

# City of Rowlett, Texas Annual Operating Budget Fiscal Year 2007-2008



**CITY OF ROWLETT**  
**ANNUAL OPERATING BUDGET**

**FISCAL YEAR**  
**OCTOBER 1, 2007 - SEPTEMBER 30, 2008**

**CITY COUNCIL**

John E. Harper, Mayor

Cindy Rushing, Mayor Pro-Tem

Todd W. Gottel, Deputy Mayor Pro-Tem

Steve Maggiotto, Councilmember

Randy Mays, Councilmember

Al Alberts, Councilmember

Dennis Alsup, Councilmember

**CITY STAFF**

Craig Owens, City Manager

George Harris, Deputy City Manager

Susie Quinn, City Secretary

Brian Funderburk, Financial Services

Larry Wright, Fire Chief

Matt Walling, Police Chief

Robert Hager, City Attorney

Keri Samford, Development Services

Jim Browne, Parks and Recreation

Pat Baugh, Public Works

Owen Lokken, Municipal Judge

Pam Liston, City Prosecutor

*Rowlett*  
T E X A S

**CITY OF ROWLETT  
CITY COUNCIL**



Left to Right, 1<sup>st</sup> Row: Mayor Pro-Tem Cindy Rushing, Dennis Alsup, Mayor John E. Harper, Deputy Mayor Pro-Tem Todd Gottel; 2<sup>nd</sup> Row: Al Alberts, Randy Mays, Steve Maggiotto

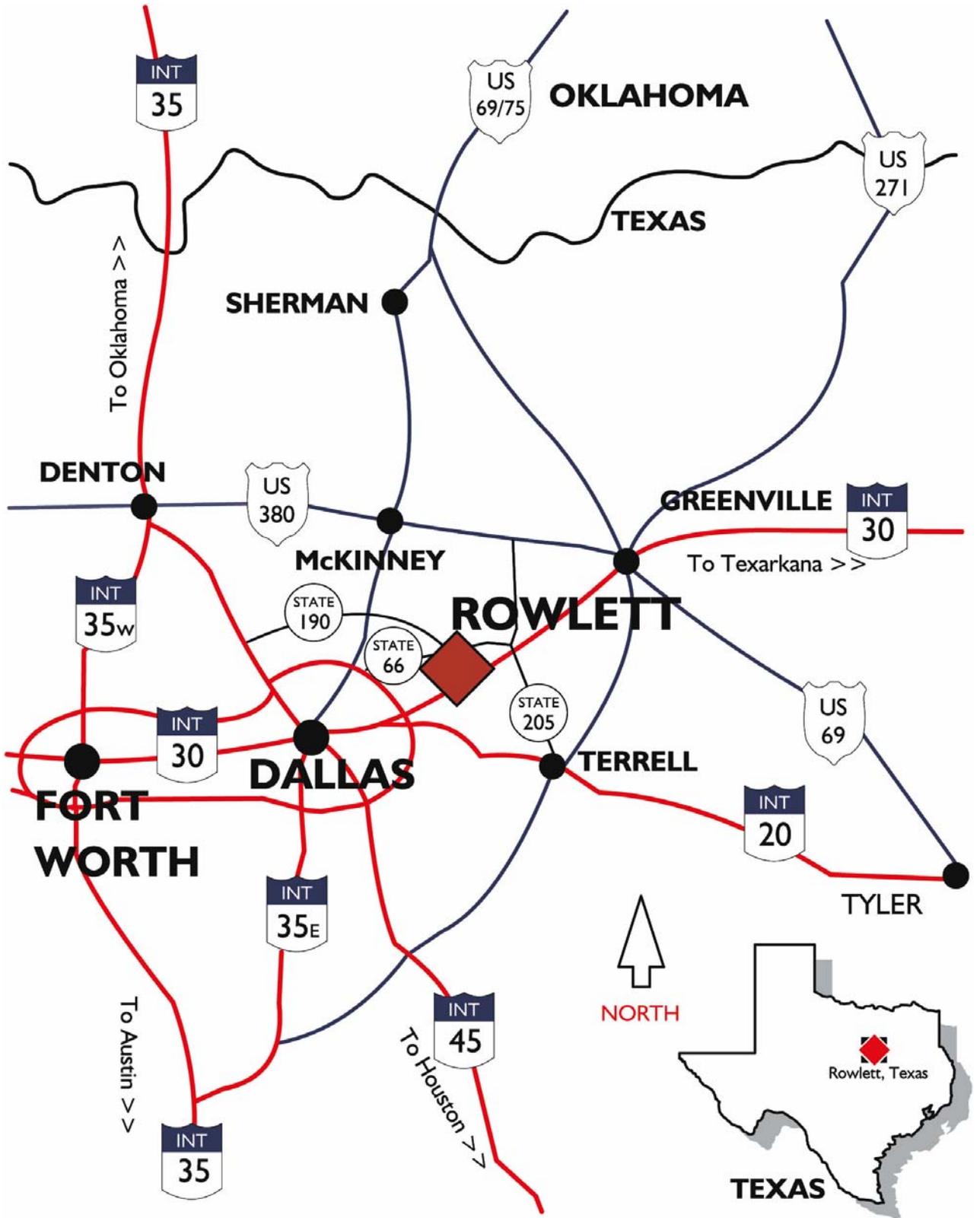
**ROWLETT'S VISION**

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

**ROWLETT'S MISSION**

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

# CITY OF ROWLETT LOCATION MAP



**CITY OF ROWLETT  
FY 2007-2008 BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Rowlett  
Texas**

For the Fiscal Year Beginning

**October 1, 2006**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Rowlett, Texas for the Annual Budget beginning October 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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*Rowlett*  
T E X A S



September 18, 2007

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

**Subject: Adopted Budget for Fiscal Year 2007-08**

Honorable Mayor and Members of the City Council:

It is again my pleasure to present the operating budget for the City of Rowlett. The document presented represents many hundreds of hours of preparation, analysis, planning and LISTENING. Staff made an effort this year to meet with citizens at the neighborhood level, hear their concerns and ideas, and share information about the full operations of all departments. For the first time this year the City also conducted a Citizen Survey to assess levels of citizen satisfaction and preference. Combined with an established Strategic Plan, active community discussion, expressed City Council priorities, and professional staff input from all levels of the organization, I believe the adopted budget for fiscal year 2007-08 is a responsible, responsive and achievable plan to deliver the greatest value to the citizens of Rowlett.

**Revenues**

For the third consecutive year the property tax rate will be unchanged at \$0.747173 per \$100 assessed valuation. In addition, this budget absorbs cost increases within the water & sewer and refuse enterprise funds with no adopted fee increases. Revenues were greatly helped by a 5.3% increase in taxable assessed valuation, increasing the total from \$3.141 billion to \$3.308 billion and 12.4% increase in sales taxes due, in part, to the opening of Super Target. Sales taxes are projected to increase from \$4.3 million to \$4.9 million.

Other revenues are adopted relatively flat or with small growth-related increases; however, \$250,000 has been added to General Fund user fees based on updating the user fee model. If, after updating the model, those revenues do not materialize, the budget will be reduced to accommodate the change.

FY 2008 adopted revenues, from all funds, total \$72.2 million, down \$0.8 million or 1.2% compared to the FY 2007 budget of \$73.0 million (excluding bonds).

## **Resources for top priorities**

Using all of available input we believe the top priorities for this fiscal year are Transportation and Infrastructure, Economic Development, and Community Development. Based on these priorities, this budget allocates resources to achieve higher levels than ever before in each of these areas.

### *Context of Reprioritization*

Challenged to offer a plan for operations that freed up resources for increased capital improvement spending, areas were reduced that minimized service impacts to customers. In addition to this program of investment in streets and critical infrastructure, the final budget delivers a great deal of continued and new programs and services for Rowlett residents and customers. The adopted budget is reprioritized to show improvement in target areas, maintain levels of service in others, and in some cases reduce service levels in areas that we believe are lower on the community's priority list. The fiscal boundary is a reflection of the clearly communicated expectations of the citizens, while customer care and communications continue to be requirements of the way I expect our organization to deliver services. As a result, there are no tax or utility fee increases in this adopted budget.

### *Streets, Roads and Alleys*

Rowlett is undergoing a tremendous amount of road construction. These planned improvements address long-standing needs and will deliver decades of mobility and access. Not only will these roads improve the quality of life for residents, this infrastructure, more than any other factor, will deliver economic development long expected in Rowlett. The adopted budget continues an aggressive program, finishing major projects currently underway, and delivers new resources to address repairs and improve neighborhood streets and alleys.

### *Economic Development*

Rowlett's progress in economic development the past five years signals the beginning of the planned development potential of the President George Bush Turnpike. Major retail investment (and the sales tax it captures) has been long awaited. The retail recruitment will continue under this budget. This budget, however, acknowledges the timing of the turnpike construction opening commercial development opportunity. Economic Development efforts to deliver high wage employment to the North Shore District and other areas of Rowlett will dramatically increase.

Full funding of Strategic Plan recommendations is allocated including: new emphasis on small business retention (\$50,000 for general business development), ongoing marketing and promotion of our community (\$53,800 for advertising), and funding for special studies and plans for key development areas (\$125,000).

### *Community Development*

The appearance of neighborhoods is vital to the Quality of Life assessment of those who live and do business in Rowlett. As our larger neighborhoods mature into their third decade, lagging property maintenance can take root. Ordinances have been established to make sure the "curb appeal" is maintained, but these standards are only as good as their enforcement. The budget

provides new levels of capability and more "hands on deck" to provide resources to ensure every property owner will be able to have neighbors who maintain minimum standards.

This budget continues the full-time staffing level (4) for code enforcement personnel (a level achieved for the first time only months ago), but it also redeploys capacity from the building inspection division to assist with this important function. Likewise the Police Department, through its Problem Oriented Policing will assist in making and maintaining progress in visual appearance of neighborhood property.

The final major resource added in this budget has potential to contribute as much as any of the other resources. We will be instituting an aggressive recruitment for volunteers to assist with less technical code violation reporting and compliance efforts. Like the very successful programs of the Police and Fire Rescue, we believe there are talented, dedicated and concerned citizens who can help make a big difference in this area. Volunteers with proper guidance and resources offer an effective increase in service level for this priority with little to no impact on budget resources.

### **Redeployments and Reductions**

In order to deliver at a higher level in the areas of Transportation and Infrastructure, Economic Development and Community Development and despite continued population and business growth and service demand, strategic reductions have been made in areas that we believe will have the least impact on the customer in most areas and will impact areas that seem to have a lower priority to citizens overall. These areas include administrative and internal service funds and departments, Parks and Recreation, Library, Planning, and water and wastewater operations.

We have held constant the staffing levels for both Police and Fire Rescue Departments. Though, with population and commercial growth, call volume continues to increase, our highly valued teams in these departments will creatively continue levels of service valued by residents.

### **Next Steps**

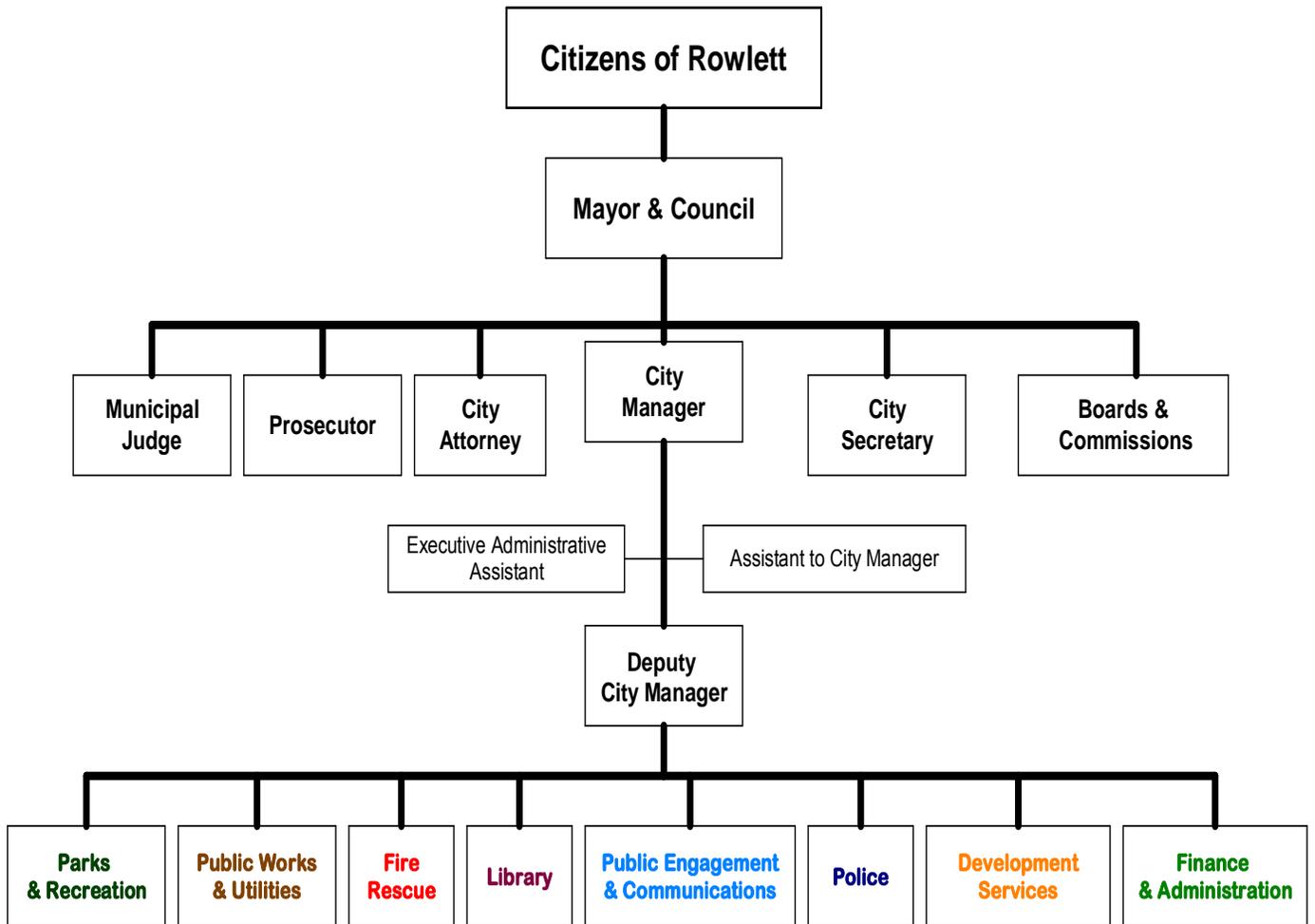
A tremendous amount of effort and genuine caring has gone into the creation of the budget and a plan for the new year on the part of all involved, Council, Staff and Citizen alike. Clearly there are many changes that are embodied in this budget. As staff we have worked very hard to facilitate the learning, development, consideration, reconsideration discussion and policy-building of this program.

We continue to have an excellent city and organization poised to do great things in this fiscal year and beyond. Unlike many cities in a similar position, we are meeting our challenges head on and exploring options to fit our community.

Respectfully submitted,



Craig S. Owens  
City Manager



10/01/07

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**STRATEGIC PLAN**

**Strategy A: Organizational Development**  
*Provide resources to recruit and maintain staff who continually seek higher standards of professionalism, expertise, and customer service while remaining flexible to act upon policies written to serve the citizenry.*

**Goal # A-1 Demonstrate commitment to employee development and growth.**

<b>Objectives</b>	(1-5 years)	Increase avenues for career growth
	(1-5 years)	Continually provide and enhance professional development and training
	(1-5 years)	Encourage informal leadership through team process
	(1-5 years)	Encourage bilingual education for enhanced customer service

**Goal # A-2 Set appropriate expectations for workload and balanced lives.**

<b>Objectives</b>	(1-5 years)	Evaluate work environment to identify flexible work schedules

**Goal # A-3 Create a team culture of employee involvement and contribution.**

	(1-5 years)	Recognize employees who demonstrate the City's vision, mission, and values
	(1-5 years)	Actively utilize teams and widely involve employees in team decision making

**Goal # A-4 The City will provide market competitive pay and benefits.**

<b>Objectives</b>	(1-5 years)	Survey market and adjust periodically (every 3 to 5 years)
	(1-5 years)	Annual pay adjustments will account for general economic trends
	(1-5 years)	Benefits packages will reflect market and be tailored to Rowlett employee needs

<b>Strategy B:</b>	<b>Economic Development</b> <i>Create an environment and opportunities that promote diversification of the tax base and strong, well-balanced, sustainable economic growth. (revised)</i>
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<b>Goal # B-1</b>	<b>Promote well-planned development of the President George Bush Turnpike (PGBT) corridor, Northshore Development district, Tax Increment Financing (TIF) district, Waterfront Entertainment District, Elgin B. Robertson, and historic downtown district.</b>
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	(1-5 years)	Identify and target appropriate industries and uses for each special district
	(1-5 years)	Brand and market each special district area
	(1-5 years)	Rezone districts and establish development standards to appropriately reflect unique characteristics of each area
	(1-5 years)	Identify a partner for downtown transit oriented development
	(1-5 years)	Continue implementation of the Economic Development Strategic Plan
	(1-5 years)	Develop and adopt an Entertainment Waterfront Master Plan
	(1-5 years)	Develop commercial Takeline sublease policy and program compatible with Parks Master Plan
	(6-10 years)	Market destinations of Entertainment Waterfront District

<b>Goal # B-2</b>	<b>Maintain a regional identity, throughout the business community, of a proactive "can-do" City and a "what can we do to make it work" management mentality.</b>
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<b>Objectives</b>	(1-5 years)	Be <u>the</u> information resource for the development community and existing businesses
	(1-5 years)	Promote and publicize development advantages

<b>Goal # B-3</b>	<b>Continue to clarify and improve the development process while sustaining the high standards of quality for the community.</b>
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<b>Objectives</b>	(1-5 years)	Create a business friendly development process
	(1-5 years)	Adopt a streamlined development process
	(1-5 years)	Incorporate quality of life features in all development standards
	(1-5 years)	Study sustainable development practices

<b>Goal # B-4</b>	<b>Promote a diverse mix of businesses that helps to create a self-sustaining community.</b>
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<b>Objectives</b>	(1-5 years)	Identify service needs and revise zoning accordingly
	(1-5 years)	Identify target industries and strategies to recruit target industries
	(1-5 years)	Continue performance based economic incentive programs based on target industries

<b>Goal # B-5</b>	<b>Establish the residential and commercial tax revenue to a 60% to 40% ratio.</b>
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<b>Objectives</b>	(11-20 years)	Evaluate how to grow the value of our neighborhoods
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**Strategy C: Transportation**  
*Support and encourage the local and regional planning, development, and maintenance of a comprehensive transportation network.*

**Goal # C-1** Continually evaluate and modify the Master Transportation Plan<sup>1</sup> to provide citizens with the optimum type, mode, and expediency of travel.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Objectives</b>	(6-10 years)	

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

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

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

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

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

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

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

<b>Strategy H:</b>	<b>Public Safety</b> <i>Provide highly trained personnel with the appropriate resources to continually improve safety and security throughout the community.</i>
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<b>Goal # H-1</b>	<b>Continue to develop ways to educate and involve the public with all facets of public safety.</b>
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<b>Objectives</b>	(1-5 years)	Increase citizen outreach through safety fairs, school resource officers, fire safety education programs, citizen publications and media relations
	(11-20 years)	Provide public safety outreach programs to 100% of citizens
	(1- 5 years)	Outreach to citizens to educate on emergency planning

<b>Goal # H-2</b>	<b>Maintain a high quality emergency response system that utilizes best practices and involves and engages citizen volunteers.</b>
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<b>Objectives</b>	(1-5 years)	Continue to improve and employ volunteer Community Emergency Response Teams (CERT)
	(1-5 years)	Improve and enhance Radio Amateur Civil Emergency Service (RACES)
	(1-5 years)	Develop an interactive citizen outreach program

<b>Goal # H-3</b>	<b>Continually foster a community environment where citizens are safe and feel safe.</b>
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<b>Objectives</b>	(1-5 years)	Increase public visibility of police and fire personnel
	(1-5 years)	Expand Rowlett National Night Out activities
	(1-5 years)	Improve quality of life by aggressively impacting crime and other public safety issues
	(11-20 years)	Establish a reputation of "safest" city in America

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

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

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

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

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

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

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

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

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

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

<b>Objectives</b>	(1-5 years)	
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**Goal # I-7** Provide access to city services outside of core downtown area.

