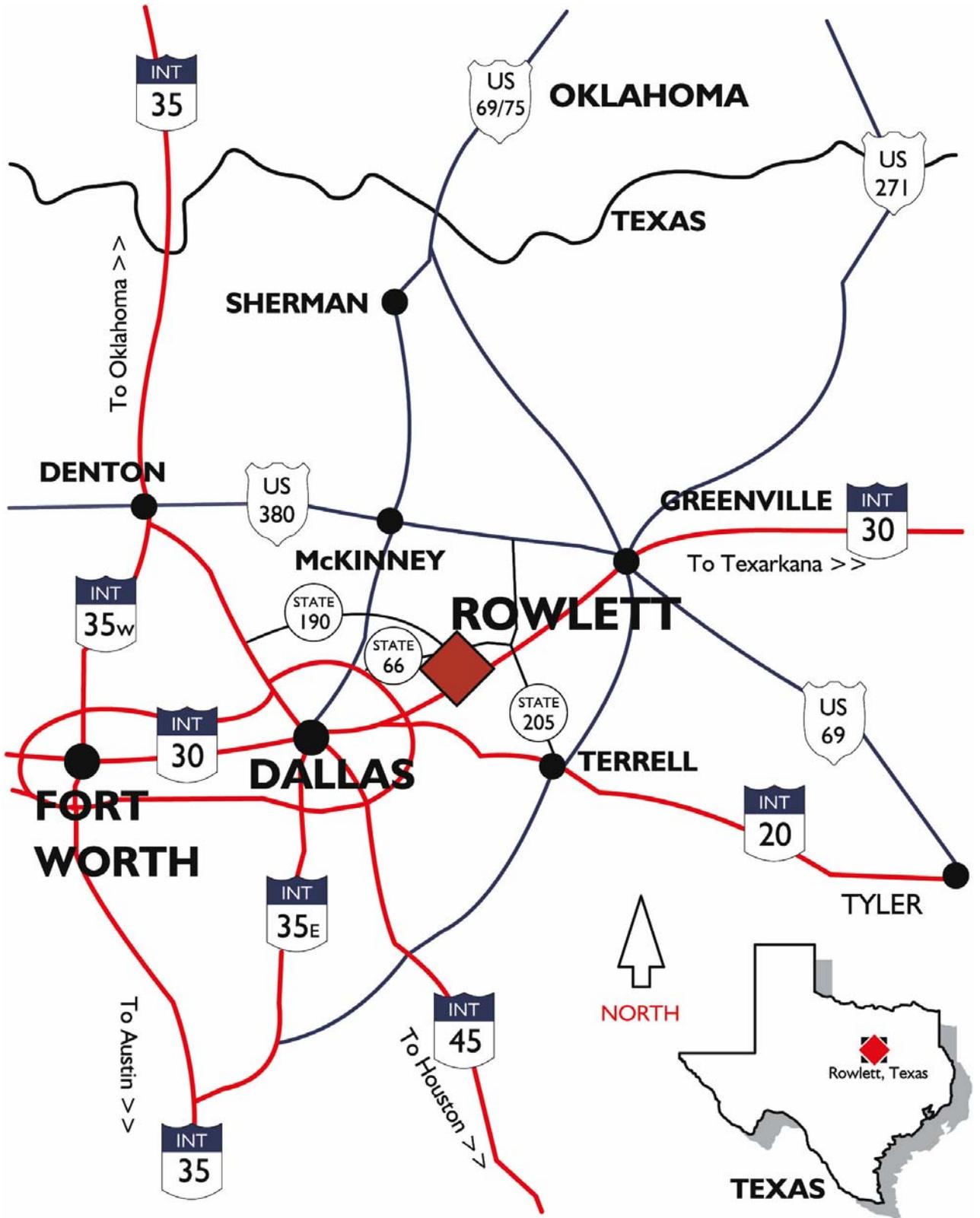
Steve Cooke, Public Works

Ben White, Economic Development

Kathy Cockcroft, Library

Jermel Stevenson, Parks & Recreation

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, 2009

A handwritten signature in black ink, appearing to be 'H. H. H.', written over a horizontal line.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Egan', written over a horizontal line.

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, 2009. 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

**CITY OF ROWLETT
FY 2010-11
TABLE OF CONTENTS**

INTRODUCTION

Budget Message.....	1
Guiding Principles.....	61
Organization Chart	63
Budget Calendar	64
General Budget Process	65
Description of Fund Structure.....	66

SUMMARIES

Combined Fund Summary FY 2010-11.....	70
Combined Fund Summary FY 2011-12.....	72
General Fund Summary	74
Economic Development Summary	75
Debt Service Fund	76
Utility Fund	77
Refuse Fund	78
Drainage Fund	79
Impact Fee Fund	80
Police Seizure Fund	81
Innovations Fund	82
Hotel Motel Fund	83
PEG Fund	84
Grants Fund.....	85
CDBG Fund.....	86
TIF Fund	87
Juvenile Diversion Fund	88
Court Technology	89
Court Security.....	90
Traffic Safety Fund.....	91
Golf Fund	92
Personnel Detail	93

GENERAL FUND

General Fund Summary	101
General Fund Revenue Detail	102
General Fund Expenditure Summary	104
City Council.....	105
City Manager	107
City Secretary	110
Finance Administration.....	113
Accounting	116
Municipal Court.....	118
Purchasing.....	121
Information Technology.....	124
Police	127
City Marshal.....	130
Fire	133
Animal Services.....	136

**CITY OF ROWLETT
FY 2010-11
TABLE OF CONTENTS**

Building Inspections	139
Environmental Services.....	141
Parks Administration.....	144
Parks Maintenance	147
Recreation	150
Wet Zone	153
Library	155
Communications.....	158
Citizen Action Center	161
Facilities Maintenance.....	163
Streets	165
Fleet Services.....	167
Public Works Administration	169
Planning	171
Geographic Information Services	174
Human Resources	176
Non Departmental.....	179

SPECIAL REVENUE FUNDS

Impact Fees Fund	181
Police Seizure Fund	183
Economic Development Fund	185
Innovations Fund	190
Hotel Motel Fund.....	192
PEG Fund	194
Grants Fund.....	197
CDBG Fund.....	199
TIF Fund	201
Juvenile Diversion Fund	203
Court Technology Fund.....	206
Court Security Fund.....	208
Traffic Safety Fund.....	211
Debt Service Fund.....	213
Golf Fund	215

ENTERPRISE FUNDS

Utility Fund Summary	217
Utility Fund Expenditure Summary	218
Utility Fund Revenue Detail	219
Water / Wastewater Administration.....	220
Water.....	221
Wastewater	223
Revenue Office	225
Meter Services	228
Utility Non Departmental.....	230
Refuse Fund	231
Drainage Fund	233

**CITY OF ROWLETT
FY 2010-11
TABLE OF CONTENTS**

FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM

Overview of Five-Year CIP.....	237
Summary of Five-Year CIP	238
Five-Year CIP Program Information.....	242

DEBT SERVICE

Overview of General Obligation Debt Service	253
General Obligation Debt Service Schedules	254
Overview of Revenue Bonds	266
Revenue Debt Service Schedules	267

SUPPLEMENTAL INFORMATION

Financial and Fiscal Policies	273
Statistical Information.....	299
Glossary	311
Legal Requirements.....	319

Rowlett
T E X A S



October 1, 2010

Dear Honorable Mayor and Councilmembers:

Mayor

John E. Harper

Mayor Pro Tem

Todd Gottel

Deputy Mayor

Pro Tem

Patrick Jackson

City Council

Donna Davis

Michael Gallops

Chris Kilgore

Doug Phillips

City Manager

Lynda K. Humble

ROWLETT VISION~

*A unique community
where families enjoy
life and feel at home*

It is my pleasure to present the City of Rowlett's Fiscal Year (FY) 2011 Adopted Budget. The document includes similar key features as last year, such as the two-year format. This second fiscal year is designed for planning purposes only and was not adopted by council as part of the FY 2011 budget process. Ultimately, we continue to focus on "citizen-centered" government and I strongly believe that this budget closely aligns our values and resources with that focus. An additional focus this year was the emphasis on "sustainability" and evidence of that mantra is reflected throughout the entire document and, where appropriate, discussed in detail to help our readers understand why certain decisions were made. The focus on sustainability, in part, added considerable length to the budget memo. While I apologize for its length, I believe that the information provided is absolutely critical to further the discussion and to help the organization and policy makers make healthy, strategic decisions. I have to also note that this budget was developed with input from City Council, our citizens, and a great deal of research and deep thought from our staff. I am deeply appreciative of the dialogue as it had a clear impact on the final product. Finally, I believe that the Adopted FY 2011 Budget delivers a quality customer-centered product that our Council and citizens deserve.

Without a doubt, Americans are living in some of the most economically challenging times in recent history. No longer are our national, state and local economies growing. Instead, we are faced with declining revenue sources, high unemployment, and limited liquidity in the lending markets. At this same time last year, many economists were indicating that the economy would be improving the last quarter of 2009 or in early 2010. However, economists now suggest that there is a "new normal" and our current economic challenges are here to stay for the next five to ten years.

Because this economic condition is likely to last for the next five years at least, it is no longer prudent to make decisions in one-year increments hoping next year gets better. Therefore, staff has approached the budgeting process from a much different and more strategic perspective going forward than we have in the past. Staff has constructed a five year financial planning model that allows us to see how the decisions we make today will impact our future. In most cases, the model won't change the decisions that we make today, but will provide important insights as to the future impact of today's decisions. Identifying these impacts today provides opportunities for strategic planning rather than encountering "unintended consequences" of today's decisions in the future.

In addition to being the most challenging economic times in recent history, the next five to ten years may be some of the most critical times facing Rowlett's future. With the completion of President George Bush Turnpike (PGBT) and Dallas Area Rapid Transit (DART) Light Rail, the final phase of Rowlett's development future prior to build out is finally here. The community has waited over 40 years to see PGBT completed and 25 years for DART Light

Rowlett.com

City of Rowlett

4000 Main Street

PO Box 99

Rowlett, TX

75030-0099

972.463.CITY

972.412.6118 Fax

Rail. The decisions made now will set the stage for development choices made in the future. Planning for our future will require a “balancing act”, with no clear answers as to what are the right choices. Given that the City of Rowlett’s list of “needs” already exceeds available revenues, this “balancing act” presents additional challenges from the budget perspective due to the requirements of providing for current citizens while simultaneously funding opportunities for future development to grow and diversify the tax base. Strategic planning to prepare for the future must occur from a land-use perspective as well as from a financial perspective.

As staff began to develop this long-term financial strategy, knowing that FY 2011 Budget and FY 2012 Planning Budget were the first two years of its implementation, the question on our minds was what does the “new normal” mean for the City of Rowlett? Because the City of Rowlett is challenged with “price sensitivity” with our citizens - meaning a high tax rate, a high debt structure, and high water rates - it is not a realistic option to consider raising taxes to cover the difference in our shrinking revenues. Overwhelmingly, citizens all across the country, whether on a national, state or local level, are demanding accountability from their government as to how their money is spent. Our shrinking revenues create a gap between what the City can afford to pay and what the citizen expects to receive. So, how do we bridge the gap? Knowing that we must be fiscally accountable to Rowlett citizens, staff has developed a strategy to begin to address that gap from a “sustainability” perspective. This strategy includes answering the following questions:

- Where does the City’s money come from?
- Where does the City spend its money?
- How will an improving economy impact the City of Rowlett?
- What does “sustainability” mean to the City of Rowlett?
- How is the City of Rowlett going to achieve sustainability?
- What are the challenges facing the City in the next 5 years to provide sustainability?
- What is the plan to address these challenges?

The balance of this memorandum provides a framework to begin to answer these very important questions.

WHERE DOES THE CITY’S MONEY COME FROM?

In order to make long-term strategic decisions about how the City of Rowlett must approach the “new normal”, it is important to understand where the City’s money comes from. This information will help better explain what impact the national economy is having locally and what changes must occur for our revenue stream to improve. In addition, City of Rowlett officials are often asked by citizens “why are my taxes so high” and “why can’t we have what other cities have in the way of amenities, etc.?” These are fair questions, and the information provided in this section will provide insight into the answers.

As you can see from the Chart 1 below, the City of Rowlett’s predominate source of revenue is taxes. Within the 69% of revenue generated from taxes, it is made up of property tax, sales tax, and mixed beverage tax. Chart 2 shows property taxes were 82% of the total taxes collected in the City of Rowlett in 2010. The remaining 18% includes sales taxes and mixed beverage taxes. In 2011, property taxes are 81% of the total taxes collected in the City of Rowlett, with the remaining 19% including sales taxes and mixed beverage taxes.

It becomes very clear why any reduction of property tax values has a significant impact on the City’s ability to generate revenue. National, state and local trends that affect home values and

foreclosures are noteworthy because they become important indicators for **future** budget cycles. Because the City of Rowlett is so dependent on property tax revenue, it is difficult for the City of Rowlett to have a significant impact on generating additional revenue quickly. Sales taxes can drop quickly and can typically rebound quickly in a changing economy. However, property taxes typically take a long time to drop, which is evidenced by the City of Rowlett seeing a decline in property tax values for a second straight year. It takes equally as long or longer for property taxes to recover, which means that it will take the City of Rowlett years to see a full recovery of the lost property tax valuations that have occurred.

CHART 1

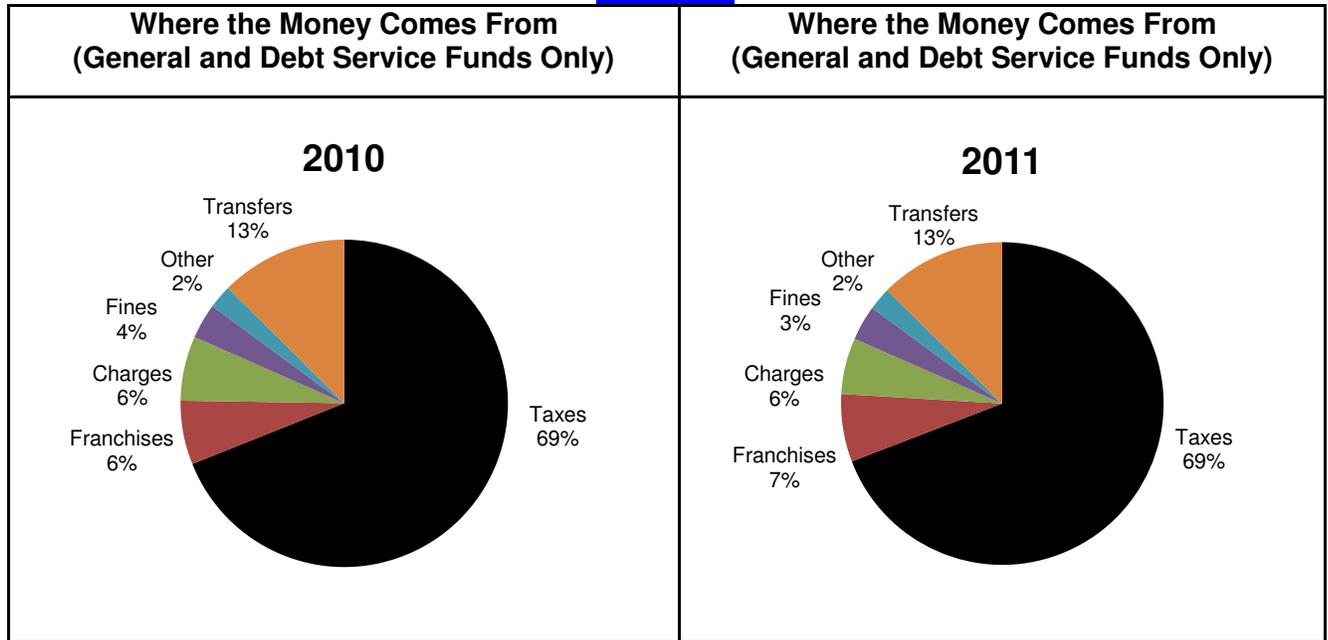
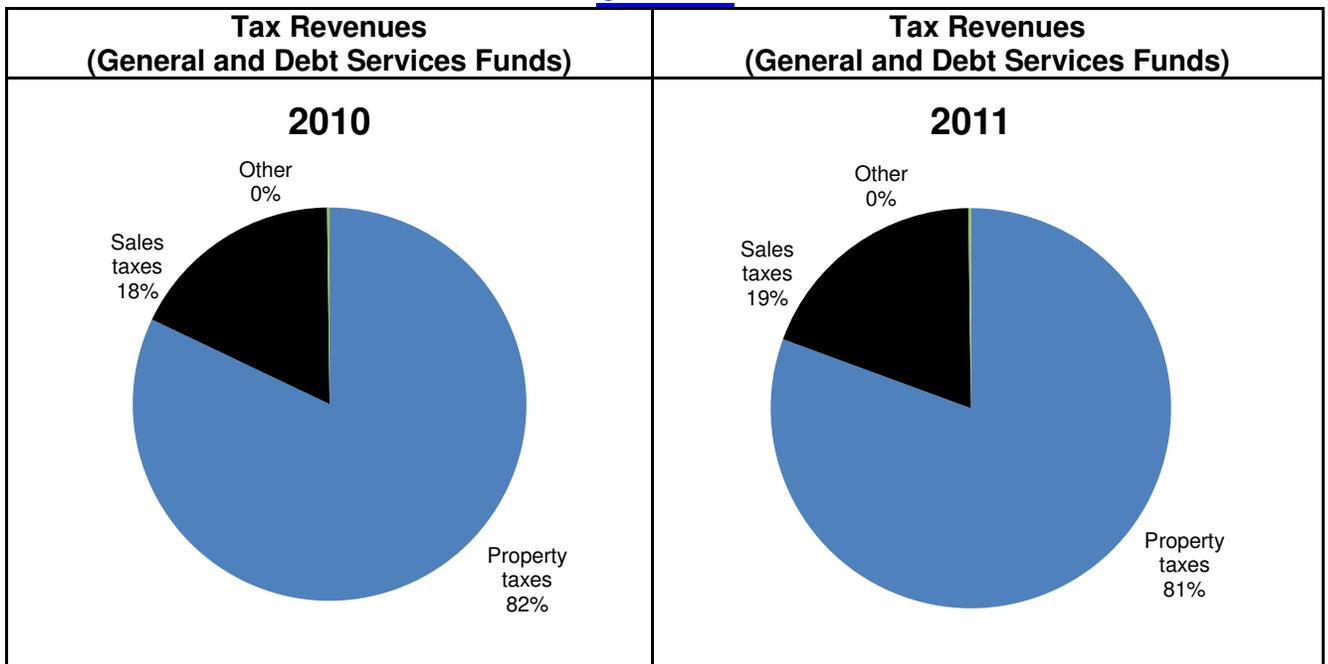


CHART 2



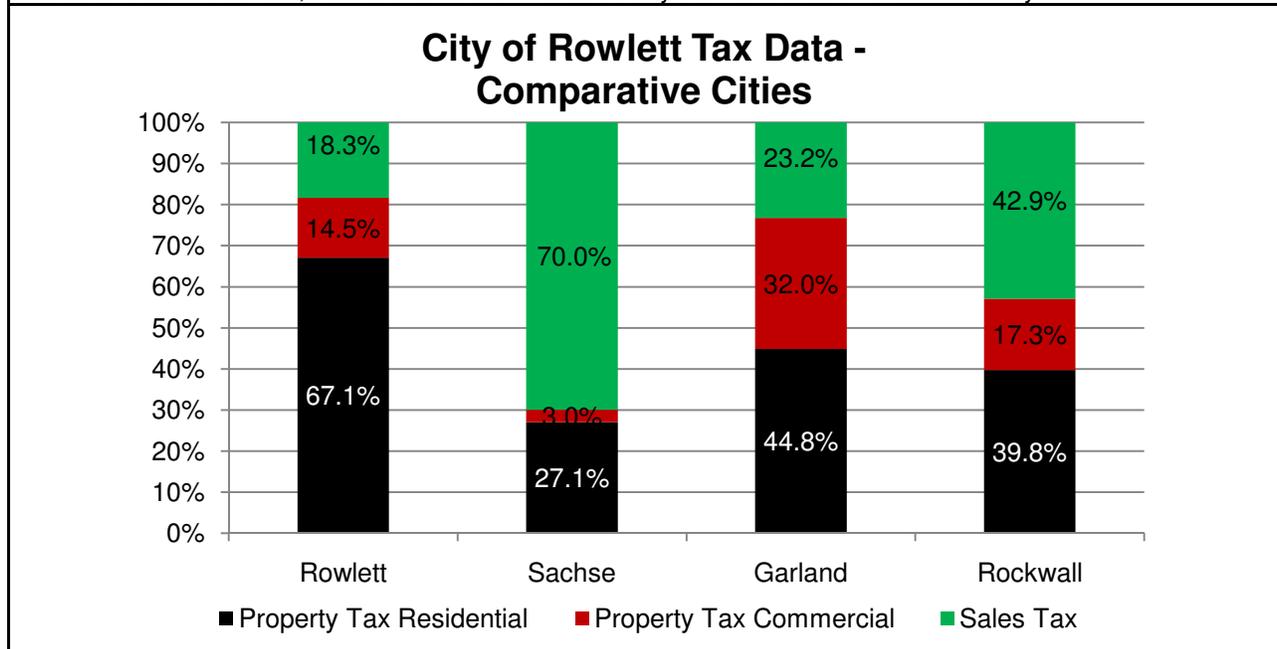
Franchise Fees equal 7% of revenue generated by the City of Rowlett. In FY 2011, this category generates approximately \$2.9 million in revenue. This revenue category includes electric, gas, telephone, and cable franchise fees. The state constitution prevents cities from giving away the use of its public property. Therefore, franchise fees were established many years ago as a way to charge franchise utilities a “rental” fee for the use of the public’s rights-of-way. Due to the competitiveness of the cable and telephone markets, there is a growing push by these industries to lobby the state legislature to eliminate franchise fees. This is a significant threat to local municipalities’ ability to generate revenue and will be monitored as a part of the City’s legislative agenda in the FY 2011 legislative session.

As previously mentioned, citizens often ask “why are my taxes so high” and “why don’t we have the same services that other cities have?” The answer to these questions lie in how each city generates revenue to pay for those services. Chart 3 below compares Rowlett to its neighbors of Sachse, Garland, and Rockwall. This chart shows that these cities have a more balanced approach to revenue that includes a significant commercial property tax base and a stronger sales tax base. The City of Rowlett is heavily reliant on its citizens through residential property tax to generate its revenue for services, which is why our tax rate is more substantial than other cities to generate equivalent revenue.

CHART 3

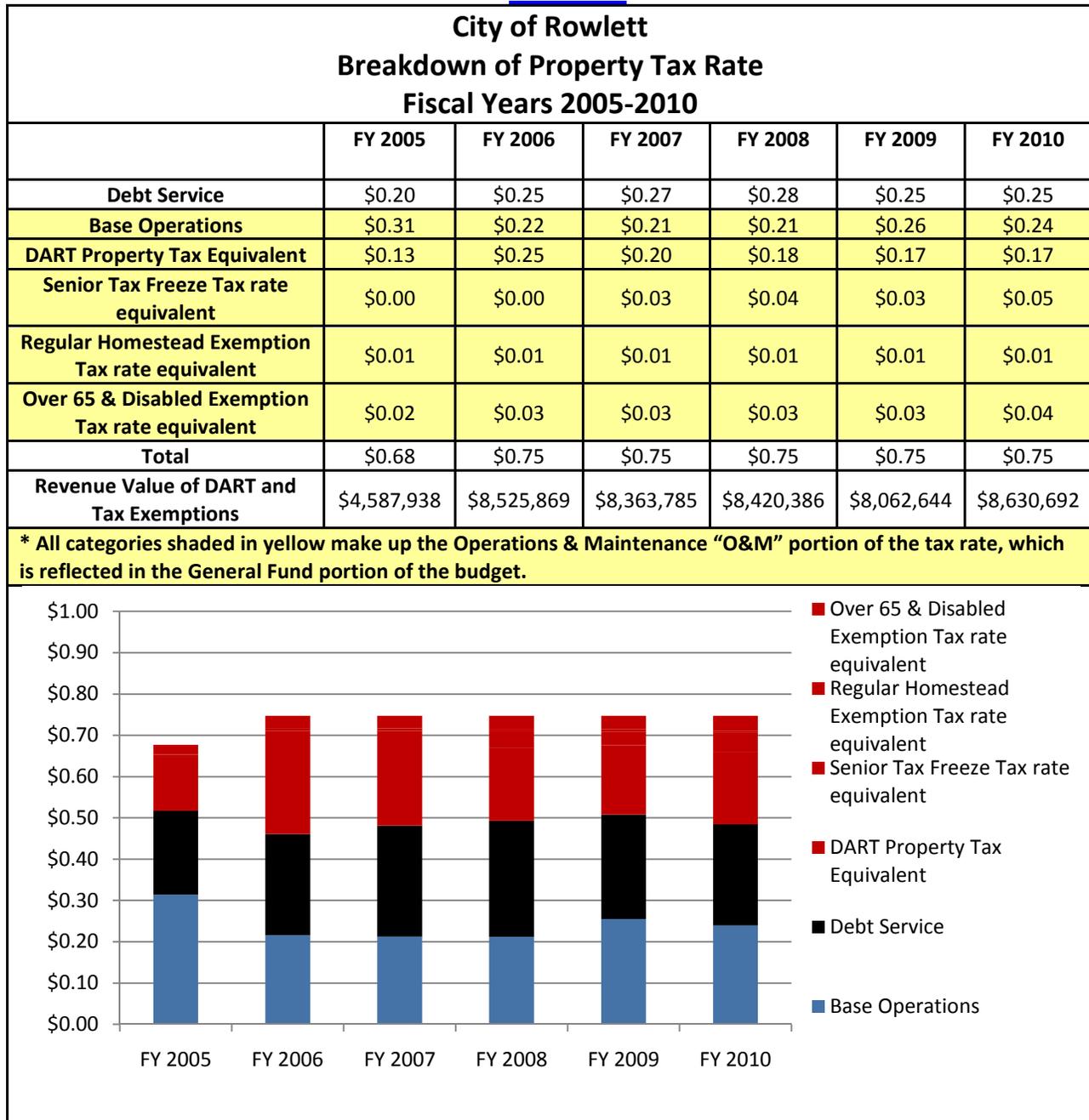
CITY OF ROWLETT TAX ANALYSIS – COMPARATIVE CITIES AS OF FISCAL YEAR ENDED 9-30-09						
FY 2009	Property Tax Residential	Property Tax Commercial	Sales Tax	Total	Property Tax Rate	Sales Tax Rate
Rowlett	\$20,687,937	\$4,479,681	\$5,649,413	\$30,817,031	\$0.747173	1 cent
Sachse *	\$6,604,875	\$728,009	\$17,082,383	\$24,415,267	\$0.610000	1.5 cent
Garland	\$45,437,083	\$32,370,989	\$23,506,589	\$101,314,660	\$0.699600	1 cent
Rockwall	\$12,209,482	\$5,324,040	\$13,167,078	\$30,700,601	\$0.503100	2 cent

* The split between commercial and residential property tax for Sachse is an estimate. Sachse is split between Dallas and Collin counties; data is available for Dallas County but not available for Collin County.



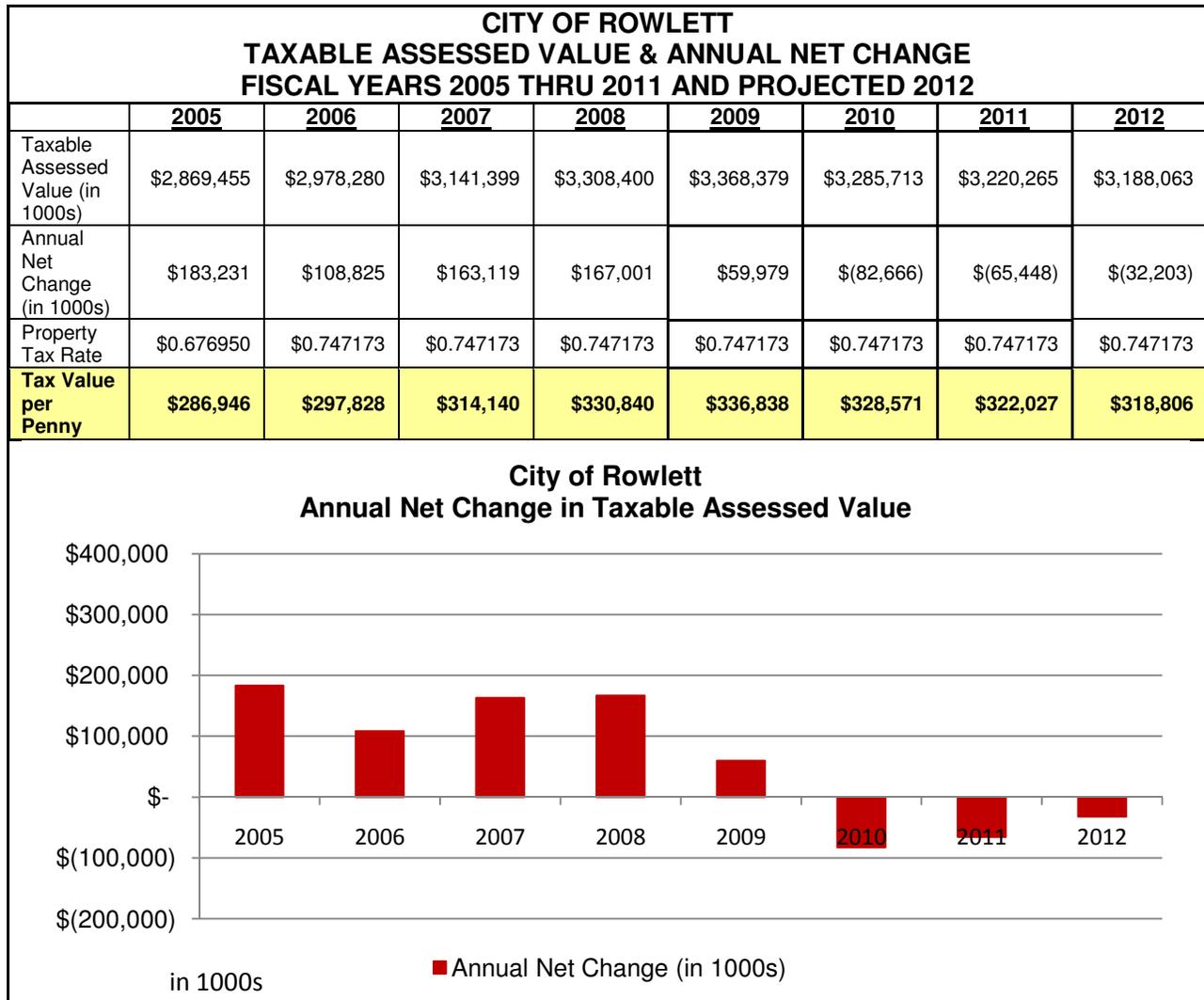
As noted above in Chart 3, property taxes are the single largest source of revenue to the City of Rowlett. Currently, the City assesses \$0.7474 per \$100 of valuation. Chart 4 below shows a further breakdown of how the taxes are allocated. The City of Rowlett allocates 1% of its 2% sales tax to pay for participation in DART. To generate the same sales tax revenue through property tax, it takes \$0.17 per \$100 in value. In addition, the City of Rowlett offers a number of exemptions on property tax valuations, which are subtracted from the amount of taxes that Rowlett is eligible to collect but have elected not to collect. Those exemptions equal \$0.10 per \$100 in value. Therefore, \$0.27 of the \$0.74 cents per \$100 in value collected is used to offset Rowlett's portion of allocated sales tax and property tax revenues that are used for other purposes.

CHART 4



Now that it is very clear that the City of Rowlett is heavily dependent upon property tax collections as its primary source of revenue, one can truly appreciate the impact that the loss of \$147 million in property valuations is having on the City of Rowlett (see Chart 5). This \$147 million loss in property valuations represents the second consecutive year of reduced property tax valuations. In FY 2010, there was a 2.5% reduction, totaling \$82,666,000 in lost property tax values. In FY, 2011, there will be another 2% reduction, which totals an additional \$65,448,000 in lost tax valuations. Staff is projecting that a third year of reductions will occur in FY 2012, with another anticipated reduction of 1%, totaling an additional \$32,203,000 in lost property tax values.

CHART 5

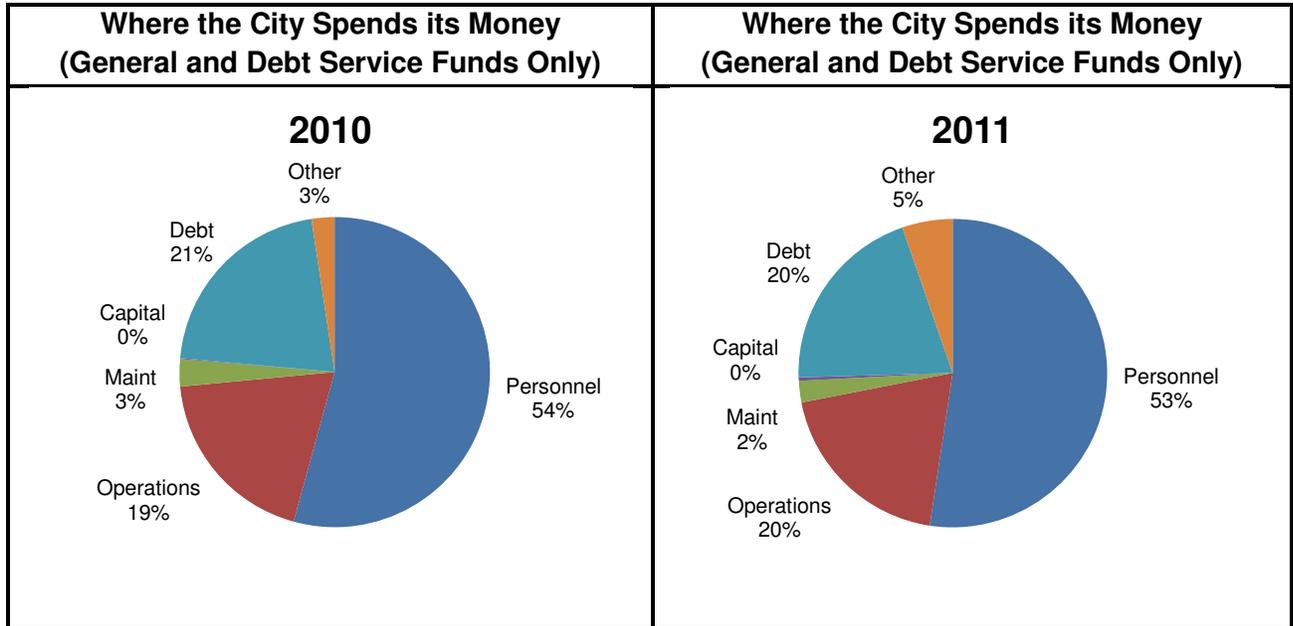


WHERE DOES THE CITY SPEND ITS MONEY?

The City of Rowlett is a service organization whose only “product” is providing service to its citizens. As illustrated in Chart 6, it should not be surprising that the single largest expense is employees and their associated costs, shown below as Personnel. As a part of the “new normal,” the organization is shrinking in the number of full-time equivalent positions and reallocating those resources to other needs such as new technology and replacement equipment. There will come a

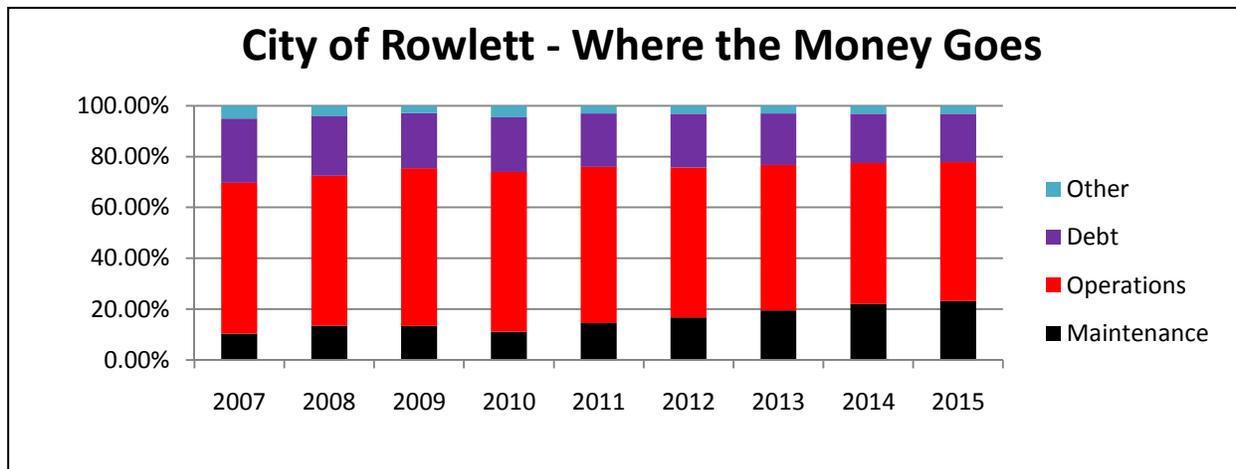
point in the future when this type of reallocation will no longer be possible within the existing capacity. At that time, difficult choices will have to be made regarding what services the City will be able to afford to provide in order to achieve organizational sustainability.

CHART 6



There are two portions to the City's property tax rate. The first portion is the "O&M" rate known as the operations and maintenance allocation. It is this portion of the tax rate that goes into the General Fund to fund the general operations of the City. The second portion is the "I&S" rate known as the interest and sinking allocation. It is this portion of the tax rate that goes into the Debt Service Fund to pay for all general obligation debt and certificates of obligation debt issued on behalf of the City. Chart 7 below shows how the \$0.7474 per \$100 is divided between the two categories. Operations, maintenance, and other make up the "O&M" portion of the tax rate.

CHART 7

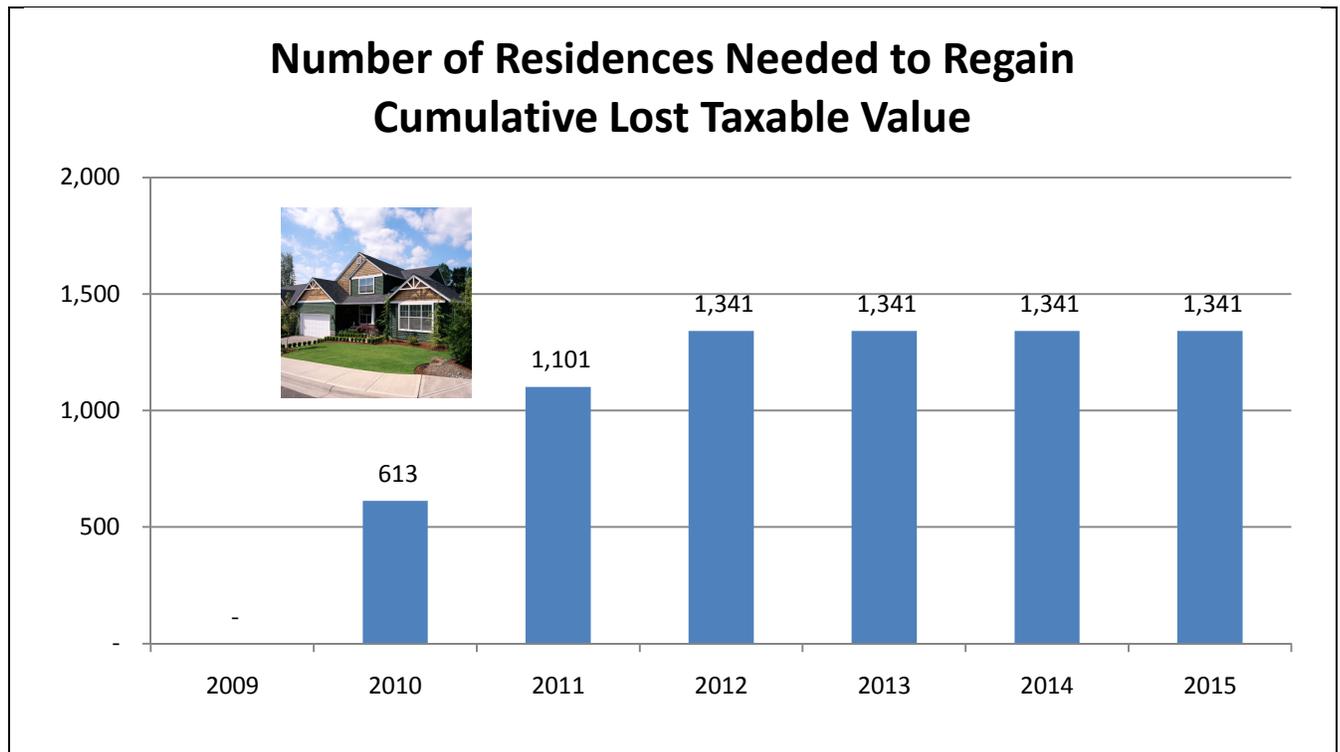


HOW WILL AN IMPROVING ECONOMY IMPACT THE CITY OF ROWLETT?

Job creation is the number one factor that will impact the national economy. Unfortunately, the national unemployment rate remains high at 9.5% as of June 2010, with only 83,000 private sector jobs created for the month. With 14.6 million people unemployed, at this rate it will take 14.6 years for those currently unemployed to find a job. A sobering statistic that suggests the “new normal” is indeed a correct prediction with a longer time span of just five years for recovery. The current labor market continues to negatively impact consumer confidence and the housing market’s ability to rebound. While the State of Texas’ and Metroplex’s economies are in much better shape than the national economy, these national trends do impact the credit markets and access to capital, regardless of their locations.

So, how will an improving economy impact the City of Rowlett? Over the past two years as previously shown in Chart 5, the City of Rowlett has experienced a \$147.5 million decline in property tax valuation, which totals a loss in revenue of \$1,102,235. It is anticipated that the City will experience another 1% reduction in property tax values in FY 2012, which will bring the total loss in property tax valuation to approximately \$180 million. To put this into context, the City of Rowlett’s economy would have to grow by 1,101 new houses in FY 2011 to recoup lost revenue for the past two years, assuming the average taxable value of \$133,984 per home as established by Dallas Central Appraisal District.

CHART 8



Based on permits issued for new construction in 2010, we can begin to anticipate what increases in new construction will be for FY 2012 that will be created to offset the loss in valuations. Construction build during 2010 will be valued by the Dallas Central Appraisal District in January 2011 and assessed in October 2011 as revenue for the City of Rowlett in its FY 2012 budget.

Permits issued for new construction as of May, 2010, totaled \$4,617,916, which equates to \$34,504 in new revenue for the City of Rowlett for its FY 2012 budget.

While there has been some interest on the part of the development community to begin to develop new home subdivisions and additional commercial projects, there has been nothing approved that suggest there will be significant new construction added in 2011 to impact the FY 2013 budget. **Therefore, our current economic situation is not likely to change for the next three to four years.**

The City of Rowlett is fortunate to have PGBT under construction and scheduled for completion in 2011 and DART Light Rail scheduled for completion at the end of 2012. Both provide economic development opportunities that should positively impact the City's ability to generate new property valuations to restore loss revenue due to the existing \$147 million decline in property tax valuations.

HOW IS THE CITY OF ROWLETT GOING TO ACHIEVE SUSTAINABILITY?

What is Sustainability?

Sustainability has been defined as meeting the needs of the present without compromising the future.

For the City of Rowlett,

Sustainability is planning for and providing the appropriate level of service, quality of life, and public safety that can be consistently maintained within the available resources.

Simply translated, we must provide services that we can maintain and afford - this year, next year, and the year after.

Why is Sustainability important?

Because the City's revenues are shrinking and expenditures continue to rise, it is important for the City to find the appropriate balance between services offered and the City's ability to pay in order to achieve sustainability. Not only does Rowlett need the appropriate level of employees to provide these services, but our employees must have the right tools, such as equipment and technology, to provide those services. In order to achieve sustainability in future years, this could mean service reductions to Rowlett citizens, additional reduction in force, and changes to benefits offered to employees. Decisions made today impact tomorrow's ability to pay and must be made with the definition of sustainability in mind.

Because this economic condition is likely to last for at least the next five years, it is no longer prudent to make decisions in one-year increments hoping next year gets better. Therefore, City leaders must develop a multi-year plan that addresses the City's current and future needs and the ability to fund those decisions currently and in the future. **Simply put, we have to evaluate all changes the organization makes, for whatever reason, and assume that these changes are permanent.**

I heard an analogy this summer that is very appropriate to describe sustainability:

“We need to quit thinking in terms of how to keep tightening our belt, but rather figure out how to buy a new pair of pants!”

Why don't we have Sustainability now?

As noted above, the City must find the appropriate balance between services offered and the City's ability to pay in order to achieve sustainability. This will require establishing the appropriate level of employees to provide these services and having the right tools, such as equipment and technology, to provide those services. It also means having appropriate maintenance dollars allocated to maintain existing infrastructure such as streets, alleys, building facilities, and parks. The City of Rowlett is currently challenged in its ability to maintain its technology, infrastructure, and replacement of equipment at sustainable levels. Currently, appropriate funding levels do not exist to meet identified needs. As noted above, these items are paid for out of the “O&M” portion of the tax rate. Once the appropriate balance is established for sustainability, it will require a reallocation of funds from operations allocation to increase the maintenance portion in order to achieve sustainability.

More discussion is provided on this topic later in this memorandum under *Challenges Facing the City in the Next Five Years*.

What is the plan to achieve Sustainability?

The City of Rowlett is well positioned to achieve sustainability because of staff's previous actions to identify and adhere to critical guiding principles. However, it is important to state these principles again because all are important cornerstones in achieving a successful multi-year plan.

1. Develop a core motivated workforce that is excited about providing the “right” programs and services to our citizens. The City of Rowlett is a service organization. We make nothing and have nothing to sell other than our service. Our employees are critical to providing a high level of service. It is said that there is a direct correlation between how employees are valued and how they treat their customers.
2. Evaluate annually services offered to ensure best value. Often times, cities begin offering programs and/or services and never stop to evaluate what is the real benefit of this program to determine whether or not the programs represent the best value of available programming dollars. Therefore, we will continue to conduct cost versus benefit analysis on our programs asking the following questions:
 - Do these programs/services really provide a benefit to our citizens that can be clearly defined?
If yes, does the time and resources allocated to these programs/services benefit an appropriate number of our citizens based on the amount of investment?
If not, we will quit providing this program or service.
 - Are we the appropriate venue to provide these programs/services?
If not, is managed competition, outsourcing, or regionalism a better approach?
3. Utilize technology effectively to work smarter not harder.

4. Maintain appropriate financial reserves and continue fiscal discipline to manage the peaks and mitigate the valleys of economic change.
5. Look Forward. Provide Now. Endure.

WHAT ARE THE CHALLENGES FACING US AS A CITY IN THE NEXT FIVE YEARS TO PROVIDE SUSTAINABILITY?

In an effort to prepare the organization to be sustainable in the “new normal” economy, staff has identified a number of challenges facing us as an organization and/or community. Many of these challenges can be managed within a multi-year plan through implementation on an incremental basis. Each challenge is identified and discussed below along with staff’s solution on how to address in future years.

Salary & Benefits

The single largest expense to the City of Rowlett is the cost of personnel. As noted above, the City is a service organization with nothing to sell other than service. The current economy is changing how benefits are provided to employees in both the public and private sectors. While it is important for the City of Rowlett to remain competitive in its benefit offerings, which continues to be an organizational goal, it is important to note that the definition of “competitive” will be different in future years when compared to the past.

Because the City of Rowlett is so dependent on property taxes as its primary source of revenue, we have already established that any changes that occur in the organization must be viewed as permanent. Therefore, options being utilized by other cities to manage their budget shortfalls, such as instituting furlough days and reducing salaries can’t be viewed as viable short-term solutions for the City. Very few cities are willing to consider pay raises in these economic times.

From the perspective of sustainability, we must find the balance between what the City can afford and its ability to pay. This means balancing the continuation of services offered with providing competitive pay and benefits to the employees that must provide those services. This balance will ensure that we continue to embrace our philosophy of being a “citizen centered organization” with a workforce of employees motivated to provide exceptional customer service.

Salary and Benefits Challenge:

To balance the continuation of services offered to our citizens while providing competitive pay and benefits to the employees that must provide those services. This balance will ensure that we continue to embrace our philosophy of being a “citizen centered organization” with a workforce of employees motivated to provide exceptional customer service.

There are some notable trends regarding salaries and benefits, as shown in Chart 9 below:

- The size of the Rowlett government is shrinking. In 2011, there will be 375.75 full-time equivalent positions, which are 35.75 less positions than in 2007, which is the year of the highest number of employees in Rowlett’s history.
- Cost of medical insurance has increased \$970,802 from 2005 to 2011 or approximately 57.8%.

- Cost of retirement payments to the Texas Municipal Retirement System (TMRS) has increased \$901,915 from 2005 to 2011 or approximately 45.1%.
- The cost per employee has increased \$11,512 from 2005 to 2011 or approximately 20.1%.

CHART 9

	2005	2006	2007	2008	2009	2010	2011
Total Salary	\$17,626,238	\$19,182,428	\$20,555,567	\$19,984,301	\$20,601,237	\$20,163,992	\$19,620,737
Total Benefits	\$4,449,078	\$4,878,006	\$5,186,408	\$5,060,084	\$5,645,267	\$5,970,135	\$6,277,661
Total Compensation	\$22,075,316	\$24,060,434	\$25,741,975	\$25,044,385	\$26,246,504	\$26,134,127	\$25,898,398
Total Full-Time Equivalents	384.50	397.25	411.50	392.50	394.00	382.50	375.75
Avg. Compensation per employee	\$57,413	\$60,567	\$62,556	\$63,807	\$66,615	\$68,325	\$68,925
Total Cost of Medical Insurance	\$1,680,040	\$1,759,090	\$2,011,364	\$1,988,012	\$2,226,000	\$2,453,100	\$2,650,842
Total Cost of TMRS Retirement	\$1,998,738	\$2,133,498	\$2,324,186	\$2,254,980	\$2,687,902	\$2,783,548	\$2,900,653

There are two factors driving the 20.2% in cost per employee, which are the rising cost of medical insurance and the increasing cost of retirement payments to TMRS.

Medical Insurance

As previously noted in Chart 9, the cost of medical insurance has increased \$970,802 from 2005 to 2011 or approximately 57.8%. In an economy of declining revenues, we have to work diligently to manage future increases. The City of Rowlett is not alone in dealing with the rising costs of medical care. There has been much discussion over the past year about this national crisis.

Medical Insurance Challenge:

To develop a long-term approach to fundamentally change the way the City of Rowlett manages its healthcare by educating employees to become educated consumers and establishing a wellness program to incentivize our workforce to become healthier.

In order to provide sustainability, Rowlett must fundamentally change the way we are doing business. It has been the practice of this organization and many others to fix the rising cost of healthcare by simply adjusting the deductible limits, reducing plan offerings, and passing the increased costs onto the employees. This philosophy just treats the short-term symptoms and does not solve the long-term problems. While it is important to recognize that there are a number of variables that affect the cost of healthcare that are beyond the control of the consumer, there are variables that we, as consumers, do control and must manage on a more pro-active basis to change our future. The long-term goal is to maintain a healthy workforce, reduce absenteeism, and mitigate increasing health and prescription drug costs.

Medical Insurance Solution:

Over the past year, staff has developed a five year benefits strategy to begin to address this challenge from a long-term perspective. FY 2011 represents the first year of implementation. Included in the first year implementation is the creation of a partially self-funded insurance plan; the creation of a wellness program; the creation of a culture of health through education and biometric screenings; communication and pro-active management of plan performance issues. As stated above, the long-term goal is to maintain a healthy workforce, reduce absenteeism, and mitigate increasing health and prescription drug costs. **More discussion on this topic is provided later in this memorandum.** This strategy also includes an analysis of the recently approved national healthcare reform bill and its future impact on the City of Rowlett.

As noted above, staff is proposing to create a partial self-insurance fund that puts the City clearly in the driver's seat by partnering with employees with a strategy to provide the benefits employees really want and will use. Key benefits are as follows:

- Exemption from state mandates due to ERISA preemption; plan design is solely determined by the City. This gives the City the ability to create a uniform strategy with customized solutions that best fit employee needs as opposed to the one-size-fits-all approach of fully insured plans.
- Increases the City's ability to provide wellness incentives and disincentives.
- Provides the City with the ability to bid various components, much like a stereo, and accept the best bid for each individual component rather than one consolidated price that may not have the right pricing structure for Rowlett. These components include claim payments, benefit administration, stop loss insurance premiums, preferred provider networks, pharmacy benefits programs, etc. Also, this approach provides the City with the ability to replace various components, much like a plug and play stereo, and accept the best in class vendors.
- In good claims years, the City will have the ability to save money which would have otherwise been paid in fixed premium under a fully insured policy.
- Costs to administer the partial self-insured health plan are usually lower than the administrative fees that are hidden or built into fully insured benefits.

Partial self-insurance also gives the City the ability to gain greater access to population specific claim detail, which provides increased ability for medical case management and cost containment. This information plays an integral role in the development of a sound wellness program, which is essential to maintaining a healthy workforce, reducing absenteeism, and mitigating increasing health and prescription drug costs. More information on partial self-insurance can be found later in this memorandum.

Texas Municipal Retirement System (TMRS)

Several years ago, TMRS acknowledged that there was an unfunded liability created from incorrect actuarial calculations. Benefits, such as updated service credits and cost of living adjustments, were added with "retroactive" provisions without adjusting rates to fund the "retroactive" provisions in the future. Because of this unfunded liability, rates through 2039 have been increased to pay for these "retroactive" provisions that have already been paid or promised. In 2008, the City's portion of the TMRS rate was 12.34%, which totaled an annual contribution of \$2,365,845. In 2016, the rate will increase to approximately 18.77%, which will total an annual contribution of \$4,569,978.

This represents an annual increase of \$1,154,059 by 2016. This cumulative amount is worth 3 ½ cents on the tax rate in today's dollars.

As previously stated, it is important for the City of Rowlett to remain competitive in its benefit offerings. However, it is important to note that the definition of "competitive" will be different in future years when compared to the past. The private sector has already experienced changes in how pensions are funded and offered as an employee benefit. For government employees in the State of Texas, TMRS is one benefit where competitiveness will matter. To this point, most cities' had identical TMRS plans. However, each city confronted with paying for their unfunded liability will address their funding needs differently. In the future, quality employees with tenure in TMRS will evaluate plan offerings before considering applying for vacant positions.

TMRS Challenge:

Financial planning for retirement is the single most important financial decision employees make as they progress through their career. Any discussions and changes to TMRS will come with a high level of anxiety and must be dealt with a high level of sensitivity. Any change to the current system will have an impact on all employees, but more profoundly to those employees close to retirement, and most profoundly to retirees who financially planned their retirement based on existing plan criteria and now have limited and/or no ability to earn additional income to offset any financial loss any future plan changes will create.

TMRS Solution:

Given current economic conditions and the significant costs of the future rate increases, TMRS and the Texas Municipal League (TML) have spent considerable time studying options to propose to the State Legislature in the 2011 legislative session that could create much needed options to manage the unfunded liability and/or reduce future rate contributions. Whatever legislation is in place at the conclusion of the 2011 legislative session will govern TMRS through at least 2013. Knowing how critical any decisions are to our employees' and retirees' future, staff is proposing to fund the FY 2011 rate increase out of one-time surplus funding from the FY 2010 budget in order to have complete information regarding possible future plan options before making any permanent changes to our current plan. Staff will work on a future TMRS strategy by engaging our employees in the spring to ensure a new funding strategy is developed for FY 2012, based on the outcome of the 2011 legislative session.

General Fund Reserve Strategy

The City of Rowlett is very fortunate to have a very stable tax base due to the high degree of residential property tax base. The stability of our tax base has been proven even given the current economic challenges. Over the past three years, approximately 85% of the property taxes collected were paid by residential taxpayers. Of the commercial taxes paid, the top ten property taxpayers represent less than 5.0% of the total value. Rowlett does not have the types of businesses that can experience significant economic fluctuations such as a mall or other like businesses.

General Fund Reserve Challenge:

While the City's reserve of 10% is appropriate, given the stability of its tax base, a 10% reserve does not allow additional "cushion" to manage the financial uncertainty of today's economy.

General Fund Reserve Solution:

The General Fund currently has a minimum fund balance requirement of 10%; however, based on cost cutting measures in FY 2009 and FY 2010, the fund is expected to have an ending reserve on September 30, 2010 of approximately 18.0%. Given current economic concerns, staff recommends increasing the minimum reserve policy from 10% to 13% on a permanent basis, representing slightly more than 45 days of operations, and establishing a budgetary target of 15% for FY 2011 and FY 2012. The additional 5% above the required 10% fund balance represents a "cushion" of sorts to allow for strategic management adjustments regarding revenue projections over the next two years. Any amounts above 15%, projected to be approximately \$1.3 million at September 30, 2010, are recommended to be transferred to the Innovation and Bridge Fund, discussed further later in this memo, to replace antiquated technology or obsolete equipment. If the economy has begun to rebound by FY 2013, the City will strive for a fund balance target of 13%, which is the equivalent of 45-47 days.

Chart 10 reflects this General Fund Reserve Strategy.

CHART 10

17%	62	\$5.78	Available for one-time purposes				
16%	58	\$5.44					
15%	55	\$5.10	2-yr Target @ 15%	Available for one-time purposes			
14%	51	\$4.76					
13%	47	\$4.42	New Min Policy @ 13%				
12%	44	\$4.08					
11%	40	\$3.74					
10%	36	\$3.40	FY 2010 Policy @ 10%				
9%	33	\$3.06					
8%	29	\$2.72					
7%	25	\$2.38					
6%	22	\$2.04					
5%	18	\$1.70					
4%	15	\$1.36					
3%	11	\$1.02					
2%	7	\$0.68					
1%	4	\$0.34					
Percent	Days	Millions*	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
*Based on FY2010 projected expenditures.							

Antiquated Software Technology

In the past twenty years, computer technology has gone from being a luxury to an integral part of operations. Organizational efficiencies have been created through the use of automation as a way to streamline processes and information sharing. Generations entering today's workforce have never known work life without computer technology. The days of manual processes using "big chief tablets and pencils" are long gone! While computer technology has numerous advantages, one distinct disadvantage is its short useful life, given how rapidly computer technology continues to advance and our customers' continue dependence and demand for new technology applications.

Antiquated Software Technology Challenge:

Staff has evaluated our existing technology and determined all of our "core" systems are at or beyond their useful life including the Finance system, the Library system, Police/Fire Computer Aided Dispatch, and the 9-1-1 System.

Outlined in Chart 11 below is an explanation by software of its function, criticality, current age, expected useful life, reasons for replacement, and what happens if no replacement occurs.

CHART 11

FINANCE SOFTWARE:	
Function	Core financial software for the City plus Utility Billing, Court, Land Management, Building Permits, and limited Human Resource Information System (HRIS) functions.
Criticality	High criticality since this Enterprise Resource Planning (ERP) system provides foundation for all financial transactions and reports. Currently, there is no HRIS system. Need to add an HRIS system to increase efficiencies in operations is a medium issue.
Current Age	Purchased in 1997, and upgraded as needed since that time. Only HR related product purchased in the past was applicant tracking. HRIS system is available, but never purchased by the City.
Expected Useful Life	Infinite based on upgrades and maintenance
Why does it need to be replaced?	Desire to move from an ERP system to best of breed when business cases support such a change.
What happens if we do nothing?	Continue to pay \$80-90K maintenance for all modules. Upgrade as needed to maintain or improve functionality in future years. System "works" with minimal cash outlay on an on-going basis

LIBRARY SOFTWARE:	
Function	Integrated library system, which manages patron and materials database, inventory, acquisitions, circulation, cataloging and searches
Criticality	Essential to daily operations
Current Age	7 years
Expected Useful Life	7+ years
Why does it need to be replaced?	More efficient delivery of product to patron. Improved features for less maintenance cost.
What happens if we do nothing?	Current provider has expressed limited future ability to support current project. This will limit ability to get future replacement/repair parts. Poor management of inventory. Limited features for patrons to manage their accounts. Inefficient delivery of product. Higher maintenance costs for such an antiquated product.

CONTINUED CHART 11

POLICE/FIRE COMPUTER AIDED DISPATCH:	
Function	When a 9-1-1 call comes in, dispatchers input information like the address and nature of the call into the Computer Aided Dispatch (CAD) system. The CAD does the rest, identifying the location, mapping the area, locating nearby officers and can with the right software, even find the fastest route to the scene. Police and Fire CAD systems then analyze the information input for each call; offering historical information like past calls for service; problems in the neighborhood, and available patrol officers, traffic officers, detectives, fire engines, medical personnel and other available resources.
Criticality	Critical to basic police emergency service delivery.
Current Age	13 years
Expected Useful Life	10+ years
Why does it need to be replaced?	Software is antiquated. There is no end user confidence. Updates and improvements have not kept up with industry standards. Lacking basic crime analysis and many basic reporting functions needed in order to make the best use of limited resources. Rowlett I.T. staff provided more maintenance and support to keep system running than provided by vendor due to slow response.
What happens if we do nothing?	Software has not kept up with current industry standards or expectations of the users. What are now considered basic features (Automatic Vehicle Location, crime mapping) either are not functioning or not available. Will continue to be a drain on IT department for support as company is non-responsive on many issues. Serious concern about a critical failure of the software and not having a plan for replacement.