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

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

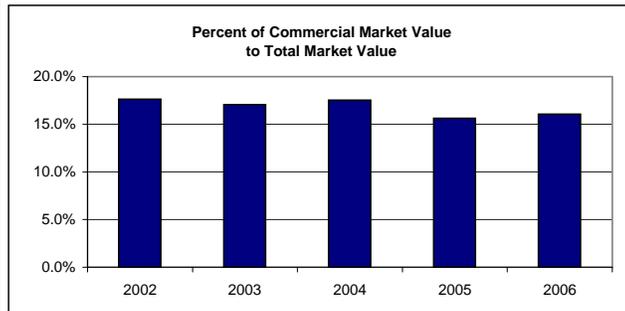
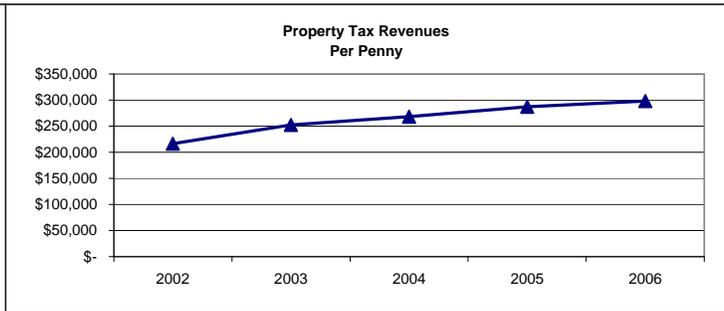
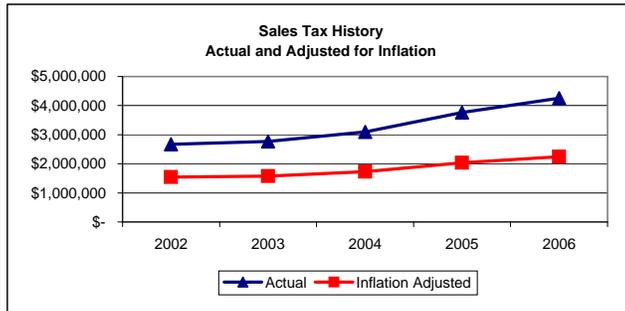
**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**PERFORMANCE MEASURES**

**CITY OF ROWLETT  
PERFORMANCE MEASURES - BY STRATEGY**

**ECONOMIC DEVELOPMENT**

Performance Measures	2002	2003	2004	2005	2006
<b>Strategic Plan Strategy B: Economic Development</b>					
<i>Create an environment and opportunities that promote diversification of the tax base and strong, well-balanced, sustainable economic growth.</i>					
<b>Measures:</b>					
Residential Market Value	\$ 1,923,302,450	\$ 2,244,658,740	\$ 2,415,870,710	\$ 2,591,154,850	\$ 2,692,223,790
Commercial Market Value	\$ 411,385,250	\$ 461,521,930	\$ 513,884,500	\$ 479,484,420	\$ 514,578,720
Total Assessed Value	\$ 2,334,687,700	\$ 2,706,180,670	\$ 2,929,755,210	\$ 3,070,639,270	\$ 3,206,802,510
Percent Commercial	17.6%	17.1%	17.5%	15.6%	16.0%
Sales Taxes - Actual	\$ 2,673,082	\$ 2,767,989	\$ 3,097,455	\$ 3,760,344	\$ 4,260,149
Sales Taxes - Inflation Adjusted	\$ 1,547,818	\$ 1,570,936	\$ 1,733,327	\$ 2,035,920	\$ 2,241,005
Property Taxes per Penny	\$ 216,411	\$ 252,155	\$ 268,439	\$ 287,082	\$ 298,236
Jobs Created - calendar year basis	455	399	422	513	463



**FINANCIAL MANAGEMENT**

Performance Measures	2002	2003	2004	2005	2006
<b>Strategic Plan Strategy E: Financial Management</b>					
<i>Allocate resources to responsibly manage public funds and debt, maintain and improve services, and provide timely, accurate reporting.</i>					
<b>Measures:</b>					
Bond Rating	A2	A1	A1	A1	A1
Maintain unqualified audit opinion	Y	Y	Y	Y	Y
# of Audit Findings	10	2	0	0	0
CAFR award	n/a	n/a	Y	Y	Y
Final revenues as a % of original budgeted revenues - Governmental Funds	102.4%	101.0%	102.5%	102.6%	103.5%

**CITY OF ROWLETT  
PERFORMANCE MEASURES - BY STRATEGY**

**COMMUNITY DEVELOPMENT**

Performance Measures	2002	2003	2004	2005	2006
<b>Strategic Plan Strategy D: Community Development</b>					
<i>Encourage and invite commercial growth that will complement well-planned neighborhoods that have an emphasis on green space, common areas, and lower density.</i>					
<b>Measures:</b>					
Property value –improved commercial/acre	22.6%	15.6%	8.1%	5.7%	6.8%
Property value –improved residential/acre*	22.7%	14.4%	17.5%	-2.3%	7.4%

Year	Property value –improved commercial/acre	Property value –improved residential/acre*
2002	22.6%	22.7%
2003	15.6%	14.4%
2004	8.1%	17.5%
2005	5.7%	-2.3%
2006	6.8%	7.4%

**ORGANIZATIONAL DEVELOPMENT**

Performance Measures	2002	2003	2004	2005	2006
<b>Strategic Plan Strategy A: Organizational Development</b>					
<i>Provide resources to recruit and maintain staff who continually seek higher standards of professionalism, expertise and customer service while remaining flexible to act upon policies written to serve the citizenry.</i>					
<b>Measures:</b>					
Turnover Rate	n/a	n/a	n/a	11.6%	7.3%
Workers' Compensation claims per employee	n/a	n/a	0.153	0.127	0.123
Total Rowlett University Training Hours	n/a	n/a	n/a	1,565	1,426
Market Competitive Compensation - % of Benchmark Employees at or above market	n/a	n/a	n/a	n/a	66.0%

Year	Turnover Rate
2005	11.6%
2006	7.3%

Year	Claims per Employee
2004	0.153
2005	0.127
2006	0.123

**CITY OF ROWLETT  
PERFORMANCE MEASURES - BY STRATEGY**

**PUBLIC SAFETY**

Performance Measures	2002	2003	2004	2005	2006	
<b>Strategic Plan Strategy H: Public Safety</b>						
<i>Provide highly trained personnel with the appropriate resources to continually improve safety and security throughout the community.</i>						
<b>Measures:</b>						
Response time in minutes to top priority calls (Police Services ICMA-CPM)	08:21	08:37	08:57	09:10	08:46	
Response time in minutes to top priority calls for Fire & EMS (call received to on-scene average)	07:17	07:02	07:41	07:16	07:13	
Response time in minutes to top priority calls for Fire & EMS (dispatched to on-scene average)	05:19	05:11	05:24	05:10	05:03	
Feeling of Safety – 2007 Citizen Survey	<u>Very Unsafe</u> 0.8%		<u>Somewhat Unsafe</u> 3.8%		<u>Somewhat Safe</u> 32.0%	
				<u>Very Safe</u> 63.5%		

Category	Percentage
Very Unsafe	0.8%
Somewhat Unsafe	3.8%
Somewhat Safe	32.0%
Very Safe	63.5%

Year	Police (Minutes)	Fire & EMS (Minutes)
2002	08:21	07:17
2003	08:37	07:02
2004	08:57	07:41
2005	09:10	07:16
2006	08:46	07:13

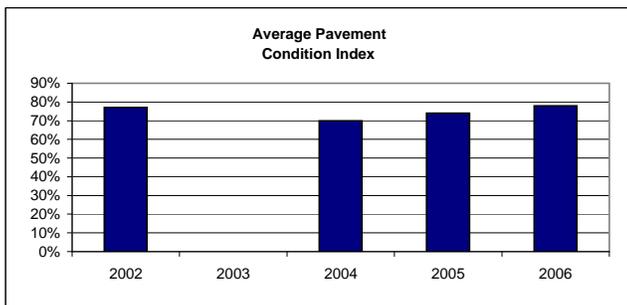
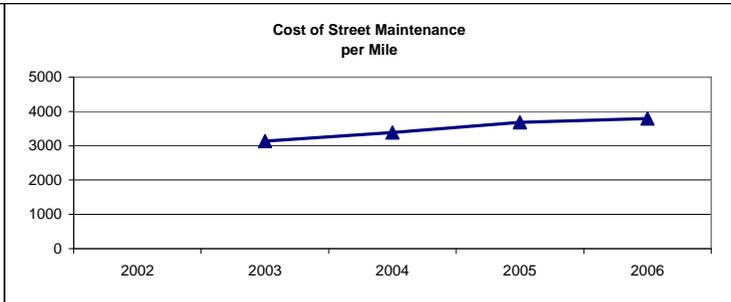
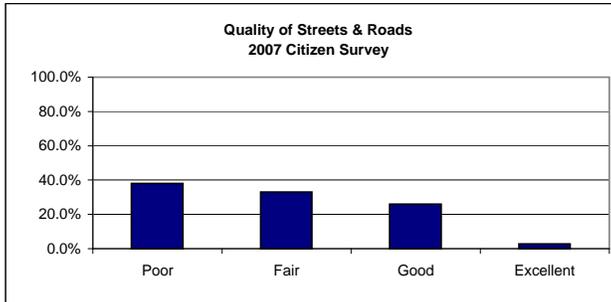
**CITY OF ROWLETT  
PERFORMANCE MEASURES - BY STRATEGY**

**INFRASTRUCTURE**

Performance Measures	2002	2003	2004	2005	2006
<b>Strategic Plan Strategy F: Infrastructure</b>					
<i>Allocate resources to properly and efficiently maintain existing infrastructure while forecasting needs and providing standards that ensure high quality infrastructure necessary for future growth.</i>					
<b>Measures:</b>					
Average system water pressure	n/a	n/a	n/a	n/a	50 PSI
Public Improvement assets/value of City:					
By population	n/a	n/a	n/a	n/a	\$ 16,855
By assessed value for residential and commercial	n/a	n/a	n/a	n/a	\$ 0.28
Total Facility Square Feet per capita	2.55	2.47	2.61	2.56	3.23
Sewer in-flow/infiltration *	n/a	n/a	n/a	n/a	n/a
*to begin measuring FY 2007					

**TRANSPORTATION**

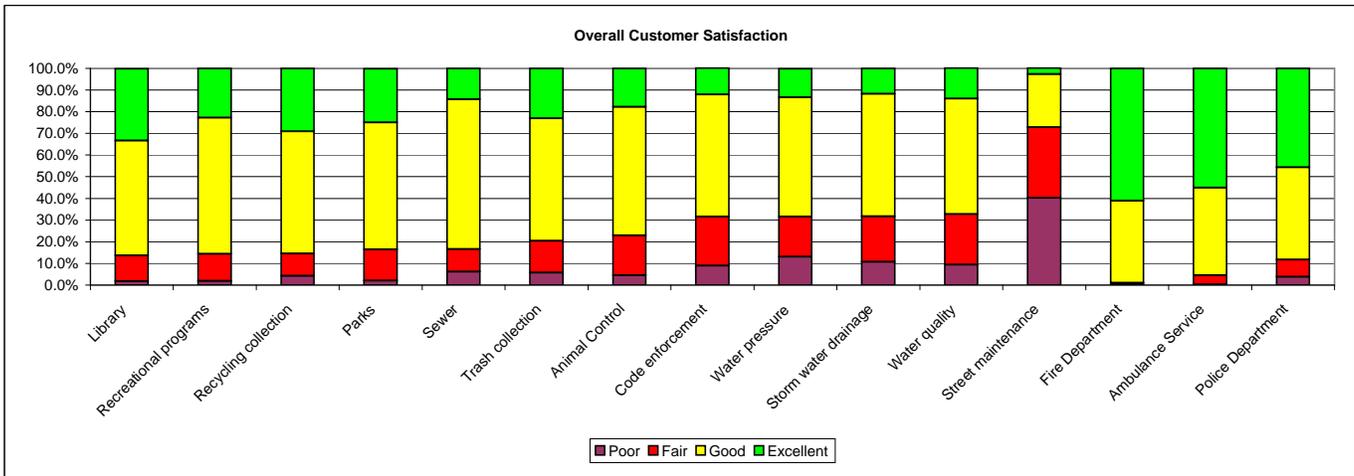
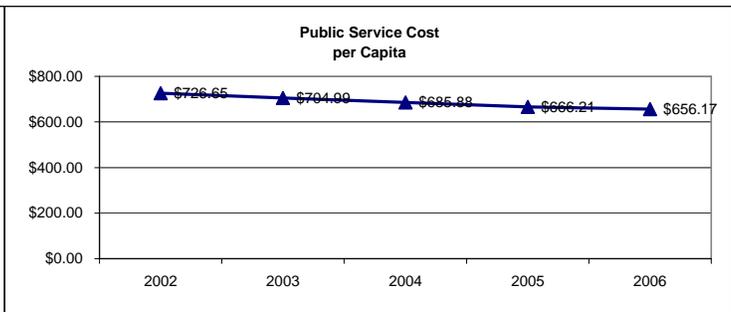
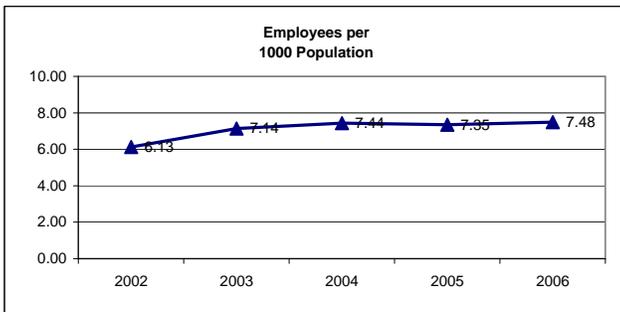
Performance Measures	2002	2003	2004	2005	2006
<b>Strategic Plan Strategy C: Transportation</b>					
<i>Support and encourage the local and regional planning, development, and maintenance of a comprehensive transportation network.</i>					
<b>Measures:</b>					
Average Pavement Condition Index	77%	n/a	70%	74%	78%
Cost of Lane per Mile	n/a	\$3,135	\$3,389	\$3,684	\$3,795
Quality of Streets – 2007 Citizen Survey:		<u>Poor</u>	<u>Fair</u>	<u>Good</u>	<u>Excellent</u>
Rate Quality of Street and Road Surfaces		38.1%	33.1%	26.0%	2.8%



**CITY OF ROWLETT  
PERFORMANCE MEASURES - BY STRATEGY**

**DELIVERY OF SERVICES**

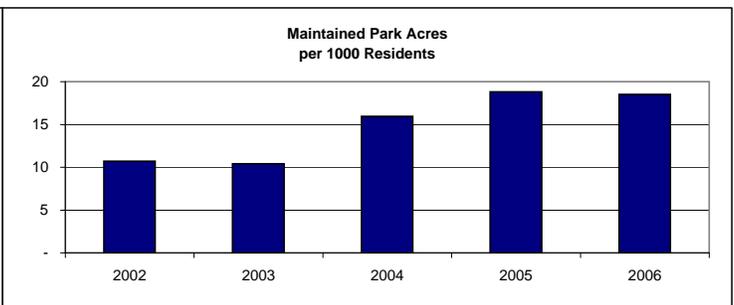
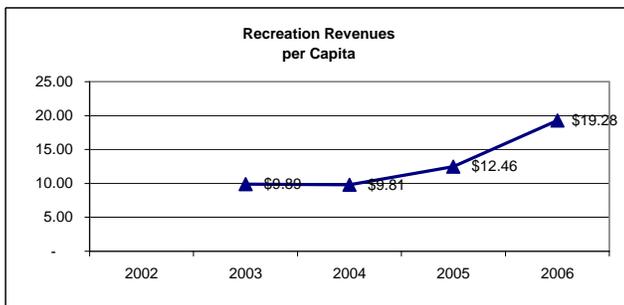
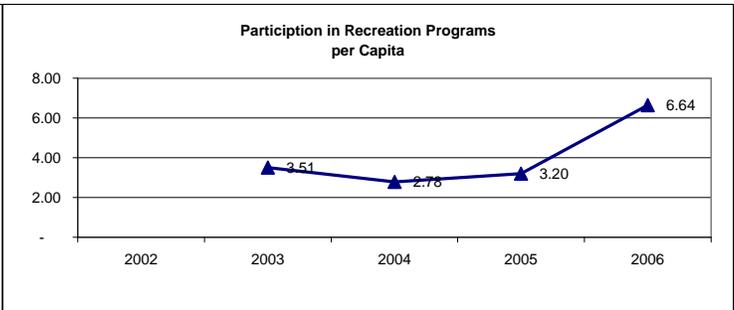
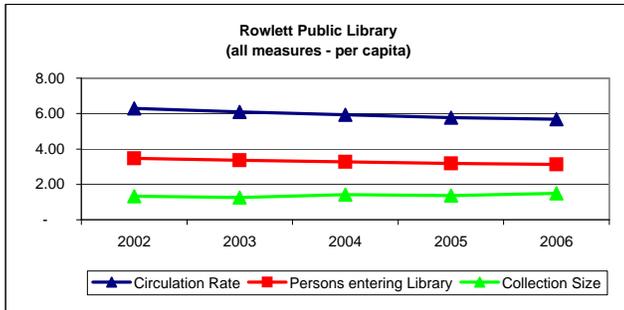
Performance Measures	2002	2003	2004	2005	2006
<b>Strategic Plan Strategy G: Delivery of Services</b>					
<i>Promote effective and timely delivery of high quality services, and allocate City resources to meet the current and future needs of the community.</i>					
<b>Measures:</b>					
2007 Citizen Survey:		<u>Poor</u>	<u>Fair</u>	<u>Good</u>	<u>Excellent</u>
Library		1.7%	11.9%	53.1%	33.2%
Recreational programs		1.9%	12.5%	62.9%	22.7%
Recycling collection		4.3%	10.2%	56.4%	29.1%
Parks		2.1%	14.4%	58.5%	24.9%
Sewer		6.2%	10.4%	69.1%	14.3%
Trash collection		5.8%	14.6%	56.5%	23.1%
Animal Control		4.6%	18.3%	59.4%	17.7%
Code enforcement		9.0%	22.5%	56.5%	12.1%
Water pressure		13.0%	18.5%	55.1%	13.3%
Storm water drainage		10.7%	21.0%	56.5%	11.8%
Water quality		9.4%	23.4%	53.3%	14.0%
Street maintenance		40.3%	32.5%	24.5%	2.8%
Fire Department		0.3%	0.8%	37.8%	61.1%
Ambulance Service		0.3%	4.2%	40.5%	55.0%
Police Department		3.8%	7.9%	42.6%	45.7%
Number of FTEs per 1,000 population (ICMA #15 - Human Resources)	6.13	7.14	7.44	7.35	7.48
Public service cost per capita	\$726.65	\$704.99	\$685.88	\$666.21	\$656.17



**CITY OF ROWLETT  
PERFORMANCE MEASURES - BY STRATEGY**

**QUALITY OF LIFE**

Performance Measures	2002	2003	2004	2005	2006
<b>Strategic Plan Strategy I: Quality of Life</b>					
<i>Encourage a hometown feel by creating recreational, cultural and social opportunities, supporting neighborhood and community gatherings, and promoting a positive, balanced business environment in a beautiful lakeside setting.</i>					
<b>Measures:</b>					
Library - Circulation rates per capita (Library Services ICMA-CPM)	6.29	6.10	5.94	5.77	5.68
Library - Persons entering facility per capita	3.46	3.36	3.27	3.17	3.13
Library - Collection size per capita	1.34	1.26	1.41	1.36	1.49
Participation in recreation programs, facilities, parks, and trails per capita (Parks & Recreation ICMA-CPM)	n/a	3.51	2.78	3.20	6.64
Net Parks and Recreation revenue per capita –excluding golf expenditures and revenues (Parks & Recreation ICMA-CPM)	n/a \$	9.89 \$	9.81 \$	12.46 \$	19.28
Participation per capita to city sponsored events (Parks & Recreation ICMA-CPM)	n/a	0.05	0.10	0.59	1.16
*Parks & Recreation and Tree Lighting data only for FY 2003					
*Parks & Recreation, Tree Lighting, & Pecan Fest data only for FY					
*Parks & Recreation, Tree Lighting, Pecan Fest, & Festival of Freedom data only for FY 2005					
*Used citizen survey for percentage of participation and Parks & Rec data for FY 2006					
Maintained number of park acres per 1,000 population (Parks & Recreation ICMA-CPM)	10.72	10.40	15.94	18.80	18.51



**CITY OF ROWLETT  
FY 2007 – 2008 BUDGET CALENDAR**

<b>Date</b>	<b>Action/Event</b>
Wednesday, March 7	Budget Kick-Off at Management Team Meeting
Wednesday, April 11	Budget Request Due from Departments
Thursday, April 12 - Friday, April 20	Technical Review of Budget Requests
Monday, April 23 - Friday, May 4	CMO/Dept Review of Budget Requests
Monday, May 14 - Tuesday, May 22	Budget Town Hall Meetings
Tuesday, June 5	Proposed Budget presented to City Council
Tuesday, July 3	City Council Budget Work Session
Monday, July 9 - Wednesday, July 11	City Council Budget Workshops
Tuesday, July 19	City Council Budget Work Session
Wednesday, July 25	Certified Tax Roll Due
Tuesday, August 21	1st Public Hearing on Budget
Tuesday, September 4	2nd Public Hearing on Budget
Tuesday, September 18	Regular City Council Meeting 1) Adopt Budget Ordinance 2) Tax Rate Ordinance - vote on tax rate
Monday, October 1	Begin Fiscal Year 2007-08

## **CITY OF ROWLETT GENERAL BUDGET PROCESS**

The City's fiscal year begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup> 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 February when the Budget Officer develops a Budget Calendar and a target budget to help each department focus on what is needed to continue its existing level of service as well as evaluate the need to expand service levels.

In April every department is given a Budget Instruction Manual to officially begin the annual budget process. This manual includes preliminary direction from the City Manager regarding appropriate budget guidelines and strategy.

Budget proposals are due from every department in May. Proposals are reviewed jointly by the City Manager's Office, Finance staff, and departments. This review process culminates in the crafting of a proposed budget, which is submitted to the City Council in June. Council then holds budget workshops to discuss the budget at the beginning of July.

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

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

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

## **CITY OF ROWLETT DESCRIPTION OF FUND STRUCTURE**

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

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

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

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

### **GOVERNMENTAL TYPE FUNDS**

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

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

**Debt Service Funds** – account for the accumulation of resources for expenditures related to general long-term debt, including principal, interest, and other related costs. The resources generated by a tax levy based on property values and are used to pay debts incurred through the sale of bonds, certificates of obligation, notes payable and other debt instruments. The bonds finance long-term capital improvements to streets, parks, buildings and other infrastructure. The City maintains the following Debt Service Funds: General Debt Service Fund and the Golf Fund.

**Capital Project Funds** – account for the accumulation of resources designated to construct or acquire capital facilities and improvements. Resources include proceeds from sales of general

## **CITY OF ROWLETT DESCRIPTION OF FUND STRUCTURE**

obligation bonds, certificates of obligation, DART Local Assistance Funds, TxDOT funds, CDBG funds, Impact fees and transfers from operating funds.

### **PROPRIETARY TYPE FUNDS**

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

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

## **CITY OF ROWLETT FY 2007-2008 BUDGET OVERVIEW**

The total Fiscal Year 2008 Adopted Budget is \$71,647,829 excluding transfers. This is a decrease of \$19,980,648 or 21.8% less than the FY 2007 Adopted Budget of \$91,628,477 excluding transfers. 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 21 positions is adopted in FY 2008. Details regarding position reductions and other changes are also included within the following fund overview.

In a effort to redirect resources to higher priority areas and spend at current revenue levels from FY 2007 to FY 2008, reductions have been made in areas that are believed to have the least impact on our customers and will occur in areas that have a lower priority to citizens overall.

### **CITYWIDE REDUCTIONS**

*Cellular Phone Allowance (\$15,000)* - Move city employees with cell phones to a cell phone allowance instead of a city-paid cell phone. As part of this reduction, all cell phones would be reviewed with regards to necessity and the efficiency of current plans.

*Car Allowance (\$10,800)* – Due to recent increases in fuel cost, a \$50 per month increase was added to the various automobile allowances last summer. This reduction eliminates this fuel increase and brings all automobile allowances back to the FY 2006 level.

*Internship Program (\$20,000)* - Eliminate the internship program the City currently utilizes in several departments, primarily in the City Manager's Office.

*Annual Holiday Party/Incentive (\$10,460)* - Eliminate City funding for the annual employee holiday party. The City will seek sponsorships for the party; if sponsorships are unavailable, the party would be eliminated.

*Miscellaneous expenses (\$8,168)* - Eliminate miscellaneous expenses and food budgeted citywide, including the travel budget for the planning commission.

*Special Event Overtime (\$45,374)* - The City will seek cost recovery for overtime costs associated with the Festival of Freedom, Main Street Holiday Parade, and other similar events. If an increase in sponsorship dollars is unavailable, then areas of the Festival of Freedom impacting City staff overtime may need to be reduced or eliminated.

*Coffee Service (\$14,900)* – Coffee service for employees will be eliminated in all departments.

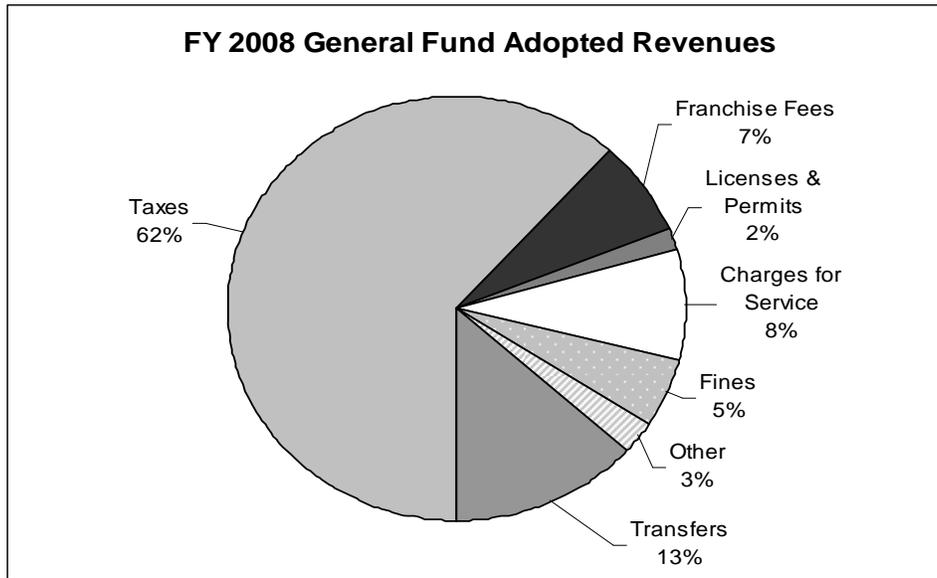
*Employee Health Clinic (\$34,000)* – The Employee Health Clinic was started three years ago to assist employees financially by allowing a visit to a local doctor's office with the City paying a negotiated price for the doctor's visit. This program would be eliminated and City employees are still provided a competitive health insurance program to be used in lieu of the Employee Health Clinic.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

**GENERAL FUND**

**REVENUES**

Total General Fund revenues for FY 2008 are projected at \$31,446,451, which is \$1,176,346 or 3.6% less than the 2007 Adopted Budget. The following provides detailed explanations for major revenue changes.



**Ad Valorem Taxes**

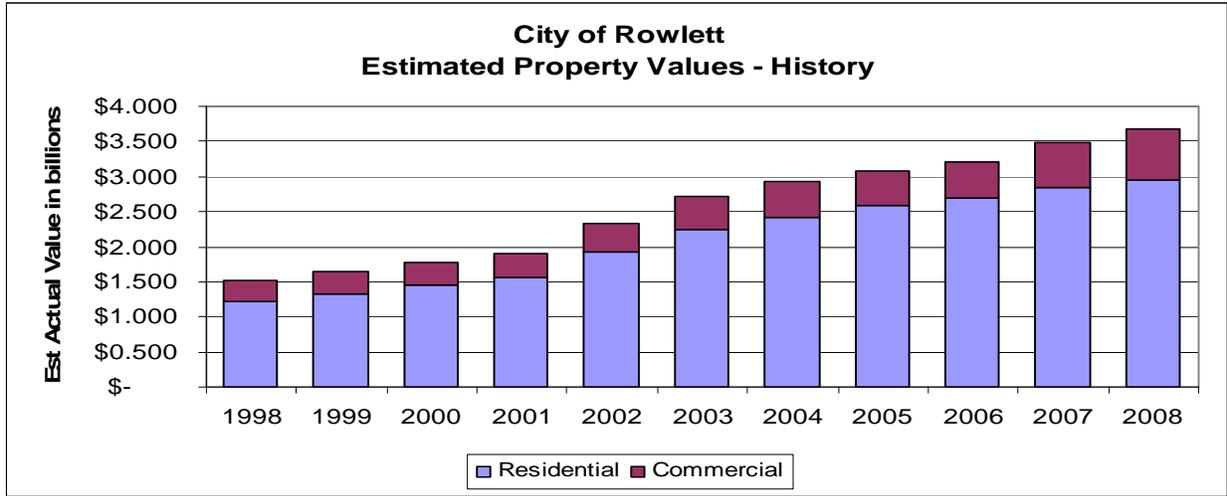
Ad valorem (property) taxes are the largest revenue source for the City, estimated at \$24,342,709 for FY 2008 at the adopted tax rate of 74.7173 cents per \$100 valuation. Based on figures provided by Dallas Central Appraisal District, the total assessed property value for FY 2007-08 is \$3.308 billion, which is an increase of \$167 million or 5.3% over the FY 2006-07 value of \$3.141 billion. The increase includes new property value increases of \$68 million, while existing properties increased by \$99 million.

The General Fund portion of property tax collections will generate \$15,031,736. The table below illustrates the estimated market value and taxable assessed value experienced by the City of Rowlett over the past ten years.

<b>HISTORY OF TAX VALUES</b>					
Year	Estimated Market Values			Less: Exemptions	Taxable Assessed Value
	Residential	Commercial	Total		
1997-1998	1,212,961,810	296,169,640	1,509,131,450	(137,788,128)	1,371,343,322
1998-1999	1,319,314,910	318,669,480	1,637,984,390	(151,636,357)	1,486,348,033
1999-2000	1,449,880,300	334,830,930	1,784,711,230	(114,049,119)	1,670,662,111
2000-2001	1,569,744,049	333,931,893	1,903,675,942	(115,852,951)	1,787,822,991
2001-2002	1,923,302,450	411,385,250	2,334,687,700	(170,574,761)	2,164,112,939
2002-2003	2,244,658,740	461,521,930	2,706,180,670	(184,628,299)	2,521,552,371
2003-2004	2,415,870,710	513,884,500	2,929,755,210	(245,361,862)	2,684,393,348
2004-2005	2,591,154,850	479,484,420	3,070,639,270	(199,815,085)	2,870,824,185
2005-2006	2,692,223,790	514,578,720	3,206,802,510	(224,440,737)	2,982,361,773
2006-2007	2,848,863,180	635,389,950	3,484,253,130	(342,854,454)	3,141,398,676
2007-2008	2,961,438,760	708,958,990	3,670,397,750	(361,998,133)	3,308,399,617

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

The chart below illustrates the actual and projected (2008) increases in estimated property values experienced by the City of Rowlett over the past ten years.



The ad valorem tax rate is split between the General Fund and the General (G.O.) 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. The table below provides a ten year comparison of the tax rate split between operations and debt service.

HISTORY OF TAX RATE ALLOCATION			
Fiscal Year	O&M	Debt	Total
1997-1998	\$0.44310	\$0.17690	\$0.62000
1998-1999	\$0.44310	\$0.19690	\$0.64000
1999-2000	\$0.44373	\$0.19627	\$0.64000
2000-2001	\$0.44664	\$0.19336	\$0.64000
2001-2002	\$0.45240	\$0.18760	\$0.64000
2002-2003	\$0.43313	\$0.20687	\$0.64000
2003-2004	\$0.46227	\$0.17773	\$0.64000
2004-2005	\$0.47413	\$0.20281	\$0.67695
2005-2006	\$0.50178	\$0.24539	\$0.74717
2006-2007	\$0.47872	\$0.26845	\$0.74717
2007-2008	\$0.46617	\$0.28100	\$0.74717

At \$0.74717, the City of Rowlett has one of the higher municipal tax rates in north Texas. However, many cities do not offer a homestead exemption or have lower exemptions for senior citizens and disabled residents than Rowlett. The table below illustrates the resulting tax bill based on the exemptions provided by different taxing entities for Rowlett residents residing in Dallas County using Rowlett's average home value in fiscal year 2007.