9-1-1 SOFTWARE:	
Function	A 9-1-1 call from anywhere in Rowlett goes to the dispatch center. Special computers and monitors display the location and phone number where the 9-1-1 call originated. A typical 9-1-1 display will give the phone number of the caller, the address and the name of the telephone subscriber. Telephone computers are set up to identify location where the 9-1-1 call originated and automatically route it to the correct 9-1-1 center by geographic location. Usually the calls are routed based on the political jurisdictional boundaries. The system can locate a cell phone caller within 150 feet of their exact location.
Criticality	Critical to emergency call taking. It is the heart and soul of emergency response.
Current Age	Oldest part of the system was installed in 1993.
Expected Useful Life	9-12 years
Why does it need to be replaced?	Serviceability has expired. Support for current system has been phased out. The current 9-1-1 system is designed around telephone technology and cannot handle text, data, images, and video that are increasingly common in personal communications and critical to future emergency communications.
What happens if we do nothing?	System is past its service life. Parts are no longer being manufactured. Ability to answer 9-1-1 calls could be affected. The ability to locate a caller needing help could be affected. Resources could be delayed thus placing citizens, officers, and fire personnel in jeopardy.

Antiquated Software Technology Solution:

Utilizing funding in the Innovation Fund and additional funding from the use of the FY 2010 surplus, the City can begin to make significant improvements in its replacement of critical software. Not only is this important from an obsolescence perspective, but it will enable us to stay current with technology that our citizens expect to receive as a part of their customer service experience.

The Police/Fire Computer Aided Dispatch (CAD) and 9-1-1 dispatch systems are considered critical and must be replaced. Both of these systems have gone beyond their useful life, have become maintenance challenges for Information Technology staff, and pose a life safety concern for the public and our first responders should a catastrophic system failure occur. A Police/Fire CAD system will cost approximately \$581,000 and will be financed over 10 years at an annual cost of \$75,192. The first year's payment is included in the Innovation and Bridge Fund. In FY 2012, further budget reductions will be required so this annual payment can be absorbed by the General Fund in future years.

As noted above, the current 9-1-1 system has parts that date back to 1993, and its serviceability has expired. A 9-1-1 system will cost approximately \$190,000 and will be financed over 7 years at an annual cost of \$32,836. Staff is proposing a fee increase of \$0.12 to the residential and \$0.62 to the commercial 9-1-1 fee to generate appropriate revenue to cover this expense. Additional information on this fee increase can be found later in this memorandum.

The Library software system will cost approximately \$80,412 to replace and can be paid for through the use of one-time funding available from the FY 2010 surplus. A full year of maintenance will be purchased for our current system since the current vendor is unwilling to prorate the annual cost. Staff is proposing that this system be implemented in the fourth quarter of FY 2011, which will allow appropriate time for such an integration to occur.

The City's financial system is currently 13 years old and lacks many of the efficiencies that newer technology offers. There are numerous manual systems throughout the City created to do tasks that could be eliminated with newer, more efficient technology. While there is no doubt organizational capacity could be created with the purchase of a new finance system, staff recognizes the future financial challenges facing the City and the annual cost required to finance such a new system. Funding allocated last year for a down payment of a new system has been moved to FY 2012 in the Innovation and Bridge Fund. Next year, staff will evaluate this purchase and our ability to finance annual payments against the other needs of the organization given known conditions at that time.

Cash CIP

The current funding for the streets and alleys portion of the Cash CIP is \$3,095,000. Of this amount, \$1,450,000 a year is budgeted for streets and alley improvements from the Utility and Drainage Funds at \$1,350,000 and \$100,000 respectively. Given the maintenance needs in the Utility Fund and the importance for the sustainability of all infrastructure, the General Fund must increase its contribution toward street and alley repairs while reducing the Cash CIP's dependence on the Utility Fund.

Cash CIP Challenge:

The streets and alleys portion of the Cash CIP, funded at its current level of approximately \$3,095,000, has made a significant difference in the maintenance of streets with a pavement condition index greater than 60. Currently, \$1,350,000 of this funding comes from the Utility Fund. The Utility Fund has significant maintenance issues regarding its water and sewer infrastructure and needs to utilize its resources to increase future utility maintenance.

Cash CIP Solution:

While the economy necessitates this action over the next two years, the proposal begins to shift this burden back to the General Fund beginning in FY 2013. Future policy discussions will be required to determine what the right amount of transfer is considering street and alley failures can be attributed to utility issues.

Fleet Replacement

During the spring of 2010, staff conducted a “fleet right-sizing” exercise to reevaluate every piece of the City’s rolling stock and yellow iron machinery. The study resulted in our ability to adjust the size or type of 71 pieces of equipment that, once purchased, would increase fuel efficiency for those vehicles by 25%. Currently, the average age of the City’s non-public safety equipment is 8.3 years with some pieces as old as 20 years. The City is in good shape with emergency vehicles and will set aside funds within the operating budget to ensure that we can maintain fire trucks, ambulances and patrol vehicles on an ongoing basis. Public Works equipment is not in good shape, however. Much of the right-sizing exercise will address the worst of those needs as funding becomes available.

Fleet Replacement Challenge:

In order to maintain our aging fleet on an appropriate replacement schedule, the City needs to allocate \$5.5 million in resources over the next five years. Every year funding is not available, the average age of the City’s fleet will continue to increase, thus creating a larger unfunded liability in future years.

Fleet Replacement Solution:

The “fleet right-sizing” exercise led to the establishment of a ten year equipment replacement strategy that includes pure leasing for fuel efficient automobiles and light trucks, 5 to 9 year lease-purchasing for heavy duty trucks and yellow iron machinery, and outright acquisition for equipment less than \$25,000. With a combination of new equipment, extended warranties, and the elimination of the most obsolete equipment, the City would be able to greatly reduce its annual maintenance costs, changing the way the organization currently manages and funds its fleet maintenance while improving reliability and functionality.

The following equipment replacement strategy guidelines in Chart 12 were discussed at the July Council retreat. Staff acknowledges that this strategy represents replacement guidelines. Each individual vehicle and piece of equipment will be evaluated based on reliability and current maintenance costs before scheduling it for replacement.

CHART 12

EQUIPMENT REPLACEMENT STRATEGY			
Life Cycle Term	Years	Miles	Hours
Police Patrol	3	90,000	N/A
Sedan	8	78,000	N/A
Light duty pickup ½ or ¾ ton	8	79,000	N/A
Heavy duty pickup ¾ or 1 ton diesel	9	79,000	7,000
Heavy equipment – tractor/loader/dump	9	N/A	7,000
Fire Engine	11	200,000	N/A
Ambulance	5	60,000*	
<p>*1st Ambulance – purchase new; 2nd Ambulance – remount. Program assumes multiple year financing for individual units over \$25,000, except for police patrol vehicles; Ten year lease purchase (buy-back) on fire engines, quints, pumpers, ladders, and aerials Extended warranties included in purchase All necessary equipment to fully rig unit for service is included in purchase; No inflation factor; Simple 5% finance on total multiple year financed unit (unit + 5%/year)</p>			

Implementing this strategy, while the right thing to do, is not possible with our current economic reality. Utilizing this replacement strategy, \$0.9 million is needed for equipment replacement in FY 2011; however, \$5.5 million is needed over the entire five year period. As a result, staff will adjust our multi-year strategy to carve out funds annually from operations on an incremental basis and move available funds to equipment replacement.

Building Maintenance

There are currently 19 buildings owned by the City of Rowlett. Many of our operations are spread out throughout the City, making it difficult to achieve further improvements in capacity and efficiency. As Rowlett develops the downtown area, we will be provided an opportunity to re-evaluate where the City provides its services. By doing so, there should be strong consideration for consolidating many facilities into a single government center. By doing so, more efficiencies and organizational cost savings could be gained by sharing administrative staff, office equipment, and reduce travel time between buildings for staff meetings, mail delivery, and custodial support.

Deferred maintenance continues to occur on all of the facilities owned by the City due to a lack of dedicated resources. In FY 2010 the City was fortunate to received economic stimulus funding in the amount of \$487,000, which allowed for replacement of all air conditioning units in excess of ten years old. Approximately \$100,000 was also appropriated in the Innovations Fund to paint and carpet the more visible public areas in City facilities.

Building Maintenance Challenge:

To allocate appropriate resources necessary to maintain 19 city-owned facilities. Future consolidation of facilities into a government center would reduce the number of facilities that require maintenance and enhance additional organizational capacity and efficiencies.

Building Maintenance Solution:

This year, the organization spent time developing a ten year fleet maintenance plan. In FY 2011, staff will develop a similar plan for building maintenance for use in creating the FY 2012 budget. Effort has already been spent compiling the necessary data to build such plan. Also included in the FY 2011 workplan is to conduct a needs assessment for a new City Hall, Library, and Public Works facilities. As previously stated, the completion of DART Light Rail will provide redevelopment opportunities for the downtown area. Property owned by the City will allow the City to partner with the development community to ensure quality transit oriented development occurs. As with fleet, implementing this strategy upon completion will be the right thing to do but will prove difficult given our current economic reality.

Utility Fund

The City of Rowlett currently purchases water from the North Texas Municipal Water District (NTMWD). The Utility Fund can anticipate future rate increases of 10% annually to fund the cost of infrastructure improvements to provide system-wide capacity associated with NTMWD. The Dallas-Fort Worth Metroplex (DFW), as a region, is anticipating significant growth through 2030. Area water purveyors are all investing in infrastructure and capacity improvements to ensure future demand generated by growth can be met. Our region's ability to meet future water demands will be critical to ensure the DFW area continues to be seen nationally as an economic development opportunity.

The City of Garland provides sewer treatment and anticipates similar rate increases to fund their system-wide infrastructure improvements. However, the City of Garland has indicated that there will not be any sewer rate increases for FY 2011.

Utility Fund Challenge:

To balance the rising cost of water and sewer with funding maintenance to ensure our water and sewer systems are maintained and the aging infrastructure is replaced to protect the citizen's investment as well as deliver this critical service in a timely, reliable manner.

Given Rowlett's existing utility rates, future increases to cover the cost of water will prove challenging as the Utility Fund develops a plan to ensure that our water and sewer systems are maintained and the aging infrastructure is replaced to protect the citizen's investment as well as deliver a critical service in a timely, reliable manner. Additional bonding capacity from a reduction in scheduled principal and interest payments on bonds will not be available until FY 2013; therefore, there may be projects that we will need to bond over the next five years that could require additional sources that may impact rates.

Utility Fund Solution:

The General Fund needs to wean the Utility Fund's contribution to the Cash CIP for street and alley improvements over time which has been the current practice for the past several years. A more appropriate use of the Utility Fund's contribution would be to fund its own maintenance needs. As noted above, given the current economic conditions, the General Fund is not in a position to begin reducing this allocation until after FY 2013. A policy will need to be established by Council that recognizes the delicate "balancing act" that will be required to maintain the City's system in an effort to be a good steward of this resource while passing along the costs of water and sewer that

provides the capacity required for these critical services. This policy will set the funding parameters that will dictate how a five year CIP is strategically established.

Staff will continue working in FY 2011 to develop a comprehensive maintenance schedule for both the water and sewer systems. Grantham & Associates will be completed their analysis of the sewer system, which is critical information for the completion of a sewer system maintenance/replacement plan.

Park Maintenance/Median Maintenance

The City currently has 11 developed parks totaling 355 acres including trails. There are nine undeveloped parks totaling 400 acres. In addition, the City also maintains 180 acres of street landscaping and median maintenance.

Park Maintenance/Median Maintenance Challenge:

To allocate appropriate resources necessary to maintain the 11 developed parks and street and median landscaping.

Park Maintenance/Median Maintenance Solution:

Now that the Parks & Recreation Department is fully staff with a new Director and Park Maintenance Superintendent, a maintenance plan will be developed for FY 2012 to identify ongoing required maintenance and replacement needs. This plan will be developed for use in the creation of the FY 2012 budget. In June, Council established median maintenance guidelines and use of one-time surplus funds are being used for entrance features. Additional funding is adopted for FY 2011 to enhance median maintenance along S.H. 66 and to replace park amenities such as picnic tables and grills in various parks.

Electronic Equipment Replacement

Electronic equipment must be replaced based on a recommended useful life to ensure reliability of the equipment and electronic systems. Currently, funding has been allocated to replace approximately one-third of all desktop computers with a strategy to replace all desktop computers every three years. Funding must be allocated to fund replacement of the remaining computer equipment along with network equipment required to run the City's electronic system.

Electronic Equipment Challenge:

To allocate appropriate resources necessary to maintain electronic equipment on a recommended life cycle schedule.

Electronic Equipment Solution:

In FY 2011, staff will expand the replacement policy and schedule for all computer/hardware maintenance to include laptop computers, switches, servers, routers, etc. In addition, staff will evaluate smart phone technology, since personal computers are on the "backside" of technology, to ensure the City is utilizing available technology in the most efficient and economical manner.

FIVE YEAR FINANCIAL MODEL

Planning for the Future

As previously mentioned, the current economic climate is likely to last for the next five years at least. Therefore, it is no longer prudent to make decisions in one-year increments hoping next year gets better. The City of Rowlett's significant dependence on residential property taxes as its primary source of revenue requires us to make long-term decisions regarding how limited resources are allocated in future years. The housing market is not likely to rebound quickly so offsetting lost revenue from reduced property tax valuations of \$147 million will take years. Knowing that our current situation is our future situation for at least the next three years, financial decisions must be made with sustainability in mind. Any change must be viewed as permanent. To this point, this memorandum has identified where the City's money comes from; how the City spends its money; and defined the need for sustainability and the associated challenges to provide the necessary framework to understand future challenges regarding revenues and expenditures included in the five year financial model.

As previously noted, staff has constructed a five year financial planning model that allows us to see how the decisions we make today will impact our future. In most cases the model won't change the decisions we make today, but will allow us to see their future impact. Identifying these impacts today provides opportunities for strategic planning rather than encountering "unintended consequences" of today's decisions in the future.

Assumptions must be made in any financial model projecting what future conditions will most likely be. Assumptions will be refined on a regular basis to ensure the most accurate forecast is given based on current relevant data. Notable assumptions in this financial model include:

- Maintains ending reserves of 15% in FY 2011 and 2012 with 13% reserves in FY 2013 and after;
- Assumes an additional decline of 1% in taxable assessed value in FY 2012 and remaining flat in FY 2013 through FY 2015;
- Assumes sales tax will increase 4.6% in FY 2011, compared to FY 2010 adopted budget, and remain flat in 2012 with a low to moderate growth in 2013 and beyond;
- Eliminates 7.25 FTE's in FY 2011 with savings continuing through 2014;
- Provides no employee raises FY 2011 through FY 2015;
- Reduces retirement benefit costs in FY 2012 which remain flat thereafter;
- Increases employee health benefit costs 10% in FY 2011 and 7% thereafter;
- Continues existing cost containment measures keep supplies and purchased services at or below inflation, approximately 2% - 3%;
- Includes in FY 2012, General Fund purchasing 6 police cars, leasing payments for 4 fire trucks and 3 ambulances, and the lease payment for the Police/Fire CAD system built in every year; and
- Implements in FY 2013, General Fund strategy to reduce the Utility Fund's transfer to the Cash CIP by \$250,000 - \$300,000 per year.

ADJUSTMENTS NEEDED IN GENERAL FUND RESERVES OVER THE NEXT FIVE YEARS TO MAINTAIN FISCAL SUSTAINABILITY				
FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
--	(\$350,000)	(\$750,000)	(\$1,575,000)	(\$2,050,000)

From a sustainability perspective, it is important to underscore that with the exception of 6 police cars each year and the leases for the fire trucks and ambulances totaling \$2.6 million, the five year model does not include the \$2.8 million needed for replacement costs for non public safety equipment over the next five years nor any additional funding required for maintenance of facilities, parks, or medians.

Last year, we implemented our first two-year budget process. Given the challenges facing the organization, staff focused the majority of its efforts then on the first year (FY 2010) only. For the budget process this year, considerable thought has gone into building a sustainable future. In summary, this “look” into our future, has revealed several key challenges and opportunities for the next five years.

- The PGBT is expected to be open by December 2011 and the new DART light rail by 2012. These projects are expected to provide considerable economic development; however, the financial ability of the City to provide needed infrastructure, the tight lending market, and the prospects of a long recovery, lend credibility to the fact that economic development will be limited in the short-term.
- Property values will decline FY 2011 and are assumed to decline again in FY 2012 before stabilizing. This decline has substantially reduced the City’s ability to issue additional bonds for capital improvements without new taxes. Further property value decreases will require further budget adjustments.
- While the adopted budget includes funding for year 3 of an 8 year phase-in plan for TMRS, FY 2012 budget will have a reduction in costs associated with TMRS. There appears to be an effort by several key lobbying groups to make significant modifications to how the annual contribution is calculated. Changes to the City’s plan will be determined in FY 2011.
- The City’s initiative to create a partial self-insurance fund provides a concrete strategy to begin to contain costs and increase employee health by increasing wellness efforts and establishing a strategically designed health plan. The adopted budget establishes a 10% increase for funding in FY 2011, much lower than the 28% that would have been experienced had the City stayed with traditional full insurance. The partial self-insurance plan provides the City with the ability to establish a five year strategy to institutionalize wellness efforts, disincentivize employees for adverse health risks such as smoking and obesity, and bid individual plan components without limiting the City to adopting inflexible “canned” approaches.
- The Fleet “Right-Sizing Exercise” conducted this past spring with all departments provides the long-term strategy to upgrade/downgrade approximately 71 pieces of equipment increasing fuel efficiency by 25% for those vehicles. This plan will be implemented through a series of pure leases where appropriate, lease purchases with extended warranties, and outright purchases. The challenge over the next five years is to begin building the budgetary capacity of \$7.0 million to implement the plan.
- Since 2007, the Utility Fund has provided significant funds for capital infrastructure for streets and alleys. The City needs to wean the General Fund from that subsidy but it will not be able to do so until after FY 2012. At that time, the City will need to phase-in a funding strategy to begin to accomplish this objective.

- The City of Garland has indicated it will not pass on any rate increases to Rowlett for FY 2011; however, the North Texas Municipal Water District has indicated that it will pass on a 10% increase. Both entities are expected to pass on additional increases in FY 2012 thru FY 2015 that will require passing those on to our customers.

Because we have developed this five year financial model, we have time to plan, which is the most critical resource needed, to make the difficult, yet necessary decisions regarding our future. We will be able to balance future needs with smart reductions and economic development that will occur with PGBT opening at the end of 2011 and DART Light Rail at the end of 2012. We will continue to evaluate every vacancy to determine the best use of available resources. Employees will be encouraged to continue to evaluate annually services offered to ensure best value and utilize technology effectively to work smarter not harder. In addition, we can involve citizens through education and participation in developing strategies to make the right decisions regarding what services are offered based on what the City can afford to provide.

FY 2011 BUDGET OVERVIEW

FY 2011 represents the first year of implementation of the Five Year Sustainability Financial Plan. All decisions regarding revenue projections follow the same fiscally conservative approach that was utilized in the development of the FY 2010 budget. Expenditures were evaluated based from the perspective of organizational sustainability.

For the sixth consecutive year, the property tax rate will be unchanged at \$0.747173 per \$100 assessed valuation. Accommodating a flat tax rate was a significant challenge given a 2.0% reduction in taxable property values, not to mention reduced resources virtually across the board. As a result, the total Fiscal Year 2011 Adopted Budget is \$83,138,540. This is an increase of \$2,941,587 or 3.7% compared to the FY 2010 Approved Budget of \$80,196,953. The main reason for the increase is the addition of a new Fund entitled "Employee Health Benefits Fund", explained in detail later in this memo, that double counts expenditures on a budget basis by \$3,101,744. **If excluded from consideration, the FY 2011 remaining budget reflects an overall reduction of \$160,157 or 0.2% FY 2010.**

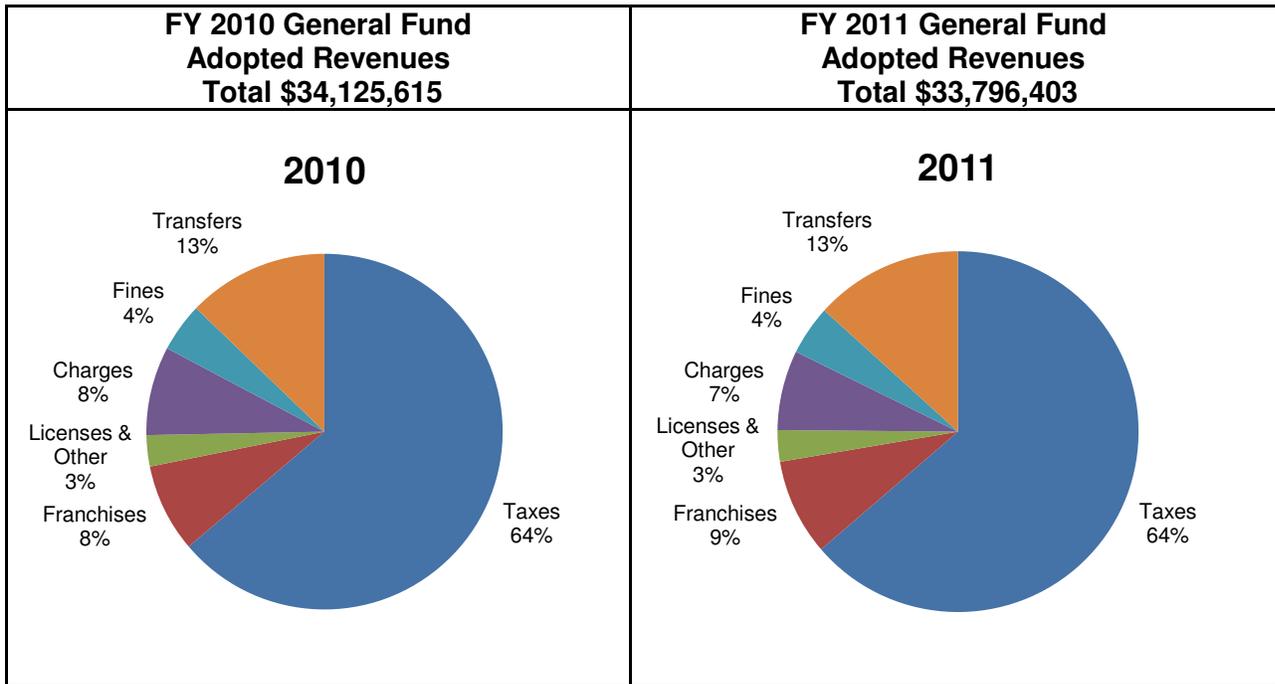
Details concerning the major components of the decrease and other changes are explained in the individual fund narratives immediately following. In total, a net reduction of 7.25 Full-time Equivalent positions (FTE's) are eliminated in this proposal. Details regarding position additions and other changes are also included within the following fund overview.

GENERAL FUND

Revenues

Overall, revenues in the General Fund are projected to be \$33,796,403 in FY 2011. This is a projected decrease of \$329,212 or 1.0% when compared to the adopted FY 2010 budget of \$34,125,615. Current economic conditions, as outlined at the beginning of this memorandum, have had a negative impact on the City's ability to generate revenue. An explanation by category is provided below of the anticipated revenues and an explanation regarding these projections.

CHART 13



Tax Revenues

This category includes property taxes, sales taxes, and mixed beverage taxes. Overall, revenues are projected to decrease \$252,010 or 1.2% from \$21,779,365 in FY 2010 to \$21,527,355 in FY 2011. Ad valorem (property) taxes are the largest single revenue source for the City. The biggest challenge over the next couple of years is predicting where and when the total taxable assessed values will bottom out. Property values in FY 2012 and years beyond remain uncertain, but staff is projecting an additional 1% decline in FY 2012.

Based on the final certified assessed value provided by the Dallas Central Appraisal District and the Rockwall Central Appraisal District, the taxable assessed valuation for FY 2011 decreased \$65.4 million or 2.0%, from \$3.3 billion in FY 2010 to \$3.2 billion in FY 2011. Chart 14 provides a breakdown as follows:

CHART 14

Breakdown	FY 2010 (,000s)	FY 2011 (,000s)	\$ Change	% Change
Residential	\$2,701,396	\$2,649,549	\$(51,847)	-1.9%
Commercial	584,317	570,716	(13,601)	-2.3%
Total Taxable Values	\$3,285,713	\$3,220,265	\$(65,448)	-2.0%

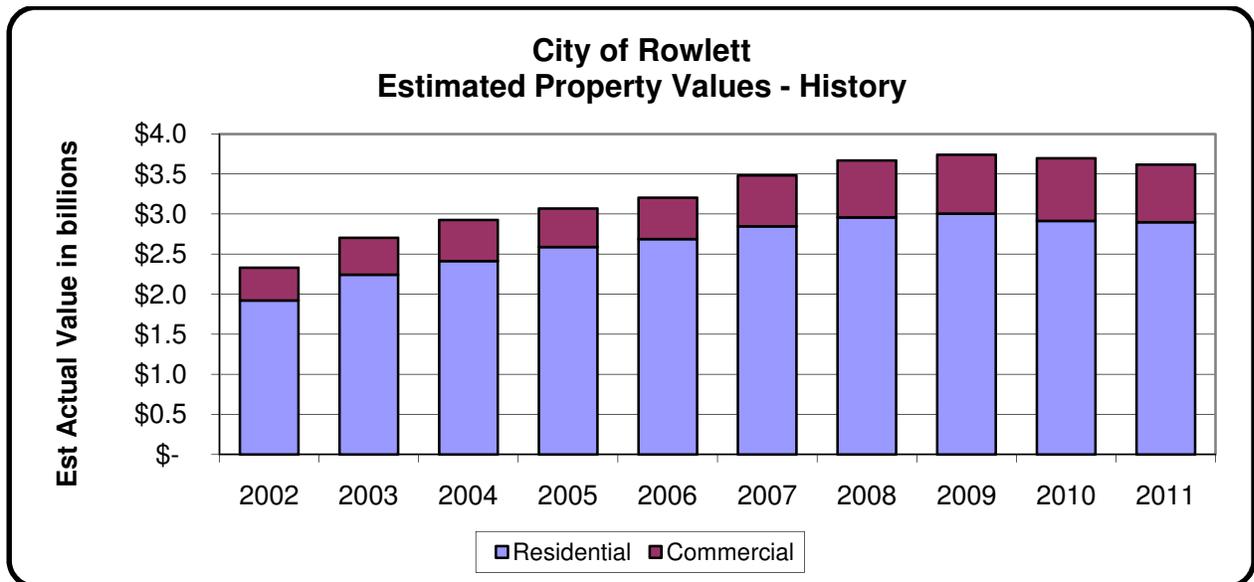
Chart 15 below illustrates the estimated market value and taxable assessed value experienced by the City of Rowlett over the past ten years and projected for 2010-2011 based on the final certified values.

CHART 15

HISTORY OF TAX VALUES					
(,000s)					
Year	Estimated Market Values			Less: Exemptions	Taxable Assessed Value
	Residential	Commercial	Total		
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	3,008,071	736,137	3,744,208	(375,829)	3,368,379
2010	2,918,386	781,622	3,700,008	(414,295)	3,285,713
2011	2,901,798	719,781	3,621,579	(401,314)	3,220,265

Chart 16 below illustrates the actual history of estimated property values experienced by the City of Rowlett over the past ten years.

CHART 16



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 G.O. Debt rate is established at a level that will provide for the principal and interest on the City's debt each year. Chart 17 below provides a ten year comparison of the tax rate split between operations and debt service.

CHART 17

Fiscal Year	O&M	Debt	Total
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
2010	\$0.502020	\$0.245153	\$0.747173
2011	\$0.494673	\$0.252500	\$0.747173

Mixed beverage taxes are the smallest tax revenue source received by the City and are estimated at \$58,338 for FY 2011. This represents a \$181 or 0.3% increase from the FY 2010 adopted budget of \$58,157. The City received \$62,508 in FY 2009 and expects to receive \$58,338 in FY 2010.

Sales tax receipts are the General Fund's second largest revenue source, estimated at \$5.7 million for FY 2011. This represents a 7.4% increase from the FY 2010 adopted budget of \$5.3 million. *(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, the City adopts a budget with the DR Horton activity in both revenue and expenditures but also tracks trends at "net", representing the portion the City retains).* On a net basis, when eliminating the skewing impact of the DR Horton rebate program, the FY 2011 estimated sales taxes equal \$4.5 million, up 4.6% compared to FY 2010 adopted budget of \$4.3 million. The City received \$4.4 million in FY 2009 and expects to receive \$4.5 million in FY 2010 as shown in Chart 18 below.

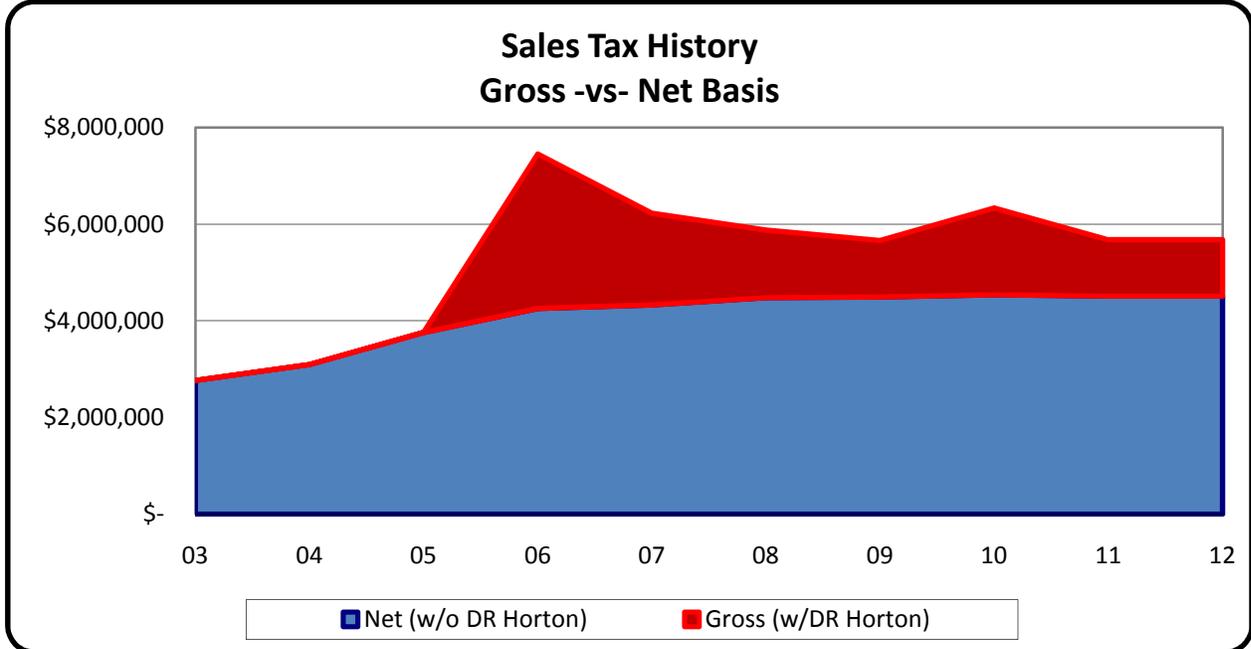
CHART 18

Sales Tax Revenues	Adopted FY 2010	Adopted FY 2011	\$ Change	% Change
Gross Sales Taxes	\$5,292,102	\$5,682,373	\$390,271	7.4%
Less DR Horton Rebate	976,333	1,167,463	191,130	19.6%
Net Sales Taxes	\$4,315,769	\$4,514,910	\$199,141	4.6%

Much of the growth in FY 2010 has stemmed from the portion of the sales taxes received from DR Horton, which is driven in part by the recently expired first-time homebuyers' credit. As a result, the FY 2011 projection is based on the assumption that DR Horton will revert back to FY 2009 levels and non-DR Horton activity will increase by 1.0%.

Chart 19 below shows both the gross sales taxes received, including DR Horton and the net sales taxes received after the DR Horton rebate since 2001.

CHART 19



Franchise Fees

This category of revenue includes franchise fees from Electric, Gas, Phone, and Cable. Revenues are projected to increase \$172,977 or 6.3% from the FY 2010 adopted budget of \$2,738,254 to \$2,911,231 in FY 2011 as shown in Chart 20 below. The City received \$2,869,255 in FY 2009 and expects to receive \$2,892,373 in FY 2010.

CHART 20

Franchise	Adopted FY 2010	Adopted FY 2011	\$ Change	% Change
Electric	\$1,434,045	\$1,476,975	\$42,930	3.0%
Gas	437,969	427,602	(10,367)	-2.4%
Telecommunications	293,748	276,941	(16,807)	-5.7%
Cable	572,492	729,713	157,221	27.5%
Total	\$2,738,254	\$2,911,231	\$172,977	6.3%

There are several reasons for the increase in franchise fees. First, franchise fees are paid on a percentage of gross revenue by the electric and gas companies, which are impacted by the price of natural gas, based on how rates are structured in the State of Texas. The overall cost of fuel has begun to rebound slightly increasing the amount of revenue billed by these companies. Weather also plays a significant role and this past winter was significantly cooler than in previous winters; therefore, even though gas franchise fees reflect a decrease from the FY 2010 adopted budget, this fee represents a small increase from the amount actually received.

Second, cable and telephone franchise fees were originally estimated to decline when the FY 2010 budget was adopted. This decline was expected due to the consumer trend to utilize personal cell

phones rather than having a land line for home use, and the concern that the economy may cause consumers to reduce the types of cable services that were previously being purchased as a way to better manage their personal finances. However, while this may be true for telephones, it is not true for cable. Cable franchise fees were up 26.1% for the first two quarters in the current year anticipated due to the “bundling” opportunities available to consumers. The fact that telephone fees are down may be an indication that consumers are moving to cell phones and cable bundle services to meet their needs.

Licenses and Permits

This category of revenue includes permit fees for food service, protective alarms, building structures, and the takeline area along with licenses for contractors and special permits. Revenues are projected to decrease \$16,414 or 3.7% from \$443,184 to \$426,770, when compared to FY 2010. The City received \$473,435 in FY 2009 and expects to receive \$426,770 in FY 2010 as shown in Chart 21 below.

CHART 21

Licenses & Permits	Adopted FY 2010	Adopted FY 2011	\$ Change	% Change
Food Service	\$36,000	\$32,900	\$(3,100)	-8.6%
Protective Alarm	149,380	166,059	16,679	11.2%
Construction Related	190,454	160,421	(30,033)	-15.8%
Takeline	67,350	67,390	40	0.1%
Total	\$443,184	\$426,770	\$(16,414)	-3.7%

Fees and Charges

This category includes an assortment of revenues including fees for ambulance billing, emergency phone 9-1-1, animal control, mowing, and rezoning along with revenue from the Community Centre, Parks, Wet Zone, and the Library. Revenues are projected to decrease \$350,259 or 12.7% from \$2,761,212 to \$2,410,953, when compared to FY 2010 as shown in Chart 22 below. The City received \$2,640,821 in FY 2009 and expects to receive \$2,365,835 in FY 2010.

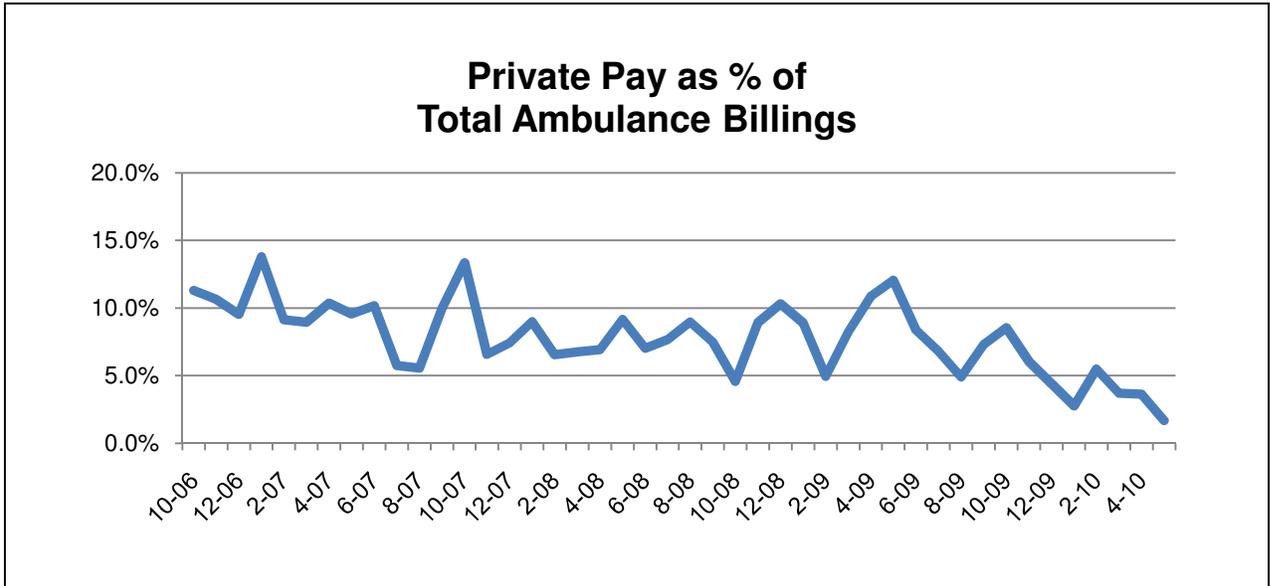
CHART 22

Fees and Charges	Adopted FY 2010	Adopted FY 2011	\$ Change	% Change
GISD Resource Officer	\$197,987	\$199,967	\$1,980	1.0%
Ambulance fees	602,613	561,587	(41,026)	-6.8%
911 emergency fees	425,225	416,812	(8,413)	-2.0%
911 fee increase	-	39,092	39,092	0.0%
Mowing/Liens	123,659	137,963	14,304	11.6%
Plan review	165,000	-	(165,000)	0.0%
Community Centre	298,850	322,915	24,065	8.1%
Parks	83,450	87,300	3,850	4.6%
Wet Zone	725,150	528,500	(196,650)	27.1%
Other	139,278	116,817	(22,461)	-16.1%
Total	\$2,761,212	\$2,410,953	\$(350,259)	-12.7%

There are several notable comments in this category as follows:

- An increase is adopted to the emergency phone 9-1-1 fee totaling \$39,092. Currently, the monthly fee is \$0.88 for land lines and \$0.50 for cell phones. The fee for cell phones is set by the state; however, the City is responsible for setting the fee for land lines. At the current time, there are approximately 17,076 land line accounts, 86% of which are residential and 14% are commercial. The recommendation is to increase the residential fee from \$0.88 to \$1.00 or \$0.12 per month and to increase the commercial fee from \$0.88 to \$1.50. This change is expected to generate \$39,092 a year which will be used to upgrade our 9-1-1 software. As noted as a software technology challenge in a previous section of this memorandum, our current software is obsolete with parts of the system installed in 1993. Serviceability has expired, support has been all but phased out, and parts are increasingly more difficult to find. In particular, the current 9-1-1 system is designed around telephone technology and cannot handle the text, data, images and video that is increasingly common in personal communications. This fee is not out-of-line with other jurisdictions. For example, Garland is at \$0.75 and \$1.25 for residential and commercial respectively while Wylie is at \$1.50 and \$2.20.
- Ambulance Billing which was projected to increase in FY 2010 has actually fallen below projections. While new technology was implemented in FY 2009 that has improved the timing of the City's ability to transfer data for collection along with some increases in fees with certain billable items, the economy, resulting in the loss of jobs and insurance, has impacted the ability of many patients to pay the transport costs. In particular, private pay (payments from customers without insurance) as a percentage of total ambulance billings has decreased from an average of 9.6% in FY 2007 to a total to 4.4% in FY 2008 as shown in Chart 23 below. Therefore, staff has reduced the projected revenue for FY 2011 by \$41,026.

CHART 23



- Mowing fees are increased by \$14,304, and represent liens filed by the City for code enforcement activities. Liens are typically paid as homes are sold, which have been negatively impacted given the declining home sale market; however, banks and other lending institutions have paid on many of the foreclosed properties.
- Plan Review was a new “pass-through” revenue source of \$165,000 accounted for in Charges for Service with an equal corresponding expenditure. The City intends to use such outsourcing to better manage “the peaks and valleys” associated with building inspection and engineering plan review and inspection activities. At the current time, staff is able to handle the workload; however, as the need arises, this activity will be outsourced and the fees charged to developers.
- The Wet Zone revenue is projected to be \$528,500, which is \$5,200 more than FY 2009 but consistent with anticipated actual revenues for FY 2010.

Fines and Forfeitures

This revenue category includes Municipal Court fines and fees assessed for various code violations and specific fees such as the Judicial Fund. Separate funds were established in FY 2010 to enhance the level of transparency for the Court Juvenile Caseworker, Court Technology, and Court Security. All three of these fees have specific legislation regarding the appropriate use for each associated fees. Revenues are projected to remain flat at \$1,507,006 when compared to the adopted budget for FY 2010 as shown in Chart 24 below. The City received \$1,537,446 in FY 2009 and expects to receive \$1,854,445 in FY 2010 when excluding the dedicated court fees mentioned previously.

Several initiatives have been instituted to improve the collections of outstanding warrants, which are discussed in greater detail in the expenditure details for the General Fund.

CHART 24

Court Fines	Adopted FY 2010	Adopted FY 2011	\$ Change	% Change
Court fines	\$1,500,000	\$1,372,555	\$(127,445)	-8.5%
Scofflaw collections	-	127,445	127,445	0.0%
Judicial fund	7,006	7,006	-	0.0%
Total	\$1,507,006	\$1,507,006	\$ -	0.0%

Other

This revenue category contains all types of miscellaneous revenue including interest earnings, cell tower rentals, and donations. Other revenues are projected to increase \$8,827 or 1.7% from \$524,416 to \$533,243, when compared to FY 2010. The City received \$705,526 in FY 2009 and expects to receive \$538,111 in FY 2010.

Internal Transfers

This revenue category contains all of the transfers from the Utility, Refuse and Drainage Funds. Revenues are projected to increase by \$107,667 or 2.5% from \$4,372,178 to \$4,479,845, when compared to FY 2010 as shown in Chart 25 below. The City received \$4,991,839 in FY 2009 and expects to receive \$4,347,178 in FY 2010.

In previous years, this category also contained transfers from the Refuse/Alley and Curbs. However, beginning in FY 2010, revenue in the amount of \$745,000 is no longer transferred to the General Fund, but rather transferred directly into the Cash CIP for the specific use of alley improvements. In previous years, this source of revenue was included in the General Fund transfer to the Cash CIP. By directly transferring the revenue source to the Cash CIP, it improves transparency by ensuring that the revenue is used for its intended purpose.

The Utility in Lieu of Tax Revenue has increased \$35,496 or 4.6% when compared to FY 2010 as shown in Chart 25 below. This revenue source is based on a calculation that multiplies the Utility Fund's FY 2009 audited total gross capital assets by the current tax rate to establish the amount of the payment. For FY 2011, this revenue amount totals \$808,073 (\$108,150,775 divided by \$100 times \$0.747173). General & Administrative fees increased slightly by 1.7% to \$2,517,722. Utility in Lieu of Franchise revenue increased \$29,921 or 2.7%. This revenue reflects 5% of the Utility Fund revenue less interest, which is the established calculation for this revenue.

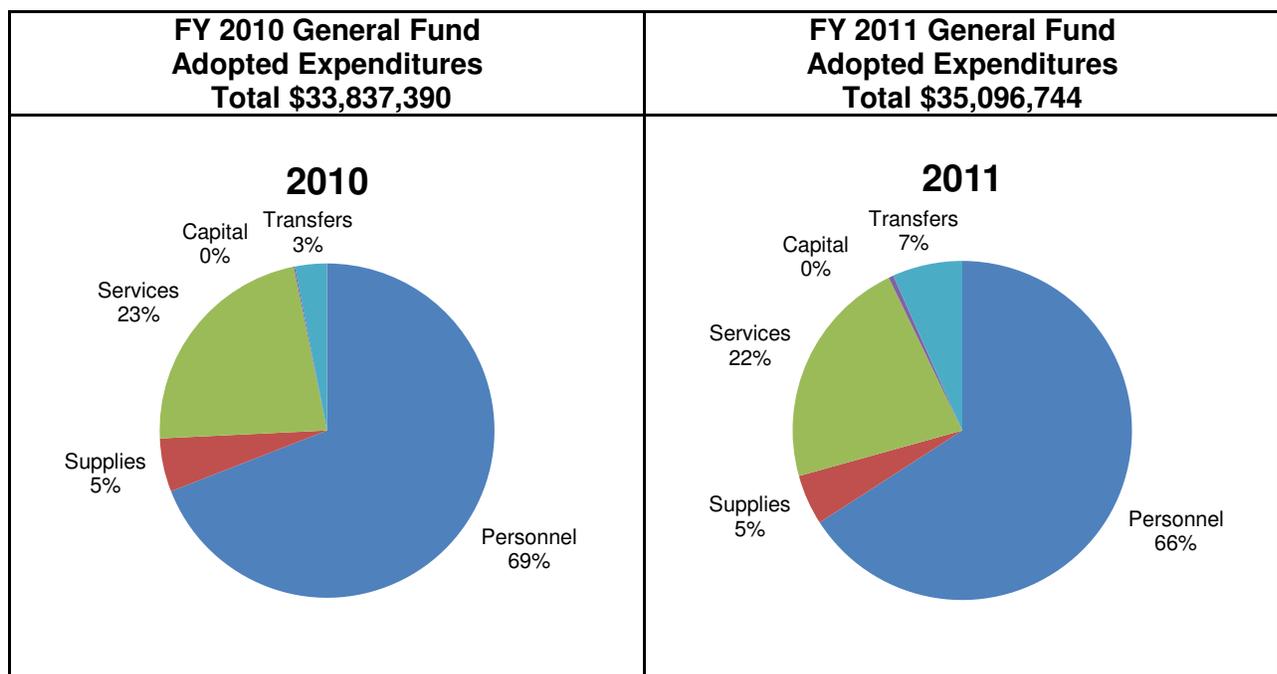
CHART 25

Internal Transfers	Adopted FY 2010	Adopted FY 2011	\$ Change	% Change
Utility in lieu of tax	\$772,577	\$808,073	\$35,496	4.6%
G & A	2,475,472	2,517,722	42,250	1.7%
Utility franchise	1,124,129	1,154,050	29,921	2.7%
Total	\$4,372,178	\$4,479,845	\$107,667	2.5%

Expenditures

Overall, expenditures in the General Fund are projected to be \$35,096,744 in FY 2011. This is a projected increase of \$1,259,354 or 3.7% when compared to the adopted FY 2010 budget of \$33,837,390. For the second straight year, the budget does not include employee raises. With continuing uncertainties in the current economy, another 2.0% reduction in taxable assessed values and the prospect of a long recovery, the City cannot sustain an employee pay increase at this time and must prioritize its remaining scarce resources strategically. As City Manager, I continue to be proud of employees who have shown a level of understanding, empathy, and compassion in these economic times. As employees of the City of Rowlett, we are all blessed when we consider that we are employed, have health insurance, and still receive pension contributions from our employer.

CHART 26



There are three major categories of expenditures that increased this year. The City's contribution to Texas Municipal Retirement System (TMRS) increased by \$107,615 in the General Fund (\$118,164 city wide) because the City's required contribution increased from 14.14% in FY 2010 to 14.98% in FY 2011 on a budget basis. Please note that this amount will be paid out of the Innovation and Bridge Fund. As previously noted, the City of Rowlett will make plan changes to reduce the future impact of TMRS once the legislative session is completed in June 2011 and any changes to the law are known. Also, medical insurance for employees increased \$159,578 in the General Fund (\$182,010 city wide), approximately 7.4%, to implement the new Partial Self Insurance Fund covered in more detail under the Employee Benefits Fund below. Had the City stayed with a full insurance contract, the increase would have been closer to 28%. The third category of increase is the \$1.3 million transfer to the Innovations and Bridge Fund.

COST REDUCTIONS

As City Manager, I continue to be very proud of the spirit of teamwork that staff has shown by accepting my challenge to review existing processes in an effort to find better, more efficient ways to continue to deliver services to our residents. It is important to note that we believe that these reductions, which are discussed below, are sustainable. However, unless revenues rebound in coming years, more cuts are inevitable. The challenge is to make those future cuts as surgically precise as possible while meeting the organization's need for sustainability by addressing deferred equipment and maintenance while continuing to deliver high quality service to our customers.

The attached budget document contains a page for each department/division that provides a financial summary, position summary, and an explanation in the notes section of any notable change that is projected to occur in the FY 2011 budget. We have been able to reduce costs and in many cases improve how we deliver service to our customers by better leveraging existing resources, improving efficiencies, improving technology, and reducing overall costs. Outlined below are examples of how we have accomplished the reduction of costs while in some cases, improved our service delivery to our citizens.

Reduced Costs by Departments

As previously discussed, property tax values declined for the second straight year. In addition, increases in employee benefits for retirement and health insurance, new lease payments for fire trucks, and working toward institutionalizing the acquisition of new patrol cars and median/park mowing each year has created the need to reduce operations to match those increases. With price sensitivity and the strategy to maintain the same tax rate, the City must reduce a dollar for every dollar increase. Much like a see-saw, what goes up must come down. Staff has accomplished this by decreasing operating costs and by eliminating positions.

In FY 2010, staff continued the cost containment measures begun in FY 2009. In addition, revenues will be higher in FY 2010, than originally projected, based on the conservative approach taken by the City. The combination of increased revenues and reduced costs has provided a significant surplus in FY 2010. While the 2.0% decline in taxable assessed value discussed previously will hurt, this significant surplus and the great job by each department to continue to be sensitive to the money they spend provides time for the City to evaluate and make additional cuts in FY 2012 that are strategic, protect the City's core functions, and have the least impact to our customers. **Without the benefit of this surplus and the conservative actions of our employees, we would have had to make much deeper cuts in FY 2011.** We now can ensure that future reductions will meet our sustainability efforts and be supportable for the entire five year period FY 2011-FY2015.

Key operating reductions are as follows:

- A net of 7.25 FTE's were permanently eliminated and the funding for one other position was cut for FY 2011 only resulting in net savings of \$399,717 and is discussed more in detail below. The funding for the position that was cut will be restored in FY 2012 when the employee returns from active duty.
- All departments were required to cut their departmental budgets by 0.4%, or approximately \$108,000. The recommended cuts include overtime, supplies, training, and purchase services.

Elimination of Positions

Chart 27 below shows the net 7.25 positions eliminated in the FY 2011 General Fund budget. In addition, funding will not be necessary for the Deputy Fire Marshall, who has been called to active duty. Total savings for these changes is \$399,717.

The Police Department reorganized several positions in an effort to reallocate resources to meet existing needs. Two vacant police officer positions will be eliminated and the traffic unit will be reduced from 4 officers to 2 officers to complete the required 40 positions allocated to Patrol. The City Marshal position has been reduced to a Warrant Officer position and the part-time Warrant Clerk has been made a full-time position. Given the implementation of the Interactive Voice Recording technology and scofflaw, a full-time administrative position and warrant officer should be the right personnel to provide aggressive warrant collections. Three police officer positions were frozen in 2008 and have not received funding for three continuous budget cycles. Therefore, these 3 positions have been eliminated from the Police Department's list of allocated positions. Other personnel changes include reclassifying 3 Dispatchers to Dispatch Leaders to enhance supervisory oversight on each shift. A Detention Officer position was reclassified to Detention Supervisor to assist with the daily administrative functions associated with the operations of the jail. The \$144,737 in savings generated by these changes will provide ongoing funding for 4 of the 6 police cars that need to be replaced annually.

CHART 27

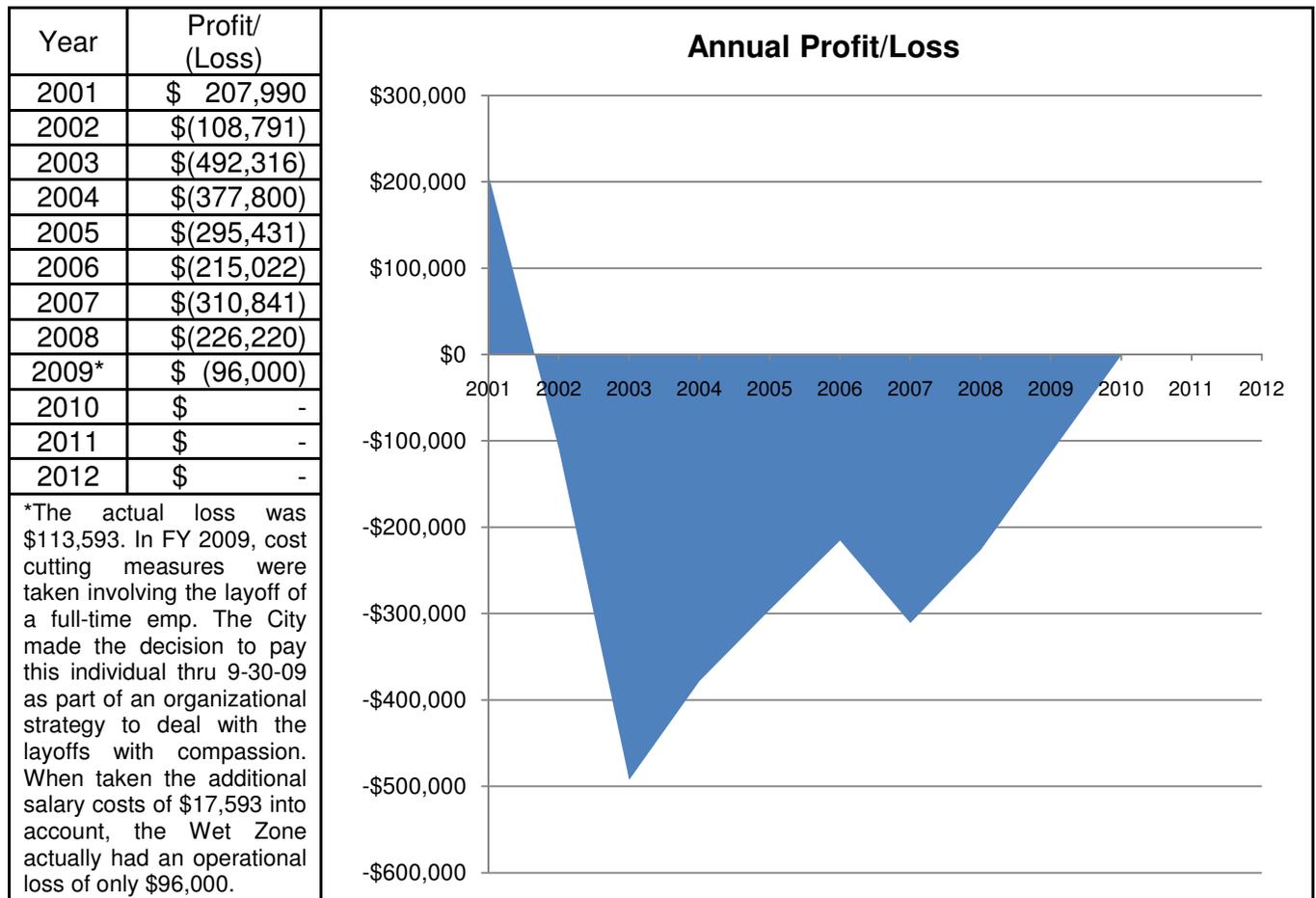
Description	Fte's	Savings
Reorganize the Police Dept by eliminating two police officers; eliminating of the City Marshal and creating a Warrant Officer; and increasing the part-time Warrant Clerk to full-time.	-1.50	(\$144,737)
Eliminate unfunded Police Officers frozen in 2008.	-3.00	-
Eliminate funding for Deputy Fire Marshall called to active duty. Funding for this position will be restored in FY 2012.	n/a	(73,976)
Reorganize the Public Works Department by eliminating a Planner II and adding the equivalent of a part-time intern for planning.	-0.75	(40,180)
Reorganize the Building Maintenance Department by combining 2 part-time custodians to 1 full-time for the Rowlett Community Centre.	0.00	11,058
Reorganize the Finance Department by eliminating one full-time position.	-1.00	(114,990)
Reorganize the Parks & Recreation Department by eliminating the full-time Recreation Programs Coordinator.	-1.00	(54,675)
Upgrade Police Dispatchers to Dispatch Leaders	0.00	8,256
Upgrade one Detention Officer to Supervisor	0.00	9,527
Total	-7.25	(\$399,717)

IMPROVED EFFICIENCIES

Wet Zone

Expenditures in this division are estimated to be \$523,017 in FY 2011, a reduction of \$201,353 when compared to \$725,370 in FY 2010. FY 2010 was the 10th year anniversary of the Wet Zone. In its ten year history, the first year of operation was the only year that the Wet Zone made a profit. In FY 2010, the Wet Zone is projected to break even due to the great work of the Wet Zone staff. Chart 28 below illustrates the history of subsidy that the General Fund has carried annually.

CHART 28



As a part of staff's FY 2010 workplan, additional work was conducted on how to address the Wet Zone on a long-term basis. On January 5, 2010, staff presented five long-term options for the Wet Zone and outlined the operating strategy for the 2010 season. The five long-term options included leasing the waterpark, selling it, hiring a management company to operate, convert to a "city pool", or keep it as a city-owned and operated waterpark. Based on the legal and contractual difficulties with leasing and selling, and in consideration of the operating strategy adopted by staff, Council agreed to continue having the city own and operate the park.

Key strategies employed in FY 2010 and in future years include the following:

- Operate at a net zero subsidy.
- Focus on redeveloping the operation and marketing of the park to appeal to its core demographic market, children between the ages of 7 and 12, to grow our customer market and increase attendance.
- Re-invent the park's image and direction to increase exposure in the market area and revenue in the long run.
- Review the possibility of appraising and selling the Krrplunk bowl slide attraction to use the cash received from the sale of the attraction to purchase another quality "used" attraction that is more appealing to our target demographic.
- Build a rate structure to maintain the family-friendly appeal and ensure positive subsidy.
- Reduce Friday and Saturday operating hours by 1 hour to gain additional revenue from private park rentals.

Volunteerism

Volunteerism is a very important initiative to the City of Rowlett. We have publicly vowed to NEVER tell a potential volunteer "no, we don't have anything for you right now." Volunteers can really tell the story of the City in the community and we strive to create new and innovative methods to utilize them. Volunteers become a 'member' of the City staff and communicate the positive and realistic story of how their City works and operates, how well tax dollars are spent, and the array of services we provide to their families, friends and neighbors.

We also hope to attract professional-level volunteers; they are such an asset and save the City serious tax dollars. As shown below, volunteer hours from December through June total \$126,730 in savings to the city representing more than 6,250 hours of volunteering. One example of how a volunteer has really made a difference is Lee Shaw, the 2009 Volunteer of the Year, who serves as the City's Emergency Management Coordinator. Lee, who had a professional career in emergency management, totally re-wrote our Emergency Operations Manual last year and now assists in grant-writing, safety training for City staff and covers the Fire Rescue office full-time, when called upon. When Lee first asked to volunteer, we didn't have a 'set' assignment for her, but Fire Rescue created one to suit her experience and desire to help. Lee's volunteer work has replaced a full-time position previously paying between \$50,000 and \$70,000 per year.

CHART 29

VOLUNTEER'S ORGANIZATION IMPACT				
Month	Total Volunteers	Total Hours	Full Time Employee Equivalency*	Cost Savings**
Dec 2009	57	617.75	3.67	\$12,509
Jan 2010	65	1071.50	6.00	\$21,698
Feb 2010	60	955.25	8.00	\$19,344
Mar 2010	99	1058.00	5.75	\$21,425
Apr 2010	106	847.00	4.81	\$17,152
May 2010	92	949.00	5.93	\$19,217
Jun 2010	53	759.75	4.31	\$15,385
TOTAL		6258.25		\$126,730

*Based on one worker at 8 hours per day.

** The Volunteer Center of North Texas' estimates the value of a volunteer hour at \$20.25.

ENTERPRISE FUNDS

UTILITY FUND

Revenues

Overall, revenues in the Utility Fund are projected to be \$23,345,591 in FY 2011, when compared to \$22,682,321 in FY 2010. This is a projected increase of \$663,270 or 2.9% when compared to the adopted FY 2010 budget. The City received \$20,899,098 in FY 2009 and expects to receive \$21,394,710 in FY 2010. An explanation by category is provided below in Chart 30 and 31 of the anticipated revenues and an explanation regarding these projections.