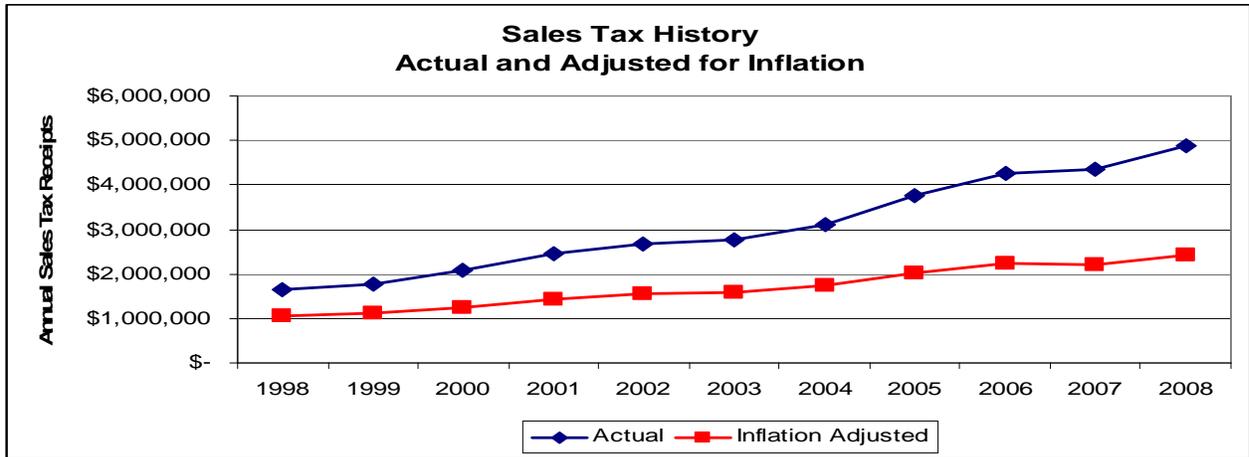
**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

2007 TOTAL TAX BILL						
Taxing Entity	2007 Average Home Value	Tax Rate	Seniors/Disabled		All other Residents	
			Seniors/Disabled	Percent of Total	All other Residents	Percent of Total
Rowlett	\$160,887	\$0.747173	\$702	24.0%	\$1,202	30.6%
Garland Independent School District	\$160,887	\$1.253300	1,703	58.3%	1,828	46.5%
Dallas County/DCCCD/Parkland	\$160,887	\$0.562500	517	17.7%	904	22.9%
<b>Total</b>		<b>\$2.562973</b>	<b>\$2,922</b>	<b>100.0%</b>	<b>\$3,934</b>	<b>100.0%</b>

**Sales Tax**

Sales tax receipts are the General Fund's second largest revenue source, estimated at \$4,883,363 for FY 2008. This represents a 12.4% increase from the current estimate for FY 2007. Projections for FY 2008 are based upon a general 3% increase plus the anticipated opening of Super Target. *(Note: the City has a significant sales tax rebate program with DR Horton that is so large it can potentially skew historical trends. As a result, all trends are reported at "net", representing the portion the City retains).*

The chart below shows both the actual and inflation adjusted annual sales tax revenues since 1998 and projected for FY 2008.



**Franchise Fees**

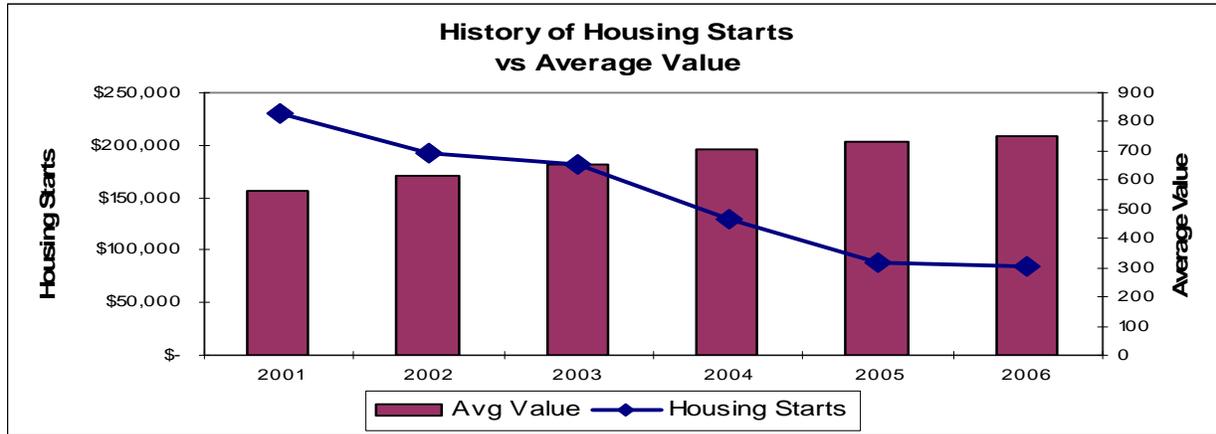
Total franchise fees are adopted at \$2,650,843 for FY 2008, a decrease of \$121,509 or 4.4% compared to 2007. Electric franchise fees account for the largest part of the total, or 52.8% and are the most volatile. The electric franchise payment for FY 2007 was 5.7% less than projected, so the amount for FY 2008 is budgeted conservatively. The breakdown is as follows:

Franchise	FY 2007	FY 2008	% Chg
Electric	\$1,583,316	\$1,400,000	(11.6%)
Gas	458,350	472,101	3.0%
Telecommunications	345,903	372,245	7.6%
Cable	384,783	406,497	5.6%
<b>Total</b>	<b>\$2,772,352</b>	<b>2,650,843</b>	<b>(4.4%)</b>

## CITY OF ROWLETT FY 2007-2008 BUDGET OVERVIEW

### ***Licenses and Permits***

Revenue from licenses and permits is related to development and is expected to decrease by \$146,016 or 18.5% in FY 2008. In order to remain conservative and anticipating the continued decrease of single-family residential building activity, the budget for Building Permit fees is \$300,000, a reduction of \$200,000 from FY 2007. Residential building permits have declined over the past few years from a peak of 828 in 2001 to a low of 304 in 2006. In addition, less than 250 permits are projected for 2007.



### ***Charges for Services***

Fees and charges for FY 2008 total \$2,942,919, an increase of \$526,948 or 21.8% from the FY 2007 adopted budget. This section includes a myriad of different fees including ambulance services, 911 fees, code enforcement and animal control fees totaling \$1.4 million. Also included are fees collected from parks and recreation programs including those programs at the Wet Zone and Community Centre. These programs are growing in popularity and are expected to generate increased revenues in the amount of \$1.5 million in FY 2008.

### ***Municipal Court Fines***

Municipal court fine revenues are composed of criminal fines from violations of municipal ordinances, such as code enforcement and traffic citations. For FY 2008, total revenues are adopted at \$1,873,048, an increase of \$338,448 or 22.1% from the \$1,534,600 adopted for FY 2007. This increase is the result of increased population and activity in Municipal Court.

A municipal court fine being added for FY 2008 is a \$5.00 per ticket fee that is authorized by the state for juvenile programs. Implementation of this fee will offset the complete cost of the successful Juvenile Caseworker program.

Following the 2007 legislative session, modifications to the red light program were enacted that will require a 50/50 revenue sharing with the state after deducting the actual costs of operating and maintaining the lights. As a result, red light revenues have been moved from the General Fund to the Traffic Safety special revenue fund to ensure compliance.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

***Other Revenues***

Other revenues total \$948,142 for FY 2008, up \$335,939 or 35.4%, from the FY 2007 adopted budget. Interest income is expected to be slightly higher by 62,033; miscellaneous includes a second settlement payment from TXU of \$164,625; and, rentals and leases are expected to be higher by \$75,000. In addition, a credit card convenience fee for municipal court fines is being added totaling \$8,000.

***Internal transfers***

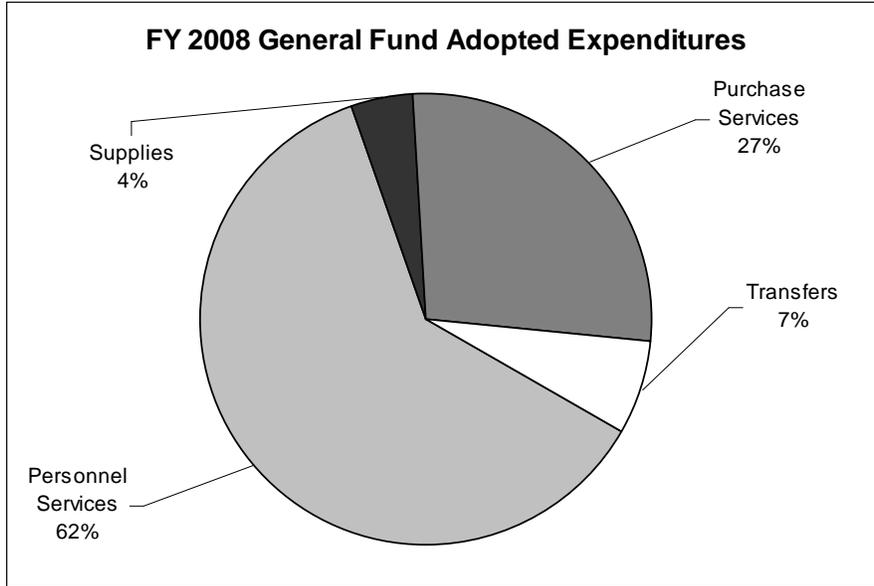
Internal transfers are adopted at \$4,829,059 for FY 2008, up slightly by \$115,711 or 2.5%. These transfers account for general and administrative overhead charges from the Utility, Drainage, and Refuse Funds, franchise fees and payment-in-lieu-of-tax charges from the Utility Fund, and alley repairs from the Refuse Fund. The breakdown and rationale is as follows:

Description	FY 2007	FY 2008	\$ Change
General & Administrative – includes cost sharing of legal, accounting, insurance, & common administrative operations. This fee is netted against services provided by the utility fund.	\$2,233,655	\$2,345,338	\$111,683
In-lieu of Tax – Fee representing the amount of property tax that would be paid by a private franchise provider for water and sewer service. Calculated at gross assets x tax rate.	617,482	684,397	66,915
Franchise Fee – Fee representing the amount of rent paid for the use of City right-of-ways. Calculated at 5% of gross revenues.	1,117,211	1,054,324	(62,887)
Alley Repairs – Transfer from Refuse to assist with repair costs due to damage from heavy trucks.	745,000	745,000	-
<b>Total</b>	<b>\$4,713,348</b>	<b>\$4,829,059</b>	<b>\$115,711</b>

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

**EXPENDITURES**

Total Fiscal Year 2008 appropriations in the General Fund are \$37,398,930, which is \$33,257 or .01% less than the FY 2007 Adopted Budget. Highlights to the FY 2008 Budget are detailed immediately following this summarization:



**City Council**

*Supplies and Services (\$73,252)* - Includes reductions in supplies, including the food for meetings and travel and training, a reduction in the amount budgeted for legal fees and a reduction in the expenses for a strategic planning consultant.

**City Secretary**

*Supplies and Services (\$5,769)* - Reduces the funding for various supplies including data processing, travel, printing/binding, and office equipment rental.

*Contract Labor (\$9,000)* - Reduces the funding for contract labor for the records management program.

**City Manager**

*Supplies and Services (\$45,000)* - Reduces office supplies, food, professional consulting, travel and training funds available for the City Manager's office and eliminates the Administrative Assistant Team training.

**Financial Services**

*Accounting Reorganization (\$39,733)* - A reorganization of Financial Services will result in the creation of a Revenue Office and the consolidation of all city billing services for greater efficiency. An Accounting Specialist position in Accounting Services will be moved to the newly created Revenue Office. In Accounting Services, an Accounting Manager position is being created and a Senior Accountant position is being eliminated.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

*Purchasing Reorganization \$28,242* – A reorganization of Financial Services will result in the upgrade of the Administrative Assistant in Purchasing from part-time to full-time. This position will now perform both the administrative duties of Information Technology and Purchasing.

*Supplies and Services (\$40,570)* - Financial Services will reduce various line-items including clothing, food, travel and training, office supplies, contract labor and other miscellaneous items.

**Police**

*Police Department Reorganization (\$73,234)* - Reorganization of the Police Department would result in the reduction in the number of Communications Supervisors from three to one. Funding for one detention officer would also be eliminated.

*Supplies and Services (\$93,680)* - Police will reduce funding for various supplies including clothing, travel and training, overtime, materials for an annual employee event, ammunition, furniture, advertising, and printed materials. Also being eliminated are on-site annual health physicals for police personnel. Officers would still be encouraged to utilize the City's health coverage and complete an annual physical.

**Fire**

*Supplies and Services (\$108,432)* - Fire will reduce funding for various supplies including clothing, minor tools, bunker gear, fire prevention hand-outs, contract labor and travel and training.

*Overtime (\$41,507)* - The budget for overtime will be reduced, necessitating a reduction in the amount and location of training for firefighters. To negate the affect on training and to meet the minimum requirements for training by the Texas Commission on Fire Protection, the Fire Department will maximize training that can be completed during various shifts.

**Development Services**

*Planning Reorganization (\$125,249)* - A reorganization of the Planning Department includes the elimination of a Planning Assistant, a Zoning Inspector, a Senior Planner and a Planner I. Two Planner II positions will be added for a total of three Planner IIs to provide service in the Planning division.

*Building Inspections Reorganization (\$54,454)* - Due to a decreased volume of building permits, one of three building inspectors will be eliminated from the Building Inspections division. The current workload will be redistributed to the two remaining inspectors and the Building Official.

*GIS Reorganization (\$55,749)* - Geographic Information Services will eliminate funding for one of the two GIS Technicians.

*Supplies and Services (\$82,087)* - Development Services will eliminate all travel and training not required for certification on professional accreditation. Additionally, supply budgets in all divisions will be reduced and shared whenever possible. More communication will take place electronically, and there will be less reliance on printed media.

*Administrative Technician \$17,000* - A part-time Administrative Technician has been added to the Environmental Services division. This position will provide support to the increased efforts in code enforcement and community development.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

***Parks and Recreation***

*Parks Maintenance Reorganization (\$80,148)* - A reorganization of the Parks Maintenance Division would consolidate the Superintendent of Urban Forestry and Streetscapes and the Park Planner position into an Assistant Director position, and reclassify a Park Maintenance Worker III to Foreman.

*Community Centre Reorganization (\$34,132)* - A reorganization of the Community Centre would eliminate the Community Centre Manager, add a Facility Coordinator, and eliminate two part-time Recreation Aides. Two Recreation Specialists are being reclassified to Front Desk Attendant.

*Supplies and Services (\$207,550)* - Parks and Recreation will reduce various supplies, contract labor, travel and training, office furnishings and equipment, uniforms, hydration resources, tolls and general maintenance items. Also included in this reduction is the elimination of seasonal plantings in medians. Donations and volunteer efforts will be sought as an alternative in some areas. Furthermore, maintenance standards for medians throughout the City will be lowered. Various streetscapes treatments to medians will be eliminated including the herbicide and fertilizer contract, in-house application of pesticides, fertilizers and herbicides to medians, maintenance to median irrigation systems, electrical service to monuments and hardscape repairs to medians.

*Overtime (\$15,755)* - Overtime in Streetscapes and Parks Maintenance will be eliminated. Availability for site and field preparation and assistance with special events will be limited.

*Annual Bike Tour (\$1,580)* - The annual bike tour currently subsidized by the City will be transferred to a volunteer group.

***Library***

*Library Reorganization (\$118,307)* - The Library will be reorganized which will eliminate the Director of Library Services. The Assistant Director of Library Services will be re-titled Library Manager. This division will be supervised by the City Manager's Office.

*Supplies and Services (\$19,417)* - Various supplies including furnishings, clothing, travel, training, food and overtime have been reduced.

***Communications***

*Communications Reorganization (\$19,965)* - Communications will be reorganized and be under the management and supervision of the City Manager's Office. The Communications Director position will be reclassified to a Public Engagement Manager. A recent vacancy in Communications will be filled by a position at a lower salary.

*Supplies and Services (\$45,430)* - Various supplies, public engagement consulting and the graphic design contract will be reduced. More electronic communication pieces will be implemented, and additional sponsorships will be sought for various programs, special events or community meetings.

*Additional Special Event (\$4,750)* - A net reduction from the budget of \$4,750 (eliminating \$55,250 in revenues and \$60,000 in expenditures) will eliminate funding for an additional special event.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

*Festival of Freedom (\$20,000)* - Funding from the General Fund for the Festival of Freedom will be eliminated. An amount of \$50,000 from the Hotel/Motel fund for associated costs will continue to be utilized. City staff will look for areas to reduce the cost of the festival as well as increase sponsorship dollars with a goal of recovering more of the cost for the Festival.

**Public Works**

*Buildings and Ground Reorganization (\$44,701)* - This reduction will eliminate funding for one full-time and one part-time custodial position. Cleaning intervals on City facilities will be lengthened with the implementation of this reduction.

*Supplies and Services (\$39,000)* - Public Works will reduce expenses in office supplies and travel and training.

*Streets Maintenance Reorganization (\$394,976)* - A reorganization of the Streets Maintenance division along with the utilization of additional outsourcing will result in the elimination of the Assistant to the Public Works Director and a small scale repair crew. Also being reduced from the budget is \$250,000 in associated concrete repair costs. An outside contractor will be used for small scale street repairs.

**Human Resources**

*Human Resources Reorganization (\$173,101)* - Human Resources will be reorganized and absorbed by the Financial Services department, resulting in the elimination of the Director of Human Resources and an Administrative Assistant. The Assistant Director of Human Resources will be retitled Human Resources Manager.

*Supplies and Services (\$33,300)* - Reductions are being made in the areas of recruitment advertising, city-wide training, travel and training for the Human Resources staff.

*Safety Awards (\$36,000)* - Funding for safety awards have been eliminated from the budget.

**Ending Fund Balance**

The projected FY 2008 ending fund balance is \$3,213,648, which is equal to 9.7% or 35.4 days of operating expenses. This is 0.3% below the financial policy that was adopted by Council, which establishes a goal of a 10% fund balance.

**ECONOMIC DEVELOPMENT FUND**

**REVENUES**

The Economic Development Fund is funded through transfers from the General Fund and Utility Fund, as well as a dedicated portion of building permit fees. Building permit fees are projected to decrease from FY 2007, from \$65,000 to \$40,000. Transfers in from the General and Utility Funds are each decreasing by \$27,404 each for a total decrease in transfers of \$54,808. Adopted revenues for FY 2008 total \$426,192, representing an overall decrease of \$73,808.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

**EXPENDITURES**

Total expenditures for the fund are adopted to decrease \$65,231 (excluding transfers) or 11.4%, to \$505,149 compared to the FY 2007 level. Reorganization will result in eliminating an Administrative Assistant position. The department will be structured with an Economic Development Director and one Economic Development Specialist.

**GENERAL DEBT SERVICE FUND**

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

**REVENUES**

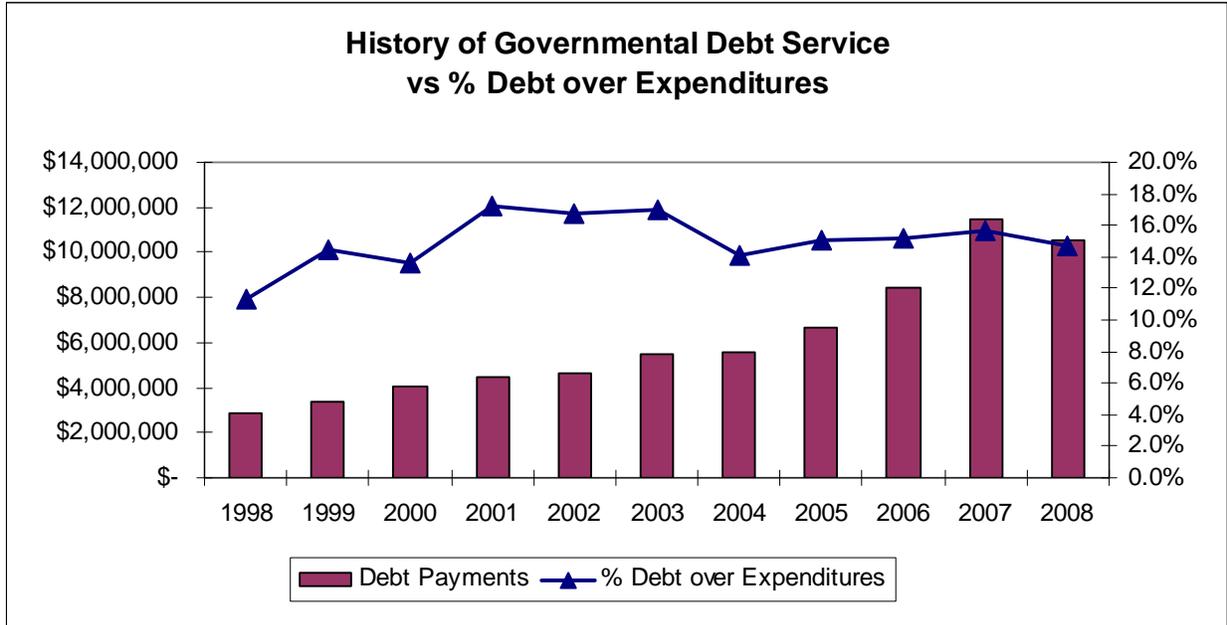
Revenues to the General Debt Service fund are projected at \$10,585,743, decreasing \$623,098 or 5.6% over the FY 2007 Adopted Budget. The primary reason for this is that FY 2007 had an additional transfer of \$1.2 million from bond construction funds to abandon the renovation project for Fire Station #2 in favor of bonds for the construction of a new facility. If this item was taken into consideration, the budget actually would have increased by \$586,902, all of which stems from new taxes to accommodate bond payments.

This includes shifting approximately 1.2548 cents from O&M to the debt service rate for two reasons. First, the City issued a \$1.7 million tax note in February, 2007, anticipating converting those to long-term general obligation refunding bonds over the course of the summer. Instead, the City redeemed nearly \$980,000 and maintained the short-term schedule for the remaining three year life. This creates a one year spike in FY 2008 of approximately \$319,563. Second, the debt service on the \$6.0 million in certificates of obligation issued for the TIF Fund in 2006 was anticipated to be paid by TIF revenues; however, the revenue stream has not quite materialized to support the full debt service. As a result, the debt service fund will absorb \$166,047 in FY 2008.

**EXPENDITURES**

Expenditures are budgeted at \$10,585,743, a decrease of \$918,267 or 8.0%; however, once again the \$1.2 million one-time bond payment to retire the bonds for the renovations of Fire Station #2 accounts for most of this decrease. If this amount were taken into account, the budget actually would have increased by \$291,733, primarily due to the \$1.7 million tax note issued in February.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

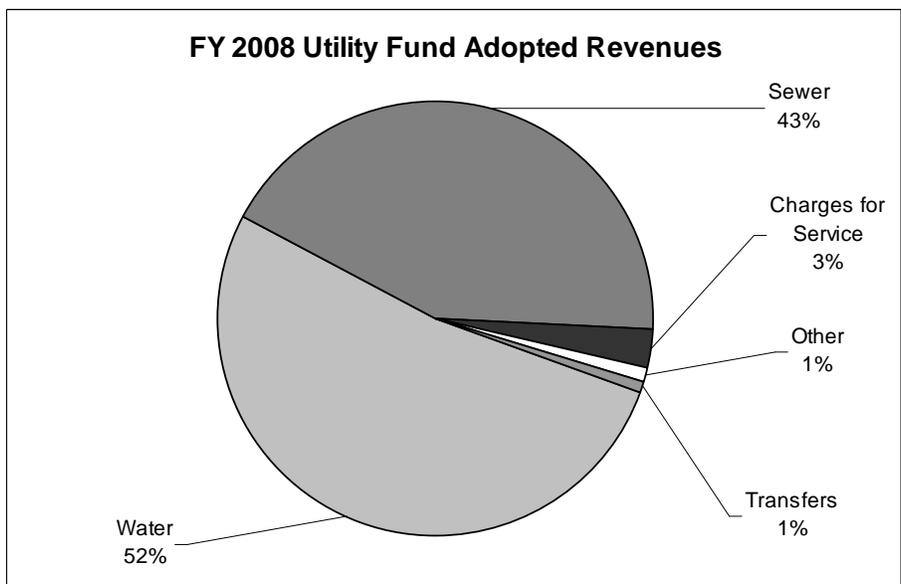


**UTILITY FUND**

**REVENUES**

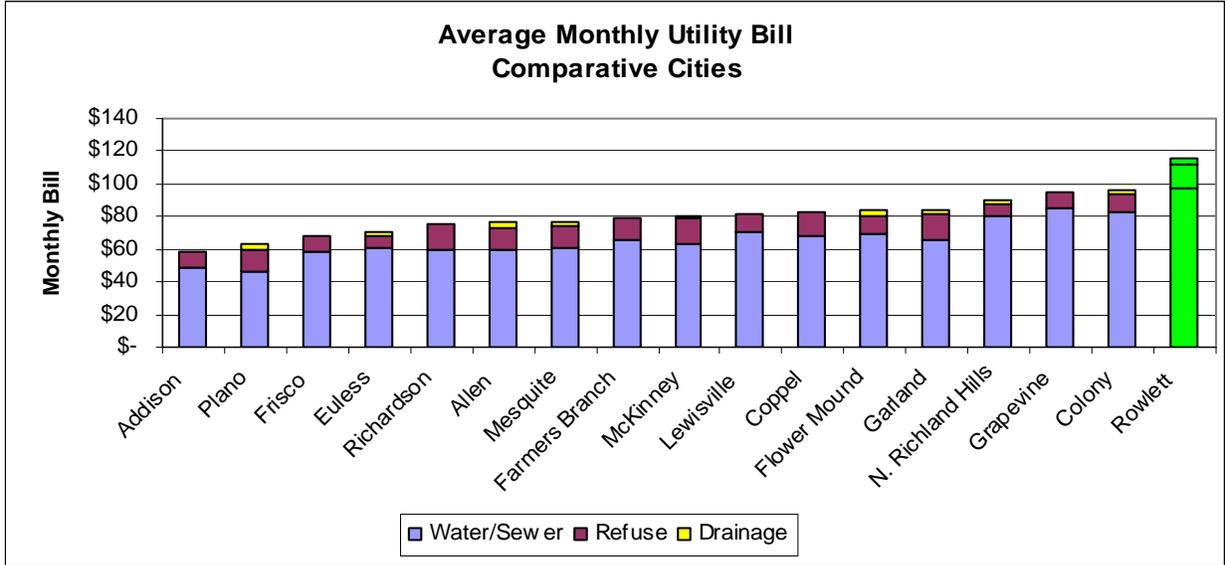
Total water and sewer revenues for FY 2008, which include water and sewer income, water meter and tap fees, service connect fees, subdivision inspection fees and penalties are adopted at \$21,444,303, representing a decrease of \$358,992 or 1.7%. The primary reason for the reduction is due to re-estimate of total water consumption. For the past two years, the City has had abnormally hot and dry conditions resulting in a severe drought; however, customer water behavior is expected to return to normal next fiscal year. The overall base rates for water and sewer are recommended to remain flat.

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



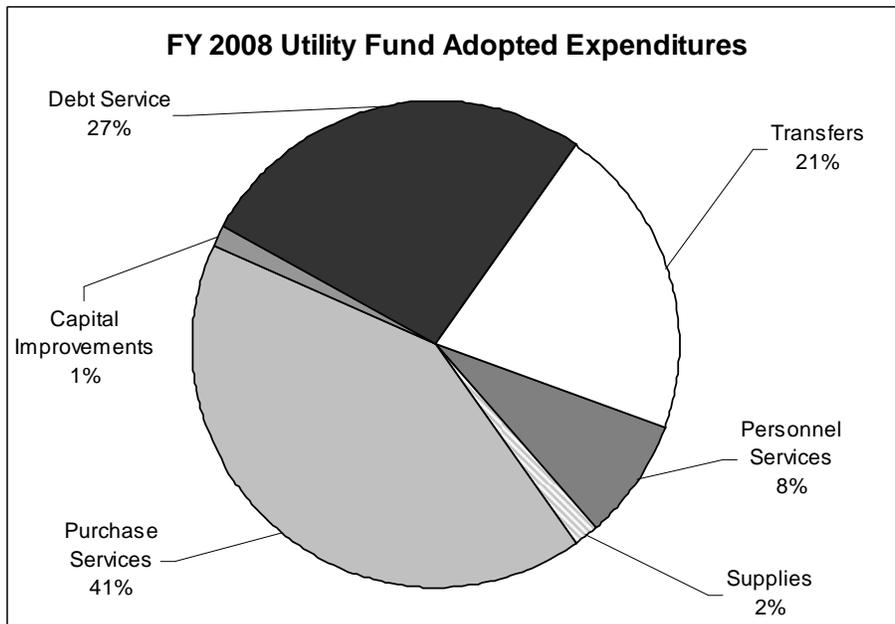
## CITY OF ROWLETT FY 2007-2008 BUDGET OVERVIEW

The next chart illustrates the average monthly utility bill residents paid in comparable communities utilizing their individual rates and limits for fiscal year 2007 based on Rowlett's 2005-2006 and 2006-2007 average water consumption of 10,648 gallons per month. The average water consumption of each month was used to calculate the total annual impact, and was then averaged for the monthly bill.



### EXPENDITURES

The FY 2008 Utility Fund budget proposal totals \$17,096,802 (excluding transfers), which is a decrease of \$718,176 or 4.0% from FY 2007 Adopted Budget. Highlights to the FY 2008 Budget are detailed below.



**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

***Water and Wastewater Divisions***

*Utilities Reorganization (\$182,475)* – A reorganization of the Water and Wastewater divisions will result in the elimination of funding for a Water Operations/Field Supervisor, and three Utility workers.

*Water cost increase (\$165,146)* - The budget includes an estimated 5% increase in water charges from the City's water supplier, North Texas Municipal Water District. Efforts have been made in the areas of supplies, repairs and machinery and equipment to reduce costs and absorb this rate increase.

*Wastewater cost increase (\$128,536)* - Operational cost increases include an estimated 5% increase in sewer charges from the City's sewer treatment contractor, City of Garland. Efforts have been made in other areas of the budget including repairs and machinery expenses to reduce costs and absorb this rate increase.

***Revenue Office***

*Financial Services Reorganization \$105,149* - A reorganization of Financial Services will result in the creation of a Revenue Office and the consolidation of all city billing services for greater efficiency. To service the new Revenue Office, a Revenue Manager position will be created, the Utility Billing Supervisor is being downgraded and an Accounting Specialist position in Accounting Services will be moved to the newly created Revenue Office.

***Meter Services***

*Financial Services Reorganization (\$45,574)* – As part of the Financial Services reorganization, the Customer Service Supervisor position will be downgraded to a Crew Leader position and the Meter Shop Technician position is being deleted.

***Ending Fund Balance***

The projected FY 2008 ending fund balance is \$5,132,307, which meets the target reserve and exceeds the 15% financial policy adopted by Council.

**REFUSE FUND**

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

Adopted revenues are estimated to total \$4,225,254, an increase of \$54,387 or 1.3% over the FY 2007 adopted budget. Expenditures are to increase by \$21,731 or 0.5%. No adjustments to rates or services are adopted.

The projected FY 2008 ending fund balance is \$561,363, an increase of \$195,297 from the estimated balance for the current fiscal year, representing a 19.6% fund balance.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

**DRAINAGE FUND**

**REVENUES**

Total Drainage Fund revenues total \$975,788 for FY 2008, \$2,909 or 0.3% over the FY 2007 Adopted Budget. Rates will remain flat in FY 2008.

**EXPENDITURES**

Total Drainage Fund budget is proposed to decrease \$18,901 or 7.7%, to \$227,591 (excluding transfers) over the FY 2007 Adopted Budget.

**ENDING FUND BALANCE**

The projected FY 2008 ending fund balance is \$244,460, a decrease of \$6,703 from the estimated balance for the current fiscal year, representing a 107.4% fund balance.

**TRAFFIC SAFETY FUND**

During this year's legislative session, the state approved Senate Bill 1169 which requires, among other things, that governmental jurisdictions who utilize red light camera technology, to share 50% of the revenues with the State after deducting certain costs related to the operation of the system. In addition, the funds are required to be set aside in a separate account.

As a result, staff has created a new special revenue fund entitled Traffic Safety Fund and has moved the projected revenues and expenditures from the General Fund into the new fund. The budget for this fund includes \$1,006,050 in revenues, \$445,200 for costs of operations, and the remaining \$560,850 will go to support statutorily allowable expenditures, including traffic enforcement and education.

**FLEET SERVICES FUND**

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

**REVENUES**

Fleet Services Fund revenues are generated as transfers in from the operating funds that utilize vehicles and equipment in their daily operations. Total transfers in are projected to remain constant at \$950,008. These transfers represent user departments paying rent to fund the eventual replacement of existing equipment.

**EXPENDITURES**

Fleet Services Fund expenditures are adopted to decrease 30.4% over Fiscal Year 2007, for a total decrease of \$393,154. All vehicle replacements have been eliminated for FY 2008.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

**INFORMATION TECHNOLOGY FUND**

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

**REVENUES**

Information Technology Fund revenues total \$1,393,006, a decrease of \$1,231,358 or 46.9% from the FY 2007 Adopted Budget. This decrease is primarily due to capital lease proceeds for equipment and software in the current fiscal year and decreases in transfer payments from other funds.

**EXPENDITURES**

Total Information Technology Fund expenditures are adopted at \$1,370,875 which is a \$1,212,419 or 46.9% decrease to the FY 2007 Adopted Budget. Funding for ongoing technology needs will continue, albeit at a slower rate. The Information Technology Department will continue to work towards the completion of projects currently funded in FY 2008.

*Information Technology Reorganization (\$92,224)* – A reorganization of the Information Technology division of Financial Services will result in the elimination of one IT Support Technician and the move of the Administrative Assistant to Purchasing to assume duties supporting both the IT and Purchasing functions.

*Supplies and Services (\$175,636)* – Information Technology will reduce various line-items including travel and training, office supplies, consulting and other miscellaneous items.

**PERSONNEL**

The FY 2008 Budget eliminates merit increases for employees and cost of living adjustments; however, positions identified as below the minimum of market range through the 2007 Compensation Study will be brought to the minimum.

Additionally, the budget eliminates the \$100 per current employee contribution to the Flex Benefits plan. Because the \$100 acts as an incentive for employees to try the plan, a small amount of money will remain in the budget for new employees for their first year of employment.

The Texas Municipal Retirement System (TMRS) contribution rate will increase slightly effective January 1, 2007, from 11.99% to 12.00% with an additional \$50,000 or 0.225% of payroll being budgeted to provide for a 20 year retirement benefits versus the current 25 year plan.