CHART 30

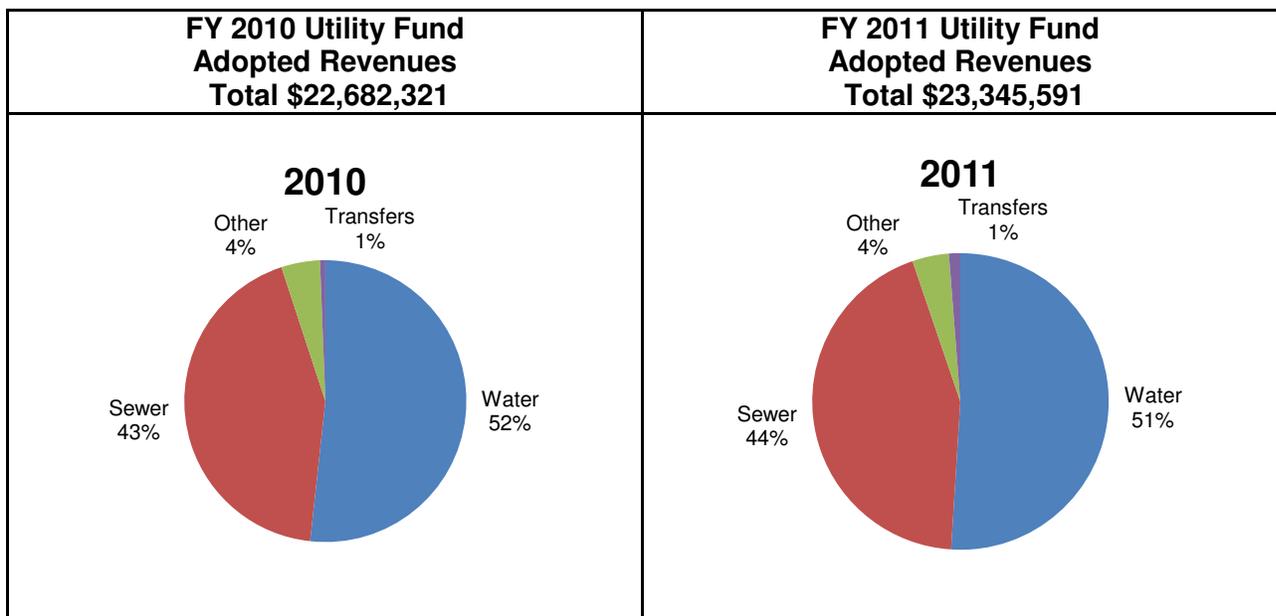


CHART 31

Utility Fund Revenues	Adopted FY 2010	Adopted FY 2011	\$ Change	% Change
Water charges	\$11,729,433	\$11,911,377	\$181,944	1.6%
Sewer charges	9,811,346	10,214,094	402,748	4.1%
Other	1,002,145	930,723	(71,422)	-7.1%
Transfers in	139,397	289,397	150,000	107.6%
Total	\$22,682,321	\$23,345,591	\$663,270	2.9%

Water Charges

This category of revenue includes water charges to residential, commercial and municipal customers. On September 15, 2009, the City Council adopted Alternate One from a rate study prepared by Economists.com. Alternate One established a strategy to pass-thru any increases from our water and sewer providers and established a full cost of service rate model to ramp up sewer revenues over a 3 year period. As a result, water sales are projected to increase on a budgetary basis by approximately \$181,944 or 1.6% due to a projected increase in water rates by North Texas Municipal Water District of 10.0%, from \$1.38 to \$1.51 per thousand gallons. The City received \$10,420,898 in FY 2009 and expects to receive \$10,941,272 in FY 2010.

Alternate One increases the average utility customer (assuming 10,000 gallons per month) by \$1.80 or 3.9% per month in FY 2011. The model passes on “only” the 10% increase from North Texas Municipal Water District and affects residential customers as shown in Chart 32 below:

CHART 32

Residential Customers Only	FY2010	FY2011
Fixed Rate	\$10.60	\$10.60
Volume Rate	\$ 3.56	\$ 3.74
Fee @ 10,000 gallons per month	\$46.20	\$48.00
Dollar change	n/a	\$ 1.80
Percent change	n/a	3.9%

Sewer Charges

This category of revenue includes sewer charges to residential, commercial and municipal customers. On September 15, 2009, the City Council adopted Alternate One from a rate study prepared by Economists.com. Alternate One established a strategy to pass-thru any increases from our water and sewer providers and establish a full cost of service rate model to ramp up sewer revenues over a 3 year period. As a result, sewer charges are projected to increase on a budgetary basis by approximately \$402,748 or 4.1% strictly due to the cost of service rate model. The City received \$9,295,898 in FY 2009 and expects to receive \$9,528,396 in FY 2010.

The City of Garland opted to not increase their sewer treatment rate this year. The “ramp up” component (full cost of service model) of Alternate One approved in 2009 increases the average utility customer (assuming 10,000 gallons per month) by \$1.80 or 3.2% per month in FY 2011. The model affects residential customers as shown in Chart 33 below:

CHART 33

Residential Customers Only	FY2010	FY2011
Fixed Rate	\$16.17	\$16.17
Volume Rate	\$4.00	\$4.18
Fee @ 10,000 gallons per month	\$56.17	\$57.97
Dollar change	n/a	\$1.80
Percent change	n/a	3.2%

Other Revenues

Transfers from other funds is adopted to increase by \$150,000 or 107.6% as part of a two-year plan to return \$300,000 loaned to the Golf Fund for the settlement agreement with American Golf. In FY 2007 the Utility Fund loaned the Golf Fund \$300,000 to fund part of a series of golf course and related drainage improvements under a settlement agreement with American Golf totaling \$1.3 million. Ultimately the project came in significantly under budget, leaving the \$300,000 available to be returned over a two year period. All other utility revenues are projected to decrease \$71,422 or 7.1%, from \$1,002,145 to \$930,723 led primarily by decreases in interest earnings, due to historically low rates, and impact fees, due to the anticipation of little to no new construction over the next couple of years.

Expenditures

The FY 2011 Utility Fund budget proposal totals \$23,295,486, which represents an increase of \$553,354 or 2.4% from FY 2010 adopted budget of \$22,742,132. The primary reason for the increase is due to an anticipated increase from North Texas Municipal Water District for water purchases totaling \$48,298 on a budget basis but is closer to \$414,965 on a gross basis, before any refunds for water not used.

CHART 34

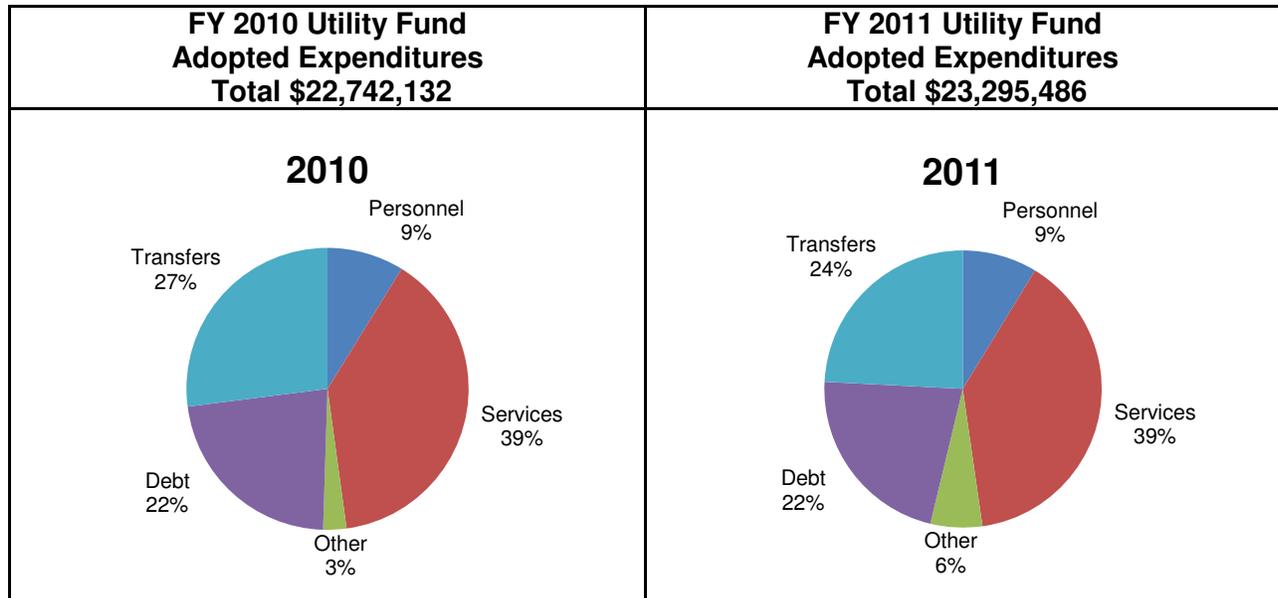


CHART 35

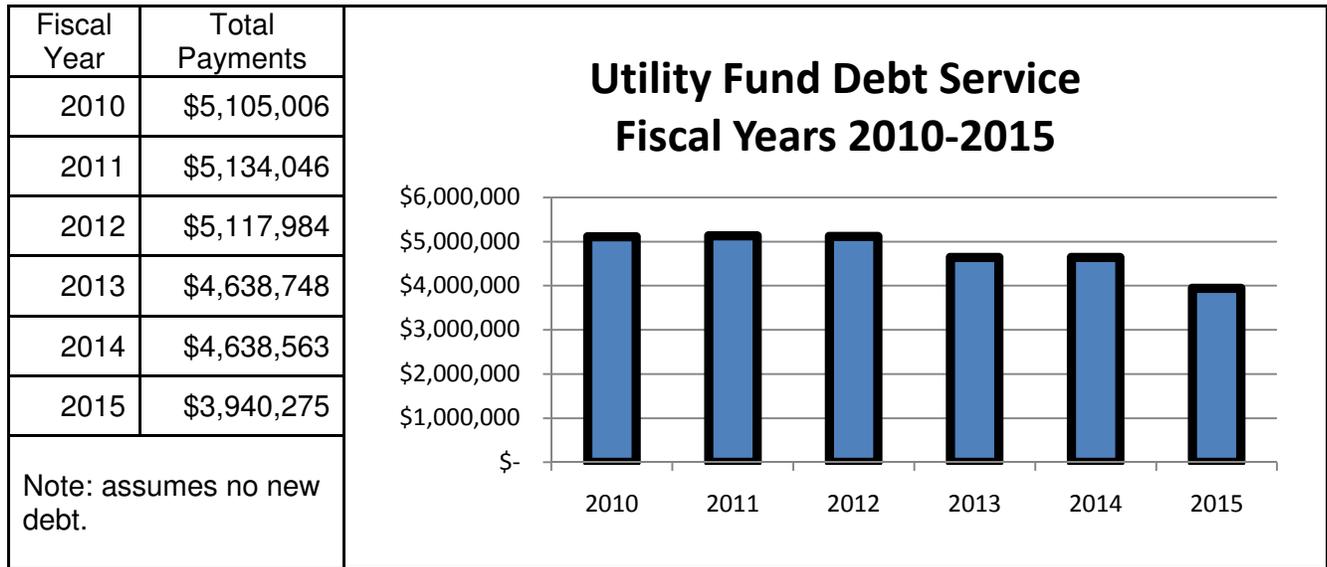
Utility Fund Expenditures	Adopted FY 2010	Adopted FY 2011	\$ Change	% Change
Personnel costs	\$2,001,475	\$2,026,772	\$25,297	1.3%
Water/Sewer contract services	7,009,002	7,222,597	213,595	3.0%
Other purchase services and supplies	2,178,547	2,377,159	198,612	9.1%
Debt service	5,105,006	5,134,046	29,040	0.6%
Capital improvements	300,000	900,000	600,000	200.0%
Transfers to other funds	6,148,102	5,634,912	(513,190)	-8.3%
Total	\$22,742,132	\$23,295,486	\$553,354	2.4%

While the direct purchase costs for water and sewer is projected to increase on a budget basis by \$213,595, the other main reasons for the overall \$553,354 increase are due to the addition of \$190,000 in water and sewer maintenance, an increase in scheduled debt service by \$29,040, and an increase in employee benefits by \$25,297 for retirement and medical insurance.

In addition, the adopted budget includes the first year's lease payment to purchase a combined sewer jet/camera truck at an annual lease payment of \$33,098. The truck will actually cost \$249,482 and be financed for 7 years. The "combined" sewer jet/camera truck provides the capacity for staff to evaluate and determine what problems exist using a camera within a sewer line and jetting the line to relieve the problem and/or scheduling further repairs, while they are onsite taking care of the issue all in one trip. Without a "combined" sewer jet/camera truck, the crew would have to take the camera truck to the job site to diagnose the problem, and then go back to the shop and trade vehicles for the jet truck to fix the problem. In a nutshell, this makes staff able to cover nearly twice the amount of ground in a day which means we gain much needed efficiency with our limited resources enabling staff to work smarter not harder.

Finally, as indicated, debt service payments are scheduled to increase slightly by \$29,040 next year; however, payments will decline approximately \$1.2 million over the next five years as shown in Chart 36:

CHART 36



RESERVE STRATEGY

Per financial policies the Utility Fund had a minimum fund balance requirement of 25% in FY 2010; however, the Fund is expected to have an ending reserve on September 30, 2010 of approximately 28%. Given the wide fluctuations from weather that can cause havoc with financial projections, the minimum reserve policy is decreasing from 25% to 20%, representing more than 60 days of operations permanently and establishing a budgetary target of 25% ongoing. Any amounts above this, projected to be approximately \$600,000, is being transferred to the Utility Fund Cash CIP Fund to begin addressing accumulated capital maintenance needs for sewer manholes.

REFUSE FUND

Revenues

Revenue in the Refuse Fund is projected to be \$4,554,986 in FY 2011, which is an increase of \$85,530 or 1.9% compared to the adopted budget for FY 2010 of \$4,469,456. The single biggest reason for the increase is a request for a 1.4% increase from the City's contractor refuse collector, IESI, totaling \$42,719. This request was subsequently withdrawn, and the fees charged to customers will remain at FY 2010 levels. The remaining reason for the increase is the change between the mix of commercial accounts (dumpsters, polycarts and the number of pickups each week) and residential accounts compared to the prior year. The City received \$4,503,909 in FY 2009 and expects to receive \$4,465,840 in FY 2010.

At this time, staff does not anticipate fuel prices in FY 2011 increasing to the levels they were in 2008 and 2009. Therefore, there is no extra fuel subsidy programmed in either FY 2011 or FY 2012. If fuel prices increase during the year above the level set with the October 1, 2007 contract, the City will be required to pay that difference to its service provider, IESI, and will pass that cost on to its customers, which will require a budget amendment at that time.

Expenditures

Expenditures in the Refuse Fund are projected to be \$4,877,195 in FY 2011, which is an increase of \$240,326 or 5.2% compared to the adopted budget for FY 2010 of \$4,636,869. The biggest change to expenditures in FY 2011 is a one-time transfer of \$250,000 to the General Cash CIP Fund for additional alley improvements and a \$42,719 increase in contract services to cover a 1.4% rate increase requested by IESI. This rate increase request was subsequently withdrawn, and the fees charged to customers will remain at FY 2010 levels. The source of this transfer is due to a reserve level that is over and beyond the 5% level required by policy. The amount remaining is a reserve level of \$420,951, representing 13.8% of expenditures, well above the 5% requirement. The budget also includes \$14,932 for residential use of the landfill program which allows each residential account to use the Garland landfill twice a year.

DRAINAGE FUND

Revenues

Revenue in the Drainage Fund is projected to decrease \$2,591 or 0.2% to \$1,307,348 in FY 2011, when compared to \$1,309,939 in FY 2010. The Drainage Fund revenue is based on a set fee of \$5.50 per month for residential customers and \$13.50 per month for commercial customers based on the number of water meters. There is no anticipated growth in either segment; therefore the revenue is anticipated to remain relatively flat. The City received \$1,278,066 in FY 2009 and expects to receive \$1,307,348 in FY 2010.

Expenditures

Expenditures in the Drainage Fund for FY 2011 are projected to be \$1,300,983, which is an increase of \$57,859 or 4.7% compared to the adopted budget for FY 2010 of \$1,243,124. The primary reason for the increase is due to a \$38,161 increase in supplies and a \$19,933 increase in purchase services to boost staff initiated and contractor drainage repair efforts.

OTHER GOVERNMENTAL FUNDS

IMPACT FEES FUND

Revenue in this fund is projected to be \$41,642 in FY 2011, which is a 54.6% decrease when compared to \$91,747 in FY 2010. Fees are set by Council policy for impact fees and assessed with new construction. The steep decline in revenue in this fund reflects the sharp decline in the number of permits issued for new construction and in projected interest earnings. Expenditures are budgeted at \$188,285, which is \$96,538 or 105.2% more than the \$91,747 adopted in FY 2010. The biggest change in the fund is the adopted policy to transfer \$160,000 in FY 2011 to the Cash CIP. This transfer represents the last of the undesignated reserve balance stemming from audits conducted in FY 2003. The fund was scheduled to transfer \$500,000 for this purpose in FY 2011; however, a prior year error detected in FY 2010 required the fund to transfer \$840,000 to the Cash CIP Fund, reducing its ability to maintain that commitment. Therefore, the General Fund made up this difference for FY 2011.

POLICE SEIZURE FUND

Revenue in this fund is projected to be \$100,764 in FY 2011, which is a 4.1% decrease when compared to \$105,117 in FY 2010. Revenue for this fund is generated by the sale of real and personal property legally confiscated by the Rowlett Police Department. Revenue is based on police activity in FY 2010 for which the Police Department will be paid in FY 2011.

Expenditures in this fund are estimated to be \$250,000 in FY 2011, flat when compared to the previous year. The Police Department typically utilizes these funds to purchase equipment, technology and supplies to enhance/improve staff's current ability to provide public safety services and increase officer safety and performance, as needs are identified.

ECONOMIC DEVELOPMENT FUND

Revenue in this fund is projected to be \$295,140 in FY 2011, down \$26,713 or 8.3% when compared to the adopted budget of \$321,853. Economic Development is supported equally between the General and Utility Funds.

Expenditures in this fund are projected to increase \$5,862 or 1.8% in FY 2011, from \$323,741 to \$329,603. The two reasons for the increase include a \$3,000 increase for new marketing materials for special districts and \$3,000 for a software program to calculate the impact of incentives for each development. Staff remains confident that a high quality standard will be maintained and accomplished through our targeted approach strategy to resource allocation. In FY 2011, "electronic" advertising will be utilized targeting specific developers and site selectors via email designed by our Communications Department to tell Rowlett's great story!

INNOVATION AND BRIDGE FUND

The Innovations Fund was originally created for FY 2010, and is intended to be a temporary fund that will expire. It includes technology, equipment, plans & studies, and building repairs that are viewed to be critical, that are expected to improve customer service or that will be more efficient. In an effort to be very transparent regarding the use of one-time revenue sources, the name of the fund is being changed to the Innovations and Bridge Fund.

In FY 2010, the fund was funded by transfers from the General Fund that were offset by the Impact Fees and Refuse Funds contributions to the Cash CIP through the use of excess reserves. The source of funds was from undesignated reserves above and beyond the level required by City policy in both funds. Based on the transfers made in FY 2010, the Fund was projected to have \$55,000 to carry into FY 2011 to spend, in addition to balances from projects not completed or equipment not acquired.

As indicated previously, staff's recommended strategy is to maintain a 15% reserve in the General Fund for FY 2011 and FY 2012 and increase the minimum reserve level from 10% to 13%, or approximately 45 days. Therefore, based on current staff estimates, the General Fund expected to exceed the 15% target reserve by \$1.3 million. Given the City's need to replace antiquated and obsolete technology and equipment, \$1.3 million is being transferred to the Innovation and Bridge Fund.

There are concerns, however, regarding what could occur in the next year given the current status of the economy. Spending in the Innovations and Bridge fund has been prioritized based on timing

of when the funds would actually be spent. The budget authorizes \$570,874 in spending in the Innovations and Bridge Fund effective October 1, 2010 with the understanding that the City Council was concerned more about the timing rather than the necessity of the recommended items. The remaining dollars will be unallocated until April, when City Council will discuss economic conditions and consider authorization of remaining technology, equipment, and building repair needs at that time. Chart 38 outlines the use of these funds.

CHART 38

Funding Sources	FY 2009	FY 2010	FY 2011	Total
General Fund	\$150,000	\$785,000	\$445,000	\$1,380,000
Add'l General Fund transfer from FY 2010 Surplus	-	-	1,300,000	1,300,000
Total	\$150,000	\$785,000	\$1,745,000	\$2,680,000

Use of One Time Funds:	FY 2010	FY 2011	FY 2012	Total
Document Imaging	\$85,000			\$85,000
New Financial Software			350,000	350,000
Park Storage Improvements and Solar Powered Trash Compactors	65,000			65,000
Community Center Office Renovations	40,000			40,000
Median Extra Mowing	50,000	34,050		84,050
Landscaping at City Entrances	25,000	25,000		50,000
Downtown Fountain Renovation	15,000			15,000
Interior enhancements (paint, carpet, etc.)	100,000			100,000
Exterior Refurbishment to the Luna Building (\$65,000 budgeted, but spent \$30K)	30,000			30,000
Police Vehicles (4 fully equipped in FY 2010; 2 fully equipped in FY 2011)	120,000			120,000
Fire Truck Leases		100,120		100,120
New Computers	41,000			41,000
TMRS increase (General Fund portion only)		107,615		107,615
Planning Study(s)		100,000	100,000	200,000
Local Rowlett Stimulus Plan	24,000	24,000		48,000
Special Events		40,985		40,985
SCBA Replacement (fire)-to be financed over 3 years		18,000		18,000
Jaws of Life (fire)		35,000	35,000	70,000
Law enforcement software (police)		75,192	129,128	204,320
Firehouse software (fire)		10,912	19,798	30,710
Park Amenity Replacements			20,000	20,000
Total Funding	\$595,000	\$570,874	\$653,926	\$1,819,800

HOTEL/MOTEL FUND

Revenue in the Hotel/Motel Fund is projected to decrease \$21,078 or 32.2% to \$44,350, when compared to \$65,428 in FY 2010 primarily due to a reduction in hotel/motel tax collections.

Expenditures in this fund are projected to be \$44,350 in FY 2011, down \$125,763 or 73.9% compared to the FY 2010 adopted budget. This decrease is primarily due to a two year strategy to spend down accumulated revenues from prior years, which included conducting the Coyle House study and additional funding for Special Events. The Downtown Events Series has been a tremendous success this year! The events series will continue to include the following:

- Veterans Day – November 2010
- Holiday Parade – November 2010
- Tree Lighting – December 2010
- Diversity Day – March 2011
- Easter Egg Hunt – April 2011
- Memorial Day/Touch-A-Truck – May 2011
- Fireworks on Main – July 2011
- Movies on Main – September 2011

Funding has been increased for Diversity Day from \$3,500 to \$5,820 and for the Tree Lighting from \$11,041 to \$14,586 which will allow additional Christmas lighting to be added on City Hall, the Chamber and the Library to enhance the holiday activities/festivities. Additional funding for special events totaling \$40,985 has been included in the Innovation and Bridge Fund to cover the shortfall from the Hotel/Motel Fund.

PUBLIC EDUCATION AND GOVERNMENT (P.E.G.) FUND

P.E.G. Fund was created in FY 2010 to account for revenue generated for purposes of programming related to the Public, Education, and Government Channel, which is known as Rowlett Television Channel 16. Revenue for FY 2011 is anticipated to be \$78,285, up \$8,451 or 12.1% compared to the FY 2010 budget of \$69,834. The Video Producer position is currently being paid by P.E.G. revenue and is included in this fund at \$64,772. In FY 2010, excess fund balance was used to purchase \$35,000 in much needed video editing equipment.

GRANTS FUND

The Grants Fund is a fund to account for revenue specifically associated with grants received by the City of Rowlett. In FY 2011, the City of Rowlett is expected to receive \$41,625, down \$591,842 or 93.4% primary due to the \$480,000 stimulus grant received in FY 2010 to replace HVAC equipment in City facilities. Expenditures are anticipated to equal the amounts of the grants and consist of the annual library grant from the State totaling \$17,035 and \$24,590 in projected reimbursements from the Garland Independent School District for police overtime on special events.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

Revenue in this fund is anticipated to be \$217,245 in FY 2011, flat from FY 2010. The source of revenue is a formula calculation established by the United States Department of Housing and Urban Development, Community Development Block Grant program. \$22,000 of the funds will go

to administrative costs as provided under the rules of the grant and the remaining \$195,245 will go toward capital improvements in qualifying areas of the City.

TAX INCREMENT FINANCING (TIF) FUND

Revenue is anticipated to be \$293,783 in FY 2011, which represents a decline of \$21,340 or 6.8% compared to the \$315,123 approved in FY 2010. The primary reason for the decrease is that the taxable "increment" for the TIF zone actually decreased by \$3,011,840 or 7.0%, from \$43,256,772 in FY 2010 to \$40,244,932 in FY 2011. This is the first reduction in the 9 year history of the fund. The only cost in the fund is the transfer of \$293,783 to the Debt Service Fund to cover bonds sold in 2006 for the benefit of the TIF district.

JUVENILE DIVERSION FUND

This fund, created in FY 2010, specifically accounts for revenue that is generated on court fines for the purpose of paying salary and benefits for a juvenile case manager position as permitted under Article 102.0174 of the Texas Code of Criminal Procedure. This particular fee was added to the municipal code on October 2, 2007 and was originally included in the General Fund. The projected revenue for FY 2011 will be \$58,696, a \$2,803 or 5.0% increase compared to the FY 2010 budget of \$55,893. Expenditures are projected to be \$65,949 in FY 2011 to cover the personnel costs associated with the Juvenile Case Manager position.

COURT TECHNOLOGY FUND

This fund, created in FY 2010, specifically accounts for revenue that is generated on court fines for the purpose of acquiring qualifying technology for the municipal court as permitted under Article 102.0172 of the Texas Code of Criminal Procedure. This particular fee was originally added to the municipal code on September 9, 1999, amended on October 5, 2004, and originally included in the General Fund. The projected revenue for FY 2011 will be \$47,134, essentially flat when compared to the \$47,738 budgeted for FY 2010. Expenditures total \$44,326 and cover lease payment for printer technology and annual maintenance costs for software for electronics records management and Interactive Voice Recorder (IVR) technology, a smart telephone-tree type system that can answer questions and take payments over the telephone.

COURT SECURITY FUND

This fund, created in FY 2010, specifically accounts for revenue that is generated on court fines for the purpose of providing security services for the municipal court as permitted under Article 102.017 of the Texas Code of Criminal Procedure. This particular fee was originally added to the municipal code on June 5, 2007, and originally included in the General Fund. The projected revenue for FY 2011 will be \$36,269 essentially flat when compared to the \$36,534 budgeted for FY 2010.

Court security is currently provided by several bailiff positions. Funding for these positions is anticipated to be \$16,203 in FY 2011.

TRAFFIC SAFETY FUND

Revenue in this fund is generated from citations issued from red light cameras. Revenue is projected to be \$348,536, a reduction of \$67,522 or 16.2% compared to FY 2010 budget of \$416,058. The reduction can be attributed to a change in behavior of the motoring public, who now stop for red traffic signals rather than running them. There are 4 locations in Rowlett, where 7 cameras are currently located.

The single biggest expenditure is the contract cost the City pays its vendor for the operation, billing and administration of the red light cameras totaling \$346,230. Under Section 707 of Title 7 of the Texas Transportation Code, the City is permitted to retain 50% of any annual surplus for specified traffic safety related programs (i.e. pedestrian safety, public safety, intersection improvements and traffic enforcement). Therefore, the remaining \$2,306 will be used for those purposes as allowed by law.

DEBT SERVICE FUND

Revenues are adopted at \$9,003,648 representing a decrease of \$204,770 or 2.2% compared to the FY 2010 adopted budget of \$9,208,418. The most notable change in FY 2011 is an increase in the tax rate, from \$0.245153 per \$100 assessed value to \$0.252500 to cover the projected decrease in taxable assessed value, even with the benefit of the bond refunding approved on June 15th that reduced debt service by approximately \$70,000 annually. On July 6th, the City also approved a refunding that reduced debt service for the Golf Fund by approximately \$13,000 annually and that, combined with ongoing low interest rates, resulted in a decrease in transfers from other funds of \$144,379 or 13.5%.

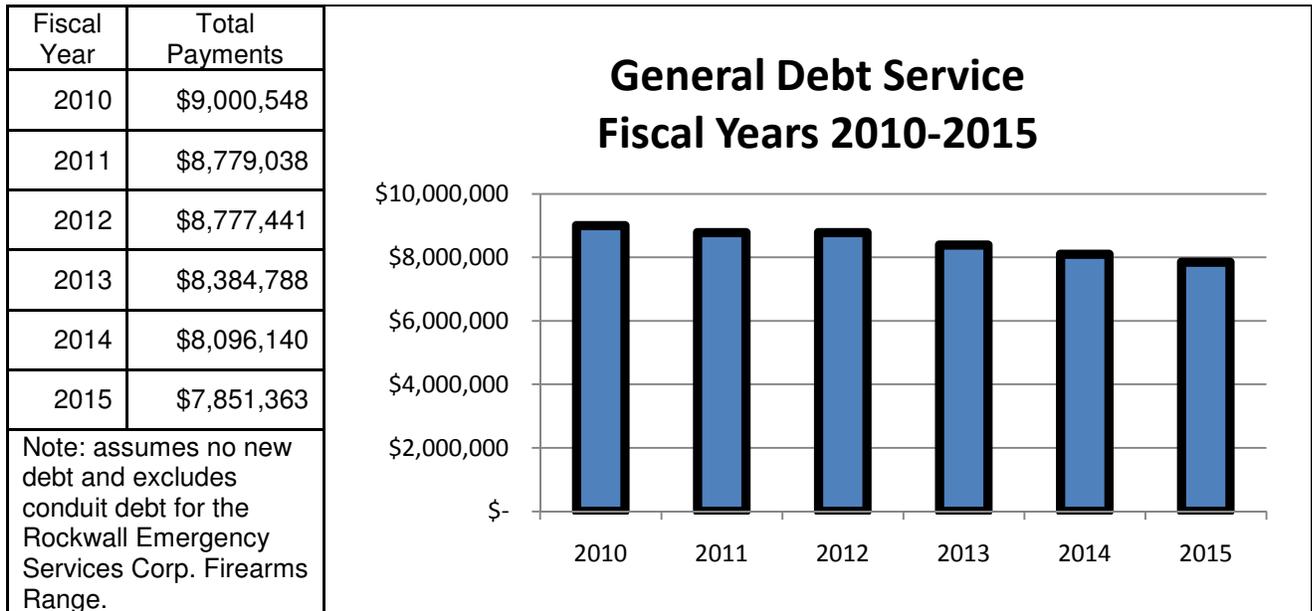
Expenditures are adopted at \$9,029,271 representing a decrease of \$219,877 or 2.4% compared to the FY 2010 adopted budget of \$9,249,148. The most significant change is the reduction in principal and interest payment on debt by \$221,510 or 2.5%, due in part to the bond refunding on June 15th saving approximately \$70,000 annually.

Over the next five years, debt service payments are scheduled to decline approximately \$0.9 million; however, for Fiscal Years 2011 and 2012, that amount is relatively flat at \$8.8 million before declining again in Fiscal Year 2013. The wild card for this fund continues to be the variable rate bond which annually sets on August 15th of each year and affects the amount of the transfer from the Golf Course Fund as well as an equal amount to be paid.

During the budget discussion for Fiscal Year 2010, staff outlined a strategy to utilize some of the freed up bonding capacity until the next bond election for one-time purchases of equipment and other needs. This strategy would allow the City to protect that bond capacity of \$0.252500 and ensure it was available for new debt issues in the future. **However, with the 2.0% decline in taxable assessed value, much of that additional capacity has now been lost and, for FY 2011 at least, there is no additional capacity for this strategy and all remaining capacity is now needed to pay for existing debt service.**

As indicated, debt service payments are scheduled to decrease by \$219,877 next year; however, payments will decline approximately \$0.9 million over the next five years as follows in Chart 39.

CHART 39



GOLF FUND

Revenues are adopted to increase \$9,030 or 1.5% to \$592,239 for FY 2011, when compared to \$583,209 for FY 2010. This change is due to an increase in scheduled rent payments from American Golf.

Expenditures in this fund include \$389,550 for debt service related to the Golf Course. The Golf Fund benefited from the bond refunding approved on July 6th, reducing scheduled debt service on the 1999A taxable bonds by approximately \$13,000 annually. The fund also pays debt service on the 1997A variable rate bond which is tied to the London Interbank Loan Offer Rate (LIBOR) that resets August 15th each year. Additionally, \$10,000 has been appropriated for a financial audit of the financial statements of American Golf.

As a result of the increase in scheduled rent payments and decrease in debt service, the fund is projected to have an annual surplus again in Fiscal Year 2011 totaling \$602,435. Therefore, staff is recommending two actions:

- Repay the \$300,000 loan from the Utility Fund given in 2007 to assist with the cost of the settlement agreement with American Golf over a two year period at \$150,000 each year. In FY 2007, the Utility Fund loaned the Golf Fund \$300,000 to fund part of a series of golf course and related drainage improvements under a settlement agreement with American Golf totaling \$1.3 million. The project was funded from a tax note issued in 2004 for this purpose, certificates of obligations issued in 2006 for drainage improvements, and the loan from the General Fund. After nearly 7 years in some sort of mediation/litigation with American Golf, the settlement agreement is substantially complete with only two small remaining items involving the planting of native grasses. Ultimately, the project came in significantly under budget, leaving the \$300,000 available to be returned over a two year period.

- Establish a reserve requirement of \$390,000, equivalent to one-year's debt service based on the scheduled debt payment for FY 2011.

This will leave the fund with a projected surplus of \$212,435 that can be used to address capital improvement and maintenance recommendations made by the Golf Advisory Board. It is expected that the variable rate will remain low again in FY 2012, which should be sufficient to pay the remaining \$150,000 payment to the Utility Fund.

NEW FUND - EMPLOYEE HEALTH BENEFITS FUND

A separate internal service fund is being created to account for a partial self-insurance strategy for health care in an effort to address spiraling health care costs and promote wellness. Partial self-insurance also gives the City the ability to gain greater access to population specific claim detail, which provides increased ability for medical case management and cost containment. This information plays an integral role in the development of a sound wellness program, which is essential to maintaining a healthy workforce, reducing absenteeism, and mitigating increasing health and prescription drug costs.

The initial budget for this Fund is \$3.1 million which includes the City's contribution of \$2.6 million and the employees' share of \$0.5 million. Other benefits, such as dental insurance, workers compensation, disability, etc., are budgeted and paid within each fund and are not a part of this fund.

With this a self-insurance strategy, the City will budget in each operating department a fixed amount for its share of employee health costs. The new fund will "charge" each operating department its fixed share each pay period and will also collect employee contributions for their share.

The fund will "offer" a base level of insurance that each employee will be required to accept unless they buy up a richer plan from their contributions or opt out provided that they prove they have other insurance. Common expenses that will be included in the fund are claims payments, stop loss insurance, wellness services, medical/Rx administration, etc. The ultimate budget impact is contingent on plan design and benefit selections that are made by employees. A key to the success of this fund is that, in future years, the City can select the most competitive services independent of each other. In other words, if a carrier/provider increases its fees and is no longer competitive, the City can re-bid just that component and keep all remaining pieces in place.

With the partial self-insurance funding model, the City essentially becomes the 'insurance company' by partially assuming the responsibility for funding health benefits for our employees up to our Individual and Aggregate Stop-Loss limits. With this method, the City would pay lower administrative and stop loss fees instead of fixed premiums to an insurance carrier. A hypothetical example of how the fund will work is as shown in Chart 40.

CHART 40

	Hypothetical Examples for Total Fund Claims		
	\$2,500,000 Total Fund Payouts w/no Individual Claims > \$100,000*	\$2,500,000 Total Fund Payouts w/2 Individual Claims of \$150,000*	\$3,500,000 Total Fund Payouts w/2 Individual Claims of \$150,000*
Examples are based on claims cost only. Individual Stop Loss Limit = \$100,000 Aggregate Stop Loss Limit = \$3,000,000	EHBF = \$2,500,000	Individual Stop Loss = \$100,000	Aggregate Stop Loss - \$400,000
		EHBF = \$2,400,000	Individual Stop Loss = \$100,000
EHBF = Employee Health Benefits Fund			
EHBF share of the costs is based on the City's current HRA Plan provided by Humana. All claims are assumed to be for employee only and In-Network, with a \$2,000 Deductible and prescription copay.			
*Payouts is a term used in this example to describe the payments made by the EHBF or stop loss vendor above and beyond the amounts paid by employees thru copays and deductibles. It assumes that the maximum cap on total claims before the aggregate stop loss kicks in is \$3,000,000.			

From our employee's perspective, the look and feel of the City's insurance will not change. Employees would still be required to meet the deductibles, co-pays and coinsurance in accordance to their plan selection. Employees will also continue to pay insurance premiums, which will be reflected as revenue in the Employee Health Benefits Fund.

Staff will proactively monitor financial projections against available claims and premium data. We will also review how employees are 'using' the benefit plans to identify trends, the potential impact of plan design changes, and opportunities for cost savings and containment.

CAPITAL IMPROVEMENTS PLAN

INTRODUCTION:

Included in the CIP are remaining bonds funds issued back in 2004-2006, known and/or approved grant funds, and the ongoing cash CIP funds. Additional funds needed from future ballot issues are not included. Staff will bring back to Council a future Five Year Capital Improvements Plan in the fall of 2010 with the view of identifying and prioritizing the projects that would be listed in a November 2011 ballot.

The CIP will have a beginning balance of \$21.8 million as of October 1, 2010 from existing bonds, impact fees, and cash funded projects. Based on staff capacity and existing resources to manage projects and ensure quality along with the City's past spending practices, staff is estimating that

\$25.4 million will be spent in FY 2011, including new grant dollars and cash transfers; and, the bulk of the remaining funds will be spent in FY 2012 with a smaller amount in FY 2013. Therefore, it is anticipated that the City will not run out of funds from “bond related” projects until the middle of FY 2012 for governmental projects and FY 2013 for utility projects. In 2012, however, Rowlett Road Phase II will be funded by TxDOT, and Dallas County will start construction of the Miller Road Bridge Expansion. By that time, the PGBT and DART will be completed, freeing up quite a bit of staff capacity that can be reallocated to new projects.

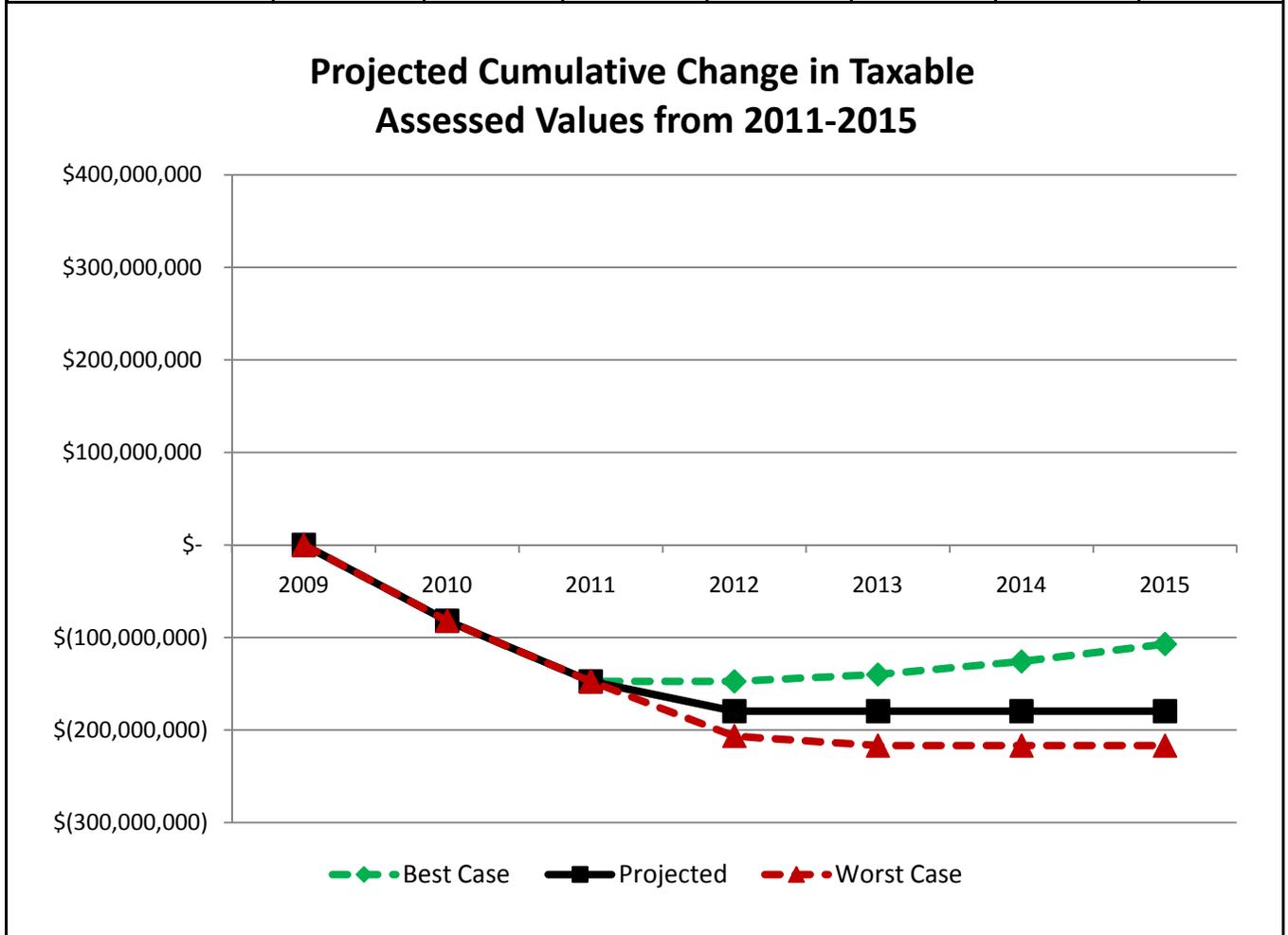
TAX AND RATE IMPACTS:

Rowlett has felt an impact in its reduction in property tax values in FY 2010 and FY 2011 with a lasting impact on future years. While the decreasing debt service will help, the combined decrease in taxable valuation between FY 2010 and FY 2011 provide a significant stumbling block to issuing bonds at the levels issued in the past.

Chart 41 below reflects staff’s three different scenarios where and when taxable assessed values will bottom out. All three scenarios include the fall in property values for FY 2011. The most significant difference with the worst case is that it assumes that tax values will continue to decline thru 2013 before flattening out in 2014.

CHART 41

Projected Cumulative Change in Taxable Assessed Values from 2009-2015							
Category	In millions						
	2009	2010	2011	2012	2013	2014	2015
Residential	2,761.8	2,701.4	2,649.5	2,623.1	2,623.1	2,623.1	2,623.1
Commercial	606.0	584.3	570.8	565.0	565.0	565.0	565.0
Gross Assessed Values	3,367.8	3,285.7	3,220.3	3,188.1	3,188.1	3,188.1	3,188.1
Cum \$ Chg	n/a	\$(82.1)	\$(147.5)	\$(179.7)	\$(179.7)	\$(179.7)	\$(179.7)
Cum % Chg	n/a	-2.4%	-4.4%	-5.3%	-5.3%	-5.3%	-5.3%



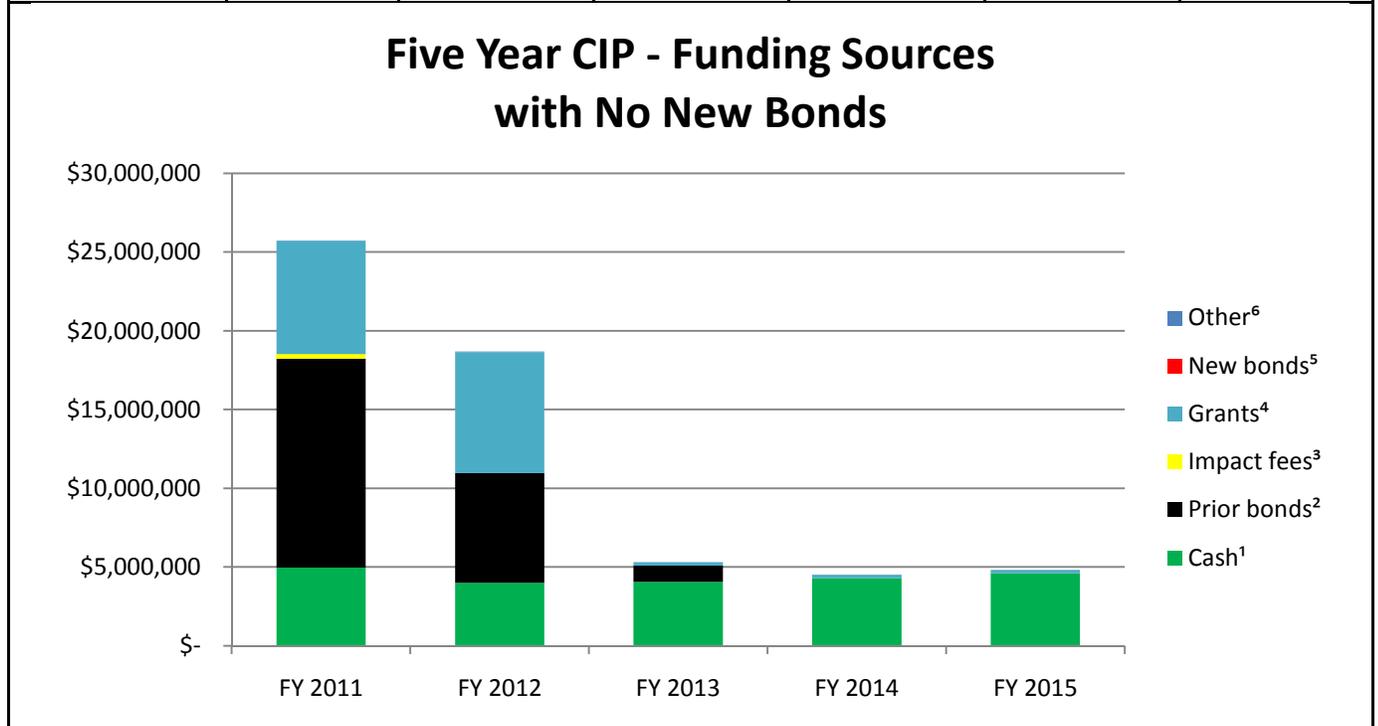
SUMMARY OF FIVE YEAR CAPITAL IMPROVEMENT PLAN:

Based on the factors mentioned previously, staff has developed a five year plan consisting 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, address the recommendations of the CIP Bond Committees, and balanced against realistic revenue projections and staff capacity.

As indicated above in Chart 41, this model does not currently include any future funding that may come from new bonds. The result of this work is that without increasing taxes or rates and considering all available funding sources, the City should be able to spend \$59.1 million over the next five years as shown in Chart 42 below.

CHART 42

Five Year CIP – Funding Sources With No New Taxes/Rates						
Funding Sources	Fiscal Year					Total
	2011	2012	2013	2014	2015	
Cash	\$4,972,744	\$4,000,089	\$4,060,502	\$4,310,502	\$4,610,502	\$21,954,339
Prior bonds	13,262,475	6,957,883	1,034,696	-	-	21,255,054
Impact fees	286,000	-	-	-	-	286,000
Grants	7,195,245	7,695,245	195,245	195,245	195,245	15,476,225
New bonds	-	-	-	-	-	-
Other sources	25,000	25,000	25,000	25,000	25,000	125,000
Total	\$25,741,464	\$18,678,217	\$5,315,443	\$4,530,747	\$4,830,747	\$59,096,618



The Five Year CIP contains the following benefits:

- Fulfills the City’s obligations regarding the PGBT project, including a \$4.5 million payment to NTTA for water/sewer improvements;
- Sets aside the City’s share of the Merritt Road Interconnector Project Phases I;
- Maintains the annual funding for Cash CIP; and
- Completes the drawdown of the City’s construction bonds issued in 2004-2006.

Key issues regarding the plan that the City should be aware of are as follows:

- Cumulative losses in property tax values have impacted the ability of the City to issue future bonds without any tax increases.
- As previously noted, the annual funding for Cash CIP presumes that the City will continue to fund \$1,450,000 a year for streets and alley improvements from the Utility and Drainage Funds at \$1,350,000 and \$100,000 respectively. Given the maintenance needs in the Utility Fund and the importance for the sustainability of all infrastructure, the General Fund must increase its contribution toward street and alley repairs. While the economy necessitates this action over the next two years, the proposal begins to shift this burden back to the General Fund beginning in FY 2013.

Cash CIP:

The Cash CIP is adopted to have \$4.7 million in funding from all sources. In addition to this projected infusion of funding, there will be a fund balance carried forward from FY 2010 in the amount of \$539,345. Included in the annual funding is additional one-time funding of \$600,000 from the Utility Fund to begin addressing the most serious sewer manhole problems and \$250,000 from the Refuse Fund for additional alley improvements. Recognizing the importance of our goal to “keep the good streets in good condition,” outlined below is the adopted five year street/alley maintenance plan that is consistent with our current commitment of approximately \$3.0 million annually.

Adopted Five Year Street/Alley Maintenance Plan:

	2011	2012	2013	2014	2015
Concrete Pavement Repair	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Asphalt Rehab/Overlay	350,000	450,000	350,000	350,000	350,000
Alley Improvements	717,231	295,000	395,000	395,000	445,000
Alley Panel Replacement	500,000	500,000	500,000	500,000	500,000
Foam Injection	150,000	150,000	150,000	150,000	150,000
Crack Seal	150,000	150,000	150,000	150,000	150,000
Screen Wall Rehabilitation*	-	50,000	50,000	50,000	50,000
Total	\$3,367,231	\$3,095,000	\$3,095,000	\$3,095,000	\$3,145,000

Since the inception of the Cash CIP, the philosophy of “Keeping the Good Streets Good” has been to set aside funds to perform maintenance on streets in good condition (Pavement Condition Index - PCI > 60) to prevent these streets from falling into the reconstruction category. It has been proven that for every \$1.00 spent on preventative maintenance, it saves approximately \$8.00 in reconstruction costs. Upon completion of all annual concrete payment repair contracts, repairs will

have been made up to 108 lane miles out of 165 lane miles in the category of PCI>60. In addition, 89 lane miles of concrete pavement have been crack sealed.

It has become a challenge for staff to find streets in the good condition category that need repair. Maintenance can be performed on the next category of streets with a PCI<60 to improve the condition of these streets and extend their life by 7 to 10 years. By extending the life of these streets, it spreads the amount of funds needed to reconstruct these streets over several bond elections. Currently, there are 75 lane miles of streets with a PCI<60 with an estimated reconstruction cost of \$113 million. Approximately 50 lane miles, valued at a reconstruction cost of \$73 million will be included in this phase of concrete repairs.

Of the \$1,500,000 allocated for concrete pavement repair, \$400,000 would be allocated to maintain concrete streets with a PCI>60. The remaining \$1,100,000 would be allocated to repairing streets with a PCI<60 as stated above. Staff has developed a 5 year plan to repair all streets in this category.

NEED FOR COMPREHENSIVE STRATEGY:

As noted earlier in this memorandum, the economy has negatively impacted the ability of the City to issue bonds for capital improvements without a tax rate increase. This will most likely remain true at least through FY 2012 from new revenues; however, if the decrease in taxable assessed value experienced in FY 2010 and FY 2011 stabilizes, the City should be able to issue additional bonds in the future from the decline in scheduled principal and interest payments. Even so, with the current slate of projects and the sheer volume of time being spent by staff on two critical projects, PG&T and DART Light Rail, staff expects that the remaining bonds will not be spent until the middle of FY 2012 for governmental bonds and FY 2013 for utility bonds. Therefore, the fact that additional resources will not be required until FY 2012 provides a window of opportunity for a comprehensive strategy to be developed by staff with policy input from Council for a bond election to fund a five year CIP. This discussion is planned to begin mid-September at the conclusion of the FY 2011 budget adoption. This strategy will include revisiting projects put on-hold to ensure what is the highest and best use and their criticalness as we move closer to FY 2012.

POLICY ISSUES

As noted and embodied within this budget memo, there are a number of policy implications. A summary of those issues are as follows:

Issue	Affected Funds	Description
Use of one-time funds	General	Propose to use \$1,300,000 from the projected FY 2010 surplus above the 15% target reserve to purchase equipment, technology and other needs.
Use of one-time funds	Utility	Propose to use \$600,000 from the excess amount above the minimum reserve requirement of 25% to kick start our sewer manhole maintenance effort.

Issue	Affected Funds	Description
Use of one-time funds	Refuse	Propose to use \$250,000 from the excess amount above the minimum reserve requirement of 5% for additional alley improvements.
Reserve Strategy	General	Increase minimum reserve to 13% (45 days) and establish a target strategy of 15% to provide economic and budget flexibility between fiscal years. Strategy includes maintaining 15% as a minimum until FY 2013.
Reserve Strategy	Utility	Drop minimum reserve to 20% and establish a target strategy of 25% to provide weather and budget flexibility between fiscal years.
Reserve Strategy	Golf	Establish a minimum requirement of \$390,000 equal to one-year debt service payments.
Loan Repayment	Golf/Utility	Repay loan from Utility Fund for the golf course settlement agreement over a two year period at \$150,000 annually.

The City Council approved all of these recommendations with the adopted budget.

FY 2011 ORGANIZATIONAL WORKPLAN

Staff has developed the organizational workplan for FY 2011. The organization vision and goals established last year will continue forward in FY 2011. A copy of the workplan is attached to this budget document.

CONCLUSION

As previously stated, the City of Rowlett has time to plan, which is the most critical resource needed, to make the difficult, yet necessary decisions regarding our future. We will be able to balance future needs with smart reductions and economic development that will occur with PG&T opening at the end of 2011 and DART Light Rail at the end of 2012. We will continue to evaluate every vacancy to determine the best use of available resources. Employees will be encouraged to continue to evaluate annually services offered to ensure best value and utilize technology effectively to work smarter not harder. In addition, we can involve citizens through education and participation in developing a strategy to make the right decisions regarding what services are offered based on what the City can afford to provide.

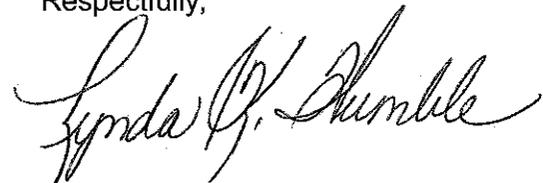
The FY 2011 budget continues to remain focused on “citizen-centered” government, while beginning to create organizational sustainability. In addition to being “citizen-centered,” it meets all of the Guiding Principles established by Council at the July Council Retreat. I have highlighted several of the principles below. (A complete list of the Guiding Principles is included in the attached budget document.)

- There will be no tax increase in FY 2010-2011.
- Working fund balances and minimum fund balances, as directed by Council, will be met and maintained at all times.
- Managed competition and/or outsourcing will be considered on a limited basis in FY 2011, as determined by the City Manager.

- Enterprise funds will stand on their own. If fees for service do not provide a positive contribution margin at a minimum, such programs will be considered for elimination or privatization.
- Perception by the citizens of Rowlett is important. Every City employee will be centered on customer service at all times.

As previously noted, budgets do not build themselves. I appreciate all of the input provided by City Council and our citizens. I remain proud of the Executive Team and their staff who accepted my challenge to review our processes and find ways to better leverage existing resources and improve efficiencies. Job well done! I want to also extend special thanks to Brian Funderburk and Terri Doby. Brian has spent countless hours helping to develop the strategic approach implemented in FY 2011. Both Brian and Terri spent an extraordinary amount of time working on this document to ensure it was both accurate and easy to read.

Respectfully,

A handwritten signature in cursive script that reads "Lynda K. Humble". The signature is written in black ink and is positioned above the printed name and title.

Lynda K. Humble
City Manager

Guiding Principles (Policy Statements)
Combined Funds - Fiscal year 2010-2011 Budget
City of Rowlett

- Working fund balances and minimum fund balances, as directed by Council, will be met and maintained at all times.
- Contract increases from the City's water provider, sewer treatment contractor, and waste management contractor will be considered for passing on to City customers as a rate increase in fiscal year 2010-2011.
- Fees for services charged by the City to residents and non-residents for use of city facilities will be considered for an increase in fiscal year 2010-2011 based on cost of service.
- Managed Competition and/or outsourcing will be considered on a limited basis in fiscal year 2010-2011, as determined by the City Manager.
- Every department and every program in the City will be reviewed to determine whether re-organization or elimination is needed.
- User fees, including utility fees, will be dedicated to the purpose for which they are charged and not used to provide a subsidy of another program.
- Enterprise Funds will stand on their own. If fees for service do not provide a positive contribution margin at a minimum, such programs will be considered for elimination or privatization.
- Major projects, whether capital or operating, will be undertaken only at a prudent pace where the highest level of oversight can be provided with current staff providing communications and coordination.

Guiding Principles (Policy Statements)
Combined Funds - Fiscal year 2010-2011 Budget
City of Rowlett

- New construction project contracts will contain incentives for performance, when appropriate and indicated by cost-benefit analysis. New City construction projects will be closely coordinated with other construction projects to minimize conflict with businesses and commuters in Rowlett.

- Consider capital investment in technology or equipment when productivity improvement can be documented as an outcome.

- Consider joint use of facilities with neighboring ISD's, cities, and counties for Arts venues, training, etc.

- Continue to seek grants opportunities for external funds. Continue to seek donor support for city programs. Continue to seek volunteers.

- The use of city-owned assets, especially vehicles, by individual city employees will continue to be reviewed and minimized. The practice of using a city-owned vehicle to commute or to support off-duty activities will continue to be closely reviewed and reduced to a minimum required for direct service to the Rowlett Citizens.

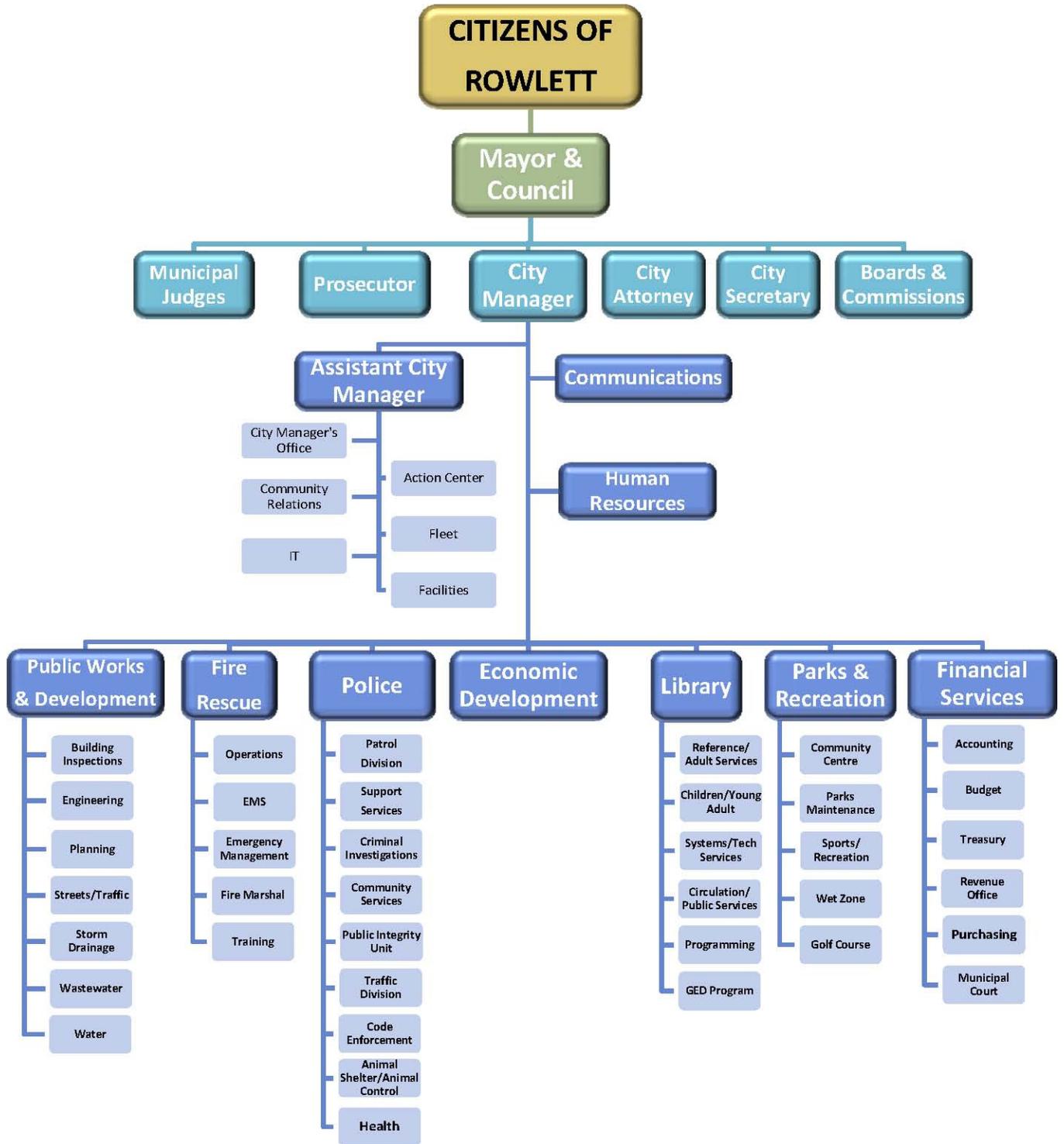
- Updated benchmarks and monthly management reports will be established to monitor the budget and its effectiveness.