**CITY OF ROWLETT  
FY 2007-2008 BUDGET OVERVIEW**

**POLICY IMPLICATIONS AND DECISION POINTS**

During the budget process, the City Council provided a series of *Guiding Principles* for the City to use when developing a budget proposal. Key elements of the guiding principals are as follows:

- Working fund balances must be met and maintained.
- Utility rate increases from the City's water supplier and sewer treatment contractor will not be passed on to customers.
- Budget reductions should be evaluated in non-personnel lines before reducing personnel costs and benefits.
- Police, Fire Rescue and Public Works should be maintained at the highest level.
- Every department should be reviewed to determine whether reorganization or elimination is needed. Overhead should be reduced to a minimum level.
- Operating and staffing levels of service centers, such as the public library, community center and animal control should be adjusted to match documented user levels.
- Frontline workers and/or support staff should be privatized where feasible and appropriate. User fees, including utility fees, should be dedicated to the purpose for which they are charged and not used to provide a subsidy of another program. Any excess fees being charged should be immediately reduced.
- Enterprise funds should stand on their own.
- New initiatives should be limited to those able to fund themselves.
- Surplus funds should be reserved for emergency and/or capital improvements needs.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**FINANCIAL SUMMARIES**

**CITY OF ROWLETT  
COMBINED SUMMARY OF BUDGET BY FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	Governmental Funds				Enterprise Funds		
	General Fund	Economic Development	Debt Service Fund	Capital Projects Fund	Utility Fund	Refuse Fund	Drainage Fund
<b>SOURCES OF FUNDS:</b>							
Beginning Resources	\$ 2,570,089	\$ 280,121	\$ 708,780	\$ 2,096,629	\$ 5,137,564	\$ 561,363	\$ 244,460
<b>Current Revenues:</b>							
Tax Revenues	22,332,010	-	9,074,271	-	-	-	-
Franchise Fees	2,650,843	-	-	-	-	-	-
Licenses and Permits	645,354	40,000	-	-	-	-	-
Charges for Service	2,942,919	-	-	-	21,174,303	4,199,254	966,288
Fines and Forfeitures	1,927,183	-	-	-	-	-	-
Other	948,142	11,000	102,306	-	270,000	26,000	9,500
<b>Total Current Revenues</b>	<b>31,446,451</b>	<b>51,000</b>	<b>9,176,577</b>	<b>-</b>	<b>21,444,303</b>	<b>4,225,254</b>	<b>975,788</b>
<b>Other Sources:</b>							
Transfers In	4,829,059	375,192	1,409,166	3,213,603	164,176	-	-
<b>Total Revenues &amp; Transfers</b>	<b>36,275,510</b>	<b>426,192</b>	<b>10,585,743</b>	<b>3,213,603</b>	<b>21,608,479</b>	<b>4,225,254</b>	<b>975,788</b>
<b>USES OF FUNDS:</b>							
<b>Current Expenditures:</b>							
Personnel Costs	21,896,940	183,526	-	-	1,770,689	-	98,942
Supplies	1,547,586	3,200	-	-	325,352	-	15,170
Purchase Services	9,769,541	318,423	43,054	-	8,974,667	2,863,206	113,479
Capital Outlay	-	-	-	-	37,250	-	-
Capital Improvements	-	-	-	3,213,603	250,000	-	-
Debt Service	-	-	10,542,689	-	5,738,844	-	-
<b>Total Current Expenditures</b>	<b>33,214,067</b>	<b>505,149</b>	<b>10,585,743</b>	<b>3,213,603</b>	<b>17,096,802</b>	<b>2,863,206</b>	<b>227,591</b>
<b>Other Uses:</b>							
Transfers Out	2,417,884	150,676	-	-	4,516,934	1,362,048	748,197
<b>Total Expenditures &amp; Uses</b>	<b>35,631,951</b>	<b>655,825</b>	<b>10,585,743</b>	<b>3,213,603</b>	<b>21,613,736</b>	<b>4,225,254</b>	<b>975,788</b>
Ending Resources	\$ 3,213,648	\$ 50,488	\$ 708,780	\$ 2,096,629	\$ 5,132,307	\$ 561,363	\$ 244,460
% of Expenditures	9.7%	10.0%	6.7%	65.2%	30.0%	19.6%	107.4%

**CITY OF ROWLETT  
COMBINED SUMMARY OF BUDGET BY FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Special Revenue Funds							Internal Service Funds		Combined Total
Traffic Safety Fund	Impact Fees Fund	Police Seizure Fund	Hotel/Motel Fund	Grant Fund	Golf Course Fund	TIF Fund	Fleet Services Fund	Information Tech. Fund	
\$ -	\$ 2,480,681	\$ 97,668	\$ 123,012	\$ 8,444	\$ (40,119)	\$ 4,567	\$ 420,979	\$ 55,530	\$ 14,749,768
-	-	-	56,000	-	-	236,702	-	-	31,698,983
-	-	-	-	-	-	-	-	-	2,650,843
-	220,000	-	-	-	-	-	-	-	905,354
1,006,050	-	-	-	-	-	-	950,008	1,392,006	32,630,828
-	-	-	-	-	-	-	-	-	1,927,183
-	100,000	100,000	5,500	265,000	565,154	2,040	-	1,000	2,405,642
1,006,050	320,000	100,000	61,500	265,000	565,154	238,742	950,008	1,393,006	72,218,833
-	-	-	-	-	-	-	-	-	9,991,196
1,006,050	320,000	100,000	61,500	265,000	565,154	238,742	950,008	1,393,006	82,210,029
560,850	-	-	-	-	-	-	167,752	365,686	25,044,385
-	-	75,000	-	-	-	-	261,590	90,358	2,318,256
445,200	-	25,000	61,500	-	-	-	448,901	914,831	23,977,802
-	240,000	-	-	265,000	-	-	20,000	-	562,250
-	-	-	-	-	-	-	-	-	3,463,603
-	-	-	-	-	-	-	-	-	16,281,533
1,006,050	240,000	100,000	61,500	265,000	-	-	898,243	1,370,875	\$ 71,647,829
-	-	-	-	8,444	553,704	233,309	-	-	9,991,196
1,006,050	240,000	100,000	61,500	273,444	553,704	233,309	898,243	1,370,875	81,639,025
\$ -	\$ 2,560,681	\$ 97,668	\$ 123,012	\$ -	\$ (28,669)	\$ 10,000	\$ 472,744	\$ 77,661	\$ 15,320,772
0.0%	1067.0%	97.7%	200.0%	0.0%	0.0%	0.0%	52.6%	5.7%	21.4%

**CITY OF ROWLETT  
GENERAL FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 3,063,585	\$ 3,355,304	\$ 2,939,276	\$ 2,939,276	\$ 2,570,089	-23.4%
Current Revenues:						
Tax Revenues	22,494,962	22,673,042	22,673,042	21,677,627	22,332,010	-1.5%
Franchise Fees	2,850,027	2,772,352	2,772,352	2,810,275	2,650,843	-4.4%
Licenses and Permits	724,092	791,370	791,370	632,415	645,354	-18.5%
Charges for Service	2,651,660	2,415,971	2,415,971	2,895,264	2,942,919	21.8%
Fines and Forfeitures	1,681,970	3,357,859	3,357,859	2,295,220	1,927,183	-42.6%
Other	537,558	612,203	612,203	1,142,978	948,142	54.9%
Transfers In	3,224,305	4,713,348	4,713,348	4,713,348	4,829,059	2.5%
Total Current Revenues	<u>34,164,574</u>	<u>37,336,145</u>	<u>37,336,145</u>	<u>36,167,127</u>	<u>36,275,510</u>	<u>-2.8%</u>
Total Available Resources	<u>37,228,159</u>	<u>40,691,449</u>	<u>40,275,421</u>	<u>39,106,403</u>	<u>38,845,599</u>	<u>-4.5%</u>
Expenditures:						
Personnel Services	20,608,552	22,934,402	22,934,402	22,987,496	21,896,940	-4.5%
Supplies	1,677,325	1,883,097	1,875,352	1,921,244	1,547,586	-17.8%
Purchase Services	11,742,964	12,187,519	12,212,719	11,354,545	9,769,541	-19.8%
Capital Outlay	238,123	134,669	134,669	90,529	-	-100.0%
Transfers Out	21,919	182,500	182,500	182,500	2,417,884	1224.9%
Contingency	-	110,000	110,000	-	-	-100.0%
Total Expenditures	<u>34,288,883</u>	<u>37,432,187</u>	<u>37,449,642</u>	<u>36,536,314</u>	<u>35,631,951</u>	<u>-4.8%</u>
Ending Resources	<u>\$ 2,939,276</u>	<u>\$ 3,259,262</u>	<u>\$ 2,825,779</u>	<u>\$ 2,570,089</u>	<u>\$ 3,213,648</u>	<u>-1.4%</u>

**CITY OF ROWLETT  
ECONOMIC DEVELOPMENT FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 128,709	\$ 84,591	\$ 84,591	\$ 131,692	\$ 280,121	231.1%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	61,168	65,000	65,000	65,000	40,000	-38.5%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	9,255	5,000	5,000	15,000	11,000	120.0%
Transfers In	349,234	430,000	430,000	430,000	375,192	-12.7%
<b>Total Current Revenues</b>	<b>419,657</b>	<b>500,000</b>	<b>500,000</b>	<b>510,000</b>	<b>426,192</b>	<b>-14.8%</b>
<b>Total Available Resources</b>	<b>548,366</b>	<b>584,591</b>	<b>584,591</b>	<b>641,692</b>	<b>706,313</b>	<b>20.8%</b>
Expenditures:						
Personnel Services	156,639	164,706	164,706	135,397	183,526	11.4%
Supplies	1,270	3,700	3,700	3,000	3,200	-13.5%
Purchase Services	258,765	401,974	401,974	223,174	318,423	-20.8%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	150,676	0.0%
Contingency	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>416,674</b>	<b>570,380</b>	<b>570,380</b>	<b>361,571</b>	<b>655,825</b>	<b>15.0%</b>
<b>Ending Resources</b>	<b>\$ 131,692</b>	<b>\$ 14,211</b>	<b>\$ 14,211</b>	<b>\$ 280,121</b>	<b>\$ 50,488</b>	<b>255.3%</b>

**CITY OF ROWLETT  
DEBT SERVICE FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 1,172,787	\$ 792,744	\$ 792,744	\$ 937,316	\$ 708,780	-10.6%
Current Revenues:						
Tax Revenues	7,314,761	8,276,905	8,276,905	8,429,374	9,074,271	9.6%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	273,932	31,500	31,500	150,000	102,306	224.8%
Transfers In	597,585	2,900,436	2,900,436	2,706,062	1,409,166	-51.4%
<b>Total Current Revenues</b>	<b>8,186,278</b>	<b>11,208,841</b>	<b>11,208,841</b>	<b>11,285,436</b>	<b>10,585,743</b>	<b>-5.6%</b>
<b>Total Available Resources</b>	<b>9,359,065</b>	<b>12,001,585</b>	<b>12,001,585</b>	<b>12,222,752</b>	<b>11,294,523</b>	<b>-5.9%</b>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	65,541	39,500	39,500	49,462	43,054	9.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	8,356,208	11,464,510	11,464,510	11,464,510	10,542,689	-8.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>8,421,749</b>	<b>11,504,010</b>	<b>11,504,010</b>	<b>11,513,972</b>	<b>10,585,743</b>	<b>-8.0%</b>
<b>Ending Resources</b>	<b>\$ 937,316</b>	<b>\$ 497,575</b>	<b>\$ 497,575</b>	<b>\$ 708,780</b>	<b>\$ 708,780</b>	<b>42.4%</b>

**CITY OF ROWLETT  
UTILITY FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 7,479,736	\$ 6,168,116	\$ 6,168,116	\$ 6,297,870	\$ 5,137,564	-16.7%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	19,125,037	21,574,295	21,574,295	20,599,218	21,174,303	-1.9%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	347,754	229,000	229,000	311,018	270,000	17.9%
Transfers In	284,803	164,176	164,176	164,176	164,176	0.0%
<b>Total Current Revenues</b>	<b>19,757,594</b>	<b>21,967,471</b>	<b>21,967,471</b>	<b>21,074,412</b>	<b>21,608,479</b>	<b>-1.6%</b>
<b>Total Available Resources</b>	<b>27,237,330</b>	<b>28,135,587</b>	<b>28,135,587</b>	<b>27,372,282</b>	<b>26,746,043</b>	<b>-4.9%</b>
Expenditures:						
Personnel Services	2,275,131	1,946,661	1,946,661	1,950,802	1,770,689	-9.0%
Supplies	279,066	300,900	300,900	325,231	325,352	8.1%
Purchase Services	8,453,003	8,961,564	8,961,564	8,931,921	8,974,667	0.1%
Capital Outlay	631,091	285,185	285,185	285,185	37,250	-86.9%
Capital Improvements	1,388,651	1,050,000	1,050,000	1,050,000	250,000	-76.2%
Debt Service	4,930,747	5,582,670	5,582,670	5,582,670	5,738,844	2.8%
Transfers Out	2,981,771	3,908,909	3,908,909	3,908,909	4,516,934	15.6%
Contingency	-	200,000	200,000	200,000	-	-100.0%
<b>Total Expenditures</b>	<b>20,939,460</b>	<b>22,235,889</b>	<b>22,235,889</b>	<b>22,234,718</b>	<b>21,613,736</b>	<b>-2.8%</b>
<b>Ending Resources</b>	<b>\$ 6,297,870</b>	<b>\$ 5,899,698</b>	<b>\$ 5,899,698</b>	<b>\$ 5,137,564</b>	<b>\$ 5,132,307</b>	<b>-13.0%</b>

**CITY OF ROWLETT  
REFUSE FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 434,591	\$ 398,722	\$ 398,722	\$ 451,478	\$ 561,363	40.8%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	3,492,417	4,157,867	4,157,867	4,051,955	4,199,254	1.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	21,948	13,000	13,000	25,000	26,000	100.0%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>3,514,365</u>	<u>4,170,867</u>	<u>4,170,867</u>	<u>4,076,955</u>	<u>4,225,254</u>	<u>1.3%</u>
Total Available Resources	<u>3,948,956</u>	<u>4,569,589</u>	<u>4,569,589</u>	<u>4,528,433</u>	<u>4,786,617</u>	<u>4.7%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	2,427,106	2,847,088	2,847,088	2,710,635	2,863,206	0.6%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	45,000	45,000	45,000	-	-100.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	1,070,372	1,211,435	1,211,435	1,211,435	1,362,048	12.4%
Reserves	-	100,000	100,000	-	-	-100.0%
Total Expenditures	<u>3,497,478</u>	<u>4,203,523</u>	<u>4,203,523</u>	<u>3,967,070</u>	<u>4,225,254</u>	<u>0.5%</u>
Ending Resources	<u>\$ 451,478</u>	<u>\$ 366,066</u>	<u>\$ 366,066</u>	<u>\$ 561,363</u>	<u>\$ 561,363</u>	<u>53.4%</u>

**CITY OF ROWLETT  
DRAINAGE FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 436,984	\$ 152,787	\$ 152,787	\$ 207,163	\$ 244,460	60.0%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	485,580	963,719	963,719	901,943	966,288	0.3%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	9,140	9,160	9,160	9,857	9,500	3.7%
Transfer In	-	-	-	-	-	0.0%
Total Current Revenues	<u>494,720</u>	<u>972,879</u>	<u>972,879</u>	<u>911,800</u>	<u>975,788</u>	<u>0.3%</u>
Total Available Resources	<u>931,704</u>	<u>1,125,666</u>	<u>1,125,666</u>	<u>1,118,963</u>	<u>1,220,248</u>	<u>8.4%</u>
Expenditures:						
Personnel Services	84,402	97,440	97,440	97,440	98,942	1.5%
Supplies	12,579	15,170	15,170	15,170	15,170	0.0%
Purchase Services	371,859	133,872	133,872	133,872	113,479	-15.2%
Capital Outlay	51,227	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	204,474	628,021	628,021	628,021	748,197	19.1%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>724,541</u>	<u>874,503</u>	<u>874,503</u>	<u>874,503</u>	<u>975,788</u>	<u>11.6%</u>
Ending Resources	<u>\$ 207,163</u>	<u>\$ 251,163</u>	<u>\$ 251,163</u>	<u>\$ 244,460</u>	<u>\$ 244,460</u>	<u>-2.7%</u>

**CITY OF ROWLETT  
TRAFFIC SAFETY FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	1,006,050	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	-	-	-	-	-	0.0%
Transfer In	-	-	-	-	-	0.0%
Total Current Revenues	-	-	-	-	1,006,050	0.0%
Total Available Resources	-	-	-	-	1,006,050	0.0%
Expenditures:						
Personnel Services	-	-	-	-	560,850	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	445,200	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	1,006,050	0.0%
Ending Resources	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**CITY OF ROWLETT  
IMPACT FEES FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 1,866,072	\$ 792,744	\$ 792,744	\$ 2,228,848	\$ 2,480,681	212.9%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	552,154	-	-	650,000	220,000	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	103,515	-	-	101,833	100,000	0.0%
Transfer In	-	-	-	-	-	0.0%
Total Current Revenues	<u>655,669</u>	<u>-</u>	<u>-</u>	<u>751,833</u>	<u>320,000</u>	<u>0.0%</u>
Total Available Resources	<u>2,521,741</u>	<u>792,744</u>	<u>792,744</u>	<u>2,980,681</u>	<u>2,800,681</u>	<u>253.3%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	292,893	-	-	500,000	240,000	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>292,893</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>240,000</u>	<u>0.0%</u>
Ending Resources	<u>\$ 2,228,848</u>	<u>\$ 792,744</u>	<u>\$ 792,744</u>	<u>\$ 2,480,681</u>	<u>\$ 2,560,681</u>	<u>223.0%</u>

**CITY OF ROWLETT  
POLICE SEIZURE FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 128,337	\$ 144,037	\$ 144,037	\$ 93,569	\$ 97,668	-32.2%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	49,197	-	-	69,099	100,000	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>49,197</u>	<u>-</u>	<u>-</u>	<u>69,099</u>	<u>100,000</u>	<u>0.0%</u>
Total Available Resources	<u>177,534</u>	<u>144,037</u>	<u>144,037</u>	<u>162,668</u>	<u>197,668</u>	<u>37.2%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	64,825	50,000	50,000	50,000	75,000	50.0%
Purchase Services	19,140	-	-	15,000	25,000	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>83,965</u>	<u>50,000</u>	<u>50,000</u>	<u>65,000</u>	<u>100,000</u>	<u>0.0%</u>
Ending Resources	<u>\$ 93,569</u>	<u>\$ 94,037</u>	<u>\$ 94,037</u>	<u>\$ 97,668</u>	<u>\$ 97,668</u>	<u>3.9%</u>