- A monthly review of the effectiveness of the budget will be presented to the City Council.

- All surplus funds beyond the approved "cost of local government" will be reserved for emergency and/or approved capital improvement needs.

- Perception by the Citizens of Rowlett is important. Every City employee will be centered on customer service at all times.

- There will be no tax increase in fiscal year 2010-2011.



**CITY OF ROWLETT
FY 2010-11
BUDGET CALENDAR**

Friday, January 22	Staff Budget Retreat (Budget Team)
Thursday, February 25	Budget Kickoff / Distribution of Budget Instruction Manuals
March	Meetings with DCAD and RCAD on taxable value forecast
Monday, May 10	Budget submission due from staff (FY 2011 & 2012)
May 10 – 28	Budget meetings with CM and Departments (Salary survey and budget decision points)
Tuesday, May 25	Preliminary Tax Roll (EVR) Due
June	Finalize CIP Prioritization Criteria
Saturday, June 19	Council Retreat with New City Council
Monday, June 28	Executive Team Retreat – 2011 Workplan
Tuesday, June 29	Special CIP Worksession on 7-year CIP
Wednesday, July 7	Budget Memo – 1 st draft completed
Monday, July 26	Budget Memo – Final completed
Monday, July 26	Certified Tax Roll Due
Tuesday, August 3	Proposed Budget presented to City Council
Tuesday, August 3	Proposed 7-year CIP presented to the City Council
August 9, 16, 23	City Council Work Session on Budget
August 17	1 st Public Hearing on Budget and Tax Rate
September 7	2 nd Public Hearing on Budget and Tax Rate
September 21	Regular City Council Meeting
	1) Adopt Budget Ordinances
	2) Vote and adopt tax rate
October 1	Begin Fiscal Year

CITY OF ROWLETT
FY 2010 – 11
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 late February or early March when the Budget Officer develops a Budget Calendar and departments are given preliminary direction from the City Manager regarding appropriate budget guidelines and strategy. The Budget Instruction Manual is distributed to officially begin the annual budget process.

Budget proposals are due from every department at the beginning of May. Throughout May and June, proposals are reviewed jointly by the City Manager's Office, Finance staff and departments.

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 early August. In August and September the City Council discusses the budget at Council Work Sessions and Meetings. Two public hearings are held in late August and early September. The tax rate ordinance and budget ordinance is voted upon at the second City Council meeting in September.

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

CITY OF ROWLETT
FY 2010 - 11
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 Economic Development Fund, Traffic Safety Fund, Impact Fees Fund, Police Seizure Fund, Innovations Fund, Hotel/Motel Fund, Public Education and Government Fund, Grants Fund, CDBG Fund, Golf Course Fund, Juvenile Diversion Fund, Court Technology Fund, Court Security 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 are generated by a tax levy based on property values and are used to pay 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.

CITY OF ROWLETT
FY 2010 - 11
DESCRIPTION OF FUND STRUCTURE

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 Fund is the Employee Benefits Fund. Charges are billed to departments to recover costs that are incurred.





**CITY OF ROWLETT
FY 2010-11
COMBINED FUND SUMMARY**

Description	Governmental Funds				Enterprise Funds			Impact Fees Fund	Police Seizure Fund	Innovations Fund
	General Fund	Economic Development	Debt Service Fund	Capital Projects Fund	Utility Fund	Refuse Fund	Drainage Fund			
Beginning Resources	\$ 6,369,845	\$ 67,423	\$ 247,588	\$ 539,345	\$ 4,365,568	\$ 743,160	\$ 602,689	\$ 587,420	\$ 175,656	\$ 55,000
Current Revenues:										
Tax Revenues	21,527,355	-	8,064,580	-	-	-	-	-	-	-
Franchise Fees	2,911,231	-	-	-	-	-	-	-	-	-
Licenses and Permits	426,770	3,400	-	-	-	-	-	28,285	-	-
Charges for Service	2,410,953	-	-	-	22,931,271	4,549,291	1,306,614	-	-	-
Fines and Forfeitures	1,507,006	-	-	-	-	-	-	-	-	-
Other	533,243	1,000	15,786	-	124,923	5,695	734	13,357	100,764	-
Total Current Revenues	29,316,558	4,400	8,080,366	-	23,056,194	4,554,986	1,307,348	41,642	100,764	-
Other Sources:										
Transfers In	4,479,845	290,740	923,282	3,412,484	289,397	-	-	-	-	1,745,000
Total Revenues & Transfers In	33,796,403	295,140	9,003,648	3,412,484	23,345,591	4,554,986	1,307,348	41,642	100,764	1,745,000
USES OF FUNDS:										
Current Expenditures:										
Personnel Costs	23,114,972	177,148	-	155,878	2,026,772	-	106,635	-	-	107,615
Supplies	1,690,650	4,450	-	-	314,142	-	53,831	-	250,000	-
Purchase Services	7,787,726	148,005	145,224	-	9,095,614	3,059,723	75,837	-	-	410,259
Capital Outlay	162,242	-	-	-	190,000	-	-	-	-	53,000
Capital Improvements	-	-	-	3,256,606	900,000	-	335,502	28,285	-	-
Debt Service	-	-	8,884,047	-	5,134,046	-	375,301	-	-	-
Total Current Expenditures	32,755,590	329,603	9,029,271	3,412,484	17,660,574	3,059,723	947,106	28,285	250,000	570,874
Other Uses:										
Transfers Out	2,341,154	-	-	-	5,634,912	1,817,472	353,877	160,000	-	-
Total Expenditures & Uses	35,096,744	329,603	9,029,271	3,412,484	23,295,486	4,877,195	1,300,983	188,285	250,000	570,874
Ending Resources	\$ 5,069,504	\$ 32,960	\$ 221,965	\$ 539,345	\$ 4,415,673	\$ 420,951	\$ 609,054	\$ 440,777	\$ 26,420	\$ 1,229,126
% of Expenditures	15.5%	10.0%	2.5%	15.8%	25.0%	13.8%	64.3%	1558.3%	0.0%	0.0%

**CITY OF ROWLETT
FY 2010-11
COMBINED FUND SUMMARY**

Hotel/Motel Fund	PEG Fund	Special Revenue Funds								Internal Service Funds	Combined Total
		Grants Fund	CDBG Fund	TIF Fund	Juvenile Diversion Fund	Court Technology Fund	Court Security Fund	Traffic Safety Fund	Golf Course Fund	Employee Benefits Fund	
\$ -	\$ 1,767	\$ -	\$ -	\$ 1,000	\$ 102,710	\$ 211,979	\$ 101,042	\$ 39,449	\$ 559,746	\$ -	\$ 14,771,387
43,773	-	-	-	293,783	-	-	-	-	-	-	29,929,491
-	78,285	-	-	-	-	-	-	-	-	-	2,989,516
-	-	-	-	-	-	-	-	-	-	-	458,455
-	-	17,035	-	-	-	-	-	-	-	3,091,744	34,306,908
-	-	-	-	-	58,696	47,134	36,269	348,068	-	-	1,997,173
577	-	24,590	217,245	-	-	-	-	468	592,239	10,000	1,640,621
44,350	78,285	41,625	217,245	293,783	58,696	47,134	36,269	348,536	592,239	3,101,744	71,322,164
-	-	-	-	-	-	-	-	-	-	-	11,140,748
44,350	78,285	41,625	217,245	293,783	58,696	47,134	36,269	348,536	592,239	3,101,744	82,462,912
12,085	64,772	24,590	-	-	65,949	-	16,203	1,838	-	-	25,874,457
7,300	-	17,035	-	-	-	-	-	-	-	-	2,337,408
24,965	-	-	22,000	-	-	44,326	-	346,230	10,000	3,101,744	24,271,653
-	-	-	-	-	-	-	-	-	-	-	405,242
-	-	-	195,245	-	-	-	-	-	-	-	4,715,638
-	-	-	-	-	-	-	-	-	-	-	14,393,394
44,350	64,772	41,625	217,245	-	65,949	44,326	16,203	348,068	10,000	3,101,744	\$ 71,997,792
-	-	-	-	293,783	-	-	-	-	539,550	-	11,140,748
44,350	64,772	41,625	217,245	293,783	65,949	44,326	16,203	348,068	549,550	3,101,744	83,138,540
\$ -	\$ 15,280	\$ -	\$ -	\$ 1,000	\$ 95,457	\$ 214,787	\$ 121,108	\$ 39,917	\$ 602,435	\$ -	\$ 14,095,759
0.0%	23.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.5%	0.0%	0.0%	19.6%

**CITY OF ROWLETT
FY 2011-12
COMBINED FUND SUMMARY**

Description	Governmental Funds				Enterprise Funds			Impact Fees Fund	Police Seizure Fund	Innovations Fund
	General Fund	Economic Development	Debt Service Fund	Capital Projects Fund	Utility Fund	Refuse Fund	Drainage Fund			
Beginning Resources	\$ 5,069,504	\$ 32,960	\$ 221,965	\$ 539,345	\$ 4,415,673	\$ 420,951	\$ 609,054	\$ 440,777	\$ 26,420	\$ 1,229,126
Current Revenues:										
Tax Revenues	21,304,062	-	8,052,798	-	-	-	-	-	-	-
Franchise Fees	2,930,276	-	-	-	-	-	-	-	-	-
Licenses and Permits	434,552	3,600	-	-	-	-	-	29,700	-	-
Charges for Service	2,418,153	-	-	-	23,834,532	4,640,277	1,319,680	-	-	-
Fines and Forfeitures	1,507,006	-	-	-	-	-	-	-	-	-
Other	533,633	1,000	15,786	-	126,172	5,695	734	13,357	100,764	-
Total Current Revenues	29,127,682	4,600	8,068,584	-	23,960,704	4,645,972	1,320,414	43,057	100,764	-
Other Sources:										
Transfers In	4,534,209	330,832	937,965	3,200,000	289,397	-	-	-	-	-
Total Revenues & Transfers In	33,661,891	335,432	9,006,549	3,200,000	24,250,101	4,645,972	1,320,414	43,057	100,764	-
USES OF FUNDS:										
Current Expenditures:										
Personnel Costs	23,169,535	178,113	-	155,878	2,037,146	-	107,172	-	-	-
Supplies	1,679,205	4,450	-	-	312,602	-	53,681	-	125,000	-
Purchase Services	7,911,314	153,005	148,753	-	9,681,038	3,120,204	74,362	-	-	-
Capital Outlay	272,000	-	-	-	190,000	-	-	-	-	-
Capital Improvements	-	-	-	3,256,606	300,000	-	335,502	29,700	-	-
Debt Service	-	-	8,883,713	-	5,117,984	-	377,439	-	-	-
Total Current Expenditures	33,032,054	335,568	9,032,466	3,412,484	17,638,770	3,120,204	948,156	29,700	125,000	-
Other Uses:										
Transfers Out	1,163,616	-	-	-	5,709,422	1,219,179	353,877	-	-	-
Total Expenditures & Uses	34,195,670	335,568	9,032,466	3,412,484	23,348,192	4,339,383	1,302,033	29,700	125,000	-
Ending Resources	\$ 4,535,725	\$ 32,824	\$ 196,048	\$ 326,861	\$ 5,317,582	\$ 727,540	\$ 627,435	\$ 454,134	\$ 2,184	\$ 1,229,126
% of Expenditures	13.7%	9.8%	2.2%	9.6%	30.1%	23.3%	66.2%	1529.1%	0.0%	0.0%

**CITY OF ROWLETT
FY 2011-12
COMBINED FUND SUMMARY**

Hotel/Motel Fund	PEG Fund	Special Revenue Funds								Internal Service Funds	Combined Total
		Grants Fund	CDBG Fund	TIF Fund	Juvenile Diversion Fund	Court Technology Fund	Court Security Fund	Traffic Safety Fund	Golf Course Fund	Employee Benefits Fund	
\$ -	\$ 15,280	\$ -	\$ -	\$ 1,000	\$ 95,457	\$ 214,787	\$ 121,108	\$ 39,917	\$ 602,435	\$ -	\$ 14,095,759
43,773	-	-	-	290,845	-	-	-	-	-	-	29,691,478
-	78,285	-	-	-	-	-	-	-	-	-	3,008,561
-	-	-	-	-	-	-	-	-	-	-	467,852
-	-	17,035	-	-	-	-	-	-	-	3,091,744	35,321,421
-	-	-	-	-	58,696	47,134	36,269	348,068	-	-	1,997,173
577	-	24,590	217,245	-	-	-	-	468	595,847	10,000	1,645,868
44,350	78,285	41,625	217,245	290,845	58,696	47,134	36,269	348,536	595,847	3,101,744	72,132,353
-	-	-	-	-	-	-	-	-	-	-	9,292,403
44,350	78,285	41,625	217,245	290,845	58,696	47,134	36,269	348,536	595,847	3,101,744	81,424,756
11,484	65,112	24,590	-	-	66,296	-	16,203	1,838	-	-	25,833,367
6,300	-	17,035	-	-	-	-	-	-	-	-	2,198,273
24,965	-	-	22,000	-	-	44,575	-	346,230	10,000	3,101,744	24,638,190
-	-	-	-	-	-	-	-	-	-	-	462,000
-	-	-	195,245	-	-	-	-	-	-	-	4,117,053
-	-	-	-	-	-	-	-	-	-	-	14,379,136
42,749	65,112	41,625	217,245	-	66,296	44,575	16,203	348,068	10,000	3,101,744	\$ 71,628,019
-	-	-	-	290,845	-	-	-	-	555,464	-	9,292,403
42,749	65,112	41,625	217,245	290,845	66,296	44,575	16,203	348,068	565,464	3,101,744	80,920,422
\$ 1,601	\$ 28,453	\$ -	\$ -	\$ 1,000	\$ 87,857	\$ 217,346	\$ 141,174	\$ 40,385	\$ 632,818	\$ -	\$ 14,600,093
3.7%	43.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.6%	0.0%	0.0%	20.4%

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$3,636,173	\$3,464,020	\$3,464,020	\$5,043,395	\$6,369,845	\$5,069,504
Current Revenues:						
Tax Revenues	22,169,497	21,779,365	21,779,365	22,719,084	21,527,355	21,304,062
Franchise Fees	2,923,278	2,738,254	2,738,254	2,892,373	2,911,231	2,930,276
Licenses and Permits	473,435	443,184	443,184	426,770	426,770	434,552
Charges for Service	2,640,821	2,761,212	2,761,212	2,360,971	2,410,953	2,418,153
Fines and Forfeitures	1,537,446	1,507,006	1,507,006	1,854,445	1,507,006	1,507,006
Other	705,526	524,416	524,416	538,111	533,243	533,633
Transfers In	4,991,839	4,372,178	4,372,178	4,372,178	4,479,845	4,534,209
Total Current Revenues	<u>35,441,842</u>	<u>34,125,615</u>	<u>34,125,615</u>	<u>35,163,932</u>	<u>33,796,403</u>	<u>33,661,891</u>
Total Available Resources	<u>39,078,015</u>	<u>37,589,635</u>	<u>37,589,635</u>	<u>40,207,327</u>	<u>40,166,248</u>	<u>38,731,395</u>
Expenditures:						
Personnel Services	23,057,886	23,384,927	23,384,927	23,027,774	23,114,972	23,169,535
Supplies	1,535,660	1,740,353	1,804,577	1,366,065	1,690,650	1,679,205
Purchase Services	7,201,998	7,633,083	7,611,093	8,130,643	7,787,726	7,911,314
Capital Outlay	381,592	39,000	77,586	272,973	162,242	272,000
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	1,857,484	1,040,027	1,040,027	1,040,027	2,341,154	1,163,616
Total Expenditures	<u>34,034,620</u>	<u>33,837,390</u>	<u>33,918,210</u>	<u>33,837,482</u>	<u>35,096,744</u>	<u>34,195,670</u>
Ending Resources	<u>\$5,043,395</u>	<u>\$3,752,245</u>	<u>\$3,671,425</u>	<u>\$6,369,845</u>	<u>\$5,069,504</u>	<u>\$4,535,725</u>

**CITY OF ROWLETT
FY 2010-11
ECONOMIC DEVELOPMENT FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 251,611	\$ 35,103	\$ 35,103	\$ 85,890	\$ 67,423	\$ 32,960
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	3,400	12,463	12,463	-	3,400	3,600
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	4,814	5,920	5,920	1,000	1,000	1,000
Transfers In	102,435	303,470	303,470	303,470	290,740	330,832
Total Current Revenues	<u>110,649</u>	<u>321,853</u>	<u>321,853</u>	<u>304,470</u>	<u>295,140</u>	<u>335,432</u>
Total Available Resources	<u>362,260</u>	<u>356,956</u>	<u>356,956</u>	<u>390,360</u>	<u>362,563</u>	<u>368,392</u>
Expenditures:						
Personnel Services	174,010	174,536	174,536	174,536	177,148	178,113
Supplies	2,393	3,950	3,950	3,950	4,450	4,450
Purchase Services	99,967	145,255	145,255	144,451	148,005	153,005
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>276,370</u>	<u>323,741</u>	<u>323,741</u>	<u>322,937</u>	<u>329,603</u>	<u>335,568</u>
Ending Resources	<u>\$ 85,890</u>	<u>\$ 33,215</u>	<u>\$ 33,215</u>	<u>\$ 67,423</u>	<u>\$ 32,960</u>	<u>\$ 32,824</u>

**CITY OF ROWLETT
FY 2010-11
DEBT SERVICE FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 436,794	\$ 542,078	\$ 542,078	\$ 404,059	\$ 247,588	\$ 221,965
Current Revenues:						
Tax Revenues	8,392,359	8,097,728	8,097,728	8,114,754	8,064,580	8,052,798
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	20,416	43,029	43,029	15,786	15,786	15,786
Transfers In	1,018,707	1,067,661	941,637	962,137	923,282	937,965
Total Current Revenues	<u>9,431,482</u>	<u>9,208,418</u>	<u>9,082,394</u>	<u>9,092,677</u>	<u>9,003,648</u>	<u>9,006,549</u>
Total Available Resources	<u>9,868,276</u>	<u>9,750,496</u>	<u>9,624,472</u>	<u>9,496,736</u>	<u>9,251,236</u>	<u>9,228,514</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	157,013	143,522	143,522	248,600	145,224	148,753
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	9,307,204	9,105,626	9,105,626	9,000,548	8,884,047	8,883,713
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>9,464,217</u>	<u>9,249,148</u>	<u>9,249,148</u>	<u>9,249,148</u>	<u>9,029,271</u>	<u>9,032,466</u>
Ending Resources	<u>\$ 404,059</u>	<u>\$ 501,348</u>	<u>\$ 375,324</u>	<u>\$ 247,588</u>	<u>\$ 221,965</u>	<u>\$ 196,048</u>

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 5,229,744	\$ 5,389,637	\$ 5,389,637	\$ 5,196,903	\$ 4,365,568	\$ 4,415,673
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	20,634,778	22,370,115	22,370,115	21,269,788	22,931,271	23,834,532
Fines & Forfeitures	-	-	-	-	-	-
Other	124,923	172,809	172,809	124,923	124,923	126,172
Transfers In	139,397	139,397	139,397	139,397	289,397	289,397
Total Current Revenues	<u>20,899,098</u>	<u>22,682,321</u>	<u>22,682,321</u>	<u>21,534,108</u>	<u>23,345,591</u>	<u>24,250,101</u>
Total Available Resources	<u>26,128,842</u>	<u>28,071,958</u>	<u>28,071,958</u>	<u>26,731,011</u>	<u>27,711,159</u>	<u>28,665,774</u>
Expenditures:						
Personnel Services	1,790,339	2,001,475	2,001,475	1,753,390	2,026,772	2,037,146
Supplies	232,273	310,565	310,565	288,219	314,142	312,602
Purchase Services	7,872,285	8,876,984	8,876,984	8,730,428	9,095,614	9,681,038
Capital Outlay	23,977	-	29,850	40,298	190,000	190,000
Capital Improvements	300,000	300,000	300,000	300,000	900,000	300,000
Debt Service	5,355,794	5,105,006	5,105,006	5,105,006	5,134,046	5,117,984
Transfers Out	5,357,271	6,148,102	6,148,102	6,148,102	5,634,912	5,709,422
Total Expenditures	<u>20,931,939</u>	<u>22,742,132</u>	<u>22,771,982</u>	<u>22,365,443</u>	<u>23,295,486</u>	<u>23,348,192</u>
Ending Resources	<u>\$ 5,196,903</u>	<u>\$ 5,329,826</u>	<u>\$ 5,299,976</u>	<u>\$ 4,365,568</u>	<u>\$ 4,415,673</u>	<u>\$ 5,317,582</u>

**CITY OF ROWLETT
FY 2010-11
REFUSE FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 531,405	\$ 686,868	\$ 686,868	\$ 782,924	\$ 743,160	\$ 420,951
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	4,491,411	4,457,962	4,457,962	4,506,498	4,549,291	4,640,277
Fines & Forfeitures	-	-	-	-	-	-
Other	12,498	11,494	11,494	5,695	5,695	5,695
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>4,503,909</u>	<u>4,469,456</u>	<u>4,469,456</u>	<u>4,512,193</u>	<u>4,554,986</u>	<u>4,645,972</u>
Total Available Resources	<u>5,035,314</u>	<u>5,156,324</u>	<u>5,156,324</u>	<u>5,295,117</u>	<u>5,298,146</u>	<u>5,066,923</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	3,038,949	3,076,316	3,076,316	2,991,404	3,059,723	3,120,204
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	240,918	238,030	238,030	238,030	239,949	241,656
Transfers Out	972,523	1,322,523	1,322,523	1,322,523	1,577,523	977,523
Total Expenditures	<u>4,252,390</u>	<u>4,636,869</u>	<u>4,636,869</u>	<u>4,551,957</u>	<u>4,877,195</u>	<u>4,339,383</u>
Ending Resources	<u>\$ 782,924</u>	<u>\$ 519,455</u>	<u>\$ 519,455</u>	<u>\$ 743,160</u>	<u>\$ 420,951</u>	<u>\$ 727,540</u>

**CITY OF ROWLETT
FY 2010-11
DRAINAGE FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 509,296	\$ 107,270	\$ 107,270	\$ 538,465	\$ 602,689	\$ 609,054
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	1,276,659	1,307,762	1,307,762	1,306,614	1,306,614	1,319,680
Fines & Forfeitures	-	-	-	-	-	-
Other	1,407	2,177	2,177	734	734	734
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>1,278,066</u>	<u>1,309,939</u>	<u>1,309,939</u>	<u>1,307,348</u>	<u>1,307,348</u>	<u>1,320,414</u>
Total Available Resources	<u>1,787,362</u>	<u>1,417,209</u>	<u>1,417,209</u>	<u>1,845,813</u>	<u>1,910,037</u>	<u>1,929,468</u>
Expenditures:						
Personnel Services	103,616	104,326	104,326	104,326	106,635	107,172
Supplies	39,506	15,670	15,670	15,670	53,831	53,681
Purchase Services	36,459	55,904	55,904	55,904	75,837	74,362
Capital Outlay	-	-	-	-	-	-
Capital Improvements	335,502	335,502	335,502	335,502	335,502	335,502
Debt Service	379,937	377,845	377,845	377,845	375,301	377,439
Transfers Out	353,877	353,877	353,877	353,877	353,877	353,877
Total Expenditures	<u>1,248,897</u>	<u>1,243,124</u>	<u>1,243,124</u>	<u>1,243,124</u>	<u>1,300,983</u>	<u>1,302,033</u>
Ending Resources	<u>\$ 538,465</u>	<u>\$ 174,085</u>	<u>\$ 174,085</u>	<u>\$ 602,689</u>	<u>\$ 609,054</u>	<u>\$ 627,435</u>

**CITY OF ROWLETT
FY 2010-11
IMPACT FEES FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 2,239,856	\$ 1,972,661	\$ 1,972,661	\$ 1,977,525	\$ 587,420	\$ 440,777
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	87,594	53,517	53,517	28,285	28,285	29,700
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	39,451	38,230	38,230	13,357	13,357	13,357
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>127,045</u>	<u>91,747</u>	<u>91,747</u>	<u>41,642</u>	<u>41,642</u>	<u>43,057</u>
Total Available Resources	<u>2,366,901</u>	<u>2,064,408</u>	<u>2,064,408</u>	<u>2,019,167</u>	<u>629,062</u>	<u>483,834</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	389,376	91,747	91,747	91,747	28,285	29,700
Debt Service	-	-	-	-	-	-
Transfers Out	-	500,000	1,340,000	1,340,000	160,000	-
Total Expenditures	<u>389,376</u>	<u>591,747</u>	<u>1,431,747</u>	<u>1,431,747</u>	<u>188,285</u>	<u>29,700</u>
Ending Resources	<u>\$ 1,977,525</u>	<u>\$ 1,472,661</u>	<u>\$ 632,661</u>	<u>\$ 587,420</u>	<u>\$ 440,777</u>	<u>\$ 454,134</u>

**CITY OF ROWLETT
FY 2010-11
POLICE SEIZURE FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 400,225	\$ 251,462	\$ 251,462	\$ 265,637	\$ 175,656	\$ 26,420
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	233,025	105,117	105,117	160,019	100,764	100,764
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>233,025</u>	<u>105,117</u>	<u>105,117</u>	<u>160,019</u>	<u>100,764</u>	<u>100,764</u>
Total Available Resources	<u>633,250</u>	<u>356,579</u>	<u>356,579</u>	<u>425,656</u>	<u>276,420</u>	<u>127,184</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	147,941	250,000	250,000	250,000	250,000	125,000
Purchase Services	118,118	-	-	-	-	-
Capital Outlay	101,554	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>367,613</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>125,000</u>
Ending Resources	<u>\$ 265,637</u>	<u>\$ 106,579</u>	<u>\$ 106,579</u>	<u>\$ 175,656</u>	<u>\$ 26,420</u>	<u>\$ 2,184</u>

**CITY OF ROWLETT
FY 2010-11
INNOVATIONS FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ 150,000	\$ 150,000	\$ 146,716	\$ 55,000	\$ 1,229,126
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers In	150,000	785,000	785,000	785,000	1,745,000	-
Total Current Revenues	<u>150,000</u>	<u>785,000</u>	<u>785,000</u>	<u>785,000</u>	<u>1,745,000</u>	<u>-</u>
Total Available Resources	<u>150,000</u>	<u>935,000</u>	<u>935,000</u>	<u>931,716</u>	<u>1,800,000</u>	<u>1,229,126</u>
Expenditures:						
Personnel Services	-	-	-	-	107,615	-
Supplies	-	-	-	-	-	-
Purchase Services	3,284	760,000	760,000	756,716	410,259	-
Capital Outlay	-	120,000	120,000	120,000	53,000	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>3,284</u>	<u>880,000</u>	<u>880,000</u>	<u>876,716</u>	<u>570,874</u>	<u>-</u>
Ending Resources	<u>\$ 146,716</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 1,229,126</u>	<u>\$ 1,229,126</u>

**CITY OF ROWLETT
FY 2010-11
HOTEL MOTEL FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 98,952	\$ 104,685	\$ 104,685	\$ 78,684	\$ -	\$ -
Current Revenues:						
Tax Revenues	48,270	63,810	63,810	43,773	43,773	43,773
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	2,076	1,618	1,618	577	577	577
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>50,346</u>	<u>65,428</u>	<u>65,428</u>	<u>44,350</u>	<u>44,350</u>	<u>44,350</u>
Total Available Resources	<u>149,298</u>	<u>170,113</u>	<u>170,113</u>	<u>123,034</u>	<u>44,350</u>	<u>44,350</u>
Expenditures:						
Personnel Services	3,701	12,673	12,673	12,673	12,085	11,484
Supplies	52	56,600	56,600	28,198	7,300	6,300
Purchase Services	35,949	100,840	82,163	82,163	24,965	24,965
Capital Outlay	30,912	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>70,614</u>	<u>170,113</u>	<u>151,436</u>	<u>123,034</u>	<u>44,350</u>	<u>42,749</u>
Ending Resources	<u>\$ 78,684</u>	<u>\$ -</u>	<u>\$ 18,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,601</u>

**CITY OF ROWLETT
FY 2010-11
PEG FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 8,287	\$ 57,547	\$ 57,547	\$ 22,139	\$ 1,767	\$ 15,280
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	76,003	69,834	69,834	78,285	78,285	78,285
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>76,003</u>	<u>69,834</u>	<u>69,834</u>	<u>78,285</u>	<u>78,285</u>	<u>78,285</u>
Total Available Resources	<u>84,290</u>	<u>127,381</u>	<u>127,381</u>	<u>100,424</u>	<u>80,052</u>	<u>93,565</u>
Expenditures:						
Personnel Services	62,151	63,657	63,657	63,657	64,772	65,112
Supplies	-	35,000	35,000	35,000	-	-
Purchase Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>62,151</u>	<u>98,657</u>	<u>98,657</u>	<u>98,657</u>	<u>64,772</u>	<u>65,112</u>
Ending Resources	<u>\$ 22,139</u>	<u>\$ 28,724</u>	<u>\$ 28,724</u>	<u>\$ 1,767</u>	<u>\$ 15,280</u>	<u>\$ 28,453</u>

**CITY OF ROWLETT
FY 2010-11
GRANTS FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	608,877	794,397	794,397	17,035	17,035
Fines & Forfeitures	-	-	-	-	-	-
Other	-	24,590	24,590	24,590	24,590	24,590
Transfers In	-	-	-	-	-	-
Total Current Revenues	-	633,467	818,987	818,987	41,625	41,625
Total Available Resources	-	633,467	818,987	818,987	41,625	41,625
Expenditures:						
Personnel Services	-	100,856	120,785	120,785	24,590	24,590
Supplies	-	50,711	60,650	60,650	17,035	17,035
Purchase Services	-	481,900	486,054	486,054	-	-
Capital Outlay	-	-	151,498	151,498	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	-	633,467	818,987	818,987	41,625	41,625
Ending Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ROWLETT
FY 2010-11
CDBG FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 43,021	\$ -	\$ -	\$ (108,744)	\$ -	\$ -
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	163	217,245	217,245	648,873	217,245	217,245
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>163</u>	<u>217,245</u>	<u>217,245</u>	<u>648,873</u>	<u>217,245</u>	<u>217,245</u>
Total Available Resources	<u>43,184</u>	<u>217,245</u>	<u>217,245</u>	<u>540,129</u>	<u>217,245</u>	<u>217,245</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	22,544	22,000	22,000	22,000	22,000	22,000
Capital Outlay	-	-	-	-	-	-
Capital Improvements	129,384	195,245	195,245	518,129	195,245	195,245
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>151,928</u>	<u>217,245</u>	<u>217,245</u>	<u>540,129</u>	<u>217,245</u>	<u>217,245</u>
Ending Resources	<u>\$ (108,744)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF ROWLETT
FY 2010-11
TAX INCREMENT FINANCING FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 774	\$ 874	\$ 874	\$ 1,000	\$ 1,000	\$ 1,000
Current Revenues:						
Tax Revenues	295,884	315,123	315,123	315,123	293,783	290,845
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	299	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>296,183</u>	<u>315,123</u>	<u>315,123</u>	<u>315,123</u>	<u>293,783</u>	<u>290,845</u>
Total Available Resources	<u>296,957</u>	<u>315,997</u>	<u>315,997</u>	<u>316,123</u>	<u>294,783</u>	<u>291,845</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	295,957	315,123	315,123	315,123	293,783	290,845
Total Expenditures	<u>295,957</u>	<u>315,123</u>	<u>315,123</u>	<u>315,123</u>	<u>293,783</u>	<u>290,845</u>
Ending Resources	<u>\$ 1,000</u>	<u>\$ 874</u>	<u>\$ 874</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

**CITY OF ROWLETT
FY 2010-11
JUVENILE DIVERSION FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 21,851	\$ 81,111	\$ 81,111	\$ 90,360	\$ 102,710	\$ 95,457
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	68,923	55,893	55,893	77,232	58,696	58,696
Other	864	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>69,787</u>	<u>55,893</u>	<u>55,893</u>	<u>77,232</u>	<u>58,696</u>	<u>58,696</u>
Total Available Resources	<u>91,638</u>	<u>137,004</u>	<u>137,004</u>	<u>167,592</u>	<u>161,406</u>	<u>154,153</u>
Expenditures:						
Personnel Services	1,278	64,882	64,882	64,882	65,949	66,296
Supplies	-	500	-	-	-	-
Purchase Services	-	870	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>1,278</u>	<u>66,252</u>	<u>64,882</u>	<u>64,882</u>	<u>65,949</u>	<u>66,296</u>
Ending Resources	<u>\$ 90,360</u>	<u>\$ 70,752</u>	<u>\$ 72,122</u>	<u>\$ 102,710</u>	<u>\$ 95,457</u>	<u>\$ 87,857</u>

**CITY OF ROWLETT
FY 2010-11
COURT TECHNOLOGY FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 172,956	\$ 203,649	\$ 203,649	\$ 214,090	\$ 211,979	\$ 214,787
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	56,665	47,738	47,738	62,019	47,134	47,134
Other	1,402	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>58,067</u>	<u>47,738</u>	<u>47,738</u>	<u>62,019</u>	<u>47,134</u>	<u>47,134</u>
Total Available Resources	<u>231,023</u>	<u>251,387</u>	<u>251,387</u>	<u>276,109</u>	<u>259,113</u>	<u>261,921</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	10,590	-	17,030	17,030	-	-
Purchase Services	6,343	-	-	-	44,326	44,575
Capital Outlay	-	-	47,100	47,100	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>16,933</u>	<u>-</u>	<u>64,130</u>	<u>64,130</u>	<u>44,326</u>	<u>44,575</u>
Ending Resources	<u>\$ 214,090</u>	<u>\$ 251,387</u>	<u>\$ 187,257</u>	<u>\$ 211,979</u>	<u>\$ 214,787</u>	<u>\$ 217,346</u>

**CITY OF ROWLETT
FY 2010-11
COURT SECURITY FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 57,938	\$ 79,050	\$ 79,050	\$ 69,523	\$ 101,042	\$ 121,108
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	42,371	36,534	36,534	47,722	36,269	36,269
Other	1,175	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>43,546</u>	<u>36,534</u>	<u>36,534</u>	<u>47,722</u>	<u>36,269</u>	<u>36,269</u>
Total Available Resources	<u>101,484</u>	<u>115,584</u>	<u>115,584</u>	<u>117,245</u>	<u>137,311</u>	<u>157,377</u>
Expenditures:						
Personnel Services	29,579	16,203	16,203	16,203	16,203	16,203
Supplies	1,923	-	-	-	-	-
Purchase Services	459	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>31,961</u>	<u>16,203</u>	<u>16,203</u>	<u>16,203</u>	<u>16,203</u>	<u>16,203</u>
Ending Resources	<u>\$ 69,523</u>	<u>\$ 99,381</u>	<u>\$ 99,381</u>	<u>\$ 101,042</u>	<u>\$ 121,108</u>	<u>\$ 141,174</u>

**CITY OF ROWLETT
FY 2010-11
TRAFFIC SAFETY FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 52,951	\$ 55,451	\$ 55,451	\$ 38,981	\$ 39,449	\$ 39,917
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	374,544	414,282	414,282	348,068	348,068	348,068
Other	3,245	1,776	1,776	468	468	468
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>377,789</u>	<u>416,058</u>	<u>416,058</u>	<u>348,536</u>	<u>348,536</u>	<u>348,536</u>
Total Available Resources	<u>430,740</u>	<u>471,509</u>	<u>471,509</u>	<u>387,517</u>	<u>387,985</u>	<u>388,453</u>
Expenditures:						
Personnel Services	47,696	54,540	54,540	1,838	1,838	1,838
Supplies	-	-	-	-	-	-
Purchase Services	344,063	361,158	361,158	346,230	346,230	346,230
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>391,759</u>	<u>415,698</u>	<u>415,698</u>	<u>348,068</u>	<u>348,068</u>	<u>348,068</u>
Ending Resources	<u>\$ 38,981</u>	<u>\$ 55,811</u>	<u>\$ 55,811</u>	<u>\$ 39,449</u>	<u>\$ 39,917</u>	<u>\$ 40,385</u>

**CITY OF ROWLETT
FY 2010-11
GOLF FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 289,125	\$ 333,632	\$ 333,632	\$ 388,964	\$ 559,746	\$ 602,435
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	581,670	583,209	583,209	584,266	592,239	595,847
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>581,670</u>	<u>583,209</u>	<u>583,209</u>	<u>584,266</u>	<u>592,239</u>	<u>595,847</u>
Total Available Resources	<u>870,795</u>	<u>916,841</u>	<u>916,841</u>	<u>973,230</u>	<u>1,151,985</u>	<u>1,198,282</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	-	10,000	10,000	-	10,000	10,000
Capital Outlay	-	-	300,922	25,000	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	481,831	514,508	388,484	388,484	539,550	555,464
Total Expenditures	<u>481,831</u>	<u>524,508</u>	<u>699,406</u>	<u>413,484</u>	<u>549,550</u>	<u>565,464</u>
Ending Resources	<u>\$ 388,964</u>	<u>\$ 392,333</u>	<u>\$ 217,435</u>	<u>\$ 559,746</u>	<u>\$ 602,435</u>	<u>\$ 632,818</u>

**CITY OF ROWLETT
FY 2010-11
PERSONNEL SUMMARY**

Position	FY 2008-09 Actual	FY 2009-10		FY 2010-11 Adopted	Change
		Original Budget	Estimate		
<u>GENERAL FUND</u>					
<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	-
Assistant City Manager	1.00	1.00	1.00	1.00	-
Community Relations Coordinator	-	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
	3.00	4.00	4.00	4.00	-
<u>City Secretary</u>					
City Secretary	1.00	1.00	1.00	1.00	-
Assistant 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	1.00	-
Assistant Director	1.00	1.00	1.00	-	(1.00)
Budget Officer	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
	4.00	4.00	4.00	3.00	(1.00)
<u>Accounting</u>					
Accounting Manager	1.00	1.00	1.00	1.00	-
Senior Accountant	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 I	1.00	1.00	1.00	1.00	-
	5.00	5.00	5.00	5.00	-
<u>Municipal Court</u>					
Administrator	1.00	1.00	1.00	1.00	-
Juvenile Caseworker	1.00	-	-	-	-
Senior Clerk	1.00	1.00	1.00	1.00	-
Court Clerk	4.00	4.00	4.00	4.00	-
Bailiffs	0.50	-	-	-	-
	7.50	6.00	6.00	6.00	-
<u>Purchasing</u>					
Purchasing Agent	1.00	1.00	1.00	1.00	-
Purchasing Buyer	1.00	1.00	1.00	1.00	-
	2.00	2.00	2.00	2.00	-

**CITY OF ROWLETT
FY 2010-11
PERSONNEL SUMMARY**

Position	FY 2008-09 Actual	FY 2009-10		FY 2010-11 Adopted	Change
		Original Budget	Estimate		
<u>Information Technology</u>					
IT Manager	1.00	1.00	1.00	1.00	-
Systems Administrator	2.00	2.00	2.00	2.00	-
Desk Top Support	1.00	1.00	1.00	1.00	-
HelpDesk Support Tech	1.00	1.00	1.00	1.00	-
	5.00	5.00	5.00	5.00	-
<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	8.00	8.00	8.00	-
Support Services Director	1.00	1.00	1.00	1.00	-
School Resource Officer	5.00	5.00	5.00	5.00	-
Detectives / Investigators	10.00	10.00	10.00	10.00	-
Police Officer	50.00	48.00	48.00	43.00	(5.00)
Administrative Assistant	1.00	1.00	1.00	1.00	-
Communications Supervisor	1.00	1.00	1.00	1.00	-
Communications Officer	14.00	14.00	14.00	14.00	-
Records Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	1.00	-
Records Clerk	2.00	2.00	2.00	2.00	-
Property/Evidence Technician	2.00	2.00	2.00	2.00	-
Detention Officer	-	8.00	8.00	8.00	-
Crossing Guards	3.00	3.00	3.00	3.00	-
	105.00	113.00	113.00	108.00	(5.00)
<u>City Marshal</u>					
Marshal	1.00	1.00	1.00	-	(1.00)
Warrants Officer	-	-	-	1.00	1.00
Employee Pool	1.00	0.50	-	-	(0.50)
Warrant Clerk	-	-	0.50	1.00	1.00
Detention Officer	8.00	-	-	-	-
	10.00	1.50	1.50	2.00	0.50
<u>Fire Rescue</u>					
Fire Chief	1.00	1.00	1.00	1.00	-
Assistant 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	-
Fire Marshal	1.00	1.00	1.00	1.00	-
Deputy Fire Marshal	1.00	1.00	1.00	1.00	-
	76.00	76.00	76.00	76.00	-

**CITY OF ROWLETT
FY 2010-11
PERSONNEL SUMMARY**

Position	FY 2008-09 Actual	FY 2009-10		FY 2010-11 Adopted	Change
		Original Budget	Estimate		
<u>Animal Services</u>					
Animal Control Supervisor	1.00	1.00	1.00	1.00	-
Animal Control Officer	2.00	2.00	2.00	2.00	-
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	-	-	-	-
Senior Building Inspector	1.00	1.00	1.00	1.00	-
Building Inspector II	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	-	-	-	-
	4.00	2.00	2.00	2.00	-
<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	1.00	1.00	1.00	-
	5.50	6.00	6.00	6.00	-
<u>Parks Administration</u>					
Director	1.00	1.00	1.00	1.00	-
Parks Maintenance Manager	1.00	-	-	-	-
Recreation Manager	1.00	-	-	-	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
	4.00	2.00	2.00	2.00	-
<u>Parks Maintenance</u>					
Parks Maintenance Manager	-	1.00	1.00	1.00	-
Foreman	1.00	1.00	1.00	1.00	-
Maintenance Specialist	6.00	6.00	6.00	6.00	-
Crew Leader	3.00	3.00	3.00	3.00	-
Athletic Coordinator	0.50	-	-	-	-
Parks Mechanic	1.00	1.00	1.00	1.00	-
	11.50	12.00	12.00	12.00	-
<u>Recreation</u>					
Recreation Manager	-	1.00	1.00	1.00	-
Asst. Recreation Division Manager	1.00	1.00	1.00	1.00	-
Athletic Coordinator	0.50	1.00	1.00	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	2.00	2.00	2.00	2.00	-
Employee Pool	2.00	2.00	2.00	2.00	-
	9.50	11.00	11.00	10.00	(1.00)

**CITY OF ROWLETT
FY 2010-11
PERSONNEL SUMMARY**

Position	FY 2008-09 Actual	FY 2009-10		FY 2010-11 Adopted	Change
		Original Budget	Estimate		
<u>Wet Zone</u>					
Wet Zone Supervisor	1.00	1.00	1.00	1.00	-
Operations Manager	1.00	-	-	-	-
Cashier	2.50	2.50	2.50	2.50	-
Lifeguard	15.00	15.00	15.00	15.00	-
Concessions	1.25	1.25	1.25	1.25	-
Custodian	1.25	1.25	1.25	1.25	-
	22.00	21.00	21.00	21.00	-
<u>Library</u>					
Director	1.00	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	5.50	5.50	5.50	5.50	-
Library Aide	1.00	1.00	1.00	1.00	-
Library Pool	2.50	3.00	3.00	3.00	-
	16.50	17.00	17.00	17.00	-
<u>Communications</u>					
Public Engagement Manager	1.00	1.00	1.00	1.00	-
Video Producer	1.00	-	-	-	-
Public Information Coordinator	1.00	-	-	-	-
	3.00	1.00	1.00	1.00	-
<u>Call Center</u>					
Action Center Supervisor	1.00	1.00	1.00	1.00	-
Customer Service Representative	1.00	1.00	1.00	1.00	-
	2.00	2.00	2.00	2.00	-
<u>Building and Grounds</u>					
Custodian	5.00	6.00	6.00	6.00	-
Building Maintenance Worker	1.00	1.00	1.00	1.00	-
	6.00	7.00	7.00	7.00	-
<u>Streets</u>					
Superintendent	1.00	1.00	1.00	1.00	-
Supervisor	1.00	1.00	1.00	1.00	-
Crew Leader	4.00	4.00	4.00	4.00	-
Traffic Technician	2.00	2.00	2.00	2.00	-
Maintenance Worker	6.00	6.00	6.00	6.00	-
	14.00	14.00	14.00	14.00	-

**CITY OF ROWLETT
FY 2010-11
PERSONNEL SUMMARY**

Position	FY 2008-09 Actual	FY 2009-10		FY 2010-11 Adopted	Change
		Original Budget	Estimate		
<u>Fleet Services</u>					
Head Mechanic	1.00	1.00	1.00	1.00	-
Mechanic	1.00	1.00	1.00	1.00	-
Fleet Technician	1.00	1.00	1.00	1.00	-
Administrative Assistant	0.50	0.50	0.50	0.50	-
	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>-</u>
<u>Public Works Administration</u>					
Director	1.00	1.00	1.00	1.00	-
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	-	-	-	-
Inspectors	3.00	3.00	3.00	3.00	-
Sr Administrative Assistant	1.00	1.00	1.00	1.00	-
	<u>8.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>-</u>
<u>Planning</u>					
Director	1.00	-	-	-	-
Asst Director	1.00	-	-	-	-
Planning Manager	-	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
Planner II	2.00	2.00	1.00	1.00	(1.00)
Planning Intern	-	-	0.25	0.25	0.25
	<u>5.00</u>	<u>4.00</u>	<u>3.25</u>	<u>3.25</u>	<u>(0.75)</u>
<u>GIS</u>					
GIS Programmer	1.00	1.00	1.00	1.00	-
GIS Technician	1.00	1.00	1.00	1.00	-
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
<u>Human Resources</u>					
HR Manager	1.00	1.00	1.00	1.00	-
Human Resources Generalist	1.00	2.00	2.00	2.00	-
HR Technician	1.00	-	-	-	-
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>
GENERAL FUND TOTAL	<u>348.50</u>	<u>342.50</u>	<u>341.75</u>	<u>335.25</u>	<u>(7.25)</u>

**CITY OF ROWLETT
FY 2010-11
PERSONNEL SUMMARY**

Position	FY 2008-09 Actual	FY 2009-10		FY 2010-11 Adopted	Change
		Original Budget	Estimate		
UTILITY FUND					
<u>Water / Sewer Administration</u>					
Administrative Assistant	-	-	-	0.50	0.50
ROW Inspector	-	-	-	1.00	1.00
Water Manager	-	-	-	1.00	1.00
Superintendent	-	-	-	1.00	1.00
	-	-	-	3.50	3.50
<u>Water Operations</u>					
Superintendent	1.00	1.00	1.00	-	(1.00)
Crewleader	2.00	2.00	2.00	2.00	-
Maintenance Specialist	8.00	8.00	8.00	7.00	(1.00)
Administrative Assistant	0.50	0.50	0.50	-	(0.50)
	11.50	11.50	11.50	9.00	(2.50)
<u>Wastewater Operations</u>					
Water Manager	1.00	1.00	1.00	-	(1.00)
Crewleader	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	6.00	6.00	6.00	6.00	-
	12.00	12.00	12.00	11.00	(1.00)
<u>Revenue Office</u>					
Revenue Manager	1.00	1.00	1.00	1.00	-
Accounting Specialist III	1.00	1.00	1.00	1.00	-
Senior Customer Service Rep	2.00	2.00	2.00	2.00	-
Customer Service Rep	2.00	2.00	2.00	2.00	-
	6.00	6.00	6.00	6.00	-
<u>Meter Services</u>					
Supervisor	1.00	1.00	1.00	1.00	-
Meter Maintenance Technician	1.00	1.00	1.00	1.00	-
Meter Reader	2.00	2.00	2.00	2.00	-
	4.00	4.00	4.00	4.00	-
UTILITY FUND TOTAL	33.50	33.50	33.50	33.50	-
DRAINAGE FUND					
Project Engineer	1.00	-	-	-	-
Maintenance Specialist	2.00	2.00	2.00	2.00	-
	3.00	2.00	2.00	2.00	-
ECONOMIC DEVELOPMENT FUND					
Director	1.00	1.00	1.00	1.00	-
Economic Development Specialist	1.00	1.00	1.00	1.00	-
	2.00	2.00	2.00	2.00	-

**CITY OF ROWLETT
FY 2010-11
PERSONNEL SUMMARY**

Position	FY 2008-09 Actual	FY 2009-10		FY 2010-11 Adopted	Change
		Original Budget	Estimate		
PEG FUND					
Video Producer	-	1.00	1.00	1.00	-
	-	1.00	1.00	1.00	-
JUVENILE DIVERSION FUND					
Juvenile Caseworker	-	1.00	1.00	1.00	-
	-	1.00	1.00	1.00	-
COURT SECURITY FUND					
Bailiff	-	0.50	0.50	0.50	-
	-	0.50	0.50	0.50	-
CITYWIDE TOTAL	387.00	382.50	381.75	375.25	(7.25)



**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

FUND SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		O riginal Budget	A mended Budget	Estimate		
Revenues:						
Beginning Resources	\$3,636,173	\$3,464,020	\$3,464,020	\$5,043,395	\$6,369,845	\$5,069,504
Current Revenues:						
Tax Revenues	22,169,497	21,779,365	21,779,365	22,719,084	21,527,355	21,304,062
Franchise Fees	2,923,278	2,738,254	2,738,254	2,892,373	2,911,231	2,930,276
Licenses and Permits	473,435	443,184	443,184	426,770	426,770	434,552
Charges for Service	2,640,821	2,761,212	2,761,212	2,360,971	2,410,953	2,418,153
Fines and Forfeitures	1,537,446	1,507,006	1,507,006	1,854,445	1,507,006	1,507,006
Other	705,526	524,416	524,416	538,111	533,243	533,633
Transfers In	4,991,839	4,372,178	4,372,178	4,372,178	4,479,845	4,534,209
Total Current Revenues	<u>35,441,842</u>	<u>34,125,615</u>	<u>34,125,615</u>	<u>35,163,932</u>	<u>33,796,403</u>	<u>33,661,891</u>
Total Available Resources	<u>39,078,015</u>	<u>37,589,635</u>	<u>37,589,635</u>	<u>40,207,327</u>	<u>40,166,248</u>	<u>38,731,395</u>
Expenditures:						
Personnel Services	23,057,886	23,384,927	23,384,927	23,027,774	23,114,972	23,169,535
Supplies	1,535,660	1,740,353	1,804,577	1,366,065	1,690,650	1,679,205
Purchase Services	7,201,998	7,633,083	7,611,093	8,130,643	7,787,726	7,911,314
Capital Outlay	381,592	39,000	77,586	272,973	162,242	272,000
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	1,857,484	1,040,027	1,040,027	1,040,027	2,341,154	1,163,616
Total Expenditures	<u>34,034,620</u>	<u>33,837,390</u>	<u>33,918,210</u>	<u>33,837,482</u>	<u>35,096,744</u>	<u>34,195,670</u>
Ending Resources	<u>\$5,043,395</u>	<u>\$3,752,245</u>	<u>\$3,671,425</u>	<u>\$6,369,845</u>	<u>\$5,069,504</u>	<u>\$4,535,725</u>

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Beginning Resources	\$ 3,636,173	\$ 3,464,020	\$ 3,464,020	\$ 5,043,395	\$ 6,369,845	\$ 5,069,504
Tax Revenues:						
Current taxes	12,037,733	12,980,384	12,980,384	13,175,893	12,756,183	12,570,850
Delinquent taxes	4,005,844	2,849,353	2,849,353	2,727,498	2,612,712	2,574,752
Delinquent taxes prio	235,780	395,743	395,743	235,780	235,780	235,780
City sales tax	5,666,751	5,292,102	5,292,102	6,339,606	5,682,373	5,682,373
Mixed drink tax	62,508	58,157	58,157	58,338	58,338	58,338
Penalty & Interest	160,881	203,626	203,626	181,969	181,969	181,969
Total	22,169,497	21,779,365	21,779,365	22,719,084	21,527,355	21,304,062
Franchise Fees:						
Electric	1,481,781	1,434,045	1,434,045	1,462,351	1,476,975	1,491,744
Telephone	297,476	293,748	293,748	276,941	276,941	276,941
Gas	510,528	437,969	437,969	423,368	427,602	431,878
Cable	633,493	572,492	572,492	729,713	729,713	729,713
Total	2,923,278	2,738,254	2,738,254	2,892,373	2,911,231	2,930,276
Licenses and Permits:						
Food service	32,900	36,000	36,000	32,900	32,900	32,900
Protective alarm	163,931	149,380	149,380	166,059	166,059	166,059
Building structures	93,264	88,400	88,400	66,345	66,345	69,662
Takeline fees	68,350	67,350	67,350	67,390	67,390	67,390
Contractor permits	52,120	47,620	47,620	47,620	47,620	50,001
Special permits	38,755	20,134	20,134	22,341	22,341	23,219
Contractor regis.	24,115	34,300	34,300	24,115	24,115	25,321
Total	473,435	443,184	443,184	426,770	426,770	434,552
Charges for Service:						
GISD resource office	198,451	197,987	197,987	197,987	199,967	201,967
Grant revenue	163,936	-	-	-	-	-
Ambulance fees	564,840	602,613	602,613	561,587	561,587	561,587
911 Emergency	411,056	425,225	425,225	416,812	455,904	455,904
Animal control fees	59,304	58,895	58,895	56,403	56,403	56,403
Mowing fees	127,164	123,659	123,659	137,963	137,963	137,963
Rezoning fees	9,675	11,550	11,550	9,675	9,675	9,675
New addition filing	15,542	23,000	23,000	781	781	781
Misc. fees	52,398	13,183	13,183	13,025	14,636	14,636
Plan review	-	165,000	165,000	-	-	-
Community Centre	362,340	298,850	298,850	308,651	322,915	322,915
Parks	97,187	83,450	83,450	99,465	87,300	87,300
Wet Zone	541,749	725,150	725,150	523,300	528,500	533,700
Library fines and fees	37,179	32,650	32,650	35,322	35,322	35,322
Total	2,640,821	2,761,212	2,761,212	2,360,971	2,410,953	2,418,153

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Fines and Forfeitures:						
Municipal court fines	1,537,446	1,507,006	1,507,006	1,854,445	1,507,006	1,507,006
Juvenile caseworker	-	-	-	-	-	-
Court technology	-	-	-	-	-	-
Court security	-	-	-	-	-	-
Total	1,537,446	1,507,006	1,507,006	1,854,445	1,507,006	1,507,006
Other:						
Interest earnings	70,840	71,532	71,532	39,022	39,022	39,412
Miscellaneous	163,798	49,605	49,605	62,445	60,834	60,834
Insurance payments	180,337	86,936	86,936	94,111	94,111	94,111
Rentals/Leases	231,189	298,752	298,752	308,669	308,669	308,669
Festivals	13,189	-	-	-	13,800	13,800
Donations	46,173	17,591	17,591	33,864	16,807	16,807
Total	705,526	524,416	524,416	538,111	533,243	533,633
Internal Transfers:						
Utility In Lieu of Tax	702,689	772,577	772,577	772,577	808,073	816,154
Utility G&A	2,475,472	2,475,472	2,475,472	2,475,472	2,517,722	2,517,722
Refuse/Alleys & curb	745,000	-	-	-	-	-
Utility in lieu of franc	1,068,678	1,124,129	1,124,129	1,124,129	1,154,050	1,200,333
Total	4,991,839	4,372,178	4,372,178	4,372,178	4,479,845	4,534,209
Total Revenues	35,441,842	34,125,615	34,125,615	35,163,932	33,796,403	33,661,891
Total Resources	\$39,078,015	\$37,589,635	\$37,589,635	\$40,207,327	\$40,166,248	\$38,731,395

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

BUDGET EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Function:						
City Council	\$ 297,727	\$ 331,921	\$ 331,921	\$ 244,828	\$ 342,452	\$ 342,202
City Manager	446,741	458,187	458,187	523,759	524,407	531,847
City Secretary	306,379	270,169	270,169	279,574	275,930	290,609
Finance	2,971,706	2,954,125	2,954,125	2,782,881	2,884,805	2,881,203
Police	8,937,251	9,315,829	9,315,829	9,120,277	9,380,820	9,573,558
Fire	7,103,889	7,361,110	7,361,110	7,213,991	7,567,402	7,669,444
Development Services	1,666,681	1,557,060	1,557,060	1,397,598	1,492,888	1,482,730
Parks and Recreation	3,212,958	3,564,359	3,564,359	3,011,992	3,307,291	3,328,647
Library	961,110	1,119,621	1,119,621	1,076,600	1,126,905	1,104,972
Communications	375,286	317,302	317,302	297,365	313,426	313,221
Public Works	3,923,225	4,053,168	4,053,168	3,624,588	3,942,815	3,905,555
Non-Departmental	3,831,667	2,534,539	2,615,359	4,264,029	3,937,603	2,771,682
Total Expenditures	\$ 34,034,620	\$ 33,837,390	\$ 33,918,210	\$ 33,837,482	\$ 35,096,744	\$ 34,195,670

By Category:

Personnel Services	\$ 23,057,886	\$ 23,384,927	\$ 23,384,927	\$ 23,027,774	\$ 23,114,972	\$ 23,169,535
Supplies	1,535,660	1,740,353	1,804,577	1,366,065	1,690,650	1,679,205
Purchase Services	7,201,998	7,633,083	7,611,093	8,130,643	7,787,726	7,911,314
Capital Outlay	381,592	39,000	77,586	272,973	162,242	272,000
Transfers Out	1,857,484	1,040,027	1,040,027	1,040,027	2,341,154	1,163,616
Reserves	-	-	-	-	-	-
Total Expenditures	\$ 34,034,620	\$ 33,837,390	\$ 33,918,210	\$ 33,837,482	\$ 35,096,744	\$ 34,195,670

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	310.50	303.50	303.50	304.50	297.50	297.50
Continuous Part-Time	12.00	12.50	12.50	12.00	11.50	11.50
Seasonal	26.00	26.50	26.50	26.00	26.25	26.25
Total	348.50	342.50	342.50	342.50	335.25	335.25

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

CITY COUNCIL

MISSION

To provide high quality services, utilize best practices, and promote well-planned growth while enhancing our community's sense of home.

DESCRIPTION

The City Council provides leadership as an elected body for the City of Rowlett. Through its policy making role, the City Council develops a vision, mission and strategies to meet the current and future needs of the community.

GOALS AND OBJECTIVES

- No tax increase
- Work toward creating surplus amounts
- Grants and volunteer programs should be expanded
- Work with neighboring cities
- Develop Strategic Plan

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Number of Council meetings	41	50	50	35	30
Proclamations presented	36	50	40	40	40
Ordinances approved	33	45	35	35	35
Resolutions approved	120	75	120	120	120
Citizen input presentations	39	50	40	40	40
Public hearings	22	17	20	20	20

FY 2010 HIGHLIGHTS

- No tax increase since FY 2005-2006.
- Surplus fund reserves were achieved.
- Improved communication with citizens.
- Award received for transparency in local government.
- Joint programs, where citizens and the City each pay a portion, were created for sidewalk repair and screening walls.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

CITY COUNCIL

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 9,783	\$ 9,149	\$ 9,149	\$ 9,562	\$ 9,149	\$ 9,149
Supplies	4,043	7,662	7,662	6,191	7,871	7,871
Purchase Services	283,901	315,110	315,110	229,075	325,432	325,182
Capital Outlay	-	-	-	-	-	-
Total	\$ 297,727	\$ 331,921	\$ 331,921	\$ 244,828	\$ 342,452	\$ 342,202

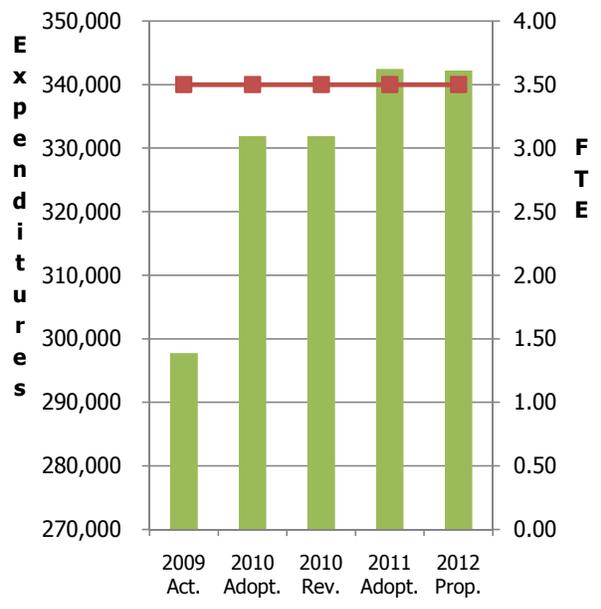
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	-	-
Part-Time	3.50	3.50	3.50	3.50	3.50	3.50
Seasonal	-	-	-	-	-	-
Total	3.50	3.50	3.50	3.50	3.50	3.50

Fiscal Year	FTE's	Expenditures
2009 Act.	3.50	\$ 297,727
2010 Adopt.	3.50	\$ 331,921
2010 Rev.	3.50	\$ 331,921
2011 Adopt.	3.50	\$ 342,452
2012 Prop.	3.50	\$ 342,202

Notes:

FY 2011 includes increases in legal fees in the amount of \$5,887.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

CITY MANAGER

MISSION

The City Manager's office is responsible for the efficient and effective provision of municipal services through leadership and direction to the staff of the City, and execution of policies approved by the City Council.

DESCRIPTION

The City Manager's office leads, directs and coordinates all City operations and staff, in order to fulfill municipal policies and purposes and to achieve the City Council's identified vision, mission and strategies for the community. The City Manager provides professional advice and information to the City Council to ensure informed decision making by the City's policy body; encourages and provides for citizen input regarding City operations, services and programs; engages in special studies and projects to ensure productive operations; serves as liaison to other governmental entities as appropriate; provides for the creation of and adherence to an annual budget while keeping the City Council advised regarding the financial condition and needs of the City.

GOALS AND OBJECTIVES

- To support, through leadership, the development in the community and in the local government organization of an atmosphere that nurtures continuous improvement.
- Ensure effective and accountable stewardship and use of public assets.
- Complete community preparedness for the opening of PGBT in December 2011 and DART light rail in December 2012.
- Continue program to communicate with neighborhoods through Homeowner's Associations and Crime Watch groups.
- Continue program to engage and utilize volunteers within the organization.

PERFORMANCE MEASURES

NOTE: As stated above, it is the purpose of the City Manager's Office to provide leadership and management in all levels of the organization. Very few performance measures rest solely in the City Manager's Office. Therefore, it is difficult for the City Manager's Office to measure its performance as a stand-alone department, because the actual measurements will be provided in the departments responsible for the work.

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

CITY MANAGER

FY 2010 HIGHLIGHTS

- Ranked by Money Magazine as the number 24th "Best Places to Live", one of only four Texas Cities that made the top 100.
- Implemented a new website dramatically improving communication, customer service and online "E-services".
- Initiated "sustainability" initiative to transition the organization to meet the operational challenges stemming from lower tax revenues and strategically positioning the organization to meet the economic challenges of the new normal.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

CITY MANAGER

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 435,979	\$ 442,612	\$ 442,612	\$ 511,316	\$ 505,951	\$ 513,891
Supplies	3,409	3,470	3,470	3,693	4,200	3,700
Purchase Services	7,353	12,105	12,105	8,750	14,256	14,256
Capital Outlay	-	-	-	-	-	-
Total	\$ 446,741	\$ 458,187	\$ 458,187	\$ 523,759	\$ 524,407	\$ 531,847

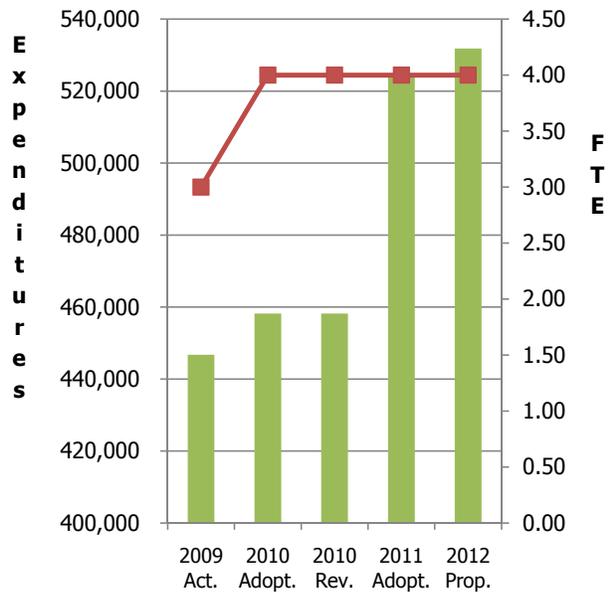
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	4.00	4.00	4.00	4.00	4.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	3.00	4.00	4.00	4.00	4.00	4.00

Fiscal Year	FTE's	Expenditures
2009 Act.	3.00	\$ 446,741
2010 Adopt.	4.00	\$ 458,187
2010 Rev.	4.00	\$ 458,187
2011 Adopt.	4.00	\$ 524,407
2012 Prop.	4.00	\$ 531,847

Notes:

Community Relations Coordinator position moved from Communications Office to City Manager's Office in FY 2010.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

CITY SECRETARY

MISSION

To facilitate, support, and enhance official council business and communications between the council, staff, press, and the public; and perform official duties of the City Secretary Department.

DESCRIPTION

The City Secretary's Office is under contract with the City Council in compliance with the City Charter. The City Secretary is responsible for the following six areas: City Council agendas, meetings, and minutes; elections; customer service; open records requests; records management; Board and Commission agendas and appointments.

GOALS AND OBJECTIVES

- Council Agenda Packets – Continue streamlining process for electronic submittal of agenda items through cooperative efforts with all City Departments to streamline both submittals and follow-up procedures for ordinances/resolutions.
- General Election for City Council candidates in 2011 and possible run-off including contract negotiation and legal publication.
- Records Management – Update current imaging program to comply with state's recommendations to move toward a more electronic records program (with the ability to destroy paper documents on-site after completing imaging process). Provide more records on the city's website to reduce number of open record requests.
- Boards/Commission – Continue the 2010 established application fair for citizens and volunteers participation.
- Alcohol Permitting – Continue processing numerous off-premise and mixed beverage permits and subsequent renewals.
- Certifications – Continue toward TMCCP and IIMC recertification for City Secretary and certification of Deputy City Secretary.

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

CITY SECRETARY

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Council meetings (Agendas/minutes prepared)	41	50	45	45	45
Boards and Commission Agendas posted	92	150	100	100	100
Number of Council items processed	153	180	155	155	155
Elections conducted	2	1	1	1	1
Legal Notices	37	60	40	40	40
Alcohol new permits	7	3	3	3	3
Alcohol renewals	31	30	31	31	31
Record requests (public and in- house)	212	300	200	200	200
Records boxes destroyed	379	350	350	350	350

FY 2010 HIGHLIGHTS

- Number of minute pages were reduced from 368 in FY 2009 to 209 in FY 2010 by implementing action minutes.
- Conducted an Election in May and a Run-off Election in June including contract negotiation and legal publications. Provided complete access to election information via the City's website.
- Updated document imaging system to include record retention schedules for scanned electronic documents.
- City Secretary re-appointed as a Trustee to the Texas Municipal Clerks Association Board of Directors.
- Deputy City Secretary received two \$500 scholarships and two travel stipends worth \$515 to be used towards her designation as a Texas Municipal Registered Clerk.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

CITY SECRETARY

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 222,602	\$ 225,496	\$ 225,496	\$ 227,192	\$ 227,595	\$ 228,128
Supplies	2,586	2,983	2,983	2,633	6,948	2,950
Purchase Services	81,191	41,690	41,690	49,749	41,387	59,531
Capital Outlay	-	-	-	-	-	-
Total	\$ 306,379	\$ 270,169	\$ 270,169	\$ 279,574	\$ 275,930	\$ 290,609

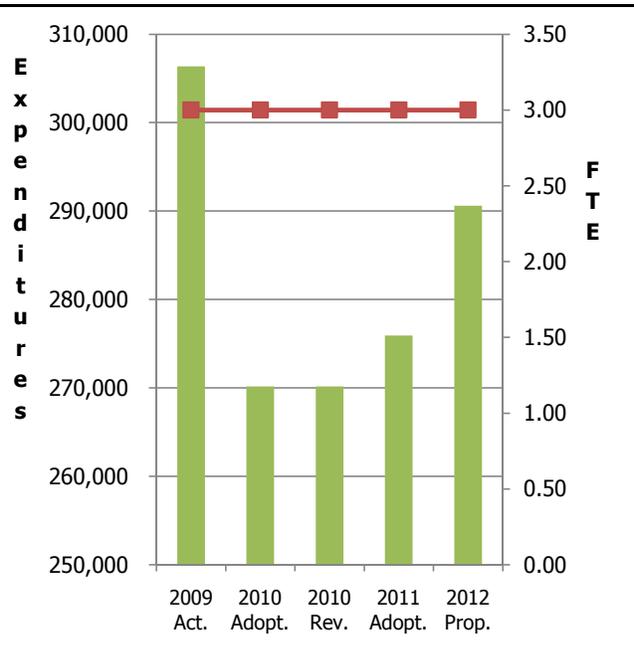
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	3.00	3.00	3.00	3.00	3.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	3.00	3.00	3.00	3.00	3.00	3.00

Fiscal Year	FTE's	Expenditures
2009 Act.	3.00	\$ 306,379
2010 Adopt.	3.00	\$ 270,169
2010 Rev.	3.00	\$ 270,169
2011 Adopt.	3.00	\$ 275,930
2012 Prop.	3.00	\$ 290,609

Note:

FY 2011 includes funding of \$3,800 for the purchase of a heavy duty shredder.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

FINANCE ADMINISTRATION

MISSION

To provide high quality financial leadership, promote fiscal responsibility, instill public confidence, and make customers our number one priority. Critical principles related to this mission are as follows:

- Provide timely and accurate financial information to stakeholders; and
- Comply with regulatory agencies and bond covenants regarding financial management, accounting and control; and
- Utilize best practices to meet or exceed industry standards of financial management and reporting; and
- Be a resource to City managers on financial matters, operational performance and customer service; and
- Be a role model in the City organization for business management, ethical values and organizational performance; and
- To treat every citizen and employee as a priority customer.

DESCRIPTION

The Finance Administration provides high quality and strategic leadership for the entire organization. It provides fiduciary oversight, advocates high level customer service, and promotes public accountability and transparency. Responsibilities under the Department of Financial Services are Accounting, Budget, Meter Services, Municipal Court, Purchasing, Revenue, & Treasury.

GOALS AND OBJECTIVES

- Research and evaluate financial/human resources software to replace current software.
- Complete annual stakeholders report.
- Research long-term options related to employee benefits.
- Study tax increment financing district to determine appropriate allocation of property taxes.
- Evaluate outsourcing and managed competition opportunities.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Produce and present high quality financial report by the end of each month	12	12	12	12	12

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

FINANCE ADMINISTRATION

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Win GFOA Award for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
Win GFOA Award for Distinguished Budget Presentation	Yes	Yes	Yes	Yes	Yes

FY 2010 HIGHLIGHTS

- Won GFOA Award for Excellence in Financial Reporting for the fiscal year ended September 30, 2009 for the 6th year in a row.
- Won the GFOA Award of Distinguished Budget Presentation for fiscal year 2008-2009 for the 7th year in a row.
- Implemented ADP to decentralize timekeeping, increasing employee and supervisor accountability.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

FINANCE ADMINISTRATION

FINANCIAL SUMMARY

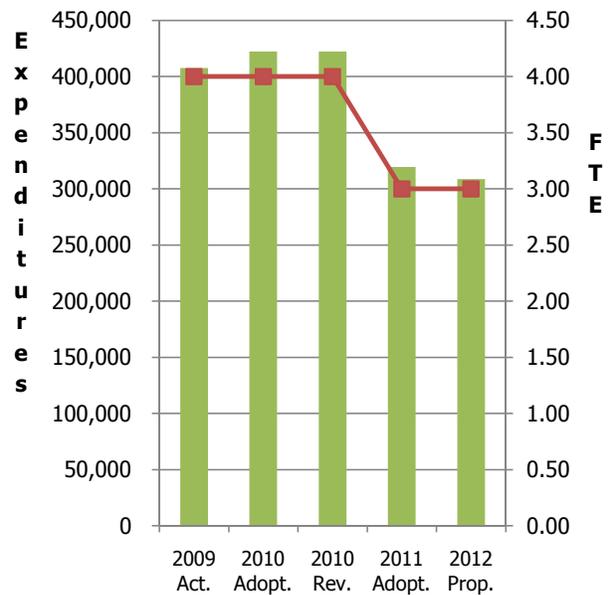
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 386,713	\$ 394,976	\$ 394,976	\$ 326,960	\$ 297,456	\$ 286,657
Supplies	7,523	5,408	5,408	2,973	1,250	1,250
Purchase Services	13,482	21,970	21,970	23,966	20,835	20,835
Capital Outlay	-	-	-	-	-	-
Total	\$ 407,718	\$ 422,354	\$ 422,354	\$ 353,899	\$ 319,541	\$ 308,742

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	4.00	4.00	4.00	4.00	3.00	3.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	4.00	4.00	4.00	4.00	3.00	3.00

Fiscal Year	FTE's	Expenditures
2009 Act.	4.00	\$ 407,718
2010 Adopt.	4.00	\$ 422,354
2010 Rev.	4.00	\$ 422,354
2011 Adopt.	3.00	\$ 319,541
2012 Prop.	3.00	\$ 308,742

The Assistant Director of Finance was eliminated in FY 2011.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

ACCOUNTING

MISSION

To provide high quality financial accounting services, promote and enforce practices that further fiscal responsibility, and make our internal/external customers and citizens our number one priority.

DESCRIPTION

The Accounting Division is responsible for the accurate and timely recordation of the collection and disbursement of City funds and the reporting of these transactions in accordance with Generally Accepted Accounting principles (GAAP). The Division's responsibilities include payroll, accounts payable, accounts receivable, fixed assets, grants, capital projects, financial reporting, audit compliance, and the general ledger.

GOALS AND OBJECTIVES

- Implement the accounting processes and procedures for a partially self-funded medical claims fund to be instituted in FY 2011.
- Continue to perform reconciliations for all bank accounts on a monthly basis and prepare corresponding entries in the general ledger.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Obtain an unqualified (clean) opinion from outside auditors	Yes	Yes	Yes	Yes	Yes
Limit audit findings through proper planning and execution of duties	0	0	0	0	0

FY 2010 BUDGET HIGHLIGHTS

- Obtained an unqualified (clean) opinion from the City's external auditors with no significant audit findings.
- Received GFOA Award for Excellence in Financial Reporting for the fiscal year ended September 30, 2009 for the 6th year in a row.
- Fully implemented ADP payroll system during 4th quarter FY 2010.
- Distributed monthly budget revenue and expenditure reports, on average, by the 10th working day of the following month.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

ACCOUNTING

FINANCIAL SUMMARY

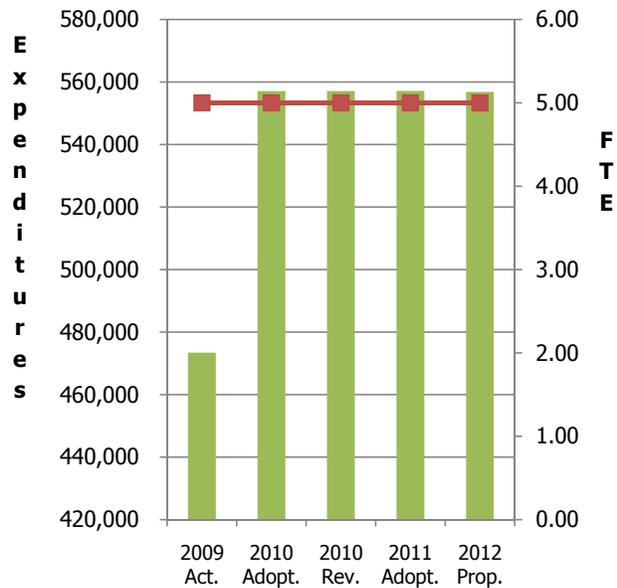
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 355,792	\$ 367,350	\$ 367,350	\$ 359,270	\$ 366,028	\$ 364,509
Supplies	6,208	5,805	5,805	2,913	5,005	5,005
Purchase Services	111,432	183,950	183,950	148,332	186,143	187,339
Capital Outlay	-	-	-	-	-	-
Total	\$ 473,432	\$ 557,105	\$ 557,105	\$ 510,515	\$ 557,176	\$ 556,853

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	5.00	5.00	5.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	5.00	5.00	5.00	5.00	5.00	5.00

Fiscal Year	FTE's	Expenditures
2009 Act.	5.00	\$ 473,432
2010 Adopt.	5.00	\$ 557,105
2010 Rev.	5.00	\$ 557,105
2011 Adopt.	5.00	\$ 557,176
2012 Prop.	5.00	\$ 556,853

Note:



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

MUNICIPAL COURT

MISSION

To process and adjudicate cases accurately and timely. Assist the public in a positive and courteous manner that assures fair and quality service. Provide professional court proceedings that follow applicable laws and ensure the rights of all individuals are observed.

DESCRIPTION

Municipal Court processes and adjudicates class "C" misdemeanor criminal cases which occur within the territorial limits of the City. Class "C" misdemeanors include Transportation Code, Penal Code, Education Code, Health and Safety Code, Alcoholic Beverage Code and the Code of Ordinances for the City of Rowlett. Examples of crimes that the court processes include: Transportation Code-Speeding, Penal Code-Disorderly Conduct, Education Code-Disruption of Class, Health and Safety Code-Minor Possession Tobacco, Alcoholic Beverage Code-Minor Possession Alcohol and City of Rowlett Code of Ordinances-Animal at Large. The Municipal Court also provides magistrates for the police department for Juvenile warnings, adult arraignments, issuance of search warrants, emergency protective orders and issuance of Class "B" and Class "A" misdemeanor and felony warrants.

GOALS AND OBJECTIVES

- Demonstrate commitment to employee development and growth.
- Utilize technology to create more efficient processes.
- Maintain Court staffing level to effectively and efficiently provide for necessary core services.
- Ensure all court revenue is correctly collected and forwarded to the proper state agencies and city accounts.
- Maintain accurate statistical records for reports to State agencies and City Departments.
- Continue to attend Training Conferences/Classes to maintain Certification Levels as well as keeping abreast with Legislative Updates/Changes, Case Law, Statutes, Attorney Generals Opinions and duties of the clerk for Municipal Court.
- Continue to work with the City Marshall to improve warrant collections.
- Participate in Regional Warrant Round Up programs.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Number of days between court date and issuance date of warrant(s).	14	14	14	14	14

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

MUNICIPAL COURT

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Percent of fines collected by warrant activity	51.8%	50%	51.3%	50%	50%
Percent of citations entered within 48 hours of issuance	95%	95%	95%	95%	95%
Percent of docket vs. citations issued	85.8%	85%	96.4%	85%	85%

FY 2010 HIGHLIGHTS

- Department maintained efficiency of the Court.
- Worked closely with the Warrants division to ensure maximum efficiencies in warrant collections and revenues.
- Continued monthly reports showing the work flow within the department and implemented refined revenue reports.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

MUNICIPAL COURT

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 376,938	\$ 343,150	\$ 343,150	\$ 351,964	\$ 351,992	\$ 354,251
Supplies	4,405	8,700	8,700	6,375	4,700	4,700
Purchase Services	265,064	301,483	301,483	363,026	334,535	309,535
Capital Outlay	-	-	-	-	-	-
Total	\$ 646,407	\$ 653,333	\$ 653,333	\$ 721,365	\$ 691,227	\$ 668,486

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	7.00	6.00	6.00	6.00	6.00	6.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	0.50	-	-	-	-	-
Total	7.50	6.00	6.00	6.00	6.00	6.00

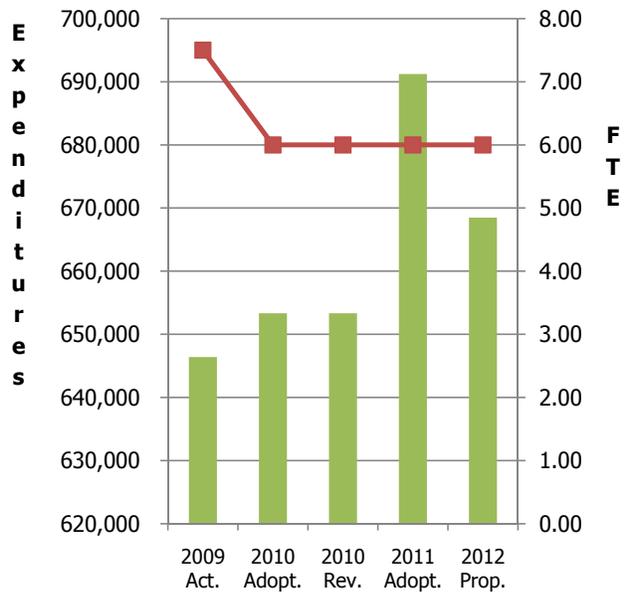
Fiscal Year	FTE's	Expenditures
2009 Act.	7.50	\$ 646,407
2010 Adopt.	6.00	\$ 653,333
2010 Rev.	6.00	\$ 653,333
2011 Adopt.	6.00	\$ 691,227
2012 Prop.	6.00	\$ 668,486

Notes:

Juvenile Caseworker position moved to Juvenile Diversion fund in FY 2010.

Bailiffs positions moved to Court Security fund in FY 2010.

FY 2011 includes increases of \$27,531 in legal fees and \$10,000 in collection agency fees.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PURCHASING

MISSION

To identify, select, and acquire needed products, equipment and services as economically as possible within acceptable standards of quality and time for all City departments, to promote the highest ethical standards of conduct in the performance of public purchasing and to provide excellent service to our employees, vendors, and citizens.

DESCRIPTION

The Purchasing Division is responsible for the acquisition of goods and services for the City, including managing bids, quotes, and requests for proposals; promoting the use of established purchasing practices and conducting purchasing in accordance with Texas Local Government Code and Rowlett's purchasing policies and procedures; establishing annual contracts, bids and inter-local cooperative purchasing agreements; administer the procurement card program; process CIP pay applications and blanket POs; assist departments in developing specifications which ensure competitive bids; maintain central vendor files; prepare agenda items; and coordinate surplus/salvage goods for auction.

GOALS AND OBJECTIVES

- To maximize resources utilizing cooperative purchasing agreements with other governmental entities.
- To provide purchasing management and support to departments and supplies in a timely and cost effective manner.
- To provide quality bid documents and promote positive supplier relationships in all phases of the purchasing cycle.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Number of annual contracts in amounts over \$25,000	16	14	33	20	20
Number and value of products and services acquired through inter-local agreements	20 \$1,764,832	40 \$1,000,000	121 \$3,536,898	70 \$700,000	70 \$1,000,000
Number of procurements delayed due to rebids and vendor protests	0	4	2	4	4

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PURCHASING

FY 2010 HIGHLIGHTS

- Established three new inter-local agreements with Irving, Lewisville and Dallas County.
- Processed thirteen major construction bids.
- 33 annual bids and renewal contracts.
- 121 purchases through inter-local agreements.
- 52 Rowlett vendor transactions totaling \$276,541.
- 1,302 purchasing transactions totaling \$16,219,003.
- \$2,080,177 savings/cost avoidance in difference from high to low bid.
- 7,855 procurement card transactions totaling \$1,361,869.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

PURCHASING

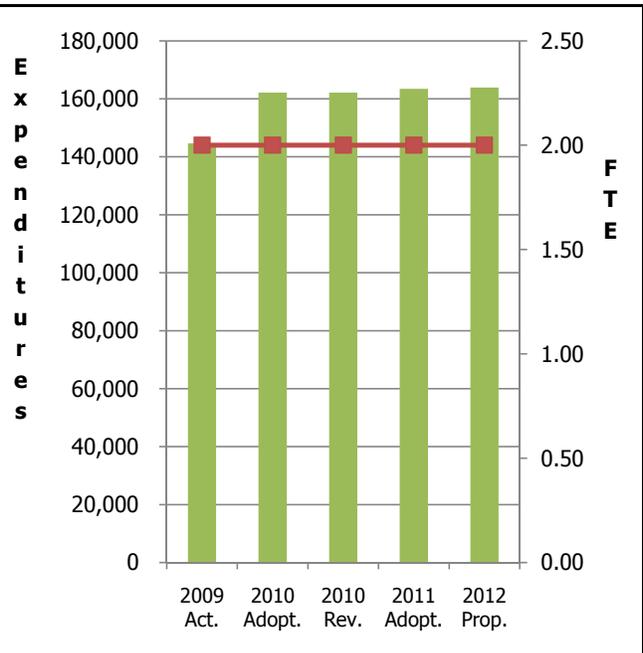
FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 133,455	\$ 140,171	\$ 140,171	\$ 136,827	\$ 141,572	\$ 141,975
Supplies	1,923	2,780	2,780	1,852	2,780	2,780
Purchase Services	9,276	19,181	19,181	19,292	19,130	19,130
Capital Outlay	-	-	-	-	-	-
Total	\$ 144,654	\$ 162,132	\$ 162,132	\$ 157,971	\$ 163,482	\$ 163,885

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	2.00	2.00	2.00	2.00	2.00	2.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	2.00	2.00	2.00	2.00	2.00	2.00

Fiscal Year	FTE's	Expenditures
2009 Act.	2.00	\$ 144,654
2010 Adopt.	2.00	\$ 162,132
2010 Rev.	2.00	\$ 162,132
2011 Adopt.	2.00	\$ 163,482
2012 Prop.	2.00	\$ 163,885



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

INFORMATION TECHNOLOGY

MISSION

Information Technology is dedicated to providing high-quality professional service and support in all areas related to technology for our citizens, the public, and city staff.

DESCRIPTION

Information Technology is responsible for providing strategic direction, acquisition, project management, service and support for all major computer systems, microcomputer systems, local/wide area networks, web services, and telecommunication systems throughout the City.

GOALS AND OBJECTIVES

- Create an organization that embraces innovation and creates opportunities to improve efficiencies & effectiveness.
 - To eliminate duplicative technology.
 - To replace desktop and laptop computers on a 3 year lease renewal program.
 - To investigate and implement outsourcing of applications where feasible.
 - To continue to be a strategic partner with the departments in order to meet the City's goals.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Percentage of priority one tickets closed in 1 day	N/A	90%	93%	90%	90%
Percentage of priority two tickets closed in 3 days	N/A	85%	78%	85%	85%
Percentage of time IT-supported servers are available	N/A	99%	99%	99%	99%
Percentage of time the network is available	N/A	99%	100%	100%	100%

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

INFORMATION TECHNOLOGY

FY 2010 HIGHLIGHTS

- Virtualized forty nine physical servers and implemented a two node storage area network (SAN) with an expected 300% savings over a three year period.
- Upgraded phone system to support citywide VoIP and reduced maintenance costs by 90% annually.
- Replaced twenty five aging mobile data computers (MDC) including mounting equipment and accessories with funds from a public safety grant.
- Started the first phase of a three phase/three year rotation of computer equipment including desktop and laptop computers.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

INFORMATION TECHNOLOGY

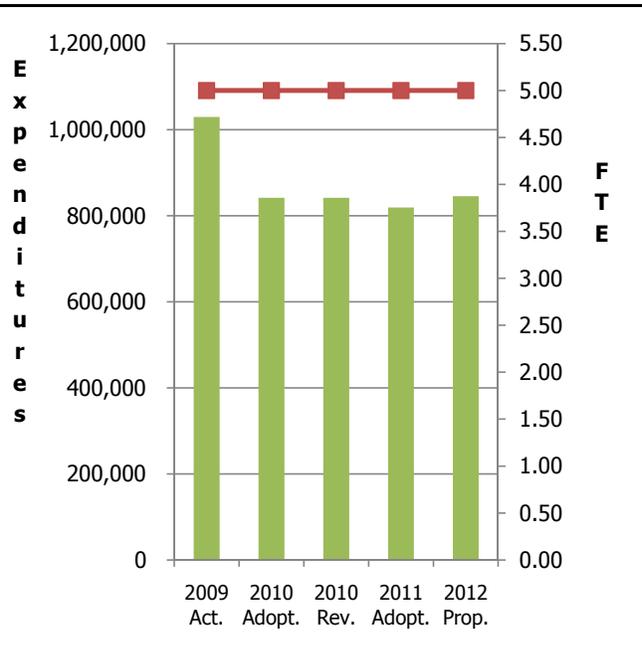
FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 293,254	\$ 401,648	\$ 401,648	\$ 384,214	\$ 404,952	\$ 405,643
Supplies	28,058	37,249	21,133	27,685	3,720	3,720
Purchase Services	708,150	402,581	380,111	340,336	410,359	436,035
Capital Outlay	-	-	38,586	-	-	-
Total	\$ 1,029,462	\$ 841,478	\$ 841,478	\$ 752,235	\$ 819,031	\$ 845,398

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	5.00	5.00	5.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	5.00	5.00	5.00	5.00	5.00	5.00

Fiscal Year	FTE's	Expenditures
2009 Act.	5.00	\$ 1,029,462
2010 Adopt.	5.00	\$ 841,478
2010 Rev.	5.00	\$ 841,478
2011 Adopt.	5.00	\$ 819,031
2012 Prop.	5.00	\$ 845,398



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

POLICE

MISSION

We are committed to serving the needs of the Rowlett Community by promoting a safe environment and enhancing the quality of life for all through:

- A quality work atmosphere where employees and creativity are valued.
- Innovative problem solving.
- Open lines of communications.
- Forging partnerships.
- Education.
- Aggressive crime suppression.

DESCRIPTION

The Rowlett Police Department is a professional law enforcement agency which provides quality police services to the citizens of Rowlett through proactive preventive patrol, crime prevention education, criminal investigations, and a problem solving approach to policing.

GOALS AND OBJECTIVES

- Implement new public safety software solutions to replace Vision Air for Fire, Police, Animal Control and Code Enforcement
- Replace aging 9-1-1 system
- Obtain recognized agency status from the Texas Police Chief's Foundation Recognition Program
- Develop and implement a strategy for next legislative session
- Evaluate the impact of PGBT to the community to ensure Rowlett is adequately prepared when it opens
- Evaluate the impact of DART to the community to ensure Rowlett is adequately prepared when it opens
- Refine equipment replacement plans

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Average Response time for Priority One calls (Police)	5:99	6:00	5:45	6:00	6:00
Average response time for all Police calls	10:90	11:00	10:43	11:00	11:00
Volunteer Hours (VIPS)	2,308.65	2,308.65	9,072	9,000	9,000

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

POLICE

FY 2010 HIGHLIGHTS

- Conducted a successful department supervisor's retreat and developed the 2010-2011 Work Plan
- Successfully integrated Code Enforcement, Animal Services and Health Services in Police Department Operations
- Successfully implemented Phase II Wireless functionality into the 911 system
- Completed RFQ process to select Public Safety software vendor with projected installation in the 2010-2011 fiscal year
- Installed professional work stations in the communications center
- Installed professional audio and visual recording systems in department interview rooms
- Increased capacity in the Detention Facility by converting to tri-tier bunks
- Established Community Service Work Program
- Contacted all businesses within city and updated emergency contact information
- Developed and implemented a coaching/mentoring program
- Provided empowerment training to all departmental employees
- Implemented IAPro software to enter and track internal affairs investigations, use of force incidents, pursuits, and administrative personnel actions
- Partnered with the Human Resource Department to develop a new performance appraisal tool
- Partnered with Dallas County Criminal Justice to implement video arraignment process and participated in pilot program
- Developed strategies and successfully reduced overtime expenditures

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

POLICE

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 7,757,784	\$ 8,512,117	\$ 8,512,117	\$ 8,280,920	\$ 8,426,627	\$ 8,417,681
Supplies	230,997	251,593	251,593	254,434	292,445	305,757
Purchase Services	264,742	418,083	418,083	433,679	392,671	471,683
Capital Outlay	181,934	-	-	24,665	140,242	250,000
Total	\$ 8,435,457	\$ 9,181,793	\$ 9,181,793	\$ 8,993,698	\$ 9,251,985	\$ 9,445,121

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	102.00	110.00	110.00	110.00	105.00	105.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	3.00	3.00	3.00	3.00	3.00	3.00
Total	105.00	113.00	113.00	113.00	108.00	108.00

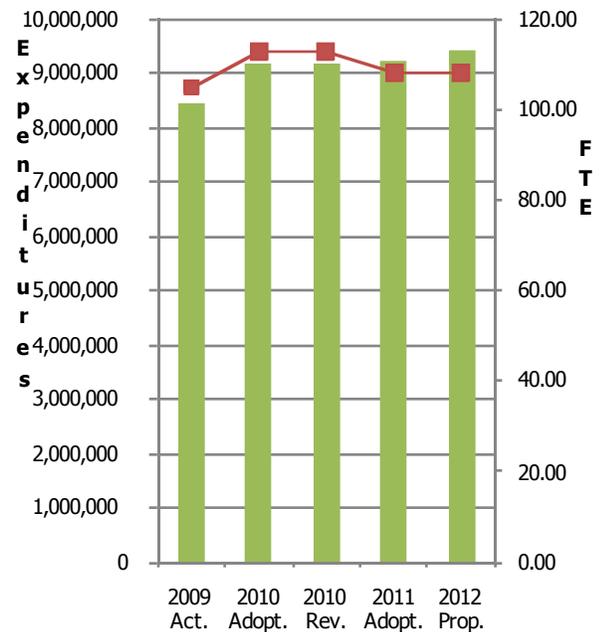
Fiscal Year	FTE's	Expenditures
2009 Act.	105.00	\$ 8,435,457
2010 Adopt.	113.00	\$ 9,181,793
2010 Rev.	113.00	\$ 9,181,793
2011 Adopt.	108.00	\$ 9,251,985
2012 Prop.	108.00	\$ 9,445,121

Notes:

Two vacant Police Officer positions have been eliminated in FY 2011.

Three unfunded police officer positions have been eliminated in FY 2011.

\$32,863 has been added in FY 2011 for 911 system upgrades.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

CITY MARSHAL

MISSION

The City of Rowlett Marshal's Office will diligently protect and defend the institution of our Municipal Court and Detention Facility, the safety and security of our Judges and staff, the officers and inmates housed in our jail, and the citizens who attend Municipal Court. Further, the Marshal's Office will relentlessly pursue and bring to Justice those persons with outstanding warrants in order to insure the credibility of the Court, and encourage accountability among our citizens.

DESCRIPTION

The Rowlett City Marshal's Office recognizes the importance of the Municipal Court and Detention Center in support of our local Criminal Justice System. The Marshal's Office and Detention Services Division are comprised of full and part-time, sworn and non-sworn personnel who are dedicated to the delivery of their support functions for the Police Department and Municipal Court.

GOALS AND OBJECTIVES

- Continue to aggressively pursue warrant recovery efforts
- Obtain recognized agency status from the Texas Police Chief's Foundation Recognition Program
- Analyze the efficiency of the warrant clearance process and establish the Warrant Officer position

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Monthly Warrant Clearance Rate	N/A	N/A	28%	30%	30%

FY 2010 HIGHLIGHTS

- In the final phase of Scofflaw implementation, IT has programming issues that has to be worked through
- As of September 2010 warrant collections are up \$236,181 or 24.7% over last year. In addition 9,794 warrants have been issued during the past twelve months, as compared to 6,728 issued last year.
- With the use of the School Resource Officers during the summer months for warrant service, June collections jumped 106.3% compared to the same month last year

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

CITY MARSHAL

- During the statewide "warrant roundup" in March of 2010, 308 warrants were cleared for a face value of \$98,065.67
- As of September 15, 2010, forty eight defendants have meet their obligations on the work release program for a total of 2299 community service hours for the city. There are currently 6 people in the program that are scheduled to complete 429 hours.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

CITY MARSHAL

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 487,523	\$ 123,006	\$ 123,006	\$ 121,141	\$ 124,405	\$ 124,007
Supplies	11,682	7,319	7,319	2,846	-	-
Purchase Services	2,589	3,711	3,711	2,592	4,430	4,430
Capital Outlay	-	-	-	-	-	-
Total	\$ 501,794	\$ 134,036	\$ 134,036	\$ 126,579	\$ 128,835	\$ 128,437

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	10.00	1.00	1.00	1.00	2.00	2.00
Continuous Part-Time	-	-	-	0.50	-	-
Seasonal	-	0.50	0.50	-	-	-
Total	10.00	1.50	1.50	1.50	2.00	2.00

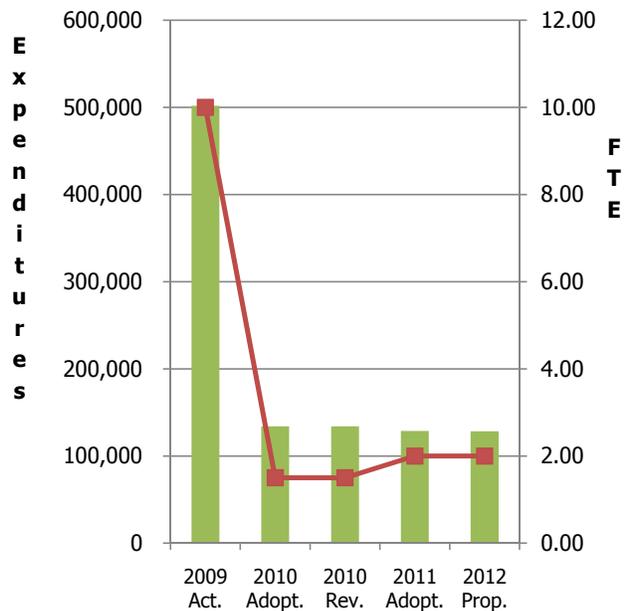
Fiscal Year	FTE's	Expenditures
2009 Act.	10.00	\$ 501,794
2010 Adopt.	1.50	\$ 134,036
2010 Rev.	1.50	\$ 134,036
2011 Adopt.	2.00	\$ 128,835
2012 Prop.	2.00	\$ 128,437

Notes:

Detention Officer positions were budgeted in the City Marshal division for FY 2009 but are budgeted in Police in FY 2010.

City Marshal position has been reclassified to a Warrants Officer in FY 2011.

Warrant Clerk has been reclassified from part-time to full-time in FY 2011.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

FIRE

MISSION

To protect the lives and property of the community we serve from fire, and to minimize suffering and injury from accident or illness.

DESCRIPTION

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. Four Advanced Life Support Paramedic Engines and three Mobile Intensive Care Unit ambulances operating out of four strategically placed fire stations provide fire and EMS service to Rowlett's citizens, businesses and visitors. Fire Rescue's primary focus is to provide emergency services in the areas of fire suppression, specialized rescue and emergency medical services in less than 5 minutes, once notified of the event. 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. Fire Rescue has long been identified as the agency to call when in doubt, and as a result Fire Rescue is often called to assist citizens in non-emergency situations. Firefighters respond to a variety of good intent, animal rescue, assisting the disabled and elderly, installing infant car seats, smoke detectors and batteries. The Fire Marshal's Office conducts annual fire prevention inspections in all commercial occupancies and investigates the cause and origin of all fires. Emergency Management is operated out of the Fire Administration offices and is responsible for the maintenance of the Emergency Operations Plan and the operation of the Emergency Operations Center located at Fire Station 1.

GOALS AND OBJECTIVES

- Improve safety and reduce hazards in commercial occupancies by increasing the efficiency and effectiveness of the fire inspection program.
 - Fire prevention inspections are being performed by all 12 engine companies. Shift personnel have been certified as fire inspectors and a certified inspector has been assigned to each operational shift.
- Evaluate staffing and apparatus placement.
 - Conduct an in-house study of staffing and apparatus placement.
- Raise the level of emergency preparedness and the emergency operation plan to Advanced.
 - Conduct training in emergency operations for all department directors and familiarize them with the Emergency Operations Plan.

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

FIRE

- Conduct two table top exercises to ensure emergency preparedness is at the proper level. Exercises will be conducted prior to the spring and winter storm seasons.
- Implement a pre- fire planning program.
 - Target locations have been designated and the department has established a pre-fire planning criteria and system.
 - Obtain Mobile Data Terminals for all fire apparatus.
 - All target locations will be pre-planned during FY 2011. Information will be collected in a database accessible to all on-duty operations staff.
- Increase department outreach to the citizens and involvement with community activities.
 - Provide opportunities for citizens to participate in emergency preparedness, including conducting a Citizens Fire Academy during the current fiscal year.
- Rowlett Fire Rescue will provide proactive support for neighborhood improvement programs.
 - Increase the knowledge base in the operations division and establish a sense of responsibility for the neighborhoods surrounding each Fire Station.
 - Operations personnel will continue to identify and report code violations.
- Improve neighborhood safety.
 - Implement a fire hydrant testing program. All fire hydrants in the City will be tested by operations personnel.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Fire Loss in \$1000s	1,316	1,500	2,098	2,000	2,000
Response Time Priority 1 Calls	5:39	6:30	5.21	5.50	5.00
MICU Full Deployment	58	65	35	50	60
Structure Fires	30	40	41	40	40
Number of Fires Confined to Room of Origin	24	30	22	30	30
Percentage of Fires Confined to Room of Origin	80%	75%	54%	65%	65%

FY 2010 HIGHLIGHTS

- Major Fires: Southridge Fire. A wind driven fire damaged three homes before being brought under control. This fire was one of 3 that went to 3 alarms in August 2010.
- The new Fire Engines for Station 1 and 2 were built and delivered. Both engines are shorter, lighter and more efficient than the engines they replaced. Both engines contain safety features including lowered hose beds to improve firefighter safety.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

FIRE

FINANCIAL SUMMARY

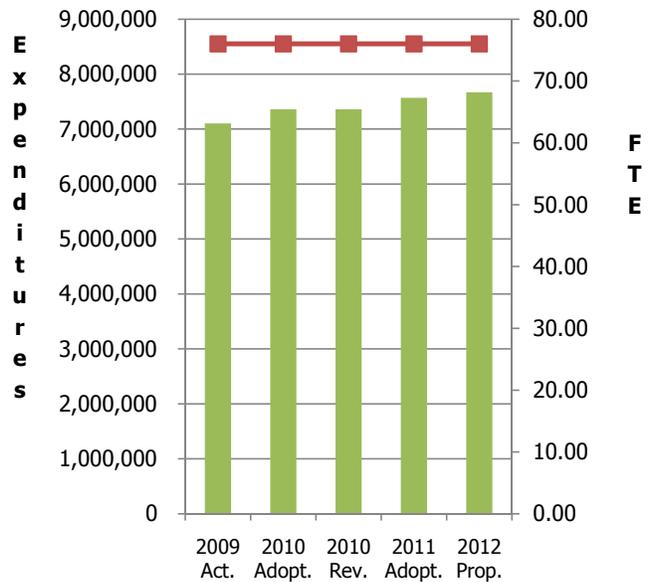
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 6,419,685	\$ 6,643,505	\$ 6,643,505	\$ 6,477,404	\$ 6,758,888	\$ 6,823,473
Supplies	258,344	261,500	261,500	233,991	275,379	283,679
Purchase Services	258,448	456,105	456,105	502,596	533,135	562,292
Capital Outlay	167,412	-	-	-	-	-
Total	\$ 7,103,889	\$ 7,361,110	\$ 7,361,110	\$ 7,213,991	\$ 7,567,402	\$ 7,669,444

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	76.00	76.00	76.00	76.00	76.00	76.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	76.00	76.00	76.00	76.00	76.00	76.00

Fiscal Year	FTE's	Expenditures
2009 Act.	76.00	\$ 7,103,889
2010 Adopt.	76.00	\$ 7,361,110
2010 Rev.	76.00	\$ 7,361,110
2011 Adopt.	76.00	\$ 7,567,402
2012 Prop.	76.00	\$ 7,669,444

Notes:
Deputy Fire Marshal is unfunded in FY 2011.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

ANIMAL SERVICES

MISSION

Animal Services is responsible for the enforcement of the City's Animal Control Ordinances and the Texas Health and Safety codes which pertain to the control, care, and regulation of animals.

DESCRIPTION

Primary functions are to safeguard the public's health and safety and to ensure responsible supervision and humane treatment for all animals within our jurisdiction.

GOALS AND OBJECTIVES

- Improve the animal adoption rate by conducting four adoption events throughout the year with the goal of improving adoption numbers at each event.
- Increase the number of pet registrations being issued annually and promote an awareness campaign that brings attention to pet registration requirements using the City's media outlets.
- Review the Animal Shelter program evaluation report for all recommendations and implement those recommendations based on improving the overall efficiency and effectiveness of the Animal Control Department within budget constraints.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Number of animals impounded	1,765	1,765	1,588	1,765	1,765
% of redemptions	23.7%	23.7%	23.1%	23.7%	23.7%
% of adoptions	38.5%	38.5%	35.7%	38.5%	38.5%
% euthanized	33.9%	33.9%	32.4%	33.9%	33.9%

FY 2010 HIGHLIGHTS

- Conducted low cost animal wellness vaccination clinics at least 3 Saturdays per month. Program is well attended and a very good outreach program for the animal shelter which has helped to increase number of animal vaccinated against rabies and pet licenses sold
- Rowlett Animal Shelter co-hosted with the Friends of Rowlett Animals two Micro-Chip Clinics which resulted in 75 chips being implanted
- Rowlett Animal Shelter co-hosted an adoption event with the Friend of Rowlett Animals where more than 18 animals were placed into new homes

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

ANIMAL SERVICES

- Animal Services worked with the IT Department to create a page on the City's website where pictures of animals can be placed and viewed by the public; a tab was placed on the main webpage for locating lost animals
- An updated version of Shelter Pro software was purchased and installed for Animal Services
- An evaluation from a third party was conducted regarding Animal Services operations, facilities, equipment, procedures, policies and staffing

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

ANIMAL SERVICES

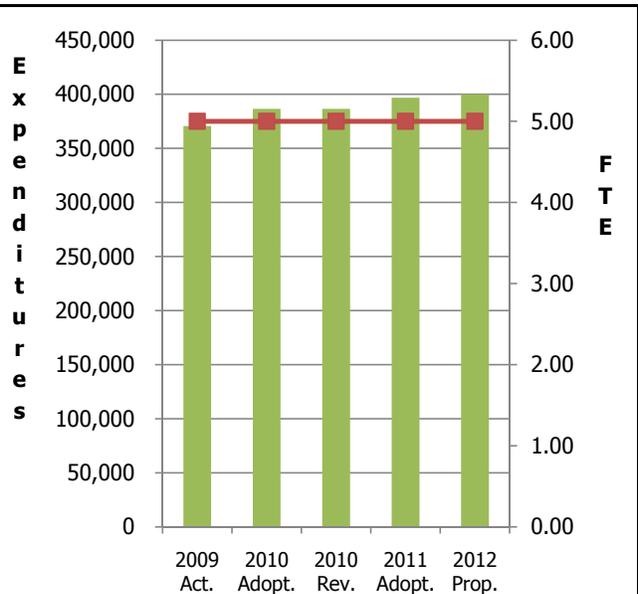
FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 260,398	\$ 265,505	\$ 265,505	\$ 247,573	\$ 267,628	\$ 268,948
Supplies	36,007	37,735	37,735	34,157	38,676	39,079
Purchase Services	74,242	83,330	83,330	74,988	90,458	91,967
Capital Outlay	-	-	-	-	-	-
Total	\$ 370,647	\$ 386,570	\$ 386,570	\$ 356,718	\$ 396,762	\$ 399,994

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	5.00	5.00	5.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	5.00	5.00	5.00	5.00	5.00	5.00

Fiscal Year	FTE's	Expenditures
2009 Act.	5.00	\$ 370,647
2010 Adopt.	5.00	\$ 386,570
2010 Rev.	5.00	\$ 386,570
2011 Adopt.	5.00	\$ 396,762
2012 Prop.	5.00	\$ 399,994



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

BUILDING INSPECTIONS

MISSION

The Building Inspection Department provides for the health and safety of the community through the development and enforcement of the City's Building Codes, the Code of Ordinances, and other related codes.

DESCRIPTION

Building Inspections is responsible for issuing permits for all new construction, interior finish outs, remodeling, pools, fences, sprinklers, drives, walks, patios, miscellaneous contractors' permits, signs, etc. Building Inspections also inspects all of the above to ensure compliance with the City's Building Codes and Ordinances.

GOALS AND OBJECTIVES

- Review and improve the Rowlett Development Code (RDC)
- Review and recommend the adoption of the 2009 Edition of the International Code Council "Family" of Construction Codes

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Plan review turnaround	14 days	14 days	10 days	10 days	10 days

FY 2010 HIGHLIGHTS

- 23 residential structures permitted at a value of \$4,469,426.
- 2 non-residential structures permitted at a value of \$450,000.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

BUILDING INSPECTIONS

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 270,403	\$ 184,831	\$ 184,831	\$ 198,730	\$ 150,853	\$ 146,352
Supplies	5,812	6,180	6,180	5,188	6,502	6,422
Purchase Services	5,744	23,307	23,307	20,114	27,976	23,265
Capital Outlay	-	-	-	-	-	-
Total	\$ 281,959	\$ 214,318	\$ 214,318	\$ 224,032	\$ 185,331	\$ 176,039

POSITION SUMMARY

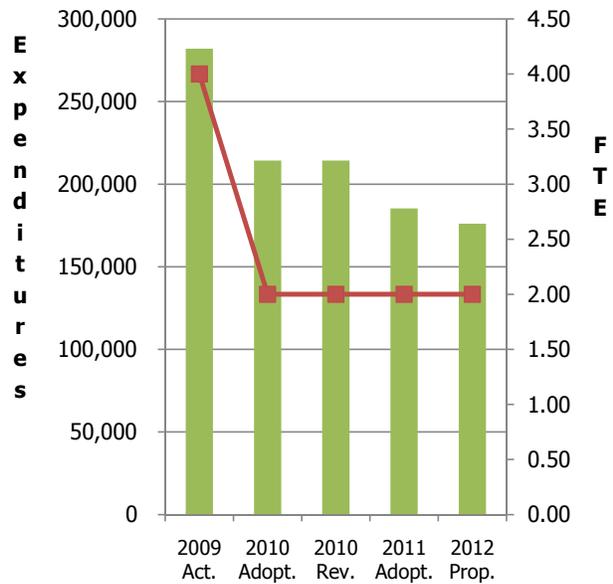
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	4.00	2.00	2.00	2.00	2.00	2.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	4.00	2.00	2.00	2.00	2.00	2.00

Fiscal Year	FTE's	Expenditures
2009 Act.	4.00	\$ 281,959
2010 Adopt.	2.00	\$ 214,318
2010 Rev.	2.00	\$ 214,318
2011 Adopt.	2.00	\$ 185,331
2012 Prop.	2.00	\$ 176,039

Notes:

Administrative Assistant position moved to Environmental Services in FY 2010.

Chief Building Official position eliminated in FY 2010.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

ENVIRONMENTAL SERVICES

MISSION

To assist the residents of our community in providing an optimum environment conducive to good health, aesthetically pleasing surroundings, and protection of property values in the City of Rowlett.

DESCRIPTION

The Environmental Services Department enforces regulations to a variety of City Codes. The Department consists of Code Enforcement and Health. Code Enforcement's jurisdiction addresses codes on private residential property, and, at times, commercial property. A proactive Code Enforcement program is in place to help maintain and protect property values.

GOALS AND OBJECTIVES

- Implement sidewalk safety program
- Maintain and update HOA and Crime Watch groups while actively recruiting new Crime Watch groups and re-activating inactive Crime Watch groups
- Commence air sampling of Waterview/Garland landfill area
- Implementation and training of MYGOV software
- Continue to proactively enforce Tier I & II violations with emphasis on pools, parking on unimproved surfaces, requiring house address numbers on front and back, and unsafe hazardous sidewalks
- Implement and incorporate proactive sweeps of unsafe/hazardous sidewalks
- Conduct sound monitoring of Dexham Estates/Industrial Park District

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Total food inspections	N/A	N/A	104	125	125
Average # of violations per inspection	N/A	N/A	2	2	2
% Critical violations	N/A	N/A	42%	40%	40%
% Non-critical violations	N/A	N/A	58%	60%	60%
Mosquito complaints	27	27	17	17	17
Code enforcement contacts	9,036	9,036	14,565	14,000	14,000
% voluntary compliance	90%	90%	95%	90%	90%

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

ENVIRONMENTAL SERVICES

FY 2010 HIGHLIGHTS

- Environmental Health Manager acquired continuing education credits for Sanitarian and Pest Control Licenses.
- Environmental Health Manager managed project at Wet Zone to improve drain and swimmer safety.
- Environmental Health Manager conducted plan reviews and opening food inspections on thirteen new establishments.
- Maintained a Code Compliance Rate of 95% in FY 2010 comparing Code Violations to contracted abatements.
- Code Enforcement conducted proactive enforcement sweeps on seven subdivisions- 1,670 violations addressed with a voluntary compliance rate of 94%.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

ENVIRONMENTAL SERVICES

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 312,057	\$ 376,784	\$ 376,784	\$ 370,005	\$ 380,989	\$ 382,451
Supplies	7,941	11,400	11,400	10,548	13,653	13,653
Purchase Services	100,684	115,917	115,917	68,548	113,276	114,453
Capital Outlay	-	-	-	-	-	-
Total	\$ 420,682	\$ 504,101	\$ 504,101	\$ 449,101	\$ 507,918	\$ 510,557

POSITION SUMMARY

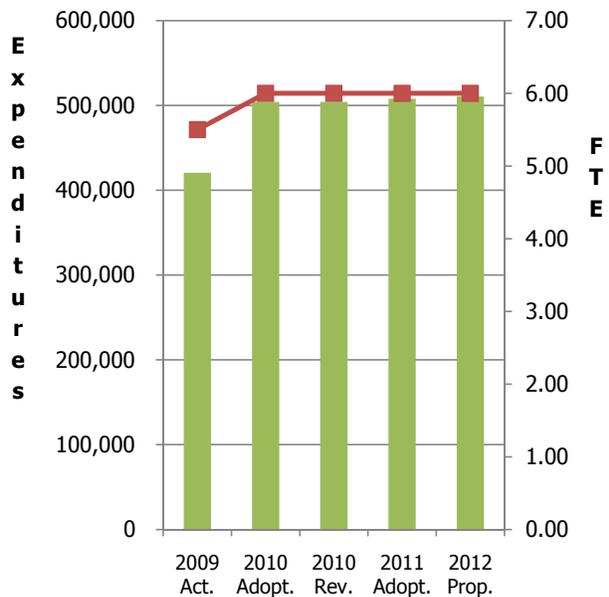
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	6.00	6.00	6.00	6.00	6.00
Continuous Part-Time	0.50	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	5.50	6.00	6.00	6.00	6.00	6.00

Fiscal Year	FTE's	Expenditures
2009 Act.	5.50	\$ 420,682
2010 Adopt.	6.00	\$ 504,101
2010 Rev.	6.00	\$ 504,101
2011 Adopt.	6.00	\$ 507,918
2012 Prop.	6.00	\$ 510,557

Note:

The part-time Administrative Assistant was eliminated in FY 2010.

Administrative Assistant position moved from Building Inspections to Environmental Services in FY 2010.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PARKS ADMINISTRATION

MISSION

To provide quality customer care for our community by offering the best choices for Parks & Recreation services, promoting a safe, fun, family environment while creating memories and a sense of home.

DESCRIPTION

Provides management and administrative support to the Parks Division, Recreation Division, Wet Zone, Park and Recreation Advisory Board, Senior Advisory Board, Golf Advisory Board, and the Athletic Forum.

GOALS AND OBJECTIVES

- Continue to pursue the values, beliefs and roles documented by the Master Planning Process.
- Continue to improve the levels of satisfaction that the community indicates towards components of the Parks and Recreation Department and towards the Department as a whole.
- Ensure that facilities are maintained both for the safety of the public and also to ensure the longevity of the facilities and amenities.
- Ensure leisure and recreation related opportunities that meet and balance the identified and documented needs and preferences of individuals and groups within the community.
- Provide facilities, programs and services that give all citizens reasonable opportunities to participate in a wide range of recreation activities.
- Ensure the quality of leisure and recreation experience by creating environments and facilities that meet the needs of people and their activities. The Parks and Recreation Department believes the provision of a safe and secure environment enhances the leisure and recreation experience of program participants and facility users.
- The quality of leisure and recreation experience may be affected by the level of use at the facility. Crowding or the perception of crowding may impact the facility use patterns. The Parks and Recreation Department will monitor the carrying capacity and patterns of use for all Parks and Recreation facilities.
- Continue to provide programs that are enjoyable, allow self-expression, provide opportunities for learning, creativity and socialization, provide a reasonable challenge and promote a healthy lifestyle.
- Facilitate, support and/or initiate the development of higher level skill and interest programs.
- Evaluate program and facility scheduling on a regular basis.

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PARKS ADMINISTRATION

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Wet Zone Attendance	61,700	61,000	61,000	61,000	62,000
FTE capacity for actual work performed by Park Maintenance	N/A	14,731	14,731	16,541	16,541

FY 2010 HIGHLIGHTS

- Maintained 405 acres of developed park land and all associated amenities.
- Established street landscaping standards and appropriate mowing cycles.
- Revenue projections for the athletic programs were achieved in the fiscal year 2010.
- Wet Zone Water Park reported a profit for the first time in 10 years.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

PARKS ADMINISTRATION

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 248,270	\$ 169,706	\$ 169,706	\$ 261,353	\$ 171,057	\$ 171,299
Supplies	3,213	5,809	5,809	4,379	5,809	5,809
Purchase Services	14,480	13,209	13,209	15,380	14,654	14,654
Capital Outlay	-	-	-	-	-	-
Total	\$ 265,963	\$ 188,724	\$ 188,724	\$ 281,112	\$ 191,520	\$ 191,762

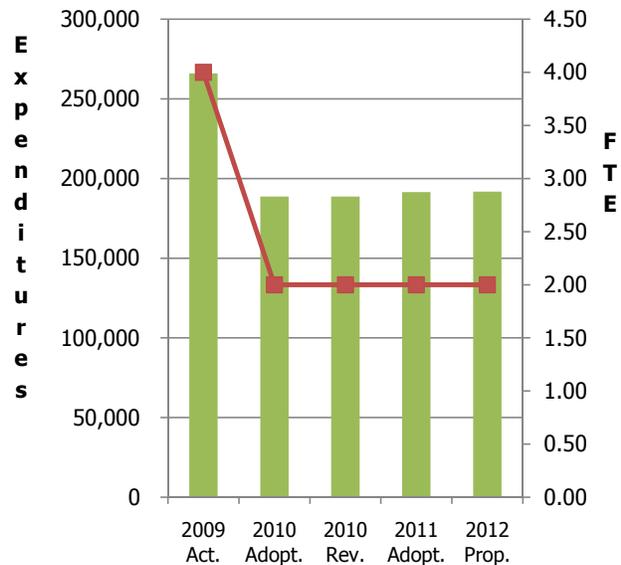
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	4.00	2.00	2.00	2.00	2.00	2.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	4.00	2.00	2.00	2.00	2.00	2.00

Fiscal Year	FTE's	Expenditures
2009 Act.	4.00	\$ 265,963
2010 Adopt.	2.00	\$ 188,724
2010 Rev.	2.00	\$ 188,724
2011 Adopt.	2.00	\$ 191,520
2012 Prop.	2.00	\$ 191,762

Notes:
Parks Maintenance Manager position moved to Parks Maintenance in FY 2010.

Recreation Manager position moved to Recreation in FY 2010.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PARKS MAINTENANCE

MISSION

To create an opportunity to serve citizens with integrity and competence through proper management of city parks, open space, facilities, amenities and recreation services enhancing and promoting the "Quality of Life" for the citizens of our community through an enriching environment.

DESCRIPTION

Park Maintenance Division strives to meet the needs of our citizens by providing a high standard of customer service and offering safe, well maintained grounds, facilities and amenities that are aesthetically pleasing. This division continually strives to improve the variety of recreation and leisure amenities for guests while enhancing the quality of parks, open space and natural areas.

GOALS AND OBJECTIVES

- Create a "Your Park" atmosphere to the citizens by providing trained, helpful, friendly, professional maintenance staff.
- Develop a "Can Do" attitude with staff on providing support for special events and special requests.
- Provide the highest level of maintenance standards possible for the citizens and guests of Rowlett focusing on a consistently safe, clean, aesthetically pleasing recreational environment.
- Enhance level of customer service to citizens through personal interaction and follow through that provides quicker responses and providing accurate information in a timely fashion.
- Continue to train and educate staff on all aspects of maintenance, safety practices, techniques enhancing maintenance quality and productivity.
- Enhance park amenities thorough scheduled routine inspections, repairs and Park Condition Index evaluations.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Average scoring of Park Condition Index	N/A	80%	85%	85%	85%
Average response time to Citizen Action Center request	24 hours	24 hours	24 hours	24 hours	24 hours
FTE reduction percentage in travel time for park maintenance	2.75	2.62	2.62	1.75	0.50

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PARKS MAINTENANCE

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
FTE capacity for actual work performed	N/A	14,731	14,731	16,541	16,541

FY 2010 HIGHLIGHTS

- Maintained 405 acres of developed park land and all associated amenities.
- Responsible for 82 irrigation controllers operating 11,832 irrigation head in 986 zones.
- Maintained 1,621 trees in streetscapes along Princeton Road, Dalrock Road, Interstate 30, and Highway 66.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

PARKS MAINTENANCE

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 619,184	\$ 639,993	\$ 639,993	\$ 596,438	\$ 648,227	\$ 651,803
Supplies	193,989	215,810	215,810	158,558	218,297	218,297
Purchase Services	691,544	832,595	832,595	627,112	842,802	876,036
Capital Outlay	-	-	-	-	-	-
Total	\$ 1,504,717	\$ 1,688,398	\$ 1,688,398	\$ 1,382,108	\$ 1,709,326	\$ 1,746,136

POSITION SUMMARY

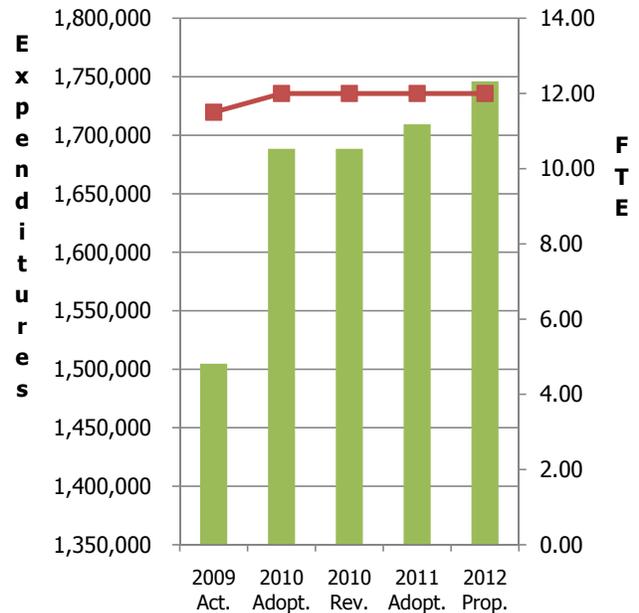
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	11.50	12.00	12.00	12.00	12.00	12.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	11.50	12.00	12.00	12.00	12.00	12.00

Fiscal Year	FTE's	Expenditures
2009 Act.	11.50	\$ 1,504,717
2010 Adopt.	12.00	\$ 1,688,398
2010 Rev.	12.00	\$ 1,688,398
2011 Adopt.	12.00	\$ 1,709,326
2012 Prop.	12.00	\$ 1,746,136

Notes:
Parks Maintenance Manager moved from Parks Administration to Parks Maintenance in FY 2010.