**CITY OF ROWLETT  
HOTEL/MOTEL FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 79,425	\$ 112,255	\$ 112,255	\$ 120,674	\$ 123,012	9.6%
Current Revenues:						
Tax Revenues	59,578	53,000	53,000	75,000	56,000	5.7%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	4,975	3,000	3,000	6,338	5,500	83.3%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>64,553</u>	<u>56,000</u>	<u>56,000</u>	<u>81,338</u>	<u>61,500</u>	<u>9.8%</u>
Total Available Resources	<u>143,978</u>	<u>168,255</u>	<u>168,255</u>	<u>202,012</u>	<u>184,512</u>	<u>9.7%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	23,304	79,000	79,000	79,000	61,500	-22.2%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>23,304</u>	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>	<u>61,500</u>	<u>-22.2%</u>
Ending Resources	<u>\$ 120,674</u>	<u>\$ 89,255</u>	<u>\$ 89,255</u>	<u>\$ 123,012</u>	<u>\$ 123,012</u>	<u>37.8%</u>

**CITY OF ROWLETT  
GRANTS FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 5,278	\$ 5,451	\$ 8,244	\$ 8,244	\$ 8,444	54.9%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	24,412	-	268,989	269,189	265,000	0.0%
Transfer In	-	-	-	-	-	0.0%
Total Current Revenues	<u>24,412</u>	<u>-</u>	<u>268,989</u>	<u>269,189</u>	<u>265,000</u>	<u>0.0%</u>
Total Available Resources	<u>29,690</u>	<u>5,451</u>	<u>277,233</u>	<u>277,433</u>	<u>273,444</u>	<u>4916.4%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	21,446	-	268,989	268,989	265,000	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	8,444	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>21,446</u>	<u>-</u>	<u>268,989</u>	<u>268,989</u>	<u>273,444</u>	<u>0.0%</u>
Ending Resources	<u>\$ 8,244</u>	<u>\$ 5,451</u>	<u>\$ 8,244</u>	<u>\$ 8,444</u>	<u>\$ -</u>	<u>-100.0%</u>

**CITY OF ROWLETT  
GOLF FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 205,837	\$ 214,447	\$ (52,438)	\$ (52,438)	\$ (40,119)	-118.7%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	554,166	549,404	549,404	550,113	565,154	2.9%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>554,166</u>	<u>549,404</u>	<u>549,404</u>	<u>550,113</u>	<u>565,154</u>	<u>2.9%</u>
Total Available Resources	<u>760,003</u>	<u>763,851</u>	<u>496,966</u>	<u>497,675</u>	<u>525,035</u>	<u>-31.3%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	812,441	537,794	537,794	537,794	553,704	3.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>812,441</u>	<u>537,794</u>	<u>537,794</u>	<u>537,794</u>	<u>553,704</u>	<u>3.0%</u>
Ending Resources	<u>\$ (52,438)</u>	<u>\$ 226,057</u>	<u>\$ (40,828)</u>	<u>\$ (40,119)</u>	<u>\$ (28,669)</u>	<u>-112.7%</u>

**CITY OF ROWLETT  
TAX INCREMENT FINANCING (TIF) FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 20,578	\$ 37,095	\$ 37,095	\$ 107,003	\$ 4,567	-87.7%
Current Revenues:						
Tax Revenues	85,601	583,693	581,653	120,063	236,702	-59.4%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	824	-	2,040	2,491	2,040	0.0%
Transfer In	-	-	-	-	-	0.0%
Total Current Revenues	<u>86,425</u>	<u>583,693</u>	<u>583,693</u>	<u>122,554</u>	<u>238,742</u>	<u>-59.1%</u>
Total Available Resources	<u>107,003</u>	<u>620,788</u>	<u>620,788</u>	<u>229,557</u>	<u>243,309</u>	<u>-60.8%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	428,212	428,212	224,990	233,309	-45.5%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>-</u>	<u>428,212</u>	<u>428,212</u>	<u>224,990</u>	<u>233,309</u>	<u>-45.5%</u>
Ending Resources	<u>\$ 107,003</u>	<u>\$ 192,576</u>	<u>\$ 192,576</u>	<u>\$ 4,567</u>	<u>\$ 10,000</u>	<u>-94.8%</u>

**CITY OF ROWLETT  
FLEET SERVICES FUND  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ 108,399	\$ 108,399	\$ 160,525	\$ 420,979	288.4%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	1,427,207	1,300,999	1,300,999	1,551,851	950,008	-27.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>1,427,207</u>	<u>1,300,999</u>	<u>1,300,999</u>	<u>1,551,851</u>	<u>950,008</u>	<u>-27.0%</u>
Total Available Resources	<u>1,427,207</u>	<u>1,409,398</u>	<u>1,409,398</u>	<u>1,712,376</u>	<u>1,370,987</u>	<u>-2.7%</u>
Expenditures:						
Personnel Services	104,051	132,789	143,655	143,655	167,752	26.3%
Supplies	342,089	248,740	248,740	248,740	261,590	5.2%
Purchase Services	819,042	434,018	423,152	423,152	448,901	3.4%
Capital Outlay	1,500	475,850	475,850	475,850	20,000	-95.8%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>1,266,682</u>	<u>1,291,397</u>	<u>1,291,397</u>	<u>1,291,397</u>	<u>898,243</u>	<u>-30.4%</u>
Ending Resources	<u>\$ 160,525</u>	<u>\$ 118,001</u>	<u>\$ 118,001</u>	<u>\$ 420,979</u>	<u>\$ 472,744</u>	<u>300.6%</u>

**CITY OF ROWLETT  
INFORMATION TECHNOLOGY  
FY 2007-08 ADOPTED BUDGET SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ (11,748)	\$ (11,748)	\$ 57,562	\$ 55,530	-572.7%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	1,523,953	1,661,696	1,661,696	1,661,696	1,392,006	-16.2%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	6,769	962,668	962,668	962,668	1,000	-99.9%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>1,530,722</u>	<u>2,624,364</u>	<u>2,624,364</u>	<u>2,624,364</u>	<u>1,393,006</u>	<u>-46.9%</u>
Total Available Resources	<u>1,530,722</u>	<u>2,612,616</u>	<u>2,612,616</u>	<u>2,681,926</u>	<u>1,448,536</u>	<u>-44.6%</u>
Expenditures:						
Personnel Services	428,398	465,977	465,977	465,977	365,686	-21.5%
Supplies	514,255	299,716	299,716	342,818	90,358	-69.9%
Purchase Services	530,507	962,574	962,574	962,574	914,831	-5.0%
Capital Outlay	-	855,027	855,027	855,027	-	-100.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>1,473,160</u>	<u>2,583,294</u>	<u>2,583,294</u>	<u>2,626,396</u>	<u>1,370,875</u>	<u>-46.9%</u>
Ending Resources	<u>\$ 57,562</u>	<u>\$ 29,322</u>	<u>\$ 29,322</u>	<u>\$ 55,530</u>	<u>\$ 77,661</u>	<u>164.9%</u>

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: CITY COUNCIL  
PROGRAM: DEPARTMENTAL SUMMARY

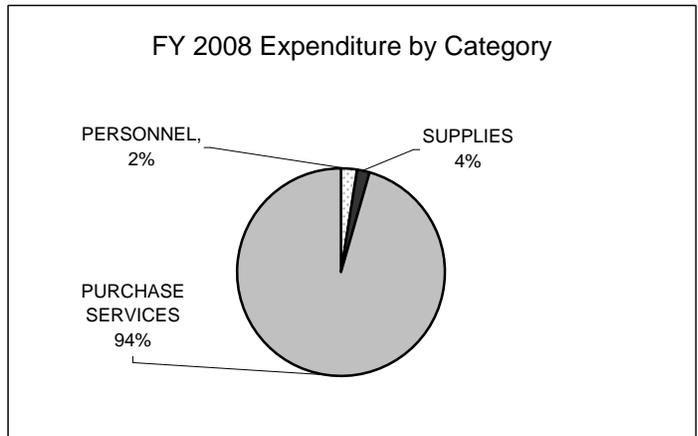
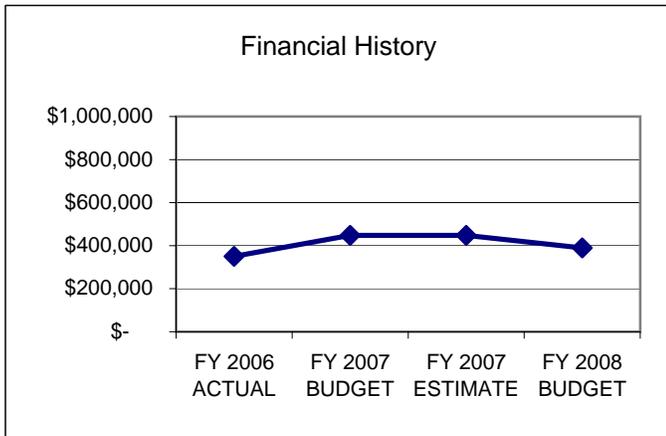
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 9,710	\$ 9,724	\$ 9,724	\$ 9,724	\$ 9,724	0.0%
Supplies	6,636	8,650	8,650	8,650	7,200	-16.8%
Purchase Services	333,770	429,331	429,331	429,331	372,463	-13.2%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 350,116</b>	<b>\$ 447,705</b>	<b>\$ 447,705</b>	<b>\$ 447,705</b>	<b>\$ 389,387</b>	<b>-13.0%</b>

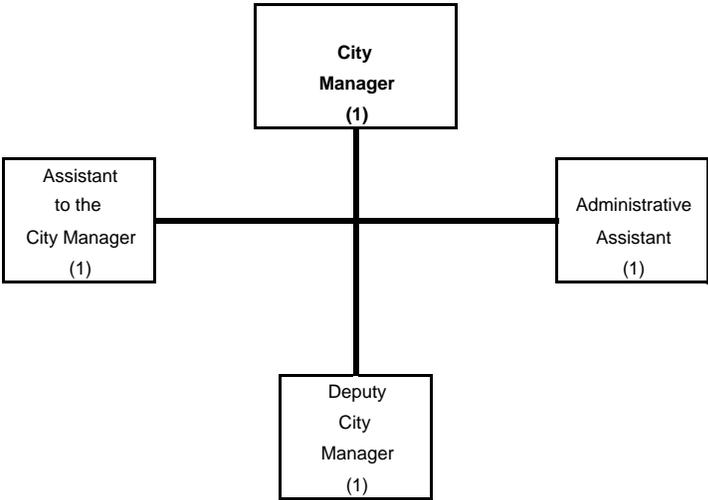
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	-	0.0%
Continuous Part-Time	7.00	7.00	7.00	7.00	7.00	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
CITY MANAGER'S OFFICE  
FY 2007- 08 ORGANIZATIONAL CHART**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: CITY MANAGER  
PROGRAM: DEPARTMENTAL SUMMARY

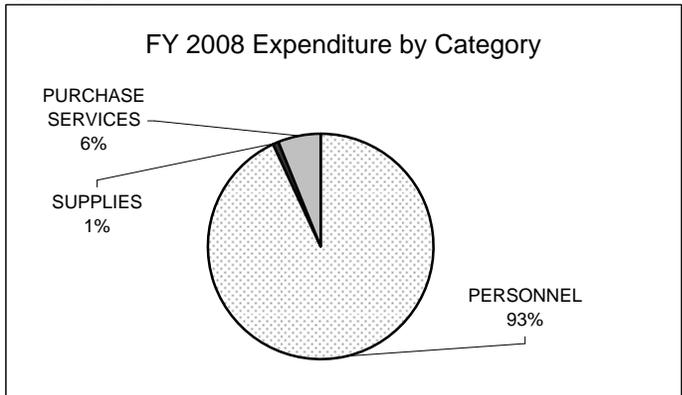
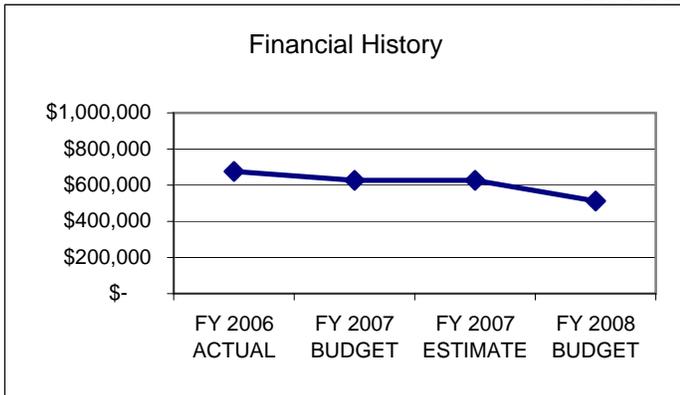
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 611,003	\$ 557,627	\$ 557,627	\$ 557,627	\$ 476,433	-14.6%
Supplies	7,323	7,200	7,200	7,200	4,050	-43.8%
Purchase Services	57,357	61,736	61,736	61,736	31,793	-48.5%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 675,683</b>	<b>\$ 626,563</b>	<b>\$ 626,563</b>	<b>\$ 626,563</b>	<b>\$ 512,276</b>	<b>-18.2%</b>

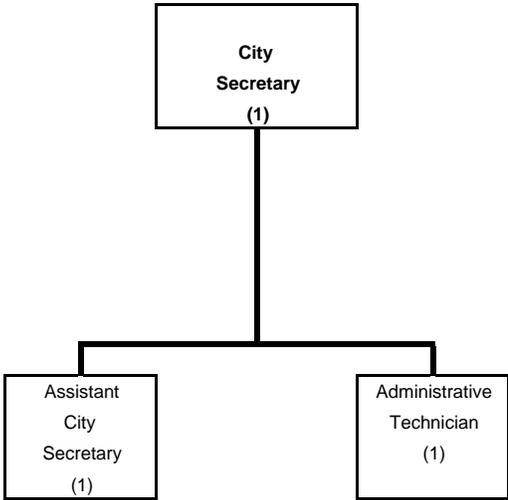
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	5.00	4.00	-20.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>-20.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
CITY SECRETARY  
FY 2007- 08 ORGANIZATIONAL CHART**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: CITY SECRETARY  
PROGRAM: DEPARTMENTAL SUMMARY

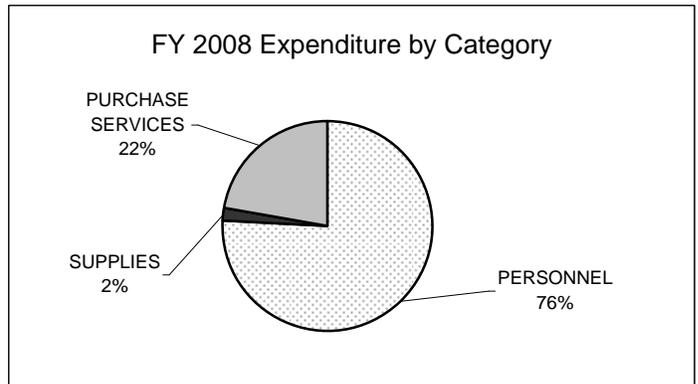
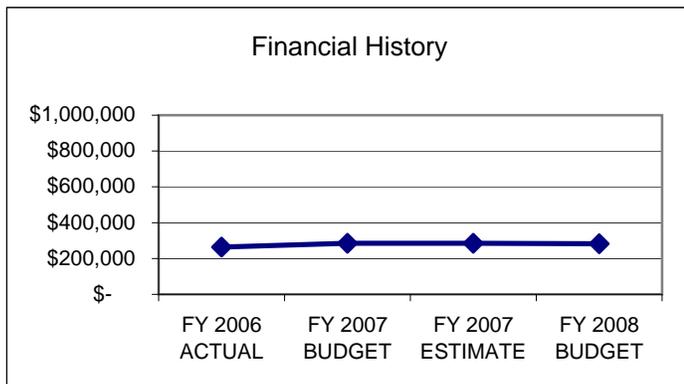
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 187,270	\$ 203,686	\$ 203,686	\$ 203,686	\$ 214,247	5.2%
Supplies	3,362	5,435	5,435	5,435	5,215	-4.0%
Purchase Services	73,221	75,951	75,951	75,951	62,753	-17.4%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 263,853</b>	<b>\$ 285,072</b>	<b>\$ 285,072</b>	<b>\$ 285,072</b>	<b>\$ 282,215</b>	<b>-1.0%</b>