Athletic Coordinator position was split between Parks Maintenance and Recreation divisions for FY 2009 but is budgeted in Recreation in FY 2010.

FY 2011 includes an \$12,744 increase for water and sewer expenses.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

RECREATION

MISSION

To provide quality customer care for our community by offering the best choices for Parks & Recreation services, promoting a safe, fun, family environment while creating memories and a sense of home.

DESCRIPTION

The Rowlett Community Centre enhances public health, wellness and leisure opportunities by providing recreational and cultural activities to Rowlett residents. The Rowlett Community Centre (RCC) provides recreational activities to all ages. RCC services and programs include health and wellness seminars, senior citizen programs, state of the art fitness facilities, two gymnasiums, two racquetball courts, indoor walking track, youth and adult programs, room rentals and special events. The Community Athletic Division provides community wide adult and youth leisure activities, athletic programs and special events. The Athletics Division assists all sports associations with field maintenance coordination, user group contracts, facility scheduling, athletic programming, tournaments and special events. Community Programs provides recreation opportunities through fitness, education and fun programs. Programs are offered for all ages of the population.

GOALS AND OBJECTIVES

- To create and utilize a Gym Rental Policy and Field Reservation Policy to increase revenue for the division and the City of Rowlett.
- To improve communication and assist in the positive role/revenue of the Rowlett Sports Associations through the annual Field Utilization Contracts.
- To increase sponsorships for the Rowlett Sports Associations and the City of Rowlett PARD.
- Increase the email data base by 5%.
- Increase online program registration by 5%.
- Increase RCC Memberships revenue by 3%.
- Increase Facility Reservations over previous year.
- Decrease course cancellation rate by 5%.
- Increase the number of recreation course program registrations by 10% over previous year.
- Increase the Recreation / Athletic volunteer base to 75 participants for various programs and events.

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

RECREATION

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Number of course enrollments	3,432	3,775	3,900	3,900	3,900
Membership revenue collected	\$183,678	\$189,180	\$189,180	\$200,000	\$200,000
# in email database	5,000	5,250	5,500	5,500	6,000

FY 2010 HIGHLIGHTS

- RecTrac software system has been implemented to create a better tracking system for RCC program participation and revenue.
- RCC memberships increased 45% from the previous year. The goal of a 5% membership increase was well surpassed.
- RCC Membership revenue increased by 29%.
- RCC Attendance increased by 25% from the previous year, surpassing the 10% goal.
- Facility Reservation revenue increased by 2%.
- Athletics implemented the annual field utilization agreements with the Rowlett Sports Associations in February of 2010. Relationships between Athletic Association and the City have been rejuvenated.
- The staff continues to receive positive feedback on the various measures that have been taken to improve the quality of recreation programs for the senior population.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

RECREATION

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 434,225	\$ 558,123	\$ 558,123	\$ 464,449	\$ 501,631	\$ 495,201
Supplies	58,852	31,958	31,958	25,867	36,288	36,288
Purchase Services	276,601	332,786	332,786	272,984	323,509	314,359
Capital Outlay	17,260	39,000	39,000	57,260	22,000	22,000
Total	\$ 786,938	\$ 961,867	\$ 961,867	\$ 820,560	\$ 883,428	\$ 867,848

POSITION SUMMARY

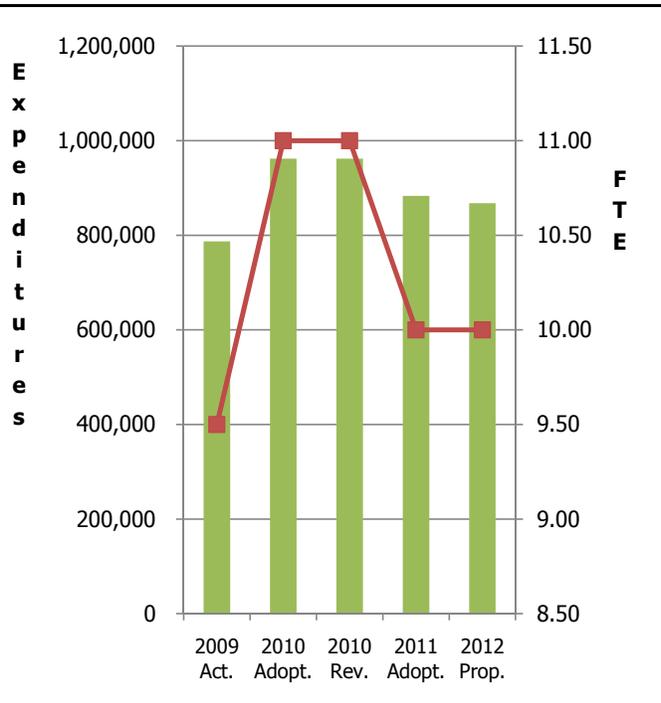
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.50	7.00	7.00	7.00	6.00	6.00
Continuous Part-Time	4.00	4.00	4.00	4.00	4.00	4.00
Seasonal	-	-	-	-	-	-
Total	9.50	11.00	11.00	11.00	10.00	10.00

Fiscal Year	FTE's	Expenditures
2009 Act.	9.50	\$ 786,938
2010 Adopt.	11.00	\$ 961,867
2010 Rev.	11.00	\$ 961,867
2011 Adopt.	10.00	\$ 883,428
2012 Prop.	10.00	\$ 867,848

Notes:
 Recreation Manager position moved from Parks Administration to Recreation in FY 2010.

 Athletic Coordinator position was split between Parks Maintenance and Recreation divisions for FY 2009 but is budgeted in Recreation in FY 2010.

 Recreation Programmer position was eliminated in FY 2011.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

WET ZONE

MISSION

The Wet Zone Family Water Park provides for the citizens of Rowlett and surrounding communities a water recreation environment focused on family interaction and leisure enjoyment.

DESCRIPTION

The Wet Zone is a family oriented water park facility that offers a safe, clean, fun and friendly environment for families to bring their children. Aside from the daily park operation for guests, the park offers ancillary features for an additional fee to help subsidize the cost of operations. These include water fitness classes, swimming lessons, swim team, and special events. The park offers an inexpensive entertainment option for Rowlett residents and non-residents alike.

GOALS AND OBJECTIVES

- To offer a safe, clean, fun and friendly environment.
- Ensure all state required safety codes are met and exceeded where applicable.
- Utilize 4 new quality standards set in place: Safety, Hospitality, Initiative and Proactiveness to set the stage for all decisions and programs the park implements and to help us evaluate the way we currently do business.
- To generate revenues at the level expected or above with expenses at or below projection.
- To become self sufficient of the General Fund and operate with a profit in the 2010 fiscal year and beyond.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Wet Zone Attendance	61,700	61,000	61,000	61,000	62,000

FY 2010 HIGHLIGHTS

- Detailed labor and budget projections and constant tracking helped to ensure the park stayed on course to reach its budgetary goals for the season, resulting in a profit for the facility.
- Several pricing structure changes helped to increase revenues including, season passes, private cabanas, concession menu and gift shop items.
- Daily operation analyses and staff adjustments helped to keep expenses within budget.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

WET ZONE

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 367,233	\$ 364,005	\$ 364,005	\$ 281,294	\$ 281,074	\$ 281,306
Supplies	129,254	154,375	154,375	106,650	99,925	99,925
Purchase Services	153,347	206,990	206,990	140,268	142,018	141,670
Capital Outlay	5,506	-	-	-	-	-
Total	\$ 655,340	\$ 725,370	\$ 725,370	\$ 528,212	\$ 523,017	\$ 522,901

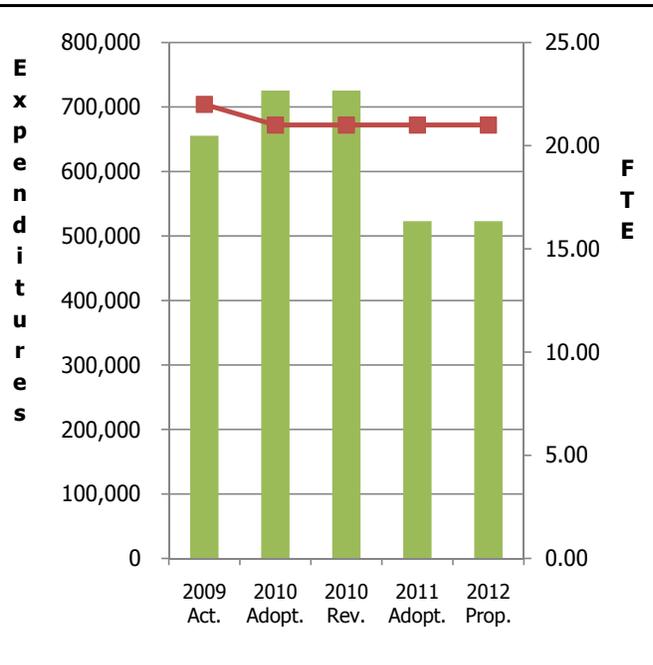
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	2.00	1.00	1.00	1.00	1.00	1.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	20.00	20.00	20.00	20.00	20.00	20.00
Total	22.00	21.00	21.00	21.00	21.00	21.00

Fiscal Year	FTE's	Expenditures
2009 Act.	22.00	\$ 655,340
2010 Adopt.	21.00	\$ 725,370
2010 Rev.	21.00	\$ 725,370
2011 Adopt.	21.00	\$ 523,017
2012 Prop.	21.00	\$ 522,901

Note:
Operations Manager position was eliminated in FY 2010.

FY 2011 includes decreases in food for resale of \$18,925, advertising of \$13,500 and swimming pool repairs of \$45,591.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

LIBRARY

MISSION

Rowlett Public Library serves as a vital community center that strives to provide free access to all information for all people.

DESCRIPTION

The Rowlett Public Library is a service-based department of the City of Rowlett designed to provide library materials, programs, and services to enhance the educational, informational, recreational, and civic life of the residents of the community.

GOALS AND OBJECTIVES

- Research and evaluate new integrated library systems that will offer enriched bibliographic content, innovative management tools and shared resources with other library systems, offering improved features for the patrons. Plan for implementation.
- Provide a digital collection of eBooks and downloadable audio material.
- Enhance library program offerings to create young readers. Continue to offer baby story times. Provide an additional story time for the 4 to 6 year old children. Offer a bilingual story time.
- Provide programs and services for adult literacy. Expand English as a Second Language (ESL) program to offer evening and Saturday classes. Continue support of the current GED program by attracting volunteer tutors. Offer basic computer courses to seniors. Provide opportunity for citizens to learn new languages through online resources.
- Offer opportunities for lifelong learning. Provide book clubs to encourage discussion and explorations of new perspectives. Work with other community organizations to provide programs of interest.
- Increase the number of cardholders with our citizens by 5%.
- Enhance the library’s volunteer program by initiating a “volunteer buddy” system, matching staff to volunteers to foster long term participation.
- Maintain standards set forth by the Texas State Library and Archives Commission in order to retain accreditation.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Collection development: items added	13,969	14,500	13,354	13,800	13,800

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

LIBRARY

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Collection development: items withdrawn	6,939	7,000	7,503	7,200	7,400
Circulation of materials per capita	5.8*	5.9	5.5	6.0	6.0
Visitors & program attendance per capita	4.6**	4.0*	4.0	4.1	4.2
Active users	18,975	19,100	18,691	20,700	22,700
Reference questions answered	19,553	19,750	19,490	20,000	20,500
Internet use: PC lab & wireless	40,661	41,000	42,671	41,200	42,500
New library card registration	3,815	3,900	3,311	3,477	3,650
Renewed library card registrations	3,523	3,600	3,932	4,129	4,350
Reservations for materials	18,074	18,300	18,155	18,500	18,500

*The library changed its statistical reporting method in November, 2008. Multi-unit items are no longer counted by the number of units contained in the item but by the unit alone.

** In October 2008, 24,982 visited the library's meeting room for early voting for the Presidential election resulting in an unusually high attendance.

FY 2010 HIGHLIGHTS

- Library is open 6 days per week, providing 60 hours of service to 40,176 registered borrowers
- 231,100 books were borrowed saving citizens \$3 million in book purchases
- 68,000 movies loaned, saving citizens \$272,000 in movie rental fees
- 42,670 PC users saved \$512,040 in Internet and PC fees
- 19,490 reference questions answered saving \$136,430
- 53 Licensed databases offered saving \$180,959
- Twelve students passed their GED
- Library awarded the 2009 achievement of Excellence in Libraries Award from the Texas Municipal Library Directors Association. Of the 565 public libraries in the state of Texas, only 27 received this 2009 award.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

LIBRARY

FINANCIAL SUMMARY

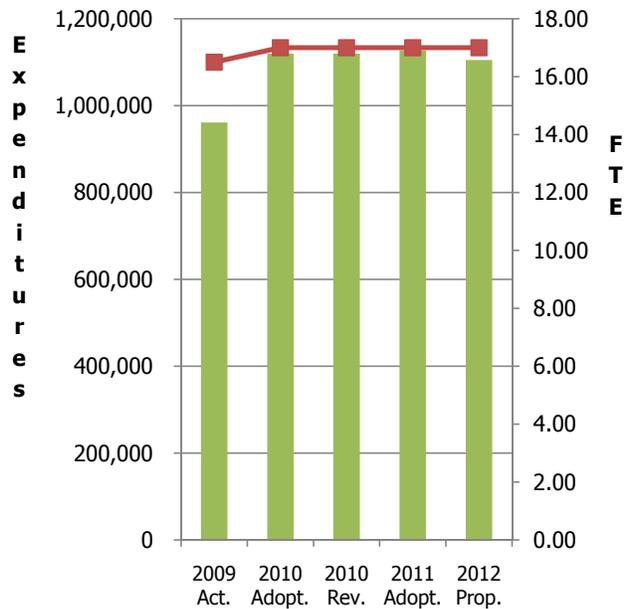
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 744,112	\$ 831,894	\$ 831,894	\$ 820,894	\$ 839,801	\$ 842,567
Supplies	128,445	158,921	158,921	120,348	166,721	165,846
Purchase Services	88,553	128,806	128,806	135,358	120,383	96,559
Capital Outlay	-	-	-	-	-	-
Total	\$ 961,110	\$ 1,119,621	\$ 1,119,621	\$ 1,076,600	\$ 1,126,905	\$ 1,104,972

POSITION SUMMARY

Description By Status:	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Full-Time	12.00	12.00	12.00	12.00	12.00	12.00
Continuous Part-Time	2.00	2.00	2.00	2.00	2.00	2.00
Seasonal	2.50	3.00	3.00	3.00	3.00	3.00
Total	16.50	17.00	17.00	17.00	17.00	17.00

Fiscal Year	FTE's	Expenditures
2009 Act.	16.50	\$ 961,110
2010 Adopt.	17.00	\$ 1,119,621
2010 Rev.	17.00	\$ 1,119,621
2011 Adopt.	17.00	\$ 1,126,905
2012 Prop.	17.00	\$ 1,104,972

Notes:
The Library employee pool was increased by 0.5 FTE in FY 2010.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

COMMUNICATIONS

MISSION

To provide a comprehensive communication program utilizing the latest technologies and most effective means to deliver information to the citizens, businesses, visitors and employees of the City of Rowlett.

DESCRIPTION

The Communications Division offers our customers ease in finding the information they are seeking with the least amount of effort by informing, engaging and communicating with the public through the following communication avenues:

- Special programs on RTN16 Cable Access Channel/streaming video.
- YouTube infomercials and promos.
- An interactive website and email subscription.
- Media contacts, press releases, media notices.
- Electronic newsletters and email subscription list serve.
- Social media (Facebook, Twitter, Flickr).
- Community information and outreach meetings on DART, PGBT, Construction.
- Outdoor signage and promotion for all city events, elections and special meetings.

GOALS AND OBJECTIVES

- Increase the number of contacts made with the public.
- Continue to monitor and implement the latest technologies in the field of communication.
- Continually survey customers to determine what information they are seeking and what avenues they prefer to receive their information.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
RTN16 Programs	5	15	27	55	55
YouTube Infomercials/promos	N/A	N/A	28	35	35
Meeting coverage	52	55	90	100	100
ENEWS Newsletters per month	2	2	1	1	1
Construction ENEWS per month	4	2	2	2	2
Media contacts per week	2	5	5	5	5
Surveys	2	5	1	2	2
Public meetings	3	6	3	5	5

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

COMMUNICATIONS

FY 2010 HIGHLIGHTS

- Designed and launched the new website
- Increased special programs on RTN16
- Began airing Planning & Zoning meetings live
- Produced a monthly E-NEWSLETTER and increased subscription to Notify Me on the website
- Produced a bi-monthly construction newsletter
- Produced special videos including Fire Department water safety video, crime prevention video, DWI enforcement video, Code Enforcement videos, Economic development videos, special event promotional videos, "Texting and Driving" video, and a Community Center renovations video.
- Produced a special video for Money Magazine Ranking with the Mayor
- Promoted and covered Veteran's Day, Holiday Parade and Festival, Community Tree Lighting, Diversity Day, Memorial Day Ceremony, Touch-A-Truck, Fireworks on Main, Celebrate Rowlett, Volunteer Fair, Boards and Commissions Banquet, Economic Development Forum, Allies Day Golf Tournament

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

COMMUNICATIONS

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 184,401	\$ 130,417	\$ 130,417	\$ 129,331	\$ 131,116	\$ 130,977
Supplies	15,858	11,500	11,500	16,056	12,500	12,500
Purchase Services	74,228	61,425	61,425	38,126	53,258	53,258
Capital Outlay	-	-	-	-	-	-
Total	\$ 274,487	\$ 203,342	\$ 203,342	\$ 183,513	\$ 196,874	\$ 196,735

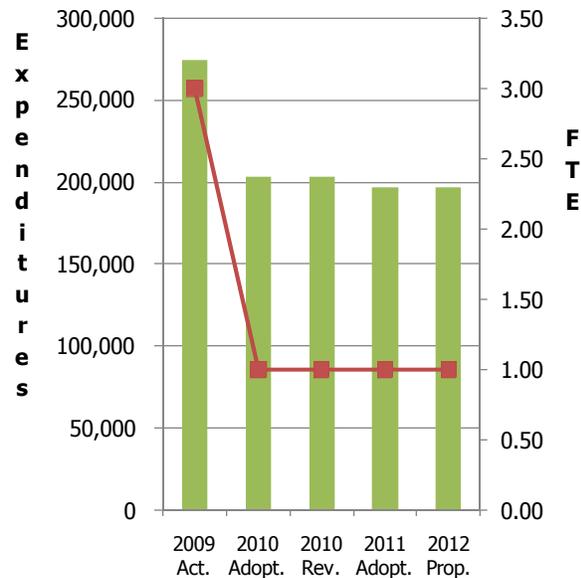
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	1.00	1.00	1.00	1.00	1.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	3.00	1.00	1.00	1.00	1.00	1.00

Fiscal Year	FTE's	Expenditures
2009 Act.	3.00	\$ 274,487
2010 Adopt.	1.00	\$ 203,342
2010 Rev.	1.00	\$ 203,342
2011 Adopt.	1.00	\$ 196,874
2012 Prop.	1.00	\$ 196,735

Notes:
Video Producer moved to PEG Fund in FY 2010.

Community Relations Coordinator position moved from Communications Office to City Manager's Office in FY 2010.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

CITIZEN ACTION CENTER

MISSION

To actively provide a timely response to residents, businesses and customers requesting service or information.

DESCRIPTION

The Citizen Action Center handles customer inquiries and service requests from 7:30am – 5:00pm, Monday through Friday. The primary source of communication is via the telephone with the Action Center assisting in Utility Billing calls and handling the main lines for Public Works, Code Enforcement, the City’s main line, and the new telephone line of 972-463-CITY. The Action Center offers service through the website and walk-up customers as well. The Action Center is also responsible for the administration of the Citizen Action Center, which is a software program that allows citizens 24 hours a day, 7 days a week interaction with the City.

GOALS AND OBJECTIVES

- Continue to market the 972-463-CITY number for our customers to receive action to their inquiries or service requests.
- Evaluate existing citizen action center software for possible replacement.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
% of calls handled by the Action Center without transferring	64%	>62%	59%	>60%	>60%
% of abandoned calls	7.5%	<6.8%	6.6%	<7.0%	<7.0%
Average handling time by agent	1:11	N/A	1:45	1:45	1:45
Average hold time per caller	0:25	0:22	0:29	0:30	0:30

FY 2010 HIGHLIGHTS

- Established performance metrics for each action center representative and overall performance goals for the entire action center staff.
- Handled 36,680 calls in FY 2010 with an average handling time of 1:45 and an abandoned rate of 6.6%.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

CITIZEN ACTION CENTER

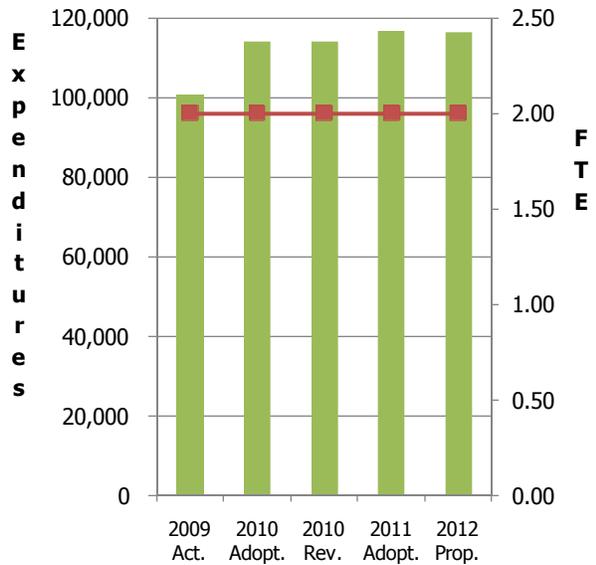
FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 98,640	\$ 106,036	\$ 106,036	\$ 99,761	\$ 106,252	\$ 106,186
Supplies	2,159	500	500	600	500	500
Purchase Services	-	7,424	7,424	13,491	9,800	9,800
Capital Outlay	-	-	-	-	-	-
Total	\$ 100,799	\$ 113,960	\$ 113,960	\$ 113,852	\$ 116,552	\$ 116,486

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	1.00	1.00	1.00	1.00	1.00	1.00
Continuous Part-Time	1.00	1.00	1.00	1.00	1.00	1.00
Seasonal	-	-	-	-	-	-
Total	2.00	2.00	2.00	2.00	2.00	2.00

Fiscal Year	FTE's	Expenditures
2009 Act.	2.00	\$ 100,799
2010 Adopt.	2.00	\$ 113,960
2010 Rev.	2.00	\$ 113,960
2011 Adopt.	2.00	\$ 116,552
2012 Prop.	2.00	\$ 116,486



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

FACILITIES

MISSION

To ensure that City buildings are kept in good repair in a manner that promotes pride from our citizens, customers and staff, and to optimize the life cycle of each building.

DESCRIPTION

Facilities is responsible for maintaining 20 City facilities comprising over 150,000 square feet of floor space. The division oversees building repairs and custodial efforts, as well as all renovation, remodeling, demolition or additions to facilities to assure proper compliance with maintenance standards and to reduce cost of ownership.

GOALS AND OBJECTIVES

- Evaluate what types of services should be provided in-house versus outsourced.
- Maintain facilities based on a customer-centered service operating model.
- Implement the *Building Champion* program to create accountability to our customers and promote pride among our customers and employees.
- Complete Phase II of the federal EECBG grant program.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Preventative maintenance services performed on each building per schedule	85%	95%	92%	95%	95%
Janitorial services performed on each building per schedule	85%	95%	95%	95%	95%

FY 2010 HIGHLIGHTS

- Completed Phase 1 of the federal EECBG grant program resulting in the replacement of 49 new energy efficient HVAC units in 9 City buildings.
- Substantially completed the \$100,000 *Spruce it up Rowlett* campaign project resulting in the replacement of blinds, paint, carpet, flooring and other like projects at City Hall, the library, Police Building and Fire Station #2.
- Completed project at the Luna Building to address a structural wall problem.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

FACILITIES MAINTENANCE

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 240,922	\$ 313,068	\$ 313,068	\$ 241,478	\$ 321,310	\$ 322,688
Supplies	98,468	93,283	93,283	103,704	109,525	96,525
Purchase Services	253,743	322,307	322,307	308,544	344,490	355,968
Capital Outlay	-	-	-	-	-	-
Total	\$ 593,133	\$ 728,658	\$ 728,658	\$ 653,726	\$ 775,325	\$ 775,181

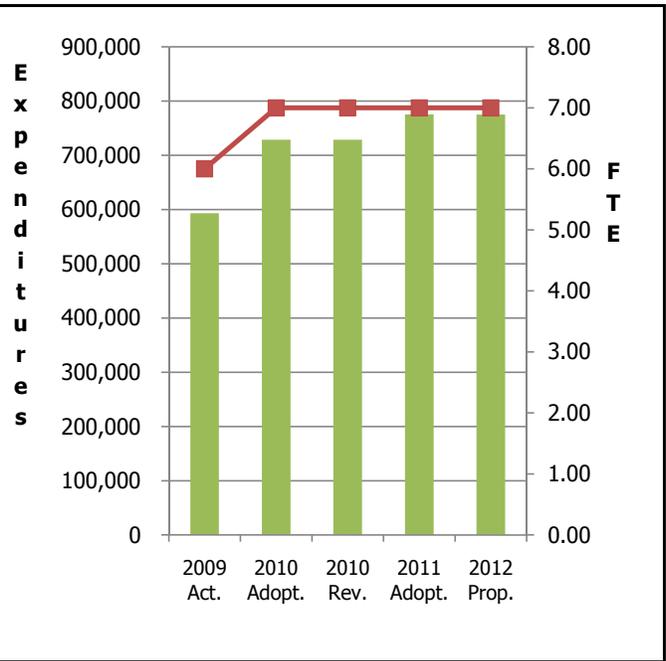
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	6.00	6.00	6.00
Continuous Part-Time	1.00	2.00	2.00	1.00	1.00	1.00
Seasonal	-	-	-	-	-	-
Total	6.00	7.00	7.00	7.00	7.00	7.00

Fiscal Year	FTE's	Expenditures
2009 Act.	6.00	\$ 593,133
2010 Adopt.	7.00	\$ 728,658
2010 Rev.	7.00	\$ 728,658
2011 Adopt.	7.00	\$ 775,325
2012 Prop.	7.00	\$ 775,181

Notes:
Two part-time Building Maintenance Worker positions were added in FY 2010. Those two positions were merged into one full-time position in FY 2011.

In FY 2011 funding for building repairs was increased by \$69,250.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

STREETS

MISSION

To ensure that all City streets, roadways and alleys meet or exceed minimum condition standards set by the City Council.

DESCRIPTION

The Streets Division oversees the maintenance and repair of the streets and alleys. The city has over 466 lane miles of concrete streets, 68 lane miles of asphalt streets and 105 lane miles of alleys. Annual system assessment identifies candidate projects for improvement through CIP funding. Maintenance efforts are programmed through a four district system that allows crews to work in each of the districts three consecutive months during a calendar year.

GOALS AND OBJECTIVES

- Achieve and average PCI rating of 70 for all existing public streets, bridges and traffic control devices

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Average Pavement Condition Index (PCI) for collector streets	70	71	74	74	74
Average Pavement Condition Index (PCI) for arterial streets	70	72	72	72	72

FY 2010 HIGHLIGHTS

- Reduced staff and emphasized contract out sourcing of workload.
- Placed 2,084 tons of asphalt.
- Replaced 37,404 square yards of concrete pavement.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

STREETS

FINANCIAL SUMMARY

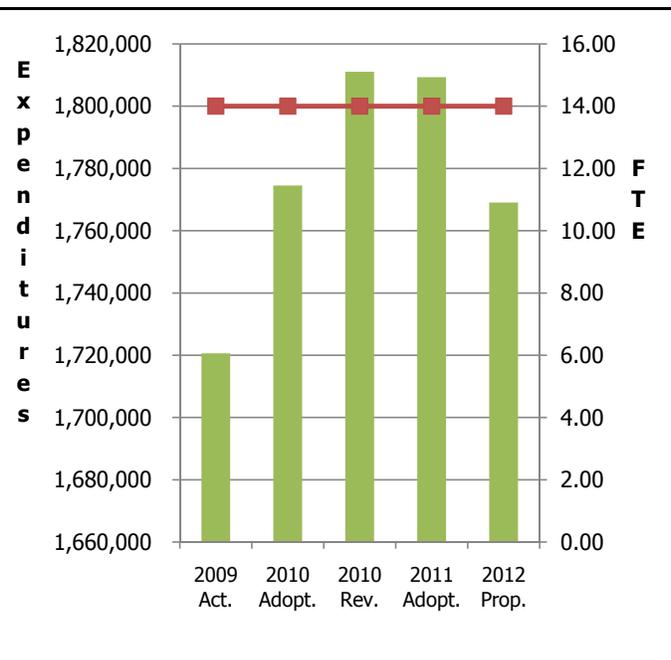
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 780,572	\$ 780,472	\$ 780,472	\$ 767,750	\$ 786,970	\$ 790,673
Supplies	109,637	120,268	120,268	94,152	83,053	66,535
Purchase Services	830,420	873,797	910,340	918,787	939,293	911,867
Capital Outlay	-	-	-	36,048	-	-
Total	\$ 1,720,629	\$ 1,774,537	\$ 1,811,080	\$ 1,816,737	\$ 1,809,316	\$ 1,769,075

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	14.00	14.00	14.00	14.00	14.00	14.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	14.00	14.00	14.00	14.00	14.00	14.00

Fiscal Year	FTE's	Expenditures
2009 Act.	14.00	\$ 1,720,629
2010 Adopt.	14.00	\$ 1,774,537
2010 Rev.	14.00	\$ 1,811,080
2011 Adopt.	14.00	\$ 1,809,316
2012 Prop.	14.00	\$ 1,769,075

Notes:
In FY 2011 \$42,742 was added from the Fleet Services budget to the Streets division budget to fund the lease-purchase of equipment.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

FLEET SERVICES

MISSION

To maintain the City's equipment to manufacturer's specifications and to optimize the life cycle of each piece of equipment without jeopardizing safety or best practices.

DESCRIPTION

Fleet Services operates a central garage that is responsible for maintaining 412 pieces of equipment ranging from police cars, fire trucks, pickups, and yellow iron (bulldozers, backhoes, etc.).

GOALS AND OBJECTIVES

- Maintain operating model that meets the operational strategies.
- Update 10 year equipment replacement plan using life cycle costing principles.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Percent of preventative maintenance services on each piece of equipment per schedule	N/A	95%	95%	95%	95%
Percent of equipment down less than 48 hours due to controllable factors	N/A	95%	95%	95%	95%
Number of preventable accidents or injuries with loss of work time	0	0	0	0	0

FY 2010 HIGHLIGHTS

- Developed operating model centered around the City's strategies, including maintaining fleet and equipment to manufacturer's specifications, using life cycle costing principles, and optimizing what services are offered in-house versus outsourced.
- Conducted the *Fleet Right Sizing Exercise* that required each department to evaluate every piece of equipment, its condition, its purpose, and determine what piece of equipment is best suited for the job. This exercise led to the development of a 10 year equipment replacement plan using life cycle costing principles and based on real needs.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

FLEET SERVICES

FINANCIAL SUMMARY

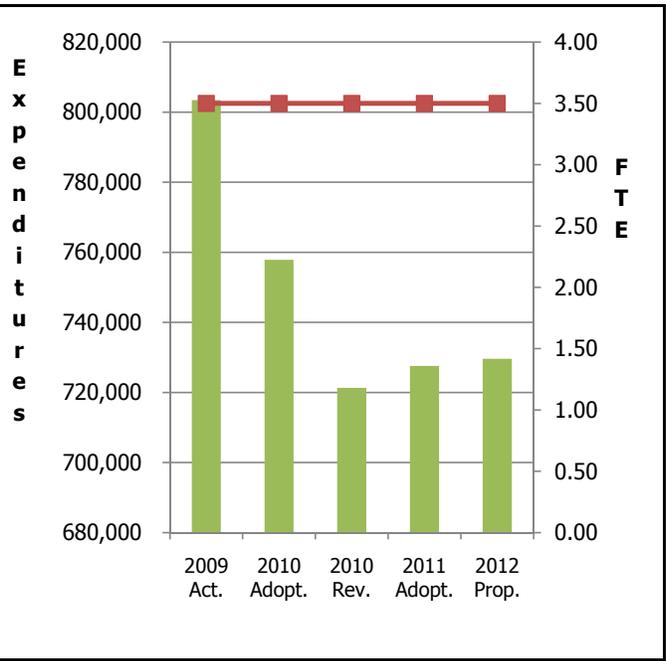
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 152,018	\$ 210,936	\$ 210,936	\$ 195,157	\$ 213,465	\$ 214,643
Supplies	145,379	246,240	246,240	26,252	246,993	249,004
Purchase Services	506,042	300,663	264,120	212,097	267,135	265,985
Capital Outlay	-	-	-	-	-	-
Total	\$ 803,439	\$ 757,839	\$ 721,296	\$ 433,506	\$ 727,593	\$ 729,632

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.50	3.50	3.50	3.50	3.50	3.50
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	3.50	3.50	3.50	3.50	3.50	3.50

Fiscal Year	FTE's	Expenditures
2009 Act.	3.50	\$ 803,439
2010 Adopt.	3.50	\$ 757,839
2010 Rev.	3.50	\$ 721,296
2011 Adopt.	3.50	\$ 727,593
2012 Prop.	3.50	\$ 729,632

Note:
In FY 2011 \$36,543 was moved from the Fleet Services budget to the Streets division budget to fund the lease-purchase of equipment.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PUBLIC WORKS ADMINISTRATION

MISSION

The mission of Public Works Administration is to provide administrative leadership for the six divisions falling under the Public Works/Utility umbrella.

DESCRIPTION

Public Works Administration provides management, administrative, and engineering oversight and support for Public Works/Utilities divisions, including Water, Wastewater, Streets and Drainage Utility. Also included are the Engineering, GIS, Planning and Building Inspections divisions.

GOALS AND OBJECTIVES

- Provide support for the day-to-day operations of
 - Engineering,
 - Street,
 - Traffic,
 - Storm drainage,
 - Waste water
 - Capital Improvement Projects program
 - Administration of the City's floodplain
- Development of policies and procedures for all the divisions within Public Works

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Average Pavement Condition Index (PCI)	70	71.5	73	73	73
CIP implementation % on schedule	95%	95%	75%	75%	75%

FY 2010 HIGHLIGHTS

- Reduced staff and emphasized contract out sourcing of workload.
- Replaced 54,803 square yards of concrete pavement.
- Provided oversight of \$25,000,000 in Capital Improvement Plan and assisted in the coordination of the work on the North Texas Tollway Authority and Dallas Area Rapid Transit projects.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

PUBLIC WORKS ADMINISTRATION

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 737,028	\$ 509,697	\$ 509,697	\$ 633,647	\$ 512,946	\$ 514,032
Supplies	17,368	32,225	32,225	19,558	29,249	29,249
Purchase Services	51,628	250,212	250,212	67,414	88,386	88,386
Capital Outlay	-	-	-	-	-	-
Total	\$ 806,024	\$ 792,134	\$ 792,134	\$ 720,619	\$ 630,581	\$ 631,667

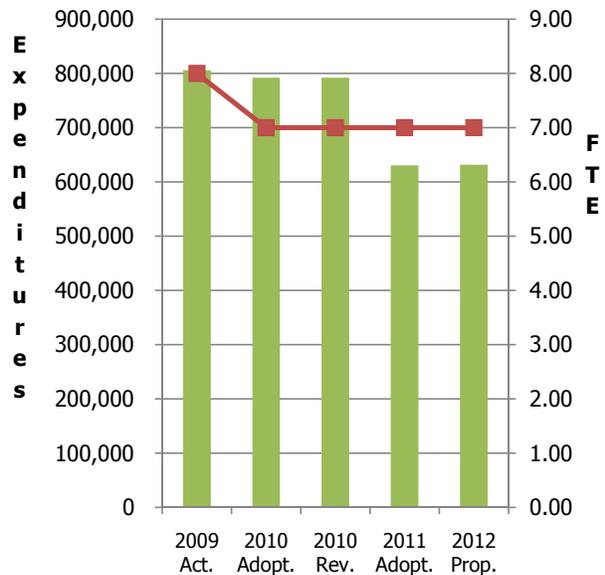
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	8.00	7.00	7.00	7.00	7.00	7.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	8.00	7.00	7.00	7.00	7.00	7.00

Fiscal Year	FTE's	Expenditures
2009 Act.	8.00	\$ 806,024
2010 Adopt.	7.00	\$ 792,134
2010 Rev.	7.00	\$ 792,134
2011 Adopt.	7.00	\$ 630,581
2012 Prop.	7.00	\$ 631,667

Note:
Project Engineer position was eliminated and funding of \$165,000 for outsourcing of plan review was added in FY 2010.

Funding for outsourcing of plan review was eliminated in FY 2011 due to lack of plan review activity.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PLANNING

MISSION

To manage land use development through the administration of the Rowlett Development Code, implementation of the Comprehensive Plan, and other development plans, ordinances, policies and procedures of the City. In addition, prepare plans or studies that serve to guide future target development in the community all while maintaining a high level of integrity and customer service.

DESCRIPTION

The Planning Department is responsible for developing, maintaining and enforcing development regulations, production of plans for future growth, and interacting with other City departments to accomplish those goals and the goals of their department. Products under the responsibility of the department include the Rowlett Development Code, Master Thoroughfare Plan, Comprehensive Plan, demographic studies, Take Area Ordinance, Downtown Plan. The department is the staff liaison to the Planning and Zoning Commission and Board of Adjustment.

GOALS AND OBJECTIVES

- Comprehensive plan update: staff will work with the selected consultant to facilitate the needed update.
- Rowlett Code of Ordinance amendments: ensure that discrepancies are corrected and certain requirements clarified.
- Workload tracking: to prioritize tasks and improve efficiency in the Planning Division.
- Planning and Zoning Commission and City Council education: make education and training in the areas of the overall development process and current planning trends available.
- Evaluate the need for additional Vision North Texas involvement: align objectives and philosophies in order to earn funds for transportation and planning projects.
- Improve internal development process: re-evaluate internal development review and ensure a timely and detailed review.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Number of zoning applications processed	1	N/A	1	6	6
Number of Code amendments prepared	3	N/A	6	6	2

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

PLANNING

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Average number of people who attended Comprehensive Plan neighborhood meetings	N/A	N/A	N/A	35	N/A
Number of hours spent on subdivision issues	N/A	N/A	N/A	260	260
Number of hours spent on building permit / Certificate of Occupancy issues	N/A	N/A	N/A	52	52
Number of hours spent on site plan issues	N/A	N/A	N/A	260	260
Number of customers served	N/A	N/A	N/A	520	520

FY 2010 HIGHLIGHTS

- Addressed reoccurring citizen and business owner complaints and requests regarding carport and accessory structures with an amendment to the Rowlett Development Code giving citizens more flexibility.
- Amended the Rowlett Development Code to allow for wind energy systems in certain circumstances.
- Drafted an amendment to the Sign Code to allow additional signage for businesses affected by roadway construction

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

PLANNING

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 444,317	\$ 297,731	\$ 297,731	\$ 243,502	\$ 265,493	\$ 257,581
Supplies	4,848	5,400	5,400	2,921	4,036	4,036
Purchase Services	39,121	41,174	41,174	27,384	29,512	29,512
Capital Outlay	-	-	-	-	-	-
Total	\$ 488,286	\$ 344,305	\$ 344,305	\$ 273,807	\$ 299,041	\$ 291,129

POSITION SUMMARY

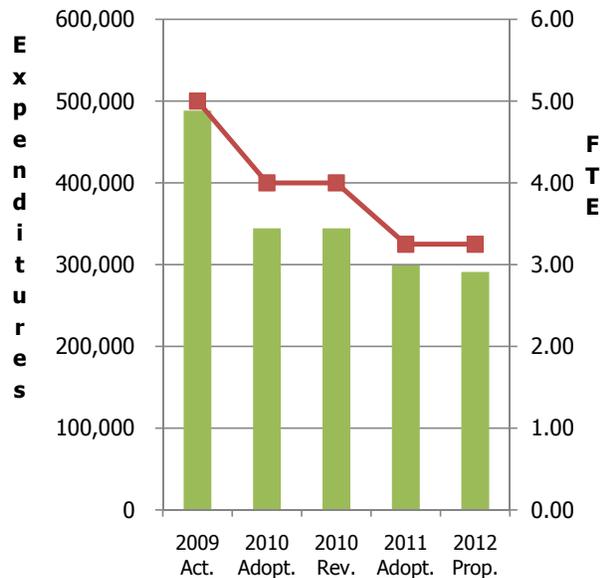
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	4.00	4.00	4.00	3.00	3.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	0.25	0.25
Total	5.00	4.00	4.00	4.00	3.25	3.25

Fiscal Year	FTE's	Expenditures
2009 Act.	5.00	\$ 488,286
2010 Adopt.	4.00	\$ 344,305
2010 Rev.	4.00	\$ 344,305
2011 Adopt.	3.25	\$ 299,041
2012 Prop.	3.25	\$ 291,129

Notes:

Director of Developmental Services was eliminated in FY 2010 and Assistant Director was reclassified to Planning Manager.

Planner II was eliminated in FY 2011 and a Planning Intern was added.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

GEOGRAPHIC INFORMATION SERVICES

MISSION

To develop, maintain and automate City's geographic information and support City staff, citizens and the development community in accessing this information in an efficient manner.

DESCRIPTION

The Geographical Information Systems (GIS) division maintains a computer based mapping system used for creation, storage, and maintenance of spatial (geographic) digital data pertaining to road, water, sewer and draining systems, property ownership, zoning, land use, etc. This data is used by most of the City departments in their day to day operations and in various long and short range estimates and projections.

GOALS AND OBJECTIVES

- The primary goal of the GIS division is to provide streamlined and centralized services to internal and external customers.
- Integrate GIS into daily operation, planning, and management of major city departments.
- Share data among city users through the development of spatial data warehouse; improve data accuracy and integrity through the establishment and enforcement of standards.
- Upgrade GIS system to most current format.
- Provide assistance, information, and training to staff regarding GIS/GPS.
- Develop interactive map application to make geographic and related information available online for the convenience and benefit of our staff and citizens.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Accuracy of data layers	90%	90%	90%	90%	90%

FY 2010 HIGHLIGHTS

- Coordinated the work and activities of multiple departments and ensure that the right data, maps and GIS related services are delivered effectively and in a timely manner.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

GEOGRAPHIC INFORMATION SYSTEMS

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 81,279	\$ 70,136	\$ 70,136	\$ 68,911	\$ 70,837	\$ 72,062
Supplies	729	3,500	3,500	994	3,500	3,500
Purchase Services	23,099	34,130	34,130	24,035	29,499	29,449
Capital Outlay	-	-	-	-	-	-
Total	\$ 105,107	\$ 107,766	\$ 107,766	\$ 93,940	\$ 103,836	\$ 105,011

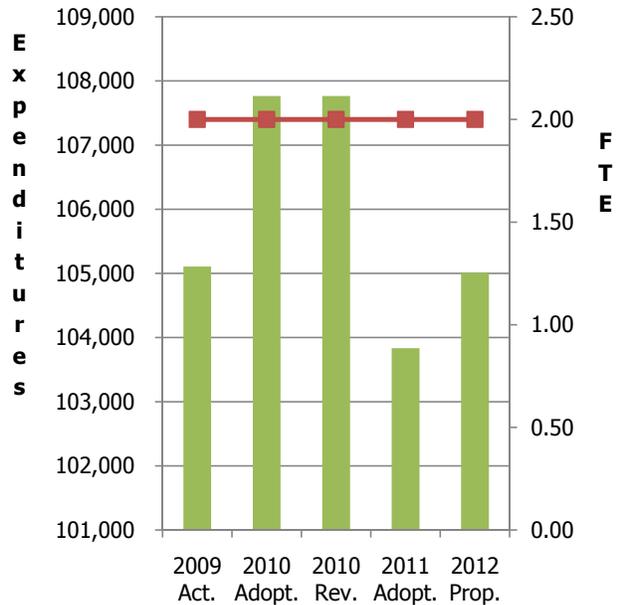
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	2.00	2.00	2.00	2.00	2.00	2.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	2.00	2.00	2.00	2.00	2.00	2.00

Fiscal Year	FTE's	Expenditures
2009 Act.	2.00	\$ 105,107
2010 Adopt.	2.00	\$ 107,766
2010 Rev.	2.00	\$ 107,766
2011 Adopt.	2.00	\$ 103,836
2012 Prop.	2.00	\$ 105,011

Notes:

GIS Programmer is unfunded in FY 2011 and 2012.



**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

HUMAN RESOURCES

MISSION

To recruit and retain highly qualified work force and to minimize risk to the City.

DESCRIPTION

Human Resources/Risk Management partners with employees, managers and external customers to provide systems, resources and programs that meet strategic organization goals, comply with legal requirements and meet customers' needs in a timely, efficient responsive and flexible manner. Human Resources/Risk Management is responsible recruitment and staffing, benefits administration, organizational development, risk management, employee relations, compensation and classification, and legal compliance.

GOALS AND OBJECTIVES

- Implement Year 1 of the City's 5 Year Benefit Strategy.
- Implement The Rowlett Way customer service training program.
- Train and implement the revised performance evaluation system.
- Implement and train on revised policy manual.
- Re-introduce a New Employee Orientation program.
- Monitor and proactively respond to medical and property/liability insurance issues and claims.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Vacancy rate	N/A	7.0%	5.94%	7.0%	7.0%
Turnover rate	N/A	12.0%	8.39%	12.0%	12.0%
Percentage of worker's compensation claims with 5 or fewer days of lost time	N/A	95%	82%	95%	95%
Percentage of claimants contacted within 48 hours of liability claim being received by Human Resources	N/A	95%	100%	95%	95%
Percentage of pre-employment screening contact made within 24 hours of completed paperwork received by Human Resources	N/A	95%	98.75%	95%	95%

**CITY OF ROWLETT
FY 2010-2011
GENERAL FUND**

HUMAN RESOURCES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Total instruction hours of training provided	N/A	50	53	50	50

FY 2010 HIGHLIGHTS

- RFP and awarded contract for new insurance consultant.
- Successfully implemented and trained users on NEOGOV, a paperless application tracking system, streamlining our employment process.
- Updated and restructured the City's Personnel Policies & Procedures Manual to reflect the values of the organization.
- Created a new automated performance evaluation tool that aligns employees to organizational goals, objectives and performance expectations.
- Conducted quarterly employee recognition events.
- Developed and presented the City's 5 Year Benefit Strategy to City Council.

**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

HUMAN RESOURCES

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 198,762	\$ 222,413	\$ 222,413	\$ 220,731	\$ 225,708	\$ 226,402
Supplies	3,726	5,280	5,280	3,418	5,625	5,125
Purchase Services	67,545	90,030	90,030	62,747	103,015	106,312
Capital Outlay	-	-	-	-	-	-
Total	\$ 270,033	\$ 317,723	\$ 317,723	\$ 286,896	\$ 334,348	\$ 337,839

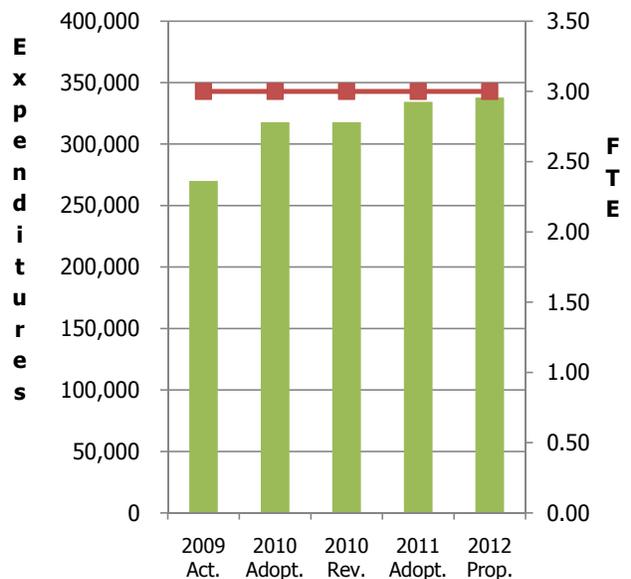
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	3.00	3.00	3.00	3.00	3.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	3.00	3.00	3.00	3.00	3.00	3.00

Fiscal Year	FTE's	Expenditures
2009 Act.	3.00	\$ 270,033
2010 Adopt.	3.00	\$ 317,723
2010 Rev.	3.00	\$ 317,723
2011 Adopt.	3.00	\$ 334,348
2012 Prop.	3.00	\$ 337,839

Notes:

FY 2011 includes an additional \$11,878 for enhanced benefits consulting services.



**CITY OF ROWLETT
FY 2010-11
GENERAL FUND**

NON DEPARTMENTAL

FINANCIAL SUMMARY

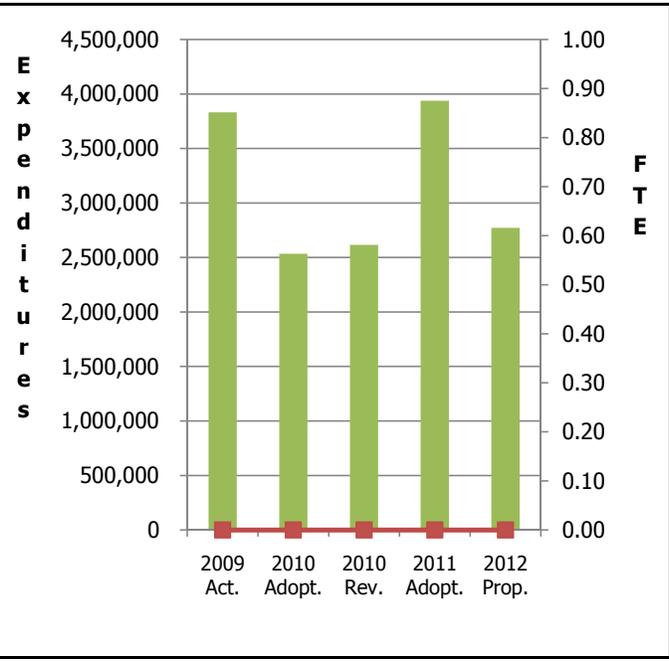
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 4,557	\$ (250,000)	\$ (250,000)	\$ -	\$ (375,000)	\$ (375,000)
Supplies	14,797	5,500	85,840	87,129	5,500	5,500
Purchase Services	1,945,349	1,739,012	1,739,492	2,981,873	1,965,949	1,977,566
Capital Outlay	9,480	-	-	155,000	-	-
Transfers Out	1,857,484	1,040,027	1,040,027	1,040,027	2,341,154	1,163,616
Reserves	-	-	-	-	-	-
Total	\$ 3,831,667	\$ 2,534,539	\$ 2,615,359	\$ 4,264,029	\$ 3,937,603	\$ 2,771,682

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	-	-
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	-	-	-	-	-	-

Fiscal Year	FTE's	Expenditures
2009 Act.	0.00	\$ 3,831,667
2010 Adopt.	0.00	\$ 2,534,539
2010 Rev.	0.00	\$ 2,615,359
2011 Adopt.	0.00	\$ 3,937,603
2012 Prop.	0.00	\$ 2,771,682

Notes:
FY 2011 includes an increase in sales tax credits of \$191,130.





**CITY OF ROWLETT
FY 2010-11
IMPACT FEES FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	-			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 2,239,856	\$ 1,972,661	\$ 1,972,661	\$ 1,977,525	\$ 587,420	\$ 440,777
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	87,594	53,517	53,517	28,285	28,285	29,700
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	39,451	38,230	38,230	13,357	13,357	13,357
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>127,045</u>	<u>91,747</u>	<u>91,747</u>	<u>41,642</u>	<u>41,642</u>	<u>43,057</u>
Total Available Resources	<u>2,366,901</u>	<u>2,064,408</u>	<u>2,064,408</u>	<u>2,019,167</u>	<u>629,062</u>	<u>483,834</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	389,376	91,747	91,747	91,747	28,285	29,700
Debt Service	-	-	-	-	-	-
Transfers Out	-	500,000	1,340,000	1,340,000	160,000	-
Total Expenditures	<u>389,376</u>	<u>591,747</u>	<u>1,431,747</u>	<u>1,431,747</u>	<u>188,285</u>	<u>29,700</u>
Ending Resources	<u>\$ 1,977,525</u>	<u>\$ 1,472,661</u>	<u>\$ 632,661</u>	<u>\$ 587,420</u>	<u>\$ 440,777</u>	<u>\$ 454,134</u>

**CITY OF ROWLETT
FY 2010-11
IMPACT FEES FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Licenses and Permits	\$ 87,594	\$ 53,517	\$ 53,517	\$ 28,285	\$ 28,285	\$ 29,700
Other:						
Interest Income	39,451	38,230	38,230	13,357	13,357	13,357
Total Revenues	\$ 127,045	\$ 91,747	\$ 91,747	\$ 41,642	\$ 41,642	\$ 43,057

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	-			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	-	-	-	-	-	-
Capital Improvements	389,376	91,747	91,747	91,747	28,285	29,700
Debt Service	-	-	-	-	-	-
Transfers Out	-	500,000	1,340,000	1,340,000	160,000	-
Total	\$ 389,376	\$ 591,747	\$ 1,431,747	\$ 1,431,747	\$ 188,285	\$ 29,700

**CITY OF ROWLETT
FY 2010-11
POLICE SEIZURE FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 400,225	\$ 251,462	\$ 251,462	\$ 265,637	\$ 175,656	\$ 26,420
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	233,025	105,117	105,117	160,019	100,764	100,764
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>233,025</u>	<u>105,117</u>	<u>105,117</u>	<u>160,019</u>	<u>100,764</u>	<u>100,764</u>
Total Available Resources	<u>633,250</u>	<u>356,579</u>	<u>356,579</u>	<u>425,656</u>	<u>276,420</u>	<u>127,184</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	147,941	250,000	250,000	250,000	250,000	125,000
Purchase Services	118,118	-	-	-	-	-
Capital Outlay	101,554	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>367,613</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>125,000</u>
Ending Resources	<u>\$ 265,637</u>	<u>\$ 106,579</u>	<u>\$ 106,579</u>	<u>\$ 175,656</u>	<u>\$ 26,420</u>	<u>\$ 2,184</u>

**CITY OF ROWLETT
FY 2010-11
POLICE SEIZURE FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		

Revenues:

Interest Earnings	\$ 2,352	\$ 5,117	\$ 5,117	\$ 764	\$ 764	\$ 764
Miscellaneous	230,673	100,000	100,000	159,255	100,000	100,000
Total Current Revenues	\$ 233,025	\$ 105,117	\$ 105,117	\$ 160,019	\$ 100,764	\$ 100,764

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	147,941	250,000	250,000	250,000	250,000	125,000
Purchase Services	118,118	-	-	-	-	-
Capital Outlay	101,554	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 367,613	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 125,000

**CITY OF ROWLETT
FY 2010-2011
ECONOMIC DEVELOPMENT FUND**

ECONOMIC DEVELOPMENT

MISSION

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

DESCRIPTION

The Economic Development Department raises the awareness of the City of Rowlett locally, regionally, and nationally. The department promotes the positive demographics and aspects of the City as a place to live, work, and do business. The department expands and diversifies the tax base and eases the tax burden on homeowners by retaining and expanding existing business, as well as, encouraging new retail, commercial, and industrial growth.

GOALS AND OBJECTIVES

- To promote development opportunities in Rowlett nationally, regionally, and locally.
- To recruit businesses to Rowlett in order to expand the tax base.
- To maintain and expand current businesses in Rowlett.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Visit local businesses	24	24	107*	25	25
Host brokers, site selectors, and decision makers	40	40	66	40	40
Make new contacts with brokers, developers, site selectors, and decision makers	25	25	26	25	25
Create and distribute quarterly newsletters, email blasts and development videos	4 of each	4 of each	4 of each	4 of each	4 of each

*The higher number of businesses visited included the door to door visits to communicate lane closings for construction projects and will not be a constant year after year.

FY 2010 HIGHLIGHTS

- First ever Economic Development Forum
- Entered over 1,200 businesses into Business Retention database

**CITY OF ROWLETT
FY 2010-2011
ECONOMIC DEVELOPMENT FUND**

ECONOMIC DEVELOPMENT

FY 2010 HIGHLIGHTS (Cont.)

- Partnered with Police and Fire to update Business Retention contact information in database
- Networked with site selectors, brokers, developers & hosted 100 target sector individuals
- Implemented new stimulus program
- Hosted 2nd Rowlett Allies Day event for development community
- Visited 107 businesses including those businesses in construction zones
- Hosted 3 Town Hall meetings with transportation project representatives, city staff and local businesses

**CITY OF ROWLETT
FY 2010-11
ECONOMIC DEVELOPMENT FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 251,611	\$ 35,103	\$ 35,103	\$ 85,890	\$ 67,423	\$ 32,960
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	3,400	12,463	12,463	-	3,400	3,600
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	4,814	5,920	5,920	1,000	1,000	1,000
Transfers In	102,435	303,470	303,470	303,470	290,740	330,832
Total Current Revenues	<u>110,649</u>	<u>321,853</u>	<u>321,853</u>	<u>304,470</u>	<u>295,140</u>	<u>335,432</u>
Total Available Resources	<u>362,260</u>	<u>356,956</u>	<u>356,956</u>	<u>390,360</u>	<u>362,563</u>	<u>368,392</u>
Expenditures:						
Personnel Services	174,010	174,536	174,536	174,536	177,148	178,113
Supplies	2,393	3,950	3,950	3,950	4,450	4,450
Purchase Services	99,967	145,255	145,255	144,451	148,005	153,005
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>276,370</u>	<u>323,741</u>	<u>323,741</u>	<u>322,937</u>	<u>329,603</u>	<u>335,568</u>
Ending Resources	<u>\$ 85,890</u>	<u>\$ 33,215</u>	<u>\$ 33,215</u>	<u>\$ 67,423</u>	<u>\$ 32,960</u>	<u>\$ 32,824</u>

**CITY OF ROWLETT
FY 2010-11
ECONOMIC DEVELOPMENT FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Licenses and Permits:						
Building Permits	\$ 3,400	\$ 12,463	\$ 12,463	\$ -	\$ 3,400	\$ 3,600
Other:						
Interest Income	4,814	5,920	5,920	1,000	1,000	1,000
Transfers In:						
General Fund	-	142,543	142,543	142,543	143,670	163,616
Utility Fund	102,435	160,927	160,927	160,927	147,070	167,216
Total	102,435	303,470	303,470	303,470	290,740	330,832
Total Current Revenues	\$ 110,649	\$ 321,853	\$ 321,853	\$ 304,470	\$ 295,140	\$ 335,432

**CITY OF ROWLETT
FY 2010-11
ECONOMIC DEVELOPMENT FUND**

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 174,010	\$ 174,536	\$ 174,536	\$ 174,536	\$ 177,148	\$ 178,113
Supplies	2,393	3,950	3,950	3,950	4,450	4,450
Purchase Services	99,967	145,255	145,255	144,451	148,005	153,005
Capital Outlay	-	-	-	-	-	-
Total	\$ 276,370	\$ 323,741	\$ 323,741	\$ 322,937	\$ 329,603	\$ 335,568

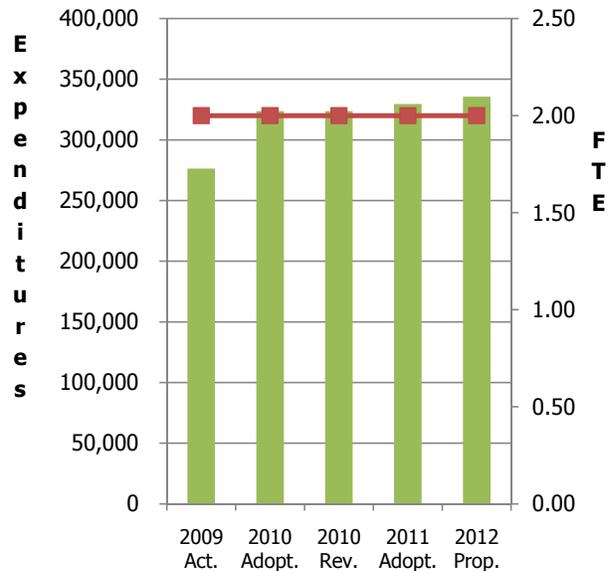
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		

By Status:

Full-Time	2.00	2.00	2.00	2.00	2.00	2.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	2.00	2.00	2.00	2.00	2.00	2.00

Fiscal Year	FTE's	Expenditures
2009 Act.	2.00	\$ 276,370
2010 Adopt.	2.00	\$ 323,741
2010 Rev.	2.00	\$ 323,741
2011 Adopt.	2.00	\$ 329,603
2012 Prop.	2.00	\$ 335,568



**CITY OF ROWLETT
FY 2010-11
INNOVATIONS FUND**

BUDGET AND EXPEDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ 150,000	\$ 150,000	\$ 146,716	\$ 55,000	\$ 1,229,126
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers In	150,000	785,000	785,000	785,000	1,745,000	-
Total Current Revenues	<u>150,000</u>	<u>785,000</u>	<u>785,000</u>	<u>785,000</u>	<u>1,745,000</u>	<u>-</u>
Total Available Resources	<u>150,000</u>	<u>935,000</u>	<u>935,000</u>	<u>931,716</u>	<u>1,800,000</u>	<u>1,229,126</u>
Expenditures:						
Personnel Services	-	-	-	-	107,615	-
Supplies	-	-	-	-	-	-
Purchase Services	3,284	760,000	760,000	756,716	410,259	-
Capital Outlay	-	120,000	120,000	120,000	53,000	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>3,284</u>	<u>880,000</u>	<u>880,000</u>	<u>876,716</u>	<u>570,874</u>	<u>-</u>
Ending Resources	<u>\$ 146,716</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 1,229,126</u>	<u>\$ 1,229,126</u>

**CITY OF ROWLETT
FY 2010-11
INNOVATIONS FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Transfers In:						
General Fund	150,000	-	-	785,000	1,745,000	-
Fleet Services Fund	-	-	-	-	-	-
Information Tech Fund	-	-	-	-	-	-
Impact Fees Fund	-	500,000	500,000	-	-	-
Refuse Fund	-	285,000	285,000	-	-	-
	150,000	785,000	785,000	785,000	1,745,000	-
Total Current Revenues	\$ 150,000	\$ 785,000	\$ 785,000	\$ 785,000	\$ 1,745,000	\$ -

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ 107,615	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	3,284	760,000	760,000	756,716	410,259	-
Capital Outlay	-	120,000	120,000	120,000	53,000	-
Total	\$ 3,284	\$ 880,000	\$ 880,000	\$ 876,716	\$ 570,874	\$ -

**CITY OF ROWLETT
FY 2010-11
HOTEL/MOTEL FUND**

BUDGET AND EXPEDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 98,952	\$ 104,685	\$ 104,685	\$ 78,684	\$ -	\$ -
Current Revenues:						
Tax Revenues	48,270	63,810	63,810	43,773	43,773	43,773
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	2,076	1,618	1,618	577	577	577
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>50,346</u>	<u>65,428</u>	<u>65,428</u>	<u>44,350</u>	<u>44,350</u>	<u>44,350</u>
Total Available Resources	<u>149,298</u>	<u>170,113</u>	<u>170,113</u>	<u>123,034</u>	<u>44,350</u>	<u>44,350</u>
Expenditures:						
Personnel Services	3,701	12,673	12,673	12,673	12,085	11,484
Supplies	52	56,600	56,600	28,198	7,300	6,300
Purchase Services	35,949	100,840	82,163	82,163	24,965	24,965
Capital Outlay	30,912	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>70,614</u>	<u>170,113</u>	<u>151,436</u>	<u>123,034</u>	<u>44,350</u>	<u>42,749</u>
Ending Resources	<u>\$ 78,684</u>	<u>\$ -</u>	<u>\$ 18,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,601</u>

**CITY OF ROWLETT
FY 2010-11
HOTEL MOTEL FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Tax Revenues:						
Hotel/Motel Tax	\$ 48,270	\$ 63,810	\$ 63,810	\$ 43,773	\$ 43,773	\$ 43,773
Other:						
Miscellaneous	-	-	-	-	-	-
Interest Income	2,076	1,618	1,618	577	577	577
	2,076	1,618	1,618	577	577	577
Total Current Revenues	\$ 50,346	\$ 65,428	\$ 65,428	\$ 44,350	\$ 44,350	\$ 44,350

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 3,701	\$ 12,673	\$ 12,673	\$ 12,673	\$ 12,085	\$ 11,484
Supplies	52	56,600	56,600	28,198	7,300	6,300
Purchase Services	35,949	100,840	82,163	82,163	24,965	24,965
Capital Outlay	30,912	-	-	-	-	-
Total	\$ 70,614	\$ 170,113	\$ 151,436	\$ 123,034	\$ 44,350	\$ 42,749

**CITY OF ROWLETT
FY 2010-11
PEG FUND**

BUDGET AND EXPEDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 8,287	\$ 57,547	\$ 57,547	\$ 22,139	\$ 1,767	\$ 15,280
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	76,003	69,834	69,834	78,285	78,285	78,285
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>76,003</u>	<u>69,834</u>	<u>69,834</u>	<u>78,285</u>	<u>78,285</u>	<u>78,285</u>
Total Available Resources	<u>84,290</u>	<u>127,381</u>	<u>127,381</u>	<u>100,424</u>	<u>80,052</u>	<u>93,565</u>
Expenditures:						
Personnel Services	62,151	63,657	63,657	63,657	64,772	65,112
Supplies	-	35,000	35,000	35,000	-	-
Purchase Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>62,151</u>	<u>98,657</u>	<u>98,657</u>	<u>98,657</u>	<u>64,772</u>	<u>65,112</u>
Ending Resources	<u>\$ 22,139</u>	<u>\$ 28,724</u>	<u>\$ 28,724</u>	<u>\$ 1,767</u>	<u>\$ 15,280</u>	<u>\$ 28,453</u>

**CITY OF ROWLETT
FY 2010-11
PEG FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Franchise Fee	\$ 76,003	\$ 69,834	\$ 69,834	\$ 78,285	\$ 78,285	\$ 78,285
Other:						
Miscellaneous	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Total Current Revenues	\$ 76,003	\$ 69,834	\$ 69,834	\$ 78,285	\$ 78,285	\$ 78,285

**CITY OF ROWLETT
FY 2010-11
PEG FUND**

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 62,151	\$ 63,657	\$ 63,657	\$ 63,657	\$ 64,772	\$ 65,112
Supplies	-	35,000	35,000	35,000	-	-
Purchase Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	\$ 62,151	\$ 98,657	\$ 98,657	\$ 98,657	\$ 64,772	\$ 65,112

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		

By Status:

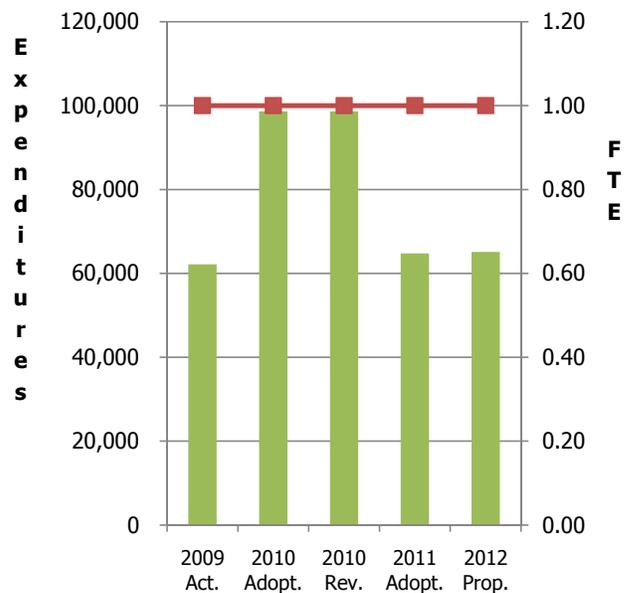
Full-Time	1.00	1.00	1.00	1.00	1.00	1.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	1.00	1.00	1.00	1.00	1.00	1.00

Fiscal Year	FTE's	Expenditures
2009 Act.	1.00	\$ 62,151
2010 Adopt.	1.00	\$ 98,657
2010 Rev.	1.00	\$ 98,657
2011 Adopt.	1.00	\$ 64,772
2012 Prop.	1.00	\$ 65,112

Note:

The City created the PEG Fund in FY 2010. The budget for this division was created as a result of the re-organization.

FY 2010 budget includes \$35,000 in one-time equipment purchases.



**CITY OF ROWLETT
FY 2010-11
GRANTS FUND**

BUDGET AND EXPEDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	608,877	794,397	794,397	17,035	17,035
Fines & Forfeitures	-	-	-	-	-	-
Other	-	24,590	24,590	24,590	24,590	24,590
Transfers In	-	-	-	-	-	-
Total Current Revenues	-	633,467	818,987	818,987	41,625	41,625
Total Available Resources	-	633,467	818,987	818,987	41,625	41,625
Expenditures:						
Personnel Services	-	100,856	120,785	120,785	24,590	24,590
Supplies	-	50,711	60,650	60,650	17,035	17,035
Purchase Services	-	481,900	486,054	486,054	-	-
Capital Outlay	-	-	151,498	151,498	-	-
Capital Improvements	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	-	633,467	818,987	818,987	41,625	41,625
Ending Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ROWLETT
FY 2010-11
GRANTS FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Grants	\$ -	\$ 608,877	\$ 794,397	\$ 794,397	\$ 17,035	\$ 17,035
Other:						
Other Entity	-	24,590	24,590	24,590	24,590	24,590
Miscellaneous	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
	-	24,590	24,590	24,590	24,590	24,590
Total Current Revenues	\$ -	\$ 633,467	\$ 818,987	\$ 818,987	\$ 41,625	\$ 41,625

CURRENT GRANT AWARDS

Grants:			
Lone Star Libraries		\$ 17,035	\$ 17,035
		\$ 17,035	\$ 17,035
Other:			
GISD Security		\$ 24,590	\$ 24,590
		\$ 24,590	\$ 24,590

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ 100,856	\$ 120,785	\$ 120,785	\$ 24,590	\$ 24,590
Supplies	-	50,711	60,650	60,650	17,035	17,035
Purchase Services	-	481,900	486,054	486,054	-	-
Capital Outlay	-	-	151,498	151,498	-	-
Total	\$ -	\$ 633,467	\$ 818,987	\$ 818,987	\$ 41,625	\$ 41,625

**CITY OF ROWLETT
FY 2010-11
CDBG FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 43,021	\$ -	\$ -	\$ (108,744)	\$ -	\$ -
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	163	217,245	217,245	648,873	217,245	217,245
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>163</u>	<u>217,245</u>	<u>217,245</u>	<u>648,873</u>	<u>217,245</u>	<u>217,245</u>
Total Available Resources	<u>43,184</u>	<u>217,245</u>	<u>217,245</u>	<u>540,129</u>	<u>217,245</u>	<u>217,245</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	22,544	22,000	22,000	22,000	22,000	22,000
Capital Outlay	-	-	-	-	-	-
Capital Improvements	129,384	195,245	195,245	518,129	195,245	195,245
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>151,928</u>	<u>217,245</u>	<u>217,245</u>	<u>540,129</u>	<u>217,245</u>	<u>217,245</u>
Ending Resources	<u>\$ (108,744)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF ROWLETT
FY 2010-11
CDBG FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Other:						
CDBG	\$ -	\$ 217,245	\$ 217,245	\$ 648,873	\$ 217,245	\$ 217,245
Interest Income	163	-	-	-	-	-
Total Current Revenues	\$ 163	\$ 217,245	\$ 217,245	\$ 648,873	\$ 217,245	\$ 217,245

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	22,544	22,000	22,000	22,000	22,000	22,000
Capital Improvements	129,384	195,245	195,245	518,129	195,245	195,245
Transfers	-	-	-	-	-	-
Total	\$ 151,928	\$ 217,245	\$ 217,245	\$ 540,129	\$ 217,245	\$ 217,245

**CITY OF ROWLETT
FY 2010-11
TAX INCREMENT FINANCING (TIF) FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 774	\$ 874	\$ 874	\$ 1,000	\$ 1,000	\$ 1,000
Current Revenues:						
Tax Revenues	295,884	315,123	315,123	315,123	293,783	290,845
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	299	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>296,183</u>	<u>315,123</u>	<u>315,123</u>	<u>315,123</u>	<u>293,783</u>	<u>290,845</u>
Total Available Resources	<u>296,957</u>	<u>315,997</u>	<u>315,997</u>	<u>316,123</u>	<u>294,783</u>	<u>291,845</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	295,957	315,123	315,123	315,123	293,783	290,845
Total Expenditures	<u>295,957</u>	<u>315,123</u>	<u>315,123</u>	<u>315,123</u>	<u>293,783</u>	<u>290,845</u>
Ending Resources	<u>\$ 1,000</u>	<u>\$ 874</u>	<u>\$ 874</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

**CITY OF ROWLETT
FY 2010-11
TAX INCREMENT FINANCING (TIF) FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Tax Revenues:						
Property Tax	\$ 295,884	\$ 315,123	\$ 315,123	\$ 315,123	\$ 293,783	\$ 290,845
Other:						
Interest Earnings	299	-	-	-	-	-
Total Current Revenues	<u>\$ 296,183</u>	<u>\$ 315,123</u>	<u>\$ 315,123</u>	<u>\$ 315,123</u>	<u>\$ 293,783</u>	<u>\$ 290,845</u>

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	295,957	315,123	315,123	315,123	293,783	290,845
Total	<u>\$ 295,957</u>	<u>\$ 315,123</u>	<u>\$ 315,123</u>	<u>\$ 315,123</u>	<u>\$ 293,783</u>	<u>\$ 290,845</u>

**CITY OF ROWLETT
FY 2010-11
JUVENILE DIVERSION FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 21,851	\$ 81,111	\$ 81,111	\$ 90,360	\$ 102,710	\$ 95,457
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	68,923	55,893	55,893	77,232	58,696	58,696
Other	864	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>69,787</u>	<u>55,893</u>	<u>55,893</u>	<u>77,232</u>	<u>58,696</u>	<u>58,696</u>
Total Available Resources	<u>91,638</u>	<u>137,004</u>	<u>137,004</u>	<u>167,592</u>	<u>161,406</u>	<u>154,153</u>
Expenditures:						
Personnel Services	1,278	64,882	64,882	64,882	65,949	66,296
Supplies	-	500	-	-	-	-
Purchase Services	-	870	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>1,278</u>	<u>66,252</u>	<u>64,882</u>	<u>64,882</u>	<u>65,949</u>	<u>66,296</u>
Ending Resources	<u>\$ 90,360</u>	<u>\$ 70,752</u>	<u>\$ 72,122</u>	<u>\$ 102,710</u>	<u>\$ 95,457</u>	<u>\$ 87,857</u>

**CITY OF ROWLETT
FY 2010-11
JUVENILE DIVERSION FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Fines:						
Juvenile Caseworker	\$ 68,923	\$ 55,893	\$ 55,893	\$ 77,232	\$ 58,696	\$ 58,696
Other:						
Interest Income	864	-	-	-	-	-
Total Current Revenues	<u>\$ 69,787</u>	<u>\$ 55,893</u>	<u>\$ 55,893</u>	<u>\$ 77,232</u>	<u>\$ 58,696</u>	<u>\$ 58,696</u>

**CITY OF ROWLETT
FY 2010-11
JUVENILE DIVERSION FUND**

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 1,278	\$ 64,882	\$ 64,882	\$ 64,882	\$ 65,949	\$ 66,296
Supplies	-	500	-	-	-	-
Purchase Services	-	870	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	\$ 1,278	\$ 66,252	\$ 64,882	\$ 64,882	\$ 65,949	\$ 66,296

POSITION SUMMARY

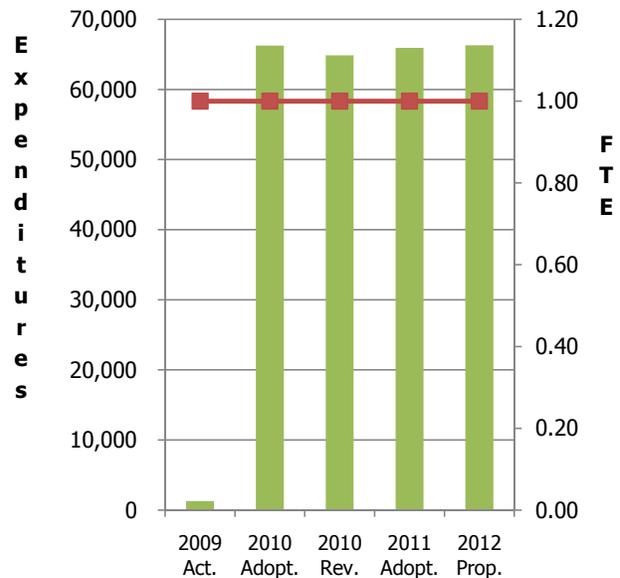
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		

By Status:

Full-Time	-	1.00	1.00	1.00	1.00	1.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	-	1.00	1.00	1.00	1.00	1.00

Fiscal Year	FTE's	Expenditures
2009 Act.	1.00	\$ 1,278
2010 Adopt.	1.00	\$ 66,252
2010 Rev.	1.00	\$ 64,882
2011 Adopt.	1.00	\$ 65,949
2012 Prop.	1.00	\$ 66,296

Note:
The City created the Juvenile Diversion Fund in FY 2010. The budget for this division was created as a result of the re-organization.



**CITY OF ROWLETT
FY 2010-11
COURT TECHNOLOGY FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 172,956	\$ 203,649	\$ 203,649	\$ 214,090	\$ 211,979	\$ 214,787
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	56,665	47,738	47,738	62,019	47,134	47,134
Other	1,402	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>58,067</u>	<u>47,738</u>	<u>47,738</u>	<u>62,019</u>	<u>47,134</u>	<u>47,134</u>
Total Available Resources	<u>231,023</u>	<u>251,387</u>	<u>251,387</u>	<u>276,109</u>	<u>259,113</u>	<u>261,921</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	10,590	-	17,030	17,030	-	-
Purchase Services	6,343	-	-	-	44,326	44,575
Capital Outlay	-	-	47,100	47,100	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>16,933</u>	<u>-</u>	<u>64,130</u>	<u>64,130</u>	<u>44,326</u>	<u>44,575</u>
Ending Resources	<u>\$ 214,090</u>	<u>\$ 251,387</u>	<u>\$ 187,257</u>	<u>\$ 211,979</u>	<u>\$ 214,787</u>	<u>\$ 217,346</u>

**CITY OF ROWLETT
FY 2010-11
COURT TECHNOLOGY FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Fines:						
Court Technology	\$ 56,665	\$ 47,738	\$ 47,738	\$ 62,019	\$ 47,134	\$ 47,134
Other:						
Interest Earnings	1,402	-	-	-	-	-
Total Current Revenues	\$ 58,067	\$ 47,738	\$ 47,738	\$ 62,019	\$ 47,134	\$ 47,134

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	10,590	-	17,030	17,030	-	-
Purchase Services	6,343	-	-	-	44,326	44,575
Capital Outlay	-	-	47,100	47,100	-	-
Transfers	-	-	-	-	-	-
Total	\$ 16,933	\$ -	\$ 64,130	\$ 64,130	\$ 44,326	\$ 44,575

**CITY OF ROWLETT
FY 2010-11
COURT SECURITY FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 57,938	\$ 79,050	\$ 79,050	\$ 69,523	\$ 101,042	\$ 121,108
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	42,371	36,534	36,534	47,722	36,269	36,269
Other	1,175	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>43,546</u>	<u>36,534</u>	<u>36,534</u>	<u>47,722</u>	<u>36,269</u>	<u>36,269</u>
Total Available Resources	<u>101,484</u>	<u>115,584</u>	<u>115,584</u>	<u>117,245</u>	<u>137,311</u>	<u>157,377</u>
Expenditures:						
Personnel Services	29,579	16,203	16,203	16,203	16,203	16,203
Supplies	1,923	-	-	-	-	-
Purchase Services	459	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>31,961</u>	<u>16,203</u>	<u>16,203</u>	<u>16,203</u>	<u>16,203</u>	<u>16,203</u>
Ending Resources	<u>\$ 69,523</u>	<u>\$ 99,381</u>	<u>\$ 99,381</u>	<u>\$ 101,042</u>	<u>\$ 121,108</u>	<u>\$ 141,174</u>

**CITY OF ROWLETT
FY 2010-11
COURT SECURITY FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Fines:						
Court Security	\$ 42,371	\$ 36,534	\$ 36,534	\$ 47,722	\$ 36,269	\$ 36,269
Other:						
Interest Income	1,175	-	-	-	-	-
Total Current Revenues	<u>\$ 43,546</u>	<u>\$ 36,534</u>	<u>\$ 36,534</u>	<u>\$ 47,722</u>	<u>\$ 36,269</u>	<u>\$ 36,269</u>

**CITY OF ROWLETT
FY 2010-11
COURT SECURITY FUND**

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 29,579	\$ 16,203	\$ 16,203	\$ 16,203	\$ 16,203	\$ 16,203
Supplies	1,923	-	-	-	-	-
Purchase Services	459	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	\$ 31,961	\$ 16,203	\$ 16,203	\$ 16,203	\$ 16,203	\$ 16,203

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		

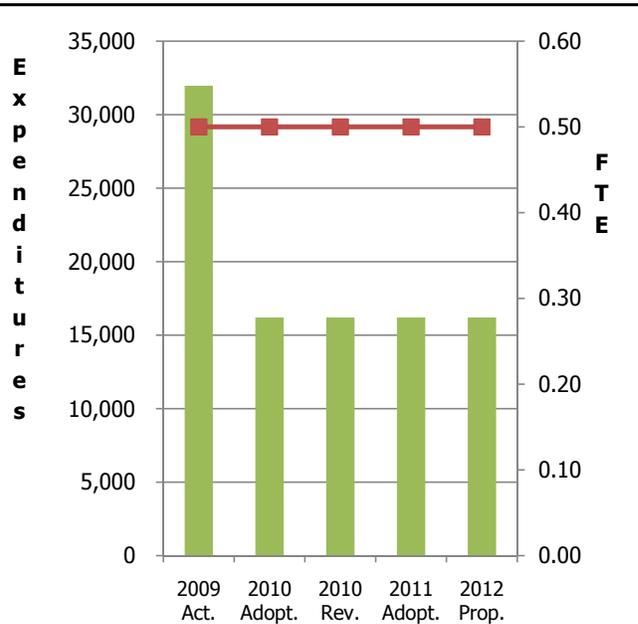
By Status:

Full-Time	-	-	-	-	-	-
Continuous Part-Time	-	-	-	-	-	-
Seasonal	0.50	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50	0.50

Fiscal Year	FTE's	Expenditures
2009 Act.	0.50	\$ 31,961
2010 Adopt.	0.50	\$ 16,203
2010 Rev.	0.50	\$ 16,203
2011 Adopt.	0.50	\$ 16,203
2012 Prop.	0.50	\$ 16,203

Note:

The City created the Court Security Fund in FY 2010. The budget for this division was created as a result of the re-organization.



**CITY OF ROWLETT
FY 2010-11
TRAFFIC SAFETY FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 52,951	\$ 55,451	\$ 55,451	\$ 38,981	\$ 39,449	\$ 39,917
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	374,544	414,282	414,282	348,068	348,068	348,068
Other	3,245	1,776	1,776	468	468	468
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>377,789</u>	<u>416,058</u>	<u>416,058</u>	<u>348,536</u>	<u>348,536</u>	<u>348,536</u>
Total Available Resources	<u>430,740</u>	<u>471,509</u>	<u>471,509</u>	<u>387,517</u>	<u>387,985</u>	<u>388,453</u>
Expenditures:						
Personnel Services	47,696	54,540	54,540	1,838	1,838	1,838
Supplies	-	-	-	-	-	-
Purchase Services	344,063	361,158	361,158	346,230	346,230	346,230
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>391,759</u>	<u>415,698</u>	<u>415,698</u>	<u>348,068</u>	<u>348,068</u>	<u>348,068</u>
Ending Resources	<u>\$ 38,981</u>	<u>\$ 55,811</u>	<u>\$ 55,811</u>	<u>\$ 39,449</u>	<u>\$ 39,917</u>	<u>\$ 40,385</u>

**CITY OF ROWLETT
FY 2010-11
TRAFFIC SAFETY FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Fines and Forfeitures	\$ 374,544	\$ 414,282	\$ 414,282	\$ 348,068	\$ 348,068	\$ 348,068
Miscellaneous	-	-	-	-	-	-
Interest Earnings	3,245	1,776	1,776	468	468	468
Total Current Revenues	\$ 377,789	\$ 416,058	\$ 416,058	\$ 348,536	\$ 348,536	\$ 348,536

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 47,696	\$ 54,540	\$ 54,540	\$ 1,838	\$ 1,838	\$ 1,838
Supplies	-	-	-	-	-	-
Purchase Services	344,063	361,158	361,158	346,230	346,230	346,230
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 391,759	\$ 415,698	\$ 415,698	\$ 348,068	\$ 348,068	\$ 348,068

**CITY OF ROWLETT
FY 2010-11
DEBT SERVICE FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 436,794	\$ 542,078	\$ 542,078	\$ 404,059	\$ 247,588	\$ 221,965
Current Revenues:						
Tax Revenues	8,392,359	8,097,728	8,097,728	8,114,754	8,064,580	8,052,798
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	20,416	43,029	43,029	15,786	15,786	15,786
Transfers In	1,018,707	1,067,661	941,637	962,137	923,282	937,965
Total Current Revenues	<u>9,431,482</u>	<u>9,208,418</u>	<u>9,082,394</u>	<u>9,092,677</u>	<u>9,003,648</u>	<u>9,006,549</u>
Total Available Resources	<u>9,868,276</u>	<u>9,750,496</u>	<u>9,624,472</u>	<u>9,496,736</u>	<u>9,251,236</u>	<u>9,228,514</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	157,013	143,522	143,522	248,600	145,224	148,753
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	9,307,204	9,105,626	9,105,626	9,000,548	8,884,047	8,883,713
Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>9,464,217</u>	<u>9,249,148</u>	<u>9,249,148</u>	<u>9,249,148</u>	<u>9,029,271</u>	<u>9,032,466</u>
Ending Resources	<u>\$ 404,059</u>	<u>\$ 501,348</u>	<u>\$ 375,324</u>	<u>\$ 247,588</u>	<u>\$ 221,965</u>	<u>\$ 196,048</u>

**CITY OF ROWLETT
FY 2010-11
DEBT SERVICE FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Tax Revenues:						
Current Taxes	\$ 6,144,948	\$ 6,388,909	\$ 6,388,909	\$ 6,491,981	\$ 6,511,243	\$ 6,501,464
Delinquent Taxes	2,044,727	1,402,444	1,402,444	1,403,064	1,333,628	1,331,625
Delinquent Prior	117,531	194,784	194,784	117,531	117,531	117,531
Penalties and Interest	85,153	111,591	111,591	102,178	102,178	102,178
Total	8,392,359	8,097,728	8,097,728	8,114,754	8,064,580	8,052,798
Other:						
Interest Income	20,416	43,029	43,029	15,786	15,786	15,786
Miscellaneous	-	-	-	-	-	-
Total	20,416	43,029	43,029	15,786	15,786	15,786
Internal Transfers:						
Refuse Fund	240,918	238,030	238,030	238,030	239,949	241,656
Drainage Fund	-	-	-	-	-	-
TIF Fund	295,958	315,123	315,123	315,123	293,783	290,845
CIP Fund	-	-	-	-	-	-
Golf Fund	481,831	514,508	388,484	408,984	389,550	405,464
Total	1,018,707	1,067,661	941,637	962,137	923,282	937,965
Total Revenues & Transfers In	\$ 9,431,482	\$ 9,208,418	\$ 9,082,394	\$ 9,092,677	\$ 9,003,648	\$ 9,006,549

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	157,013	143,522	143,522	248,600	145,224	148,753
Capital Outlay	-	-	-	-	-	-
Debt Service	9,307,204	9,105,626	9,105,626	9,000,548	8,884,047	8,883,713
Total	\$ 9,464,217	\$ 9,249,148	\$ 9,249,148	\$ 9,249,148	\$ 9,029,271	\$ 9,032,466

**CITY OF ROWLETT
FY 2010-11
GOLF FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 289,125	\$ 333,632	\$ 333,632	\$ 388,964	\$ 559,746	\$ 602,435
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Other	581,670	583,209	583,209	584,266	592,239	595,847
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>581,670</u>	<u>583,209</u>	<u>583,209</u>	<u>584,266</u>	<u>592,239</u>	<u>595,847</u>
Total Available Resources	<u>870,795</u>	<u>916,841</u>	<u>916,841</u>	<u>973,230</u>	<u>1,151,985</u>	<u>1,198,282</u>
Expenditures:						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	-	10,000	10,000	-	10,000	10,000
Capital Outlay	-	-	300,922	25,000	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	481,831	514,508	388,484	388,484	539,550	555,464
Total Expenditures	<u>481,831</u>	<u>524,508</u>	<u>699,406</u>	<u>413,484</u>	<u>549,550</u>	<u>565,464</u>
Ending Resources	<u>\$ 388,964</u>	<u>\$ 392,333</u>	<u>\$ 217,435</u>	<u>\$ 559,746</u>	<u>\$ 602,435</u>	<u>\$ 632,818</u>

**CITY OF ROWLETT
FY 2010-11
GOLF FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Other:						
Interest Income	\$ 5,466	\$ 2,005	\$ 2,005	\$ 3,062	\$ 2,005	\$ 2,005
Rentals/Leases	576,204	581,204	581,204	581,204	590,234	593,842
Miscellaneous	-	-	-	-	-	-
Total Current Revenues	<u>\$ 581,670</u>	<u>\$ 583,209</u>	<u>\$ 583,209</u>	<u>\$ 584,266</u>	<u>\$ 592,239</u>	<u>\$ 595,847</u>

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	-	10,000	10,000	-	10,000	10,000
Capital Outlay	-	-	300,922	25,000	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	481,831	514,508	388,484	388,484	539,550	555,464
Total	<u>\$ 481,831</u>	<u>\$ 524,508</u>	<u>\$ 699,406</u>	<u>\$ 413,484</u>	<u>\$ 549,550</u>	<u>\$ 565,464</u>

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 5,229,744	\$ 5,389,637	\$ 5,389,637	\$ 5,196,903	\$ 4,365,568	\$ 4,415,673
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	20,634,778	22,370,115	22,370,115	21,269,788	22,931,271	23,834,532
Fines & Forfeitures	-	-	-	-	-	-
Other	124,923	172,809	172,809	124,923	124,923	126,172
Transfers In	139,397	139,397	139,397	139,397	289,397	289,397
Total Current Revenues	<u>20,899,098</u>	<u>22,682,321</u>	<u>22,682,321</u>	<u>21,534,108</u>	<u>23,345,591</u>	<u>24,250,101</u>
Total Available Resources	<u>26,128,842</u>	<u>28,071,958</u>	<u>28,071,958</u>	<u>26,731,011</u>	<u>27,711,159</u>	<u>28,665,774</u>
Expenditures:						
Personnel Services	1,790,339	2,001,475	2,001,475	1,753,390	2,026,772	2,037,146
Supplies	232,273	310,565	310,565	288,219	314,142	312,602
Purchase Services	7,872,285	8,876,984	8,876,984	8,730,428	9,095,614	9,681,038
Capital Outlay	23,977	-	29,850	40,298	190,000	190,000
Capital Improvements	300,000	300,000	300,000	300,000	900,000	300,000
Debt Service	5,355,794	5,105,006	5,105,006	5,105,006	5,134,046	5,117,984
Transfers Out	5,357,271	6,148,102	6,148,102	6,148,102	5,634,912	5,709,422
Total Expenditures	<u>20,931,939</u>	<u>22,742,132</u>	<u>22,771,982</u>	<u>22,365,443</u>	<u>23,295,486</u>	<u>23,348,192</u>
Ending Resources	<u>\$ 5,196,903</u>	<u>\$ 5,329,826</u>	<u>\$ 5,299,976</u>	<u>\$ 4,365,568</u>	<u>\$ 4,415,673</u>	<u>\$ 5,317,582</u>

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		

By Function:

Water / Wastewater Admin	\$ -	\$ -	\$ -	\$ -	\$ 361,953	\$ 362,806
Water Operations	4,830,897	5,612,849	5,612,849	5,140,778	5,619,366	6,045,263
Wastewater Operations	4,052,472	4,266,764	4,266,764	4,322,937	4,283,758	4,440,640
Revenue Office	507,793	521,082	521,082	530,824	562,317	566,518
Meter Services	242,175	254,469	254,469	236,450	268,769	269,702
Non-Departmental	11,298,602	12,086,968	12,116,818	12,134,454	12,199,323	11,663,263
Total Expenditures	\$ 20,931,939	\$ 22,742,132	\$ 22,771,982	\$ 22,365,443	\$ 23,295,486	\$ 23,348,192

By Category:

Personnel Services	\$ 1,790,339	\$ 2,001,475	\$ 2,001,475	\$ 1,753,390	\$ 2,026,772	\$ 2,037,146
Supplies	232,273	310,565	310,565	288,219	314,142	312,602
Purchase Services	7,872,285	8,876,984	8,876,984	8,730,428	9,095,614	9,681,038
Capital Outlay	23,977	-	29,850	40,298	190,000	190,000
Capital Improvements	300,000	300,000	300,000	300,000	900,000	300,000
Debt Service	5,355,794	5,105,006	5,105,006	5,105,006	5,134,046	5,117,984
Transfers Out	5,357,271	6,148,102	6,148,102	6,148,102	5,634,912	5,709,422
Total Expenditures	\$ 20,931,939	\$ 22,742,132	\$ 22,771,982	\$ 22,365,443	\$ 23,295,486	\$ 23,348,192

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Full-Time	33.00	33.50	33.50	33.50	33.50	33.50
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	33.00	33.50	33.50	33.50	33.50	33.50

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Charges for Services:						
Water	\$ 10,420,898	\$ 11,729,433	\$ 11,729,433	\$ 10,941,272	\$ 11,911,377	\$ 12,414,085
Sewer	9,295,898	9,811,346	9,811,346	9,528,396	10,214,094	10,608,908
Subdivision Inspections	5,643	16,619	16,619	5,643	5,643	5,643
Water & Sewer Penalty	536,686	400,435	400,435	504,119	509,160	514,252
Miscellaneous	128,042	76,447	76,447	41,388	41,388	41,388
Water Meter & Tap Fee	18,248	18,696	18,696	18,696	18,696	18,696
Service Connect	66,073	69,126	69,126	69,126	69,126	69,126
Reconnect Fee	99,325	97,183	97,183	97,183	97,183	97,183
Impact Fees	63,965	150,830	150,830	63,965	64,604	65,251
	<u>20,634,778</u>	<u>22,370,115</u>	<u>22,370,115</u>	<u>21,269,788</u>	<u>22,931,271</u>	<u>23,834,532</u>
Other:						
Interest Income	124,923	172,809	172,809	124,923	124,923	126,172
G&A Transfer	139,397	139,397	139,397	139,397	139,397	139,397
Transfer in from Golf	-	-	-	-	150,000	150,000
Total	<u>264,320</u>	<u>312,206</u>	<u>312,206</u>	<u>264,320</u>	<u>414,320</u>	<u>415,569</u>
Total Current Revenues	<u>\$ 20,899,098</u>	<u>\$ 22,682,321</u>	<u>\$ 22,682,321</u>	<u>\$ 21,534,108</u>	<u>\$ 23,345,591</u>	<u>\$ 24,250,101</u>

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

WATER / WASTEWATER ADMINISTRATION

FINANCIAL SUMMARY

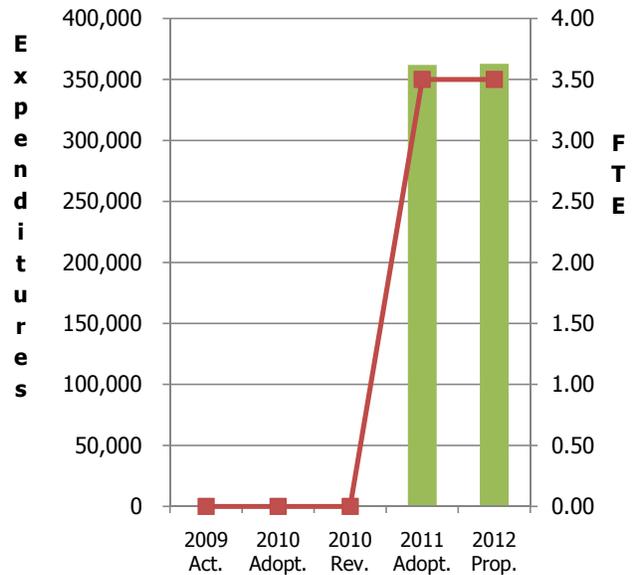
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ 268,208	\$ 269,601
Supplies	-	-	-	-	48,440	47,900
Purchase Services	-	-	-	-	45,305	45,305
Capital Outlay	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 361,953	\$ 362,806

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	3.50	3.50
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	-	-	-	-	3.50	3.50

Fiscal Year	FTE's	Expenditures
2009 Act.	-	\$ -
2010 Adopt.	-	\$ -
2010 Rev.	-	\$ -
2011 Adopt.	3.50	\$ 361,953
2012 Prop.	3.50	\$ 362,806

Notes:
The City created the Water / Wastewater Administration division in FY 2011 to better account for the administrative costs of the utilities fund.



**CITY OF ROWLETT
FY 2010-2011
UTILITY FUND**

WATER

MISSION

The mission of the Water Utility division of Public Works/Utilities is to provide Rowlett citizens with an adequate supply of high quality, clean water.

DESCRIPTION

The Water Utility maintains the City's water distribution system and has responsibility for repairing water lines, replacing water main lines, flushing dead-end lines, taking and analyzing water samples, and the inspecting and operating of valves and hydrants. Ensure that the Citywide 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 customer on water conservation measures.

GOALS AND OBJECTIVES

- Management of the Water Distribution System
 - Repair/replacement of water lines, valves and fire hydrants
 - Exercising of valves and fire hydrants to ensure proper operation
- Upgrading of the System Control and Data Acquisition (SCADA) Network to help better operate the Water Distribution System
- Minimize the number of overtime hours
- Work on Water Master Plan
 - Pressure Priority – Increasing of water pressure throughout the City

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
PSI (water pressure)	56	60	60	60	60
Average condition index for water	64	68	68	68	68

FY 2010 HIGHLIGHTS

- Worked on interim solution for low water pressure concerns in the northwest sector of the City.
- Purchased defusers for each of the fire stations so that they can help flush, exercise and test all of the fire hydrants throughout the City to insure that they are working properly.

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

WATER

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 655,797	\$ 720,876	\$ 720,876	\$ 585,628	\$ 558,817	\$ 561,675
Supplies	76,021	118,800	118,800	98,430	87,557	86,557
Purchase Services	4,099,079	4,773,173	4,773,173	4,456,720	4,877,992	5,302,031
Capital Outlay	-	-	-	-	95,000	95,000
Total	\$ 4,830,897	\$ 5,612,849	\$ 5,612,849	\$ 5,140,778	\$ 5,619,366	\$ 6,045,263

POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	11.00	11.50	11.50	11.50	9.00	9.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	11.00	11.50	11.50	11.50	9.00	9.00

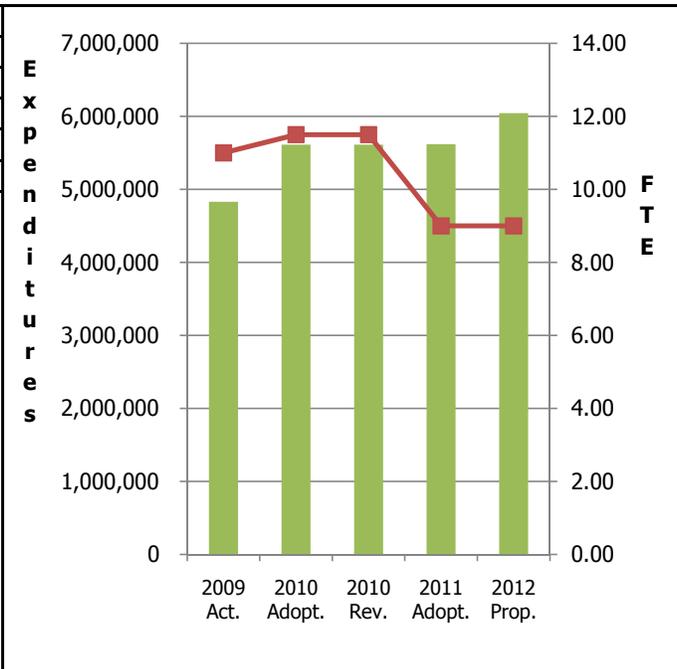
Fiscal Year	FTE's	Expenditures
2009 Act.	11.00	\$ 4,830,897
2010 Adopt.	11.50	\$ 5,612,849
2010 Rev.	11.50	\$ 5,612,849
2011 Adopt.	9.00	\$ 5,619,366
2012 Prop.	9.00	\$ 6,045,263

Notes:
Water Superintendent, Maintenance Specialist, and Administrative Assistant positions are moving to Water / Sewer Administration division from Water division in FY 2011.

\$95,000 has been added for long term maintenance in FY 2011.

FY 2011 budget for wastewater treatment is \$48,298 higher than in FY 2010.

\$73,427 has been added for the lease-purchase of equipment in FY 2011.



**CITY OF ROWLETT
FY 2010-2011
UTILITY FUND**

WASTEWATER

MISSION

The mission of the Wastewater Utility division of Public/Works Utilities is to provide sewage services to the citizens of Rowlett.

DESCRIPTION

The Wastewater Utility division maintains the City's wastewater system and has responsibility for resolving customer issues associated with the wastewater 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 and replacing sewer main lines.

GOALS AND OBJECTIVES

- Management of the Wastewater Collection System
 - Repair/replacement of sewer lines, valves
 - Perform regular maintenance on pumps and motors, lift stations and water towers
- Upgrading of the SCADA System to help better operate the Wastewater Collection System
 - Minimize the number of overtime hours
 - Work on Master Plan
 - Elimination of Infiltration & Inflow (I & I) in the Wastewater Collection System
 - Completion of the Sanitary Sewer Evaluation Survey (SSES) Program

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Daily wastewater collection per capita (gallons)	64.3	74.5	64.3	68.0	66.4
Average condition index for sewer	57	60	60	60	64

FY 2010 HIGHLIGHTS

- Continued the SSES Program to help determine areas of the City where Infiltration & Inflow (I & I) is getting into the Wastewater Collection System
- Continued to evaluate and determine which sewer lines and manholes need to be repaired and/or replaced
- Preventative maintenance was performed on all of the Flygt pumps at 20 lift stations

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

WASTEWATER

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 610,323	\$ 751,450	\$ 751,450	\$ 651,770	\$ 658,800	\$ 662,179
Supplies	107,955	136,650	136,650	139,397	113,311	113,311
Purchase Services	3,334,194	3,378,664	3,378,664	3,531,770	3,416,647	3,570,150
Capital Outlay	-	-	-	-	95,000	95,000
Total	\$ 4,052,472	\$ 4,266,764	\$ 4,266,764	\$ 4,322,937	\$ 4,283,758	\$ 4,440,640

POSITION SUMMARY

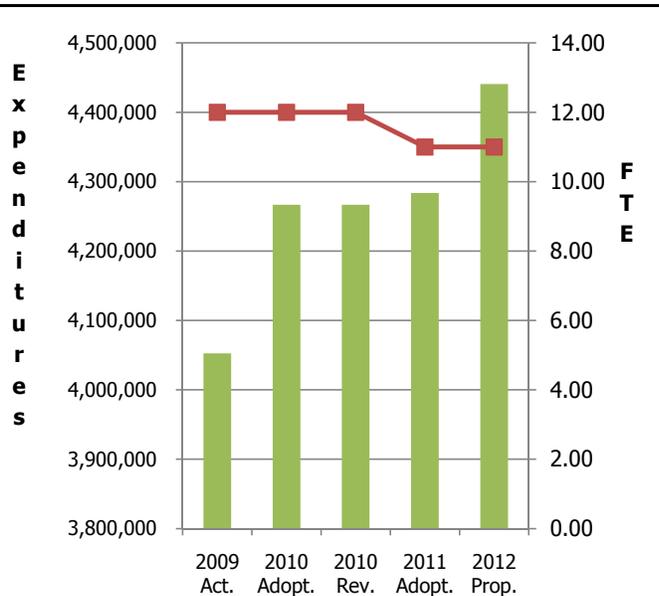
Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	12.00	12.00	12.00	12.00	11.00	11.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	12.00	12.00	12.00	12.00	11.00	11.00

Fiscal Year	FTE's	Expenditures
2009 Act.	12.00	\$ 4,052,472
2010 Adopt.	12.00	\$ 4,266,764
2010 Rev.	12.00	\$ 4,266,764
2011 Adopt.	11.00	\$ 4,283,758
2012 Prop.	11.00	\$ 4,440,640

Notes:
Water Manager position is moving to Water / Sewer Administration division from Wastewater division in FY 2011.

\$95,000 has been added for long term maintenance in FY 2011.

FY 2011 budget for wastewater treatment is \$165,297 higher than in FY 2010.



**CITY OF ROWLETT
FY 2010-2011
UTILITY FUND**

REVENUE OFFICE

MISSION

The Revenue Office is dedicated to delivering prompt, superior customer service through billing consistency and accuracy.

DESCRIPTION

Revenue Services serves as the principal business office of the City and is responsible for the billing and collection efforts for water, sewer, refuse and drainage fees, code enforcement/lot mowing, and provides oversight to contract billing services such as ambulance, property and sales taxes, and red light camera enforcement. This includes responding to customer concerns and issues, enforcing non- or late- payment practices and managing changes to the customer database.

GOALS AND OBJECTIVES

- Continue to track key performance indicators via monthly Utility Billing Statistical Report: water & sewer consumption, account adjustment history/counts, off-cycle counts and various payment statistics.
- Continue to expand reporting model for all key receivables to ensure that not only is the City monitoring major trends but evaluating the underlying causes of those trends to enhance information available to explain variances for future budgetary purposes. One revenue type will be evaluated each quarter.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Ensure that utility bills are processed within 7 days of the meter read date	6	6.3	7	7	7
Maintain utility bad debt at 1% or less *	.02%	.89%	.90%	.90%	.90%

*1% of total fees and charges for each utility. This should include only items that are "billable", not other miscellaneous fees or interest.

FY 2010 HIGHLIGHTS

- Implemented Interactive Voice Response (IVR) system. Customers can now pay their utility bills over the phone 24 hours a day, 7 days a week.

**CITY OF ROWLETT
FY 2010-2011
UTILITY FUND**

REVENUE OFFICE

FY 2010 HIGHLIGHTS (CONT.)

- Implemented electronic bill presentment and payment system (NetBill). Customers can now register to receive email notifications of their bills as well as make payments online.

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

REVENUE OFFICE

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 336,520	\$ 339,694	\$ 339,694	\$ 335,054	\$ 346,370	\$ 348,158
Supplies	7,517	6,735	6,735	4,699	4,430	4,430
Purchase Services	154,662	174,653	174,653	180,623	211,517	213,930
Capital Outlay	9,094	-	-	10,448	-	-
Total	\$ 507,793	\$ 521,082	\$ 521,082	\$ 530,824	\$ 562,317	\$ 566,518

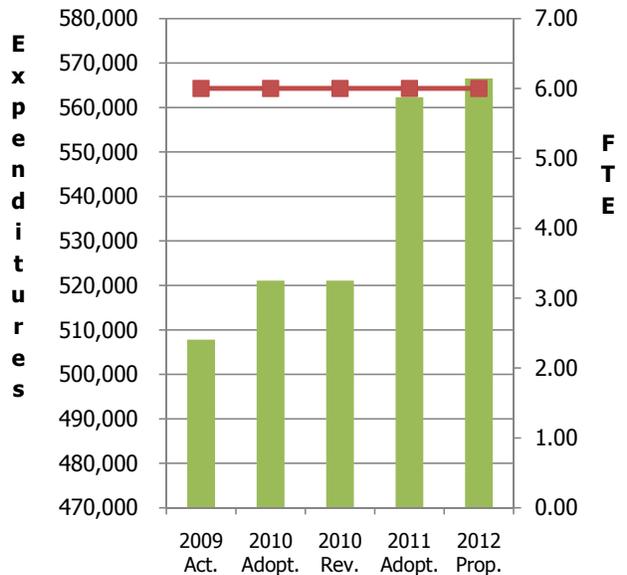
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	6.00	6.00	6.00	6.00	6.00	6.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	6.00	6.00	6.00	6.00	6.00	6.00

Fiscal Year	FTE's	Expenditures
2009 Act.	6.00	\$ 507,793
2010 Adopt.	6.00	\$ 521,082
2010 Rev.	6.00	\$ 521,082
2011 Adopt.	6.00	\$ 562,317
2012 Prop.	6.00	\$ 566,518

Note:

\$25,164 has been added in FY 2011 for an electronic bill payment service.



**CITY OF ROWLETT
FY 2010-2011
UTILITY FUND**

METER SERVICES

MISSION

Meter Services strives for excellence in service through meter reading consistency and customer responsiveness.

DESCRIPTION

The Meter Services division is primarily responsible for installing, maintaining, and reading all City water meters every 29-31 days. This department also rechecks meter readings, investigates leaks, takes final readings and disconnects water service on delinquent accounts.

GOALS AND OBJECTIVES

- Instill a sense of pride and ownership in our community by reporting code violations while out in the field.
- Establish a level of billing consistency through regular meter reading and timely processing of customer's bills.
- Perform continual maintenance on water meters to improve functionality and curb appeal.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
Maintain monthly average 29-31 days meter readings	30	30.5	30	30	30
Service and maintain 20-25% of the City's meters annually	N/A	11%	20%	20%	20%

FY 2010 HIGHLIGHTS

- Maintenance program has improved quality of meter boxes.

**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

METER SERVICES

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 182,946	\$ 189,455	\$ 189,455	\$ 180,938	\$ 194,577	\$ 195,533
Supplies	40,780	48,380	48,380	45,693	60,404	60,404
Purchase Services	3,566	16,634	16,634	9,819	13,788	13,765
Capital Outlay	14,883	-	-	-	-	-
Total	\$ 242,175	\$ 254,469	\$ 254,469	\$ 236,450	\$ 268,769	\$ 269,702

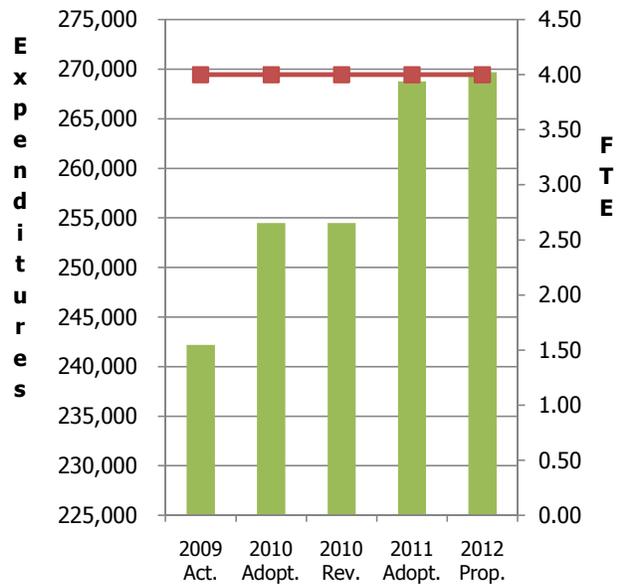
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	4.00	4.00	4.00	4.00	4.00	4.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	4.00	4.00	4.00	4.00	4.00	4.00

Fiscal Year	FTE's	Expenditures
2009 Act.	4.00	\$ 242,175
2010 Adopt.	4.00	\$ 254,469
2010 Rev.	4.00	\$ 254,469
2011 Adopt.	4.00	\$ 268,769
2012 Prop.	4.00	\$ 269,702

Notes:

\$10,500 has been added for meter purchases in FY 2011.



**CITY OF ROWLETT
FY 2010-11
UTILITY FUND**

NON-DEPARTMENTAL

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 4,753	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	280,784	533,860	533,860	551,496	530,365	535,857
Capital Outlay	-	-	29,850	29,850	-	-
Capital Improvement	300,000	300,000	300,000	300,000	900,000	300,000
Debt Service	5,355,794	5,105,006	5,105,006	5,105,006	5,134,046	5,117,984
Transfers Out	5,357,271	6,148,102	6,148,102	6,148,102	5,634,912	5,709,422
Contingency	-	-	-	-	-	-
Total	\$ 11,298,602	\$ 12,086,968	\$ 12,116,818	\$ 12,134,454	\$ 12,199,323	\$ 11,663,263

**CITY OF ROWLETT
FY 2010-11
REFUSE FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 531,405	\$ 686,868	\$ 686,868	\$ 782,924	\$ 743,160	\$ 420,951
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	4,491,411	4,457,962	4,457,962	4,506,498	4,549,291	4,640,277
Fines & Forfeitures	-	-	-	-	-	-
Other	12,498	11,494	11,494	5,695	5,695	5,695
Transfers In	-	-	-	-	-	-
Total Current Revenues	<u>4,503,909</u>	<u>4,469,456</u>	<u>4,469,456</u>	<u>4,512,193</u>	<u>4,554,986</u>	<u>4,645,972</u>
Total Available Resources	<u>5,035,314</u>	<u>5,156,324</u>	<u>5,156,324</u>	<u>5,295,117</u>	<u>5,298,146</u>	<u>5,066,923</u>
Expenditures:						
Personnel Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchase Services	3,038,949	3,076,316	3,076,316	2,991,404	3,059,723	3,120,204
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	240,918	238,030	238,030	238,030	239,949	241,656
Transfers Out	972,523	1,322,523	1,322,523	1,322,523	1,577,523	977,523
Total Expenditures	<u>4,252,390</u>	<u>4,636,869</u>	<u>4,636,869</u>	<u>4,551,957</u>	<u>4,877,195</u>	<u>4,339,383</u>
Ending Resources	<u>\$ 782,924</u>	<u>\$ 519,455</u>	<u>\$ 519,455</u>	<u>\$ 743,160</u>	<u>\$ 420,951</u>	<u>\$ 727,540</u>

**CITY OF ROWLETT
FY 2010-11
REFUSE FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Charges for Services:						
Residential	\$ 3,542,172	\$ 3,661,613	\$ 3,661,613	\$ 3,646,176	\$ 3,677,779	3,751,335
Commercial	894,758	796,349	796,349	860,322	871,512	888,942
Fuel Surcharge	54,481	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
	<u>4,491,411</u>	<u>4,457,962</u>	<u>4,457,962</u>	<u>4,506,498</u>	<u>4,549,291</u>	<u>4,640,277</u>
Other:						
Interest Income	10,826	9,761	9,761	3,962	3,962	3,962
Discounts Earned	1,672	1,733	1,733	1,733	1,733	1,733
	<u>12,498</u>	<u>11,494</u>	<u>11,494</u>	<u>5,695</u>	<u>5,695</u>	<u>5,695</u>
Total Current Revenues	<u>\$ 4,503,909</u>	<u>\$ 4,469,456</u>	<u>\$ 4,469,456</u>	<u>\$ 4,512,193</u>	<u>\$ 4,554,986</u>	<u>\$ 4,645,972</u>

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Purchase Services	3,038,949	3,076,316	3,076,316	2,991,404	3,059,723	3,120,204
Capital Outlay	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	240,918	238,030	238,030	238,030	239,949	241,656
Transfers Out	972,523	1,322,523	1,322,523	1,322,523	1,577,523	977,523
Total	<u>\$ 4,253,365</u>	<u>\$ 4,636,869</u>	<u>\$ 4,636,869</u>	<u>\$ 4,551,957</u>	<u>\$ 4,877,195</u>	<u>\$ 4,339,383</u>

**CITY OF ROWLETT
FY 2010-2011
DRAINAGE FUND**

DRAINAGE

MISSION

The mission of the Drainage Utility division is to provide storm water management for our community.

DESCRIPTION

The Drainage Utility division provides adequate storm water runoff to prevent flooding, clears drainage ditches and inlets to eliminate standing water, and educates our citizens on ways to prevent water pollution in area waterways and Lake Ray Hubbard. Also, provides regularly scheduled sweeping of streets to reduce sediment and heavy metals from entering the storm sewer systems.

GOALS AND OBJECTIVES

- Maintain the flow in the storm drainage system in compliance with the City's state permit.

PERFORMANCE MEASURES

	FY 2009 Act.	FY 2010 Target	FY 2010 Est.	FY 2011 Bud.	FY 2012 Bud.
% of performance measures met as listed in the City's Storm Water Management Plan (SWMP)	10%	10%	10%	10%	10%

FY 2010 HIGHLIGHTS

- Improved 7,111 linear feet of the ditch line.
- Arterial / Collectors: 6 cycles annual; 530 curb miles

**CITY OF ROWLETT
FY 2010-11
DRAINAGE FUND**

BUDGET AND EXPENDITURE SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 509,296	\$ 107,270	\$ 107,270	\$ 538,465	\$ 602,689	\$ 609,054
Current Revenues:						
Tax Revenues	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	1,276,659	1,307,762	1,307,762	1,306,614	1,306,614	1,319,680
Fines & Forfeitures	-	-	-	-	-	-
Other	1,407	2,177	2,177	734	734	734
Transfer In	-	-	-	-	-	-
Total Current Revenues	<u>1,278,066</u>	<u>1,309,939</u>	<u>1,309,939</u>	<u>1,307,348</u>	<u>1,307,348</u>	<u>1,320,414</u>
Total Available Resources	<u>1,787,362</u>	<u>1,417,209</u>	<u>1,417,209</u>	<u>1,845,813</u>	<u>1,910,037</u>	<u>1,929,468</u>
Expenditures:						
Personnel Services	103,616	104,326	104,326	104,326	106,635	107,172
Supplies	39,506	15,670	15,670	15,670	53,831	53,681
Purchase Services	36,459	55,904	55,904	55,904	75,837	74,362
Capital Outlay	-	-	-	-	-	-
Capital Improvements	335,502	335,502	335,502	335,502	335,502	335,502
Debt Service	379,937	377,845	377,845	377,845	375,301	377,439
Transfers Out	353,877	353,877	353,877	353,877	353,877	353,877
Total Expenditures	<u>1,248,897</u>	<u>1,243,124</u>	<u>1,243,124</u>	<u>1,243,124</u>	<u>1,300,983</u>	<u>1,302,033</u>
Ending Resources	<u>\$ 538,465</u>	<u>\$ 174,085</u>	<u>\$ 174,085</u>	<u>\$ 602,689</u>	<u>\$ 609,054</u>	<u>\$ 627,435</u>

**CITY OF ROWLETT
FY 2010-11
DRAINAGE FUND**

REVENUE DETAIL

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Charges for Services:						
Residential	\$ 1,177,161	\$ 1,218,291	\$ 1,218,291	\$ 1,202,085	\$ 1,202,085	\$ 1,214,106
Commercial	99,498	89,471	89,471	104,529	104,529	105,574
	<u>1,276,659</u>	<u>1,307,762</u>	<u>1,307,762</u>	<u>1,306,614</u>	<u>1,306,614</u>	<u>1,319,680</u>
Other:						
Interest Income	<u>1,407</u>	<u>2,177</u>	<u>2,177</u>	<u>734</u>	<u>734</u>	<u>734</u>
Total Current Revenues	<u>\$ 1,278,066</u>	<u>\$ 1,309,939</u>	<u>\$ 1,309,939</u>	<u>\$ 1,307,348</u>	<u>\$ 1,307,348</u>	<u>\$ 1,320,414</u>

**CITY OF ROWLETT
FY 2010-11
DRAINAGE FUND**

FINANCIAL SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 103,616	\$ 104,326	\$ 104,326	\$ 104,326	\$ 106,635	\$ 107,172
Supplies	39,506	15,670	15,670	15,670	53,831	53,681
Purchase Services	36,459	55,904	55,904	55,904	75,837	74,362
Capital Outlay	-	-	-	-	-	-
Capital Improvements	335,502	335,502	335,502	335,502	335,502	335,502
Debt Service	379,937	377,845	377,845	377,845	375,301	377,439
Transfers Out	353,877	353,877	353,877	353,877	353,877	353,877
Total	\$ 1,248,897	\$ 1,243,124	\$ 1,243,124	\$ 1,243,124	\$ 1,300,983	\$ 1,302,033

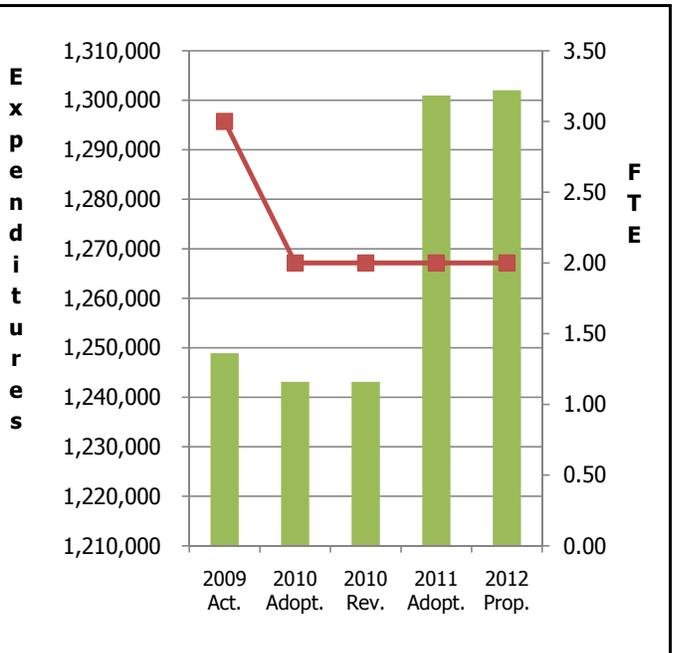
POSITION SUMMARY

Description	FY 2008-09 Actual	FY 2009-10			FY 2010-11 Adopted	FY 2011-12 Proposed
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	2.00	2.00	2.00	2.00	2.00
Continuous Part-Time	-	-	-	-	-	-
Seasonal	-	-	-	-	-	-
Total	3.00	2.00	2.00	2.00	2.00	2.00

Fiscal Year	FTE's	Expenditures
2009 Act.	3.00	\$ 1,248,897
2010 Adopt.	2.00	\$ 1,243,124
2010 Rev.	2.00	\$ 1,243,124
2011 Adopt.	2.00	\$ 1,300,983
2012 Prop.	2.00	\$ 1,302,033

Notes:
Project Engineer position was eliminated in FY 2010.

\$36,000 was added for repairs and \$19,800 for service contract maintenance in FY 2011.



CITY OF ROWLETT
FY 2010 - 11
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. The impact of large, non-recurrent capital expenditures on the City's annual operating budget is 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 2011-2015 totals \$70.5 million representing projects in public works, public safety, parks and recreation, water and wastewater and capital equipment.

On September 28, 2010, the City Council voted to table the final adoption of the Capital Improvement Plan for Fiscal Years ending 2011 - 2015 with the exception of allocating \$200,000 for the Merritt Road Utility Design; \$835,215 for the immediate need of water pressure issues in the Castle Hills area; and approving the Cash CIP as presented. This budget as presented here represents additional capital needs planning to be adopted by City Council at a future date as the City's water pressure issues are resolved.

CITY OF ROWLETT

PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PLAN FOR THE FISCAL YEARS ENDING 2011-2015

CAPITAL IMPROVEMENTS PLAN (with priority rankings)

Project Number	Project Title	Ranking	Total Budget 2010	Five Year Plan Fiscal Year Ending					Five Year Total	Notes	
				2011Rev	2012Rev	2013Rev	2014Rev	2015Rev			
ALL PROJECTS											
WA100568	12" Dairlock and Chiesa	52	-	-	-	1,100,000	-	-	-	1,100,000	
WA030054	12" water line Dairlock - Miller to Schrade	52	-	-	-	-	475,000	2,225,000	-	2,700,000	
tba	12" Water Miller east of Chiesa	tba	-	-	-	250,000	-	-	-	250,000	
tba	16" water line Main Street	75	24,000	-	-	627,400	-	-	-	627,400	
tba	16" water line Miller RR-PGBT	75	40,000	-	-	852,400	-	-	-	852,400	
SS030015	18" Merritt Road Sewer Line	59	-	-	1,900,000	-	-	-	-	1,900,000	
tba	2.25MG elevated tank for upper pressure plane @ Hwy 66	65	-	-	1,000,000	3,229,120	-	-	-	4,229,120	
WA030002	20" Waterview/16"Dairlock Line	65	-	-	-	-	-	-	-	-	
tba	24" water line along Princeton Road from Liberty Grove Road to Dairlock Road	76	1,375,023	-	-	-	-	-	-	-	
WA030053	36" Castle/Toler/Hickox Line	65	-	-	-	-	-	-	-	-	
tba	36" Merritt Road Waterline	tba	-	-	2,103,450	-	-	-	-	2,103,450	
tba	8" waterline to create looping in Upper Pressure Plane	65	-	-	-	-	-	-	-	-	
ST030350	Alley Improvements	70	1,621,354	1,964,311	295,000	395,000	395,000	445,000	3,494,311		
tba	Alley panel replacement	70	750,000	500,000	500,000	500,000	500,000	500,000	2,500,000		
tba	Asphalt Rehabilitation/Overlay	90	389,457	350,000	450,000	350,000	350,000	300,000	1,800,000		
tba	Athletic Field Revitalization	41	-	-	-	-	-	-	-	-	
SS060649	Bouvier & Lakewood SS Replacement	49	-	-	-	-	-	-	-	-	
tba	Castle Hills 12" waterline (including easements)	75	-	532,665	-	-	-	-	-	532,665	
CO050599	CDBG Projects	93	731,766	342,084	234,084	234,084	234,084	234,084	1,278,420		
ST030233	Chaha Road Reconstruction	61	64,363	-	-	-	-	-	-	-	
WA030057	Chiesa Road Waterline #1	52	-	-	-	-	-	-	-	-	
WA030060	Chiesa Road Waterline #2	52	-	-	-	-	-	-	-	-	
tba	Coyle House Renovation	38	72,813	-	-	-	-	-	-	-	From Hotel/Motel Tax Fund. Future costs limited to grants or donations which are unknown at this time.
tba	Crack Seal	90	150,000	150,000	150,000	150,000	150,000	150,000	750,000		
WA030070	Davis Drive/Shipman Waterline	62	-	-	-	-	-	-	-	-	
SP060618	Downtown TOD Projects (previously Dairlock Park-N-Ride)	82	250,000	2,286,150	-	-	-	-	-	2,286,150	\$2,000,000 NCTCOG Grant.
tba	Eastside Lift Station	tba	726,200	207,957	-	-	-	-	-	207,957	
SS060650	Eastside Substandard Sewer	49	-	-	-	-	-	-	-	-	
FA030050	Env. Learning Center, Ph. 3	41	-	-	-	-	-	-	-	-	
tba	Falcon Drive PID	90	149,592	-	-	-	-	-	-	-	
FA030405	Fire Station #2	62	87,133	-	-	-	-	-	-	-	
tba	Foam Injection	90	200,000	150,000	150,000	150,000	150,000	150,000	750,000		
tba	Garner Road Improvements	56	-	-	-	-	-	-	-	-	\$1,000,000 in 2014-2015 from Developer.
PK060619	General Community Park Improvements	39	-	-	-	-	-	-	-	-	
PK050600	Golf Course Improvements	71	330,074	-	-	-	-	-	-	-	
ST030231	Hickox Road Recon-Phase 2	57	-	-	-	-	-	-	-	-	

CITY OF ROWLETT

PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PLAN FOR THE FISCAL YEARS ENDING 2011-2015

CAPITAL IMPROVEMENTS PLAN (with priority rankings)

Project Number	Project Title	Ranking	Total Budget 2010	Five Year Plan Fiscal Year Ending					Five Year Total	Notes
				2011Rev	2012Rev	2013Rev	2014Rev	2015Rev		
ALL PROJECTS										
ST030410	Hickox Road Recon-Phase 3	61	-	-	-	-	-	-	-	-
PK070627	Hike and Bike Trails (previously Trail System Design & Dev.)	41	-	-	-	-	-	-	-	Start design for program in 2014.
PK050577	Katy RR Park	46	217,244	326,000	-	-	-	-	326,000	
CO030360	Kenwood Heights Sub Imp #1	58	20,441	-	-	-	-	-	-	
CO030361	Kenwood Heights Sub Imp #2	58	94,500	-	-	-	-	-	-	
CO030362	Kenwood Heights Sub Imp #3	58	5,952,289	-	-	-	-	-	-	
tba	Kenwood Park	tba	200,000	-	-	-	-	-	-	
tba	Kyle Drainage Imp.	tba	-	524,289	-	-	-	-	524,289	
ST050575	Kyle Street (Rowlett to Smartt)	54	-	-	-	-	-	-	-	
PK060635	Lakeshore Reclamation	28	-	-	-	-	-	-	-	
PK050587	Lakeside Park North Access	41	-	-	-	-	-	-	-	
SS030167	Lakeview Meadows Estates Sewer	56	-	-	-	-	-	-	-	
SS030165	Liberty Grove/Raney SS	58	-	-	-	-	-	-	-	
FA030051	Library Expansion	53	-	-	-	-	-	-	-	
SS060647	Main Street Lift Station	72	1,282,651	3,848	-	-	-	-	3,848	
SS060648	Maple Lane to SH 66 SS Replacement	53	-	-	-	-	-	-	-	
tba	Martha Elevated Tank Refurbishment	tba	-	-	-	-	-	-	-	
tba	Martin/Freedom Drive Extension	72	1,571,131	15,769	-	-	-	-	100,000	
tba	Merritt Road Interconnector PHI & II	73	1,932,837	4,493,250	7,500,000	-	-	-	15,769	\$1,350,000 from NCTCOG. 80/20 with NTTA. Total cost is \$14M. Costs will be revised once alignment is chosen. Cost shown is City share. Assume \$11.2M grant (\$3.7M in 2011 and \$7.5 in 2012)
SS060651	Merritt-Hickox Sewer Line	48	-	-	-	-	-	-	-	\$3,060,000 beyond 2014.
PK050588	Miller Road Irrigation-Landscape	41	87,810	-	-	-	-	-	-	
PK050589	Miller Road Median @ Dalrock	41	-	-	-	-	-	-	-	
ST030199	Miller Road Recon-Phase I	65	320,000	-	-	-	-	-	-	
ST030413	Miller Road Recon-Phase II	86	300,000	-	745,640	-	-	-	745,640	County to manage project and pay 50%-amt shown represents City's portion only.
tba	Miller Road/Rowlett Creek Bridge	tba	-	-	623,443	-	-	-	623,443	
ST060570	Misc. Concrete/Asphalt >60 PCI	70	3,300,662	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	This project will be used for median landscaping projects
DF060639	Misc. Drainage Imp. Per Storm Drain MP	90	755,171	-	-	335,502	335,502	335,502	1,006,506	
SS030442	Misc. Sewer Line Repair & Replacement	90	450,000	669,272	250,000	500,000	500,000	500,000	1,919,272	
WA030447	Misc. Water Line Repair & Replacement	100	715,326	25,513	250,000	300,000	300,000	282,500	1,158,013	
tba	Muddy Creek Open Space/Trails	41	-	-	-	-	-	-	-	
SS030014	Muddy Creek Sewer Line	59	-	-	-	-	-	-	-	
FA070679	Municipal Facilities	56	65,000	-	-	-	-	-	-	

CITY OF ROWLETT

PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PLAN FOR THE FISCAL YEARS ENDING 2011-2015

CAPITAL IMPROVEMENTS PLAN (with priority rankings)

Project Number	Project Title	Ranking	Total Budget 2010	Five Year Plan Fiscal Year Ending					Five Year Total	Notes
				2011Rev	2012Rev	2013Rev	2014Rev	2015Rev		
ALL PROJECTS										
tba	New 2.0MG GST at Rowlett Rd. pump station and increase pumping capacity at station	65	-	-	-	-	-	-	-	-
WA060643	Oversizing water line - Enclave	100	-	-	-	-	-	-	-	-
WA060644	Oversizing water line - Mallard Reserve	100	-	-	-	-	-	-	-	-
PK050590	Paddle Point Park	41	-	-	-	-	-	-	-	-
PK030472	Park Improvements	90	80,000	-	-	-	-	-	-	Funded by impact fees
PK030425	Park Land Purchase/Acquisition	44	-	-	-	-	-	-	-	-
tba	Partially developed neighborhood parks	41	-	-	-	-	-	-	-	-
tba	Penridge & Chiesia Erosion Control	tba	-	150,800	-	-	-	-	-	150,800
tba	PGBT Utility Reimbursement	90	-	4,567,500	-	-	-	-	-	4,567,500
tba	PGBT Water & Miller Heights to RHS	tba	-	-	350,000	-	-	-	-	350,000
tba	Princeton Road Replacement	60	1,742,257	-	-	-	-	-	-	-
WA030061	Princeton Road Waterline	57	-	-	-	-	-	-	-	-
FA030028	Public Works Facility Renovation	66	7,000	-	-	-	-	-	-	-
ST030544	Rowlett Rd @ SH66 Intersection	100	-	-	-	-	-	-	-	-
CO030369	Rowlett Rd Recon-Phase 2	59	4,421,994	1,150,800	1,300,000	-	-	-	-	2,450,800 80/20 grant in 2009.
CO030368	Rowlett Rd Recon-Phase 3	61	116,757	-	-	-	-	-	-	-
PK050591	Rowlett Road Landscape	41	50,838	-	-	-	-	-	-	-
SS030013	Rowlett Road Lift Station	59	2,312,124	4,624	-	-	-	-	-	4,624
WA030052	Rowlett Road Pump Station and associated work	59	-	302,550	2,250,000	-	-	-	-	4,702,550
WA030065	Scenic Drive Waterline	52	-	-	-	-	-	-	-	-
PK060620	Scenic Point Park	47	-	705,000	-	-	-	-	-	705,000
tba	Screening Wall Rehabilitation	90	225,000	-	50,000	50,000	50,000	50,000	-	200,000
tba	Senior Citizen Center	50	-	-	-	-	-	-	-	\$4,800,000 beyond 2014.
ST050572	SH 66 Signalization Improvements	100	-	-	-	-	-	-	-	TxDOT grant funded. Cost shown is City's share. \$22k from TxDOT
tba	Sign Replacement/Pavement Marking	90	45,000	45,000	45,000	45,000	45,000	45,000	-	225,000
ST050576	Smartt Street (Miller to Kyle)	54	-	-	-	-	-	-	-	-
SS030554	South Rowlett Road Lift Station	52	-	-	-	-	-	-	-	-
tba	Southbound Dalrock @66 turn lane design	tba	-	618,049	-	-	-	-	-	618,049
SS030017	Springfield Meter Station Upgrade	51	-	-	-	-	-	-	-	-
tba	SSSES Implementation	tba	-	101,683	249,768	623,376	-	-	-	974,827
ST050574	Traffic Management Projects	82	100,000	150,000	200,000	-	-	-	-	350,000 Projects for capacity, turn lanes, deceleration lanes, etc.
tba	Traffic Signal Repair/Maintenance	90	15,000	60,000	60,000	60,000	60,000	60,000	-	300,000
tba	Traffic Signal-Miller & Dexham	60	-	-	-	-	-	-	-	-
ST030384	Traffic Signals-Undesignated	90	-	-	-	-	-	-	-	-
tba	Undeveloped Parks Construction	41	-	-	-	-	-	-	-	-
SS030154	Vue Du Lac Subdivision Sewer	58	-	-	-	-	-	-	-	-

CITY OF ROWLETT

PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PLAN FOR THE FISCAL YEARS ENDING 2011-2015

CAPITAL IMPROVEMENTS PLAN (with priority rankings)

Project Number	Project Title	Ranking	Total Budget 2010	Five Year Plan Fiscal Year Ending					Five Year Total	Notes
				2011Rev	2012Rev	2013Rev	2014Rev	2015Rev		
ALL PROJECTS										
WA030325	Water Tank Refurbishing	90	124,182	750,000	50,000	-	-	817,500	1,617,500	
DR060640	Waterview Drainage Improvements	100	21,741	-	-	-	-	-	-	
PK050580	Wave Pool w/ Lazy River	44	-	-	-	-	-	-	-	
iba	Westside Lift Station	iba	892,000	7,752	-	-	-	-	7,752	
PK050598	Woodside Irrigation-Landscape	41	-	-	-	-	-	-	-	
	Unallocated		-	-	-	-	-	-	-	
	Project Savings		-	-	-	-	-	-	-	
	Total All Projects		34,380,730	24,234,027	20,277,224	13,851,882	5,044,586	7,094,586	70,502,305	

Note: On September 28, 2010, the City Council voted to table the final adoption of the Capital Improvement Plan for Fiscal Years ending 2011 - 2015 with the exception of allocating \$200,000 for the Merritt Road Utility Design; \$835,215 for the immediate need of water pressure issues in the Castle Hills area; and approving the Cash CIP as presented. This budget as presented here represents additional capital needs planning to be adopted by City Council at a future date as the City's water pressure issues are resolved.

FUNDING SOURCES (ALL FUNDS):

SOURCES OF FUNDS:

Current Revenues	3,792,986	4,647,986	3,835,502	4,085,502	4,335,502	4,635,502	21,539,994
Previous Resources	25,367,183	13,257,957	7,407,638	1,032,296	475,000	-	22,172,891
Debt Financing - CO's	-	-	-	-	-	-	-
Debt Financing - GO's	-	-	-	-	-	-	-
Debt Financing - Revenue Bonds	-	-	-	8,500,000	-	2,225,000	10,725,000
Federal Sources	1,772,377	3,700,000	8,800,000	-	-	-	12,500,000
NCTCOG	1,350,000	2,000,000	-	-	-	-	2,000,000
County	119,457	-	-	-	-	-	-
CDBG	457,408	342,084	234,084	234,084	234,084	234,084	1,278,420
Impact Fees	1,120,238	286,000	-	-	-	-	286,000
Other	401,081	-	-	-	-	-	-
Total Sources	34,380,730	24,234,027	20,277,224	13,851,882	5,044,586	7,094,586	70,502,305

USES OF FUNDS:

Alley Improvements	9,905,066	2,464,311	795,000	895,000	895,000	945,000	5,994,311
Land/Site Acquisition	504,381	-	-	-	-	-	-
Streets & Roadways	10,318,782	8,710,488	11,891,607	2,489,084	2,489,084	2,439,084	28,019,347
Park Improvements	953,283	1,031,000	-	-	-	-	1,031,000
Public Safety	154,817	-	-	-	-	-	-
Utility Improvements	11,613,418	9,894,788	6,474,057	10,417,798	1,610,502	3,660,502	32,057,647
Leasehold Improvements	705,983	2,133,440	1,066,560	-	-	-	3,200,000
Other	225,000	-	50,000	50,000	50,000	50,000	200,000
Total Uses	34,380,730	24,234,027	20,277,224	13,851,882	5,044,586	7,094,586	70,502,305

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: 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 60. This project was recommended by the CIP Bond Committee.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	1,621,354	1,964,311	295,000	395,000	395,000	445,000	3,494,311
Operating Impact	-	-	-	-	-	-	-

**PROJECT NAME: ALLEY PANEL REPLACEMENT
PROJECT NUMBER: TBA**

Description: To remove and replace damaged concrete panels in alleys with a Pavement Condition Index (PCI) of > 60.

Justification: To repair and maintain existing alleys in order to extend the life of the concrete pavement. The goal is to increase the PCI of these alleys to 80 or better. The City Council adopted the philosophy of "Keeping the Good Alleys Good" and set aside funds to perform maintenance on alleys in good condition to prevent them from falling into the reconstruction category. It's much more cost effective to maintain a street than it is to rebuild one.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	750,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: ASPHALT REHABILITATION/OVERLAY PROJECT
PROJECT NUMBER: TBA**

Description: Overlays and repairs to existing asphalt roadways. This project will fund asphalt overlays to existing concrete streets which are in need of reconstruction as a temporary repair to achieve a smooth street until funding becomes available to reconstruct the concrete roadway.

Justification: To increase the Pavement Condition Index (PCI) on asphalt roads and temporarily repair concrete streets with a PCI < 60. Preventative maintenance treatments should be applied every 3 to 5 years on arterials and every 5 to 7 years on local streets. This reduces the need for costly reconstruction.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	389,457	350,000	450,000	350,000	350,000	300,000	1,800,000
Operating Impact	-	-	-	-	-	-	-

**PROJECT NAME: CDBG PROJECTS
PROJECT NUMBER: CO050599**

Description: Infrastructure improvements in low to moderate income areas of the City. The City receives funding each year as part of the HUD Community Development Block Grant (CDBG) program.

Justification: Replace aging infrastructure and bring infrastructure up to current City standards in low to moderate areas in the City.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	731,766	342,084	234,084	234,084	234,084	234,084	1,278,420
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: CRACK SEAL FOR PAVEMENT
PROJECT NUMBER: TBA**

Description: Installing crack seal on asphalt and concrete roadways as a maintenance measure to extend the life of the pavement.

Justification: To adequately and properly maintain asphalt and concrete roadways in order to increase the life of the pavement surface. Crack sealing the streets and alleys is one of the most cost effective tools available to the City to extend the life of pavement by 3 to 5 years. This project was recommended by the 2009 CIP Bond Committee.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Operating Impact	-	-	-	-	-	-	-

**PROJECT NAME: DOWNTOWN TRANSPORTATION ORIENTED DEVELOPMENT (TOD) PROJECTS
PROJECT NUMBER: SP060618**

Description: This project will fund infrastructure improvements in the downtown area and for TOD projects. The funding is 80% funded by NCTCOG and the City will fund the remaining 20%. This funding was originally set forth for the Dalrock Park N Ride project but the project was abandoned due to lack of support from DART and other agencies. Eligible projects include park and ride facilities and access improvement, such as pedestrian mall, way-finding signage, streetscape improvements (benches, lighting, etc.).

Justification: To construct infrastructure improvements and partner with potential developers of TOD projects in the downtown area.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	250,000	2,286,150	-	-	-	-	2,286,150
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: EASTSIDE LIFT STATION
PROJECT NUMBER: TAB**

Description: Rehabilitation of the City's Eastside Lift Station located on the east side of Lake Ray Hubbard north of SH 66. This lift station serves approximately 31% of the City's customers. This project was identified during the City's Sanitary Sewer Evaluation Study (SSES). The rehabilitation involves installing new larger pumps to bypass the Westside Lift Station.

Justification: Currently the Eastside Lift Station pumps sewer to the Westside Lift Station where the sewer is pumped again to the west before discharging into the Rowlett Creek Wastewater Plan in Garland. The rehabilitation of the Eastside Lift Station will eliminate the need to pump to the Westside Lift Station, saving millions in energy costs over the life of the lift station. The existing pumps are deteriorated. If this project is not completed, the City will continue to pay to pump the sewer twice and the lift station could fail, requiring emergency repairs and potentially placing the sanitary sewer service in jeopardy.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	726,200	207,957	-	-	-	-	207,957
Operating Impact	-	-	-	-	-	-	-

**PROJECT NAME: FOAM INJECTION UNDER CONCRETE PAVEMENT
PROJECT NUMBER: TBA**

Description: Installing foam below pavement which has settled to raise the elevation of the pavement back to its original elevation for improved riding surface and drainage to extend the life of the pavement.

Justification: To adequately and properly maintain concrete roadways in order to increase the life of the pavement surface. This project was recommended by the 2009 CIP Bond Committee. High Density Polyurethane Foam Injection gives the City another cost effective tool to help us preserve and improve the overall PCI rating of existing roads. This prevents premature failure of pavement and costly reconstruction. This project was recommended by the 2009 CIP Bond Committee.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	200,000	150,000	150,000	150,000	150,000	150,000	750,000
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

PROJECT NAME: KATY RAILROAD PARK							
PROJECT NUMBER: PK050577							
Description: Park improvements to the existing Katy Railroad Park including a new playground, backstops, and pavilion. The design is planned for FY 2010 and the construction is planned for FY 2011 and 2013.							
Justification: Identified in the Parks Open Space and Master Plan. This project was recommended by the CIP Bond Committee.							
Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	217,244	326,000	-	-	-	-	326,000
Operating Impact	-	79,856	79,856	79,856	79,856	79,856	399,280

PROJECT NAME: MAIN STREET LIFT STATION							
PROJECT NUMBER: SS060647							
Description: Replacement of the Main Street Lift Station. Project also includes replacement of several gravity sewer lines which discharge into the lift station and have deteriorated along with a portion of the force main from the lift station which has broken several times due to deterioration.							
Justification: This was not identified in the Wastewater Master Plan. However, recent malfunctions at the lift station warrant replacement of the facility. The concrete wet well is collapsing and deteriorated from sewer gases. Replacement of this lift station is identified in the City's Sanitary Sewer Overflow (SSO) remediation plan, which was required by the Texas Commission on Environmental Quality (TCEQ) due to overflows of the system during rain events.							
Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	1,282,651	3,848	-	-	-	-	3,848
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: MARTIN/FREEDOM DRIVE EXTENSION
PROJECT NUMBER: ST030379**

Description: Reconstruct Martin Drive from SH 66 to Industrial. Martin Drive will be shifted to the east at the SH 66 intersection to align with the future extension of Freedom Drive north of SH 66 when the vacant parcel develops. A new traffic signal will be installed and the pavement will be widened to accommodate additional turn lanes. The City received a grant from NCTCOG in the amount of \$1,350,000 to help fund the project. Construction is planned to be complete by the end of FY 2010.

Justification: Martin Drive will serve as the primary route for access to the DART light rail station. DART is reconstructing Martin Drive from Industrial to the railroad tracks. The additional turn lanes and traffic signal at SH 66 will improve mobility and decrease delay for motorists as traffic increases due to the new light rail station. This project was recommended by the 2009 CIP Bond Committee.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	1,571,131	15,769	-	-	-	-	15,769
Operating Impact	-	-	-	-	-	-	-

**PROJECT NAME: MERRITT ROAD INTERCONNECTOR PHASE I & II
PROJECT NUMBER: ST030215**

Description: This project is phase one and two of a three phased project. All three phases make up the installation of connector between Merritt Rd. and Liberty Grove Rd under PGBT. The roadway will be a 4-lane divided roadway. This project will be funded on a 80 (TxDOT)/20 (City) match using excess toll revenue funds. The engineering and ROW will be completed in 2010. The construction will occur over years 2011-2012.

Justification: Improved mobility and increased capacity on Merritt Road from the PGBT since there will not be service roads along the PGBT from Merritt Road to the City limits. This project was recommended by the 2009 CIP Bond Committee.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	1,932,837	4,493,250	7,500,000	-	-	-	11,993,250
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: MISC CONCRETE / ASPHALT STREET REHABILITATION WITH A PCI > 60
PROJECT NUMBER: ST060570**

Description: This project is for the rehabilitation of miscellaneous concrete and asphalt streets with a Pavement Condition Index (PCI) of greater than 60. Each year, funds will be budgeted in the CIP to rehabilitate the chosen streets based on the rating of each street with a priority being given to the lowest rated streets above 60 in order to improve the PCI to 80 or better following the improvements. 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. This project was recommended by the 2009 CIP Bond Committee.

Justification: To repair and maintain existing concrete and asphalt streets in order to extend the life of the concrete pavement. The goal is to increase the PCI of these alleys to 80 or better. The City Council adopted the philosophy of "Keeping the Good Streets Good" and set aside funds to perform maintenance on streets in good condition to prevent them from falling into the reconstruction category. It's much more cost effective to maintain a street than it is to rebuild one. This project was recommended by the CIP Bond Committee.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	3,300,662	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Operating Impact	-	-	-	-	-	-	-

**PROJECT NAME: MISCELLANEOUS SANITARY SEWER LINE REPAIR AND REPLACEMENT
PROJECT NUMBER: WA030442**

Description: Repair and replacement of miscellaneous sanitary sewer lines throughout the City. The candidate projects will be determined once the Sanitary Sewer Evaluation Study (SSES) is complete and the projects prioritized.

Justification: Annual replacement program for sanitary sewer lines which have deteriorated and require ongoing maintenance. The replacement and/or rehabilitation of these lines will reduce the Infiltration/Inflow (I/I) into the system, which decreases operational costs for treating the water which enters the system from other sources.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	450,000	669,272	250,000	500,000	500,000	-	1,919,272
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
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. This account also funds upgrading waterlines as part of development projects.							
Justification: Annual replacement program for waterlines which have deteriorated and require ongoing maintenance.							
Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	712,326	25,513	250,000	300,000	300,000	282,500	1,158,013
Operating Impact	-	-	-	-	-	-	-

PROJECT NAME: ROWLETT ROAD RECONSTRUCTION - 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. The City received a grant from NCTCOG which will fund 80% of the project. The engineering will be completed in FY 2010 and construction is scheduled to begin by June 2010 and completed in FY 2011.							
Justification: The sewer lines are substandard and the paving Pavement Condition Index (PCI) < 65. The additional lanes will increase capacity and improve mobility							
Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	4,421,994	1,150,800	1,300,000	-	-	-	2,450,800
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
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. Construction will be complete by the end of FY 2010.

Justification: Identified in Wastewater Master Plan. The existing lift station is over 30 years old and serves approximately 1/3 of the City's sewer and is in need of replacement.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	2,312,124	4,624	-	-	-	-	4,624
Operating Impact	-	-	-	-	-	-	-

**PROJECT NAME: SIGN REPLACEMENT/PAVEMENT MARKING
PROJECT NUMBER: TBA**

Description: Project to replace existing street regulatory signs and pavement markings, including striping.

Justification: To bring the City up to the current standards for street signs in accordance to the Texas Manual on Uniform Traffic Control Devices (TMUTCD) and provide proper pavement markings to improve the safety of motorists.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	45,000	45,000	45,000	45,000	45,000	45,000	225,000
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

PROJECT NAME: TRAFFIC MANAGEMENT PROJECTS							
PROJECT NUMBER: TBA							
Description: This project will fund traffic management projects along roadways in the City such as median openings/closings, turn lanes, deceleration lanes, intersection improvements, etc. This funding will also be used to partner and cost participate with developers to construct traffic management projects for development projects.							
Justification: To construct traffic management improvements for improved safety and capacity of roadways.							
Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	100,000	150,000	200,000	-	-	-	350,000
Operating Impact	-	-	-	-	-	-	-

PROJECT NAME: TRAFFIC SIGNAL REPAIR/MAINTENANCE							
PROJECT NUMBER: TBA							
Description: Project to establish an annual program to make repairs to existing traffic signals located in the City. In the 2010 federal census, the City of Rowlett will exceed 50,000 in population and the responsibilities of the traffic signals on the state highway will be transferred to the City of Rowlett for construction, maintenance and operations. This will increase the signalized intersections that the City is responsible for maintaining from 15 to 23 locations. The increase in funding includes regular inspections and maintenance of the additional signalized intersections.							
Justification: To repair and maintain existing traffic signals in the City to keep signals safe. The City will be required to take over the maintenance of the signals along Lakeview Parkway from TxDOT after the 2010 census. This project was recommended by the 2009 CIP Bond Committee.							
Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	15,000	60,000	60,000	60,000	60,000	60,000	300,000
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: WATER TANK REFURBISHING
PROJECT NUMBER: WA030325**

Description: Project to repair and repaint the City's water distribution tanks. The design will occur in one year and the refurbishment will occur in subsequent years.

Justification: To repair and maintain the water tanks to meet TCEQ and AWWA standards in order to keep the drinking water safe.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	124,182	750,000	50,000	-	-	817,500	1,617,500
Operating Impact	-	-	-	-	-	-	-

**PROJECT NAME: WESTSIDE LIFT STATION
PROJECT NUMBER: TBA**

Description: Rehabilitation of the City's Westside Lift Station located on the west side of Lake Ray Hubbard north of SH66. This lift station serves approximately 65% of the City's customers. This project resulted due to the wet well deteriorating beyond repair due to hydrogen sulfide gas attack to the concrete. The walls of the wet well were spilling off to the bottom of the wet well and the pumps were damaged when the concrete chunks were sucked into the pumps. This project was also identified during the City's Sanitary Sewer Evaluation Study (SSES).

Justification: The rehabilitation of this lift station is required to continue providing sewer service to 65% of the customers of the City. If this project is not done, the lift station will continue to fail, and the City will be required to spend money on temporary pumping to keep repairing the lift station.

Financial Information	2010	2011	2012	2013	2014	2015	Five Year Total
Project Budget	892,000	7,752	-	-	-	-	7,752
Operating Impact	-	-	-	-	-	-	-

**CITY OF ROWLETT
FY 2010 - 11
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 \$116,445,163. This includes general obligation refunded issues, improvements, certificates of obligation, and tax notes issued during 1997 through 2011. The projected 2010-11 requirements are estimated at \$9,131,010. The total amount of outstanding debt represents 3.62% of assessed value.

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Rowlett's rate of \$0.747173 falls well under this limit. The city currently operates with the following general obligation debt ratios:

Net debt per capita: \$1,600

Net debt to assessed value: 2.71%

The following table reflects the allocation of the property tax levy between Debt Service and General Fund operations for FY 2010-11 and previous years:

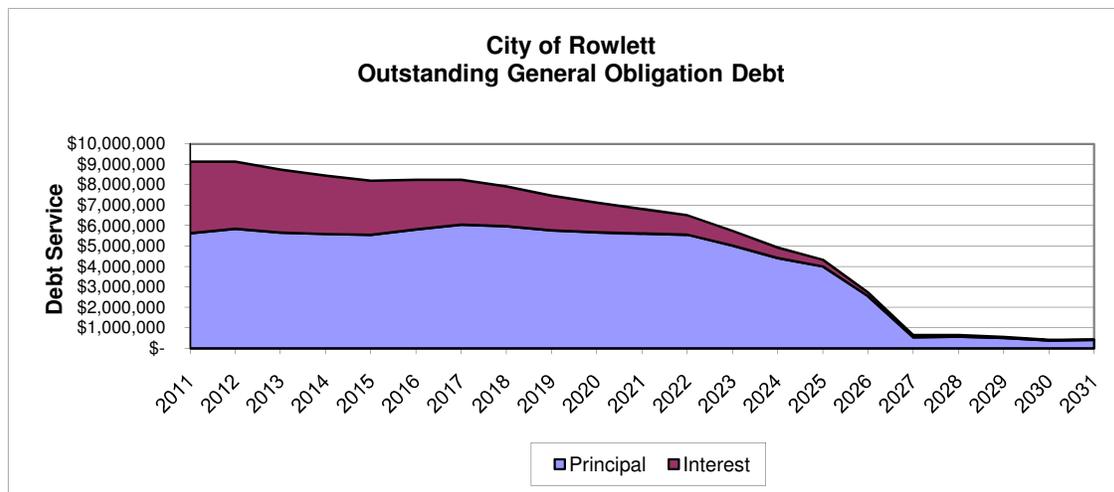
	2006-07	2007-08	2008-09	2009-10	2010-11
Debt Service	0.268452	0.281000	0.252500	0.245153	0.252500
O & M	0.478721	0.466173	0.494673	0.502020	0.494673
Total	0.747173	0.747173	0.747173	0.747173	0.747173

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.

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

**AGGREGATE DEBT SERVICE
AS OF SEPTEMBER 30, 2010**

Date	Principal	Interest	Total P&I
2011	5,630,000.00	3,501,010.03	9,131,010.03
2012	5,845,000.00	3,287,389.03	9,132,389.03
2013	5,670,000.00	3,072,102.28	8,742,102.28
2014	5,595,000.00	2,860,195.28	8,455,195.28
2015	5,555,000.00	2,652,153.15	8,207,153.15
2016	5,815,000.00	2,434,725.77	8,249,725.77
2017	6,050,000.00	2,193,283.40	8,243,283.40
2018	5,980,000.00	1,940,085.78	7,920,085.78
2019	5,775,000.00	1,690,266.53	7,465,266.53
2020	5,685,000.00	1,447,087.15	7,132,087.15
2021	5,615,000.00	1,201,099.52	6,816,099.52
2022	5,560,000.00	953,643.14	6,513,643.14
2023	5,030,000.00	719,743.76	5,749,743.76
2024	4,420,000.00	510,555.01	4,930,555.01
2025	4,005,000.00	326,346.26	4,331,346.26
2026	2,550,000.00	184,417.51	2,734,417.51
2027	540,000.00	112,076.88	652,076.88
2028	565,000.00	83,698.38	648,698.38
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	\$ 87,190,000.00	\$ 29,265,163.24	\$ 116,455,163.24



**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

**GENERAL OBLIGATION TAXABLE
REFUNDING BONDS, SERIES 2010A**

Original Issue: \$1,175,000

Interest Rate: Various - 1.570% to 5.710%

Date	Principal	Interest	Total P&I
2011	45,000.00	50,669.50	95,669.50
2012	50,000.00	49,963.00	99,963.00
2013	45,000.00	49,178.00	94,178.00
2014	50,000.00	47,882.00	97,882.00
2015	50,000.00	46,442.00	96,442.00
2016	55,000.00	45,002.00	100,002.00
2017	55,000.00	42,956.00	97,956.00
2018	55,000.00	40,910.00	95,910.00
2019	60,000.00	38,457.00	98,457.00
2020	65,000.00	35,781.00	100,781.00
2021	65,000.00	32,882.00	97,882.00
2022	70,000.00	29,625.50	99,625.50
2023	70,000.00	26,118.50	96,118.50
2024	75,000.00	22,611.50	97,611.50
2025	80,000.00	18,854.00	98,854.00
2026	85,000.00	14,846.00	99,846.00
2027	85,000.00	9,992.50	94,992.50
2028	90,000.00	5,139.00	95,139.00
Total	\$ 1,150,000.00	\$ 607,309.50	\$ 1,757,309.50

**CITY OF ROWLETT
 FY 2010 - 11
 GENERAL OBLIGATION DEBT SERVICE**

**GENERAL OBLIGATION
 REFUNDING BONDS, SERIES 2010**

Original Issue: \$10,825,000

Interest Rate: Various - 2.000% to 4.000%

Date	Principal	Interest	Total P&I
2011	180,000.00	365,100.00	545,100.00
2012	920,000.00	351,800.00	1,271,800.00
2013	945,000.00	328,487.50	1,273,487.50
2014	970,000.00	304,550.00	1,274,550.00
2015	990,000.00	280,050.00	1,270,050.00
2016	1,025,000.00	249,737.50	1,274,737.50
2017	1,060,000.00	210,600.00	1,270,600.00
2018	935,000.00	170,700.00	1,105,700.00
2019	975,000.00	132,500.00	1,107,500.00
2020	1,015,000.00	92,700.00	1,107,700.00
2021	1,050,000.00	51,400.00	1,101,400.00
2022	760,000.00	15,200.00	775,200.00
Total	\$ 10,825,000.00	\$ 2,552,825.00	\$ 13,377,825.00

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

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

Original Issue: \$26,280,000

Interest Rate: Various - 4.250% to 5.125%

Date	Principal	Interest	Total P&I
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	\$ 22,360,000.00	\$ 10,805,059.48	\$ 33,165,059.48

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

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

Original Issue: \$22,170,000
Interest Rate: Various - 3.375% to 4.500%

Date	Principal	Interest	Total P&I
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	\$ 18,085,000.00	\$ 6,561,153.24	\$ 24,646,153.24

**GENERAL OBLIGATION
REFUNDING BONDS, SERIES 2005**

Original Issue: \$8,615,000
Interest Rate: Various - 4.250% to 4.500%

Date	Principal	Interest	Total P&I
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	\$ 6,390,000.00	\$ 1,325,731.25	\$ 7,715,731.25

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

**GENERAL OBLIGATION BONDS
SERIES 2004 A**

Original Issue: \$6,080,000

Interest Rate: Various - 3.750% to 4.750%

Date	Principal	Interest	Total P&I
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	\$ 4,690,000.00	\$ 1,624,531.25	\$ 6,314,531.25

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

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

Original Issue: \$4,420,000

Interest Rate: Various - 3.750% to 4.875%

Date	Principal	Interest	Total P&I
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	\$ 3,540,000.00	\$ 1,497,318.85	\$ 5,037,318.85

**CITY OF ROWLETT
 FY 2010 - 11
 GENERAL OBLIGATION DEBT SERVICE**

**GENERAL OBLIGATION REFUNDING BONDS
 SERIES 2004**

Original Issue: \$4,885,000

Interest Rate: Various - 3.700% to 4.600%

Date	Principal	Interest	Total P&I
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	\$ 3,110,000.00	\$ 592,347.50	\$ 3,702,347.50

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

**GENERAL OBLIGATION BONDS
SERIES 2003A**

Original Issue: \$3,815,000
Interest Rate: Various - 4.000% to 5.000%

Date	Principal	Interest	Total P&I
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	\$ 2,910,000.00	\$ 995,165.00	\$ 3,905,165.00

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

Original Issue: \$7,060,000
Interest Rate: Various - 4.000% to 5.000%

Date	Principal	Interest	Total P&I
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	\$ 5,320,000.00	\$ 1,817,378.17	\$ 7,137,378.17

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

**GENERAL OBLIGATION REFUNDING BONDS
SERIES 2003**

Original Issue: \$8,050,000

Interest Rate: Various - 4.000% to 4.500%

Date	Principal	Interest	Total P&I
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	\$ 2,545,000.00	\$ 176,125.00	\$ 2,721,125.00

**GENERAL OBLIGATION BONDS
SERIES 2002**

Original Issue: \$6,385,000

Interest Rate: Various - 3.750%

Date	Principal	Interest	Total P&I
2011	285,000.00	5,345.75	290,345.75
Total	\$ 285,000.00	\$ 5,345.75	\$ 290,345.75

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

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

Original Issue: \$5,170,000
Interest Rate: Various - 3.750%

Date	Principal	Interest	Total P&I
2011	225,000.00	4,218.75	229,218.75
Total	\$ 225,000.00	\$ 4,218.75	\$ 229,218.75

**GENERAL OBLIGATION BONDS
SERIES 2001**

Original Issue: \$2,805,000
Interest Rate: Various - 4.250%

Date	Principal	Interest	Total P&I
2011	130,000.00	2,762.50	132,762.50
Total	\$ 130,000.00	\$ 2,762.50	\$ 132,762.50

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

Original Issue: \$1,490,000
Interest Rate: Various - 4.250%

Date	Principal	Interest	Total P&I
2011	70,000.00	1,487.50	71,487.50
Total	\$ 70,000.00	\$ 1,487.50	\$ 71,487.50

**CITY OF ROWLETT
FY 2010 - 11
GENERAL OBLIGATION DEBT SERVICE**

**GENERAL OBLIGATION TAXABLE
SERIES 1997A**

**Original Issue: \$6,500,000
Interest Rate: 1.270%**

Date	Principal	Interest	Total P&I
2011	200,000.00	70,548.50	270,548.50
2012	215,000.00	68,008.50	283,008.50
2013	230,000.00	65,278.00	295,278.00
2014	245,000.00	62,357.00	307,357.00
2015	265,000.00	59,245.50	324,245.50
2016	285,000.00	55,880.00	340,880.00
2017	305,000.00	52,260.50	357,260.50
2018	325,000.00	48,387.00	373,387.00
2019	345,000.00	44,259.50	389,259.50
2020	365,000.00	39,878.00	404,878.00
2021	390,000.00	35,242.50	425,242.50
2022	415,000.00	30,289.50	445,289.50
2023	440,000.00	25,019.00	465,019.00
2024	475,000.00	19,431.00	494,431.00
2025	510,000.00	13,398.50	523,398.50
2026	545,000.00	6,921.50	551,921.50
Total	\$ 5,555,000.00	\$ 696,404.50	\$ 6,251,404.50

CITY OF ROWLETT
FY 2010 - 11
WATERWORKS AND SEWER SYSTEM REVENUE BONDS

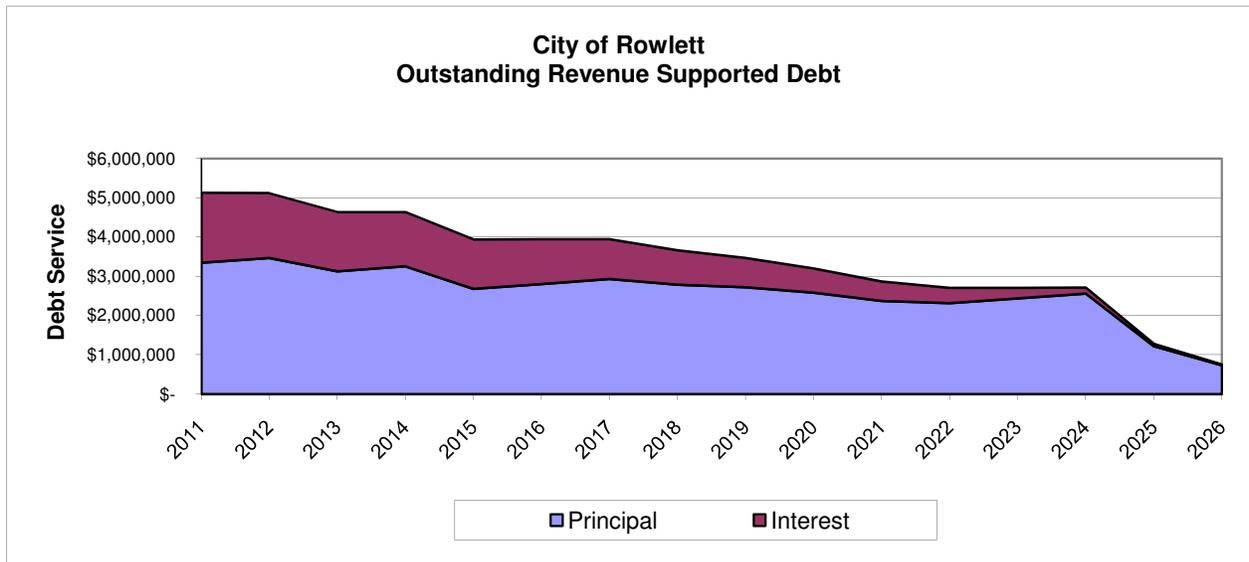
Waterworks and Sewer System Revenue Bonds are issued for a term of generally twenty years for the purpose of constructing major capital improvements, which include water and wastewater mains, pumping facilities and storage tanks. The net revenues of the Utility Fund secure the Waterworks and Sewer System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

Total outstanding waterworks and sewer system revenue debt including estimated fees equals \$54,720,153 with the FY 2010-11 requirements being \$5,131,546.

**CITY OF ROWLETT
FY 2010 - 11
OUTSTANDING REVENUE SUPPORTED DEBT**

**AGGREGATE DEBT SERVICE
AS OF OCTOBER 1, 2010**

Date	Principal	Interest	Total P&I
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	\$ 41,340,000.00	\$ 13,380,152.67	\$ 54,720,152.67



**CITY OF ROWLETT
FY 2010 - 11
OUTSTANDING REVENUE SUPPORTED DEBT**

**WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS
SERIES 2006**

Original Issue: \$11,775,000

Interest Rate: Various: 4.250% - 4.750%

Date	Principal	Interest	Total P&I
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	\$ 9,215,000.00	\$ 3,596,303.75	\$ 12,811,303.75

**CITY OF ROWLETT
FY 2010 - 11
OUTSTANDING REVENUE SUPPORTED DEBT**

**WATERWORKS AND SEWER SYSTEM REVENUE BONDS
SERIES 2005A**

Original Issue: \$7,180,000

Interest Rate: Various: 3.400% - 4.375%

Date	Principal	Interest	Total P&I
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	\$ 5,875,000.00	\$ 2,074,025.71	\$ 7,949,025.71

**CITY OF ROWLETT
FY 2010 - 11
OUTSTANDING REVENUE SUPPORTED DEBT**

**WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS
SERIES 2005**

Original Issue: \$7,630,000
Interest Rate: Various: 3.750% - 5.000%

Date	Principal	Interest	Total P&I
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	\$ 6,310,000.00	\$ 1,341,925.00	\$ 7,651,925.00

**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
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	\$ 14,490,000.00	\$ 5,510,731.25	\$ 20,000,731.25

**CITY OF ROWLETT
FY 2010 - 11
OUTSTANDING REVENUE SUPPORTED DEBT**

**WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS
SERIES 2004**

Original Issue: \$7,910,000

Interest Rate: Various: 4.000% - 4.500%

Date	Principal	Interest	Total P&I
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	\$ 3,875,000.00	\$ 451,743.75	\$ 4,326,743.75

**WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS
SERIES 2003**

Original Issue: \$3,300,000

Interest Rate: Various: 4.000%

Date	Principal	Interest	Total P&I
2011	95,000.00	5,700.00	100,700.00
2012	95,000.00	1,900.00	96,900.00
Total	\$ 190,000.00	\$ 7,600.00	\$ 197,600.00

**CITY OF ROWLETT
FY 2010 - 11
OUTSTANDING REVENUE SUPPORTED DEBT**

**WATERWORKS AND SEWER SYSTEM REVENUE BONDS
SERIES 2001**

Original Issue: \$2,105,000

Interest Rate: Various: 4.250% - 5.000%

Date	Principal	Interest	Total P&I
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	\$ 1,385,000.00	\$ 397,823.21	\$ 1,782,823.21

FINANCIAL AND FISCAL POLICIES

**CITY OF ROWLETT
FY 2010 - 2011
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:

- 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).

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

- 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.
- 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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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, 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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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).
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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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, Impact Fees Fund, Innovations Fund, Public Education and Government (P.E.G.) Fund, Grants Fund, CDBG Fund, Juvenile Diversion Fund, Court Technology Fund, Court Security Fund, Golf Fund, and Employee Benefits 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 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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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 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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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.

C. 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.

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

CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES

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 of a revenue 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.
- 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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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 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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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 piping 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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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 as amended. Purchases under \$50,000 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 \$3,000 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.

Any payment for the purchase of goods or services by the City at a total cost of less than \$3,000 may be made via a procurement card or a field purchase order (FPO).

All documentation for the disbursement of funds by the Finance Department exceeding \$50,000 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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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 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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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.

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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

- 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).
- 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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

IX. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

A. OPERATING RESERVES/FUND BALANCES

1. Defined: Under generally accepted accounting principles (GAAP), governmental entities maintain several types of funds with different accounting basis. As a result, the methodology for determining the level of operating reserves is different. For funds falling under the modified accrual basis of accounting (generally governmental fund types such as the general fund and special revenue funds), the operating reserve will be defined as Fund Balance under GAAP. For funds falling under the full accrual basis of accounting (generally business-type activities such as the utility, drainage and refuse funds), the operating reserve will be defined as Unrestricted Net Assets under GAAP.
2. The General Fund operating reserve balance should be at least 13% of the Fund's annual expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
3. The Utility Fund operating reserve balance should be maintained at least 20% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
4. The Economic Development Fund operating reserve 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.
5. The Drainage Fund operating reserve balance should be maintained at least 10% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
6. The Refuse Fund operating reserve balance should be maintained at least 5% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
7. The Golf Fund operating reserve balance should be maintained at least 5% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
8. All other funds should maintain adequate operating 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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

- 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.
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 included 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 reappropriated.
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 unrefunded 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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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 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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

- 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. 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.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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 Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

**CITY OF ROWLETT
FY 2010 - 2011
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 the approved 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%

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

**APPENDIX A
CAPITAL PROJECTS POLICY (continued)**

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 readvertised for bids. Contract modifications that decrease the original amount by 25% must have the contractor's consent.

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

**APPENDIX A
CAPITAL PROJECTS POLICY (continued)**

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 or from time to 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.

(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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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, 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

**CITY OF ROWLETT
FY 2010 - 2011
FINANCIAL AND FISCAL POLICIES**

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 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

CITY OF ROWLETT
FY 2009 - 10
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 2009 estimated population of 54,250. 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 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.

CITY OF ROWLETT
FY 2009 - 10
HISTORY OF ROWLETT

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 Easter Egg Hunt in April and the Fireworks on Main in July. Other citywide events include the Downtown Holiday Tree Lighting and Holiday Parade.

Welcome to Rowlett!

**CITY OF ROWLETT
FY 2010 - 11
STATISTICAL DATA**

MISCELLANEOUS DATA

Date of Incorporation	September 4, 1952
Date of City Charter Adoption	December 6, 1979
Form of Government	Council-manager
Population (2010 Estimate)	54,500
Area - square miles	20.4
Building Permits:	
Permits issued (fiscal year)	28
Value (fiscal year)	\$4,141,677
City Employees (In FTEs):	
Full-time	336.00
Part-time	9.50
Temporary / Seasonal	29.75
Fire Protection:	
Number of stations	4
Number of employees	76.0
Police Protection:	
Number of stations	1
Number of employees	108.0
Recreation:	
Parks - number of acres:	
Developed	606.9
Undeveloped	376.5
Library:	
Volumes	106,436
Municipal Water System:	
Number of customers	19,227
Average daily consumption (gallons)	6,196,262
Miles of water mains	255
Municipal Sewer System:	
Number of customers	18,304
Miles of sewer mains	236

**CITY OF ROWLETT
FY 2010 - 11
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
2001	45,653	\$ 1,646,155,874	\$ 36,058	10,924	6.0%	n/a
2002	47,950	\$ 1,709,465,450	\$ 35,651	11,203	7.3%	n/a
2003	49,423	\$ 1,770,183,591	\$ 35,817	11,186	7.3%	n/a
2004	50,800	\$ 1,908,048,000	\$ 37,560	11,371	6.3%	n/a
2005	52,300	\$ 2,091,477,000	\$ 39,990	10,914	5.7%	4.7%
2006	53,100	\$ 2,217,933,900	\$ 41,769	10,716	5.0%	4.2%
2007	53,750	\$ 2,353,981,250	\$ 43,795	11,470	4.8%	4.0%
2008	54,150	\$ 2,353,250,700	\$ 43,458	11,500	5.8%	5.4%
2009	54,250	\$ 2,381,172,465	\$ 43,893	11,483	8.7%	8.2%
2010	54,500	\$ 2,416,067,066	\$ 44,332	11,555	8.4%	7.7%

⁽¹⁾ North Central Texas Council of Governments.

⁽²⁾ U.S. Department of Commerce: Bureau of Economic Analysis. Per Capita Personal Income represents the

⁽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).

**CITY OF ROWLETT
FY 2010 - 11
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	3.98%
Lake Pointe Medical Center	700	2	2.59%
Wal-mart Supercenter	500	3	1.85%
City of Rowlett	375	4	1.39%
Target Corporation	275	5	1.02%
Senior Care at Lake Pointe	190	6	0.70%
Rowlett Nursing Home	152	7	0.56%
Store Décor	126	8	0.47%
Albertson's, Inc.	125	9	0.46%
H & S Manufacturing	<u>85</u>	10	<u>0.31%</u>
	<u><u>3,604</u></u>		<u><u>13.32%</u></u>

Source: City of Rowlett - Economic Development Department

**CITY OF ROWLETT
FY 2010 - 11
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	\$ 43,264,100	1	1.32%
Oncor Electric / Texas Utilities	26,094,310	2	0.79%
Wal Mart	19,880,950	3	0.61%
Verizon	18,944,270	4	0.58%
Target Corporation	16,811,860	5	0.51%
Home Depot USA Inc	11,870,390	6	0.36%
Gemni Rowlett Crossing LP	9,239,270	7	0.28%
Acme Realty Plaza 71 Ltd	8,013,620	8	0.24%
LPMA LP	7,891,000	9	0.24%
NWC Liberty Grove & SH66	7,677,970	10	0.23%
	\$ <u>169,687,740</u>		<u>5.16%</u>

Source: Dallas County Tax Office

**CITY OF ROWLETT
FY 2010 - 11
STATISTICAL DATA**

GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE

Fiscal Year	Property Tax	Sales Tax	Other	Total
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	\$ 23,739,045	\$ 6,230,025	\$ 120,329	\$ 30,089,399
2008	\$ 25,062,391	\$ 5,882,325	\$ 121,243	\$ 31,065,958
2009	\$ 25,027,004	\$ 5,666,751	\$ 110,779	\$ 30,804,534
2010	\$ 24,566,105	\$ 6,228,227	\$ 98,052	\$ 30,892,384

Source: City of Rowlett - Finance Department

**CITY OF ROWLETT
FY 2010 - 11
STATISTICAL DATA**

ASSESSED VALUE

Fiscal Year	Real Property		Personal Property
	Residential Property	Commercial Property	Commercial
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
2010	\$ 2,669,370,503	\$ 440,728,069	\$ 175,614,639
2011	\$ 2,617,685,294	\$ 430,067,954	\$ 172,511,943

Source: Dallas Central Appraisal District and Rockwall Central Appraisal District

**CITY OF ROWLETT
FY 2010 - 11
STATISTICAL DATA**

ASSESSED VALUE

Total Taxable Assessed Value	Total Direct Tax Rate	Average Home Market Value	Average Home Taxable Value
\$ 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
\$ 3,285,713,211	\$ 0.74717	\$ 157,691	\$ 146,809
\$ 3,220,265,191	\$ 0.74717	\$ 155,660	\$ 143,656

**CITY OF ROWLETT
FY 2010 - 11
STATISTICAL DATA**

CONSTRUCTION ACTIVITY AND PROPERTY VALUES

FISCAL YEAR	COMMERCIAL CONSTRUCTION		RESIDENTIAL CONSTRUCTION	
	PERMITS	VALUE	PERMITS	VALUE
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
2009	8	10,703,000	44	7,697,048
2010	2	450,000	26	3,691,677

City of Rowlett - Building Inspection Department



GLOSSARY

CITY OF ROWLETT
FY 2010 - 11
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 and the Rockwall 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.

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.

CITY OF ROWLETT
FY 2010 - 11
GLOSSARY OF BUDGET TERMS

Capital Improvement 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.

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.

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.

CITY OF ROWLETT
FY 2010 - 11
GLOSSARY OF BUDGET TERMS

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.

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.

CITY OF ROWLETT
FY 2010 - 11
GLOSSARY OF BUDGET TERMS

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.

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.

CITY OF ROWLETT
FY 2010 - 11
GLOSSARY OF BUDGET TERMS

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.

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

PGBT – President George Bush Tollway.

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

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.

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.

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.

**CITY OF ROWLETT
FY 2010 - 11
GLOSSARY OF BUDGET TERMS**

TNRCC – Texas Natural Resources Conservation Commission.

TXDOT – Texas Department of Transportation.



LEGAL SECTION

**CITY OF ROWLETT
FY 2010 - 11
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;
- (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

**CITY OF ROWLETT
FY 2010 - 11
LEGAL REQUIREMENTS**

(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

(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.

**CITY OF ROWLETT
FY 2010 - 11
LEGAL REQUIREMENTS**

(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.

(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 amendment 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-024-10

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

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011; 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, 2010 and ending September 30, 2011 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 August 3, 2010 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 September 7, 2010, 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 2010-2011 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 2010-2011 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 2010-2011, 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 2009-2010 not completed or started as of September 30, 2010, will be automatically carried over into fiscal year 2010-2011.

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: This ordinance shall become effective immediately upon its passage.

At a meeting of the City Council on September 21, 2010, a motion was made by Mayor Pro Tem Gottel, seconded by Councilmember Kilgore, to approve the budget as proposed; to move the surplus from the 2010 Budget into the Innovations Fund and authorize funding in the following items: Fire truck leases - \$100,120, Law enforcement software - \$75,192, Fire house software - \$10,912, SCBA replacement - \$18,000, Jaws of life - \$35,000, TMRS increase - \$107,615, Planning study - \$100,000, Special Events - \$40,985, Extra median mowing - \$34,050, Landscaping at City entrances - \$25,000, and the Rowlett Local Stimulus Fund - \$24,000; and freeze all remaining surplus in the Innovations Fund until such time that Council will authorize any expenditures at the request of the City Manager. The motion passed by the following vote:

Ayes: 5 Mayor Pro Tem Gottel, Deputy Mayor Pro Tem Jackson, Councilmember Phillips, Councilmember Davis and Councilmember Kilgore

Noes: 1 Mayor Harper

Absent: 1 Councilmember Gallops

Approved by *John E. H.*
Mayor

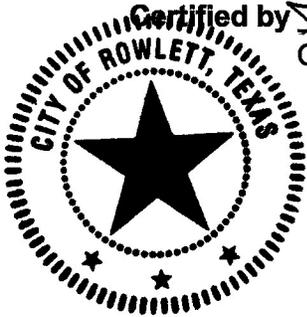
Date September 21, 2010

Approved to form by *[Signature]*
City Attorney

Date September 21, 2010

Certified by *Aunie Quinn*
City Secretary

Date September 21, 2010





City of Rowlett

Official Copy

Ordinance: ORD-025-10

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

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 2010-2011 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 2010-2011; 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 2010 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, 2010 and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2011.

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, 2011 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, 2011 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 September 21, 2010, a motion was made by Mayor Pro Tem Gottel, seconded by Deputy Mayor Pro Tem Jackson, that this Ordinance be adopted. The motion passed by the following vote:

Ayes: 6 Mayor Harper, Mayor Pro Tem Gottel, Deputy Mayor Pro Tem Jackson, Councilmember Phillips, Councilmember Davis and Councilmember Kilgore

Absent: 1 Councilmember Gallops

Approved by John E. H
Mayor

Date September 21, 2010

Approved to form by [Signature]
City Attorney

Date September 21, 2010

Certified by Annie Quinn
City Secretary

Date September 21, 2010