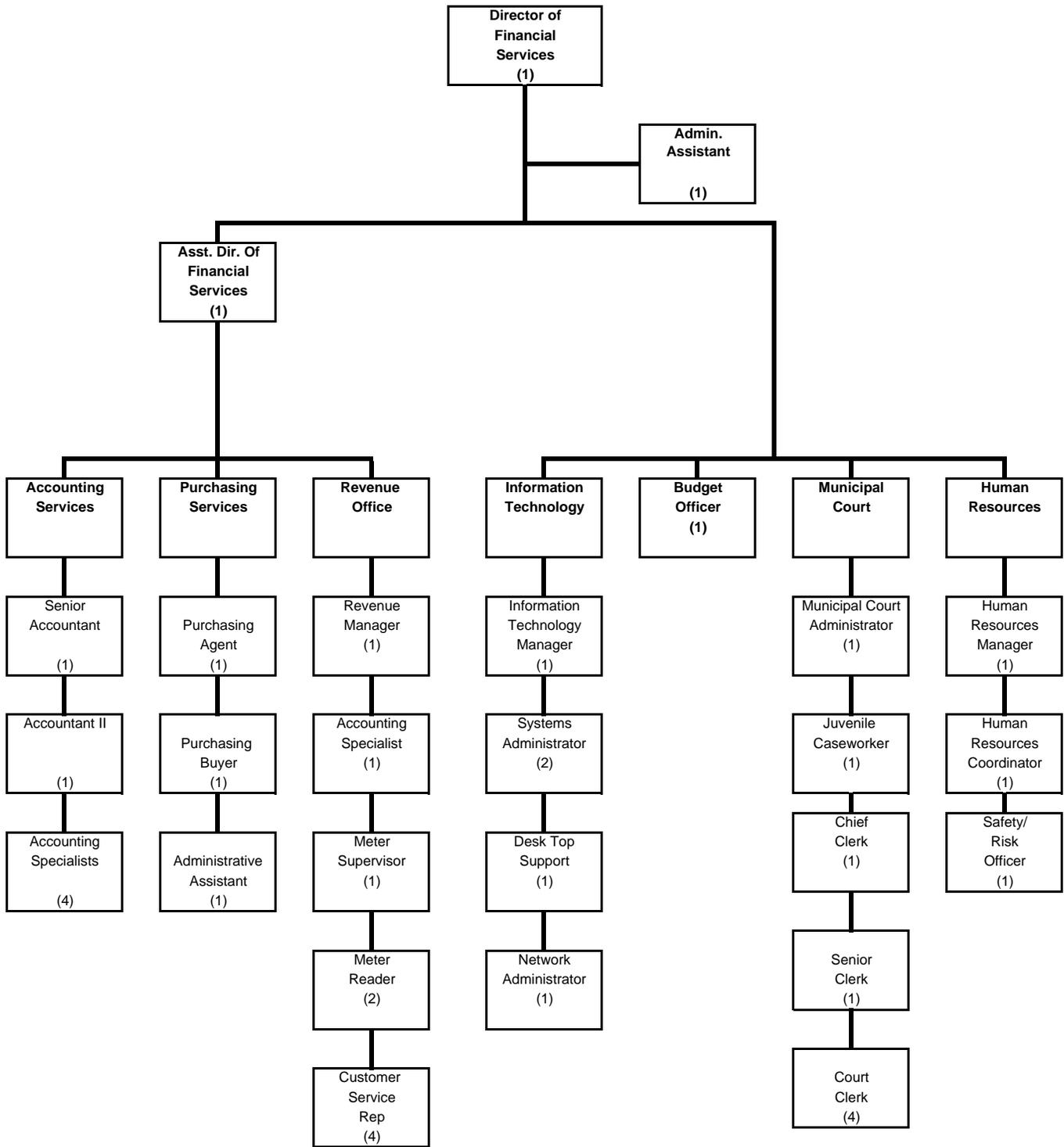
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	3.00	3.00	3.00	3.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
FINANCE AND ADMINISTRATION  
FY 2007- 08 ORGANIZATIONAL CHART**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: ACCOUNTING, PURCHASING, MUNICIPAL COURT, IT, REVENUE OFFICE, HUMAN RESOURCES

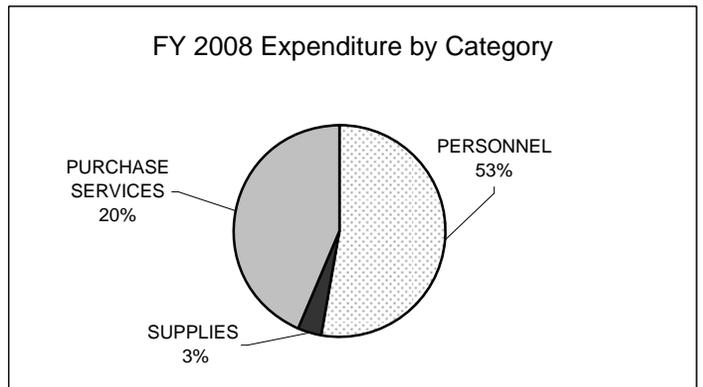
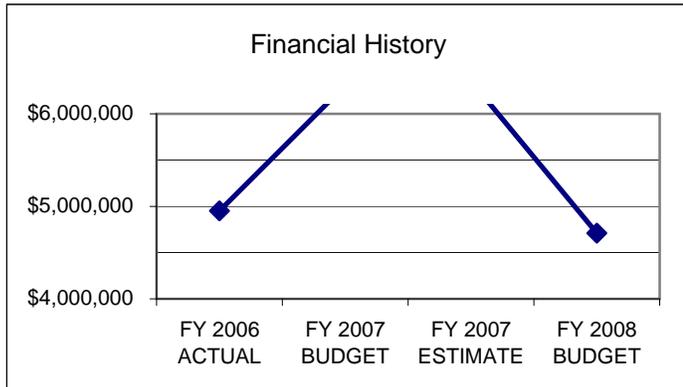
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 2,430,468	\$ 2,684,362	\$ 2,684,362	\$ 2,671,542	\$ 2,460,972	-8.3%
Supplies	633,889	383,444	383,444	431,518	172,777	-54.9%
Purchase Services	1,830,364	2,347,150	2,347,150	2,358,523	2,038,783	-13.1%
Capital Outlay	56,559	892,277	892,277	892,277	37,250	-95.8%
<b>Total</b>	<b>\$ 4,951,280</b>	<b>\$ 6,307,233</b>	<b>\$ 6,307,233</b>	<b>\$ 6,353,860</b>	<b>\$ 4,709,782</b>	<b>-25.3%</b>

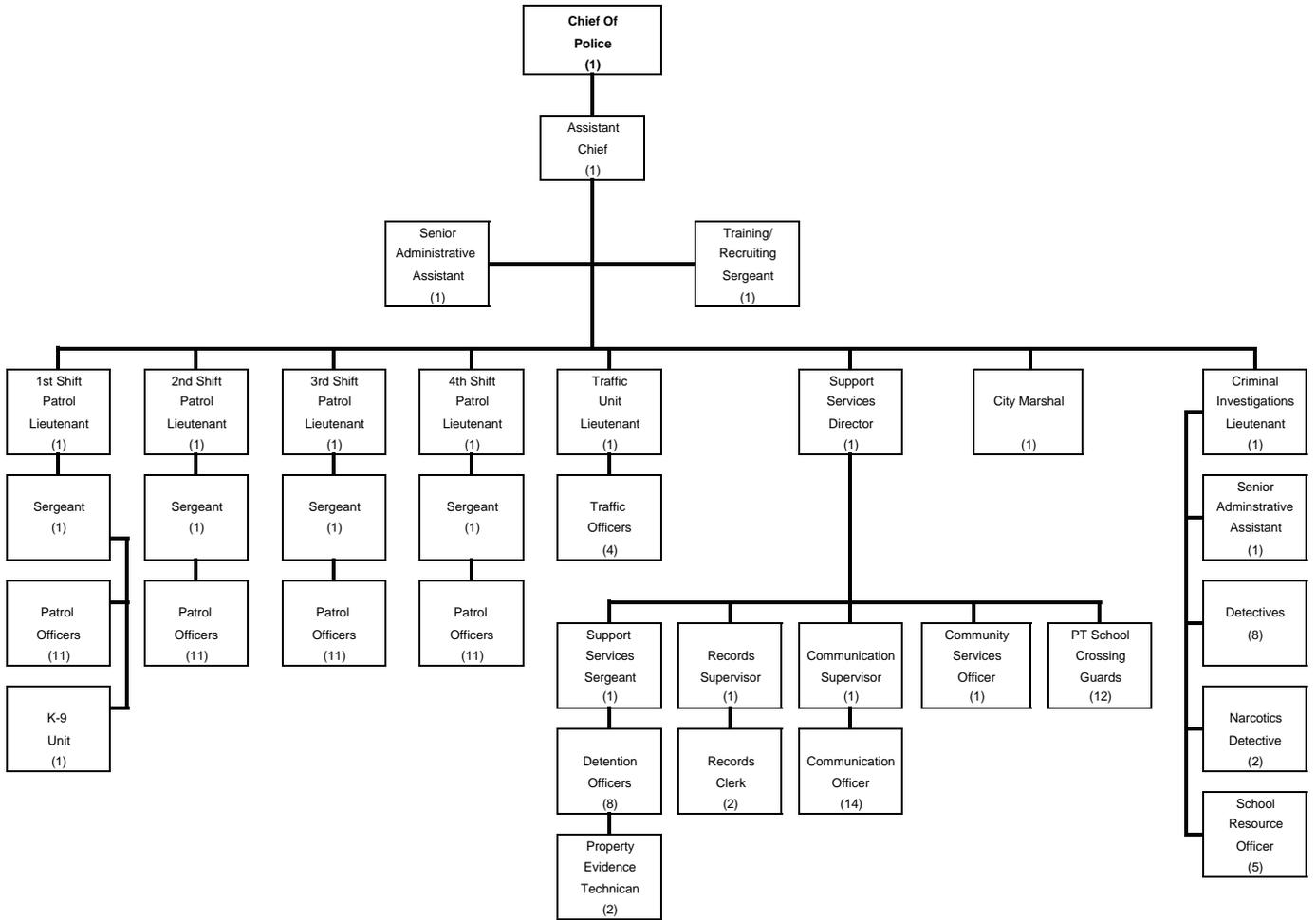
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	38.00	38.00	38.00	38.00	36.00	-5.3%
Continuous Part-Time	1.00	1.00	1.00	1.00	-	-100.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>36.00</b>	<b>-7.7%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
POLICE DEPARTMENT  
FY 2007- 08 ORGANIZATIONAL CHART**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: POLICE  
PROGRAM: POLICE, CITY MARSHAL, TRAFFIC, POLICE SEIZURE

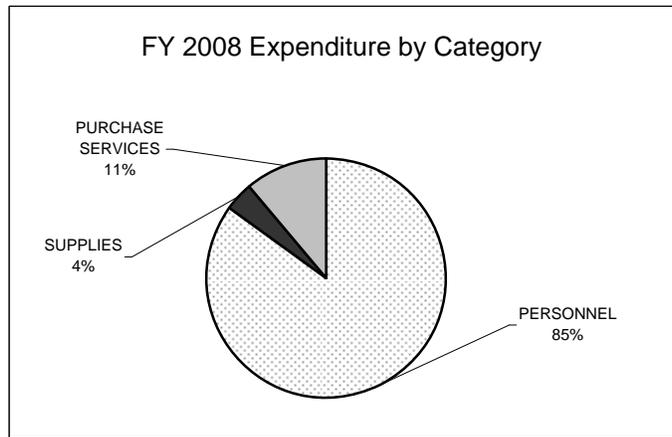
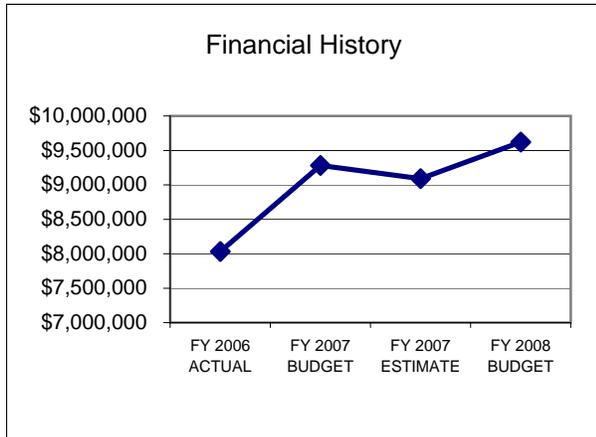
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 6,954,710	\$ 8,056,651	\$ 8,056,651	\$ 7,880,353	\$ 8,186,270	1.6%
Supplies	306,103	478,638	478,638	459,365	378,272	-21.0%
Purchase Services	751,371	702,164	702,164	750,804	1,056,574	50.5%
Capital Outlay	19,174	44,140	44,140	-	-	-100.0%
<b>Total</b>	<b>\$ 8,031,358</b>	<b>\$ 9,281,593</b>	<b>\$ 9,281,593</b>	<b>\$ 9,090,522</b>	<b>\$ 9,621,116</b>	<b>3.7%</b>

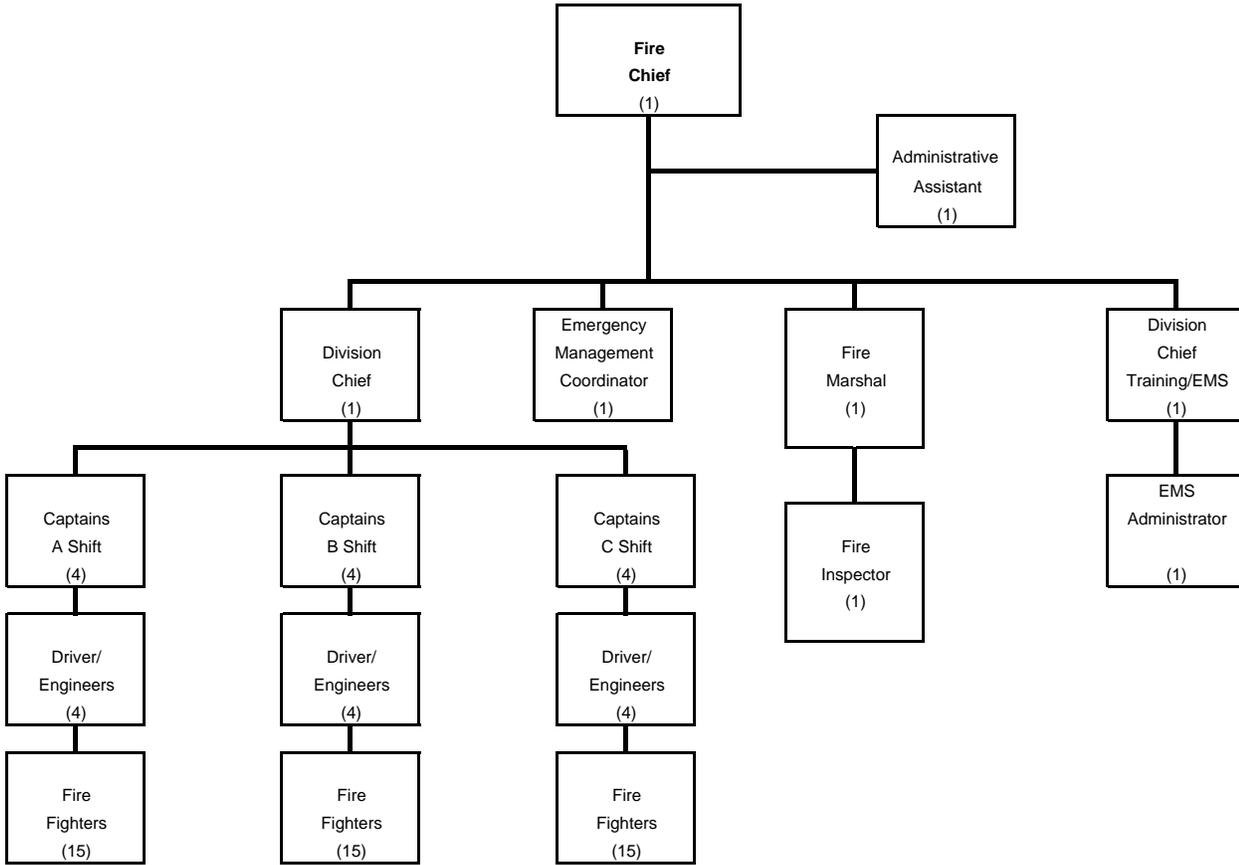
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	100.00	111.00	111.00	111.00	111.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	11.00	12.00	12.00	12.00	12.00	0.0%
<b>Total</b>	<b>111.00</b>	<b>123.00</b>	<b>123.00</b>	<b>123.00</b>	<b>123.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
FIRE DEPARTMENT  
FY 2007- 08 ORGANIZATIONAL CHART**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FIRE RESCUE  
PROGRAM: FIRE RESCUE

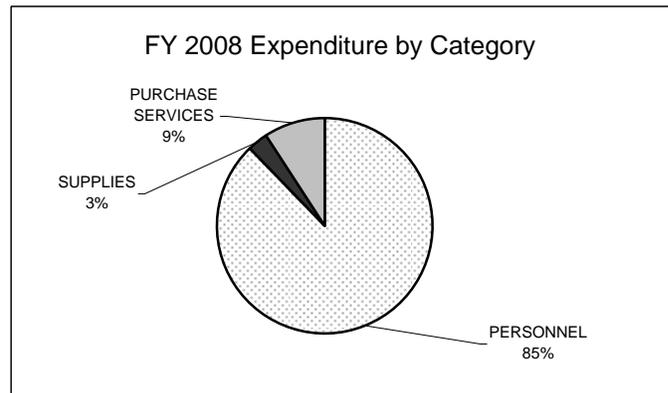
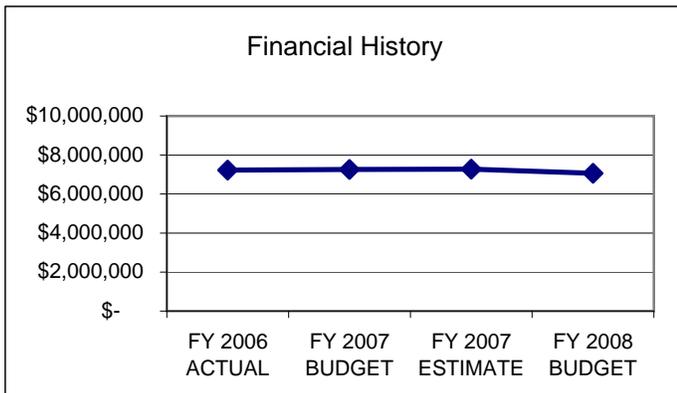
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 6,050,250	\$ 6,126,394	\$ 6,126,394	\$ 6,172,394	\$ 6,191,446	1.1%
Supplies	347,158	288,478	286,478	300,280	226,946	-21.3%
Purchase Services	830,828	847,497	849,497	802,797	641,587	-24.3%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 7,228,236</b>	<b>\$ 7,262,369</b>	<b>\$ 7,262,369</b>	<b>\$ 7,275,471</b>	<b>\$ 7,059,979</b>	<b>-2.8%</b>

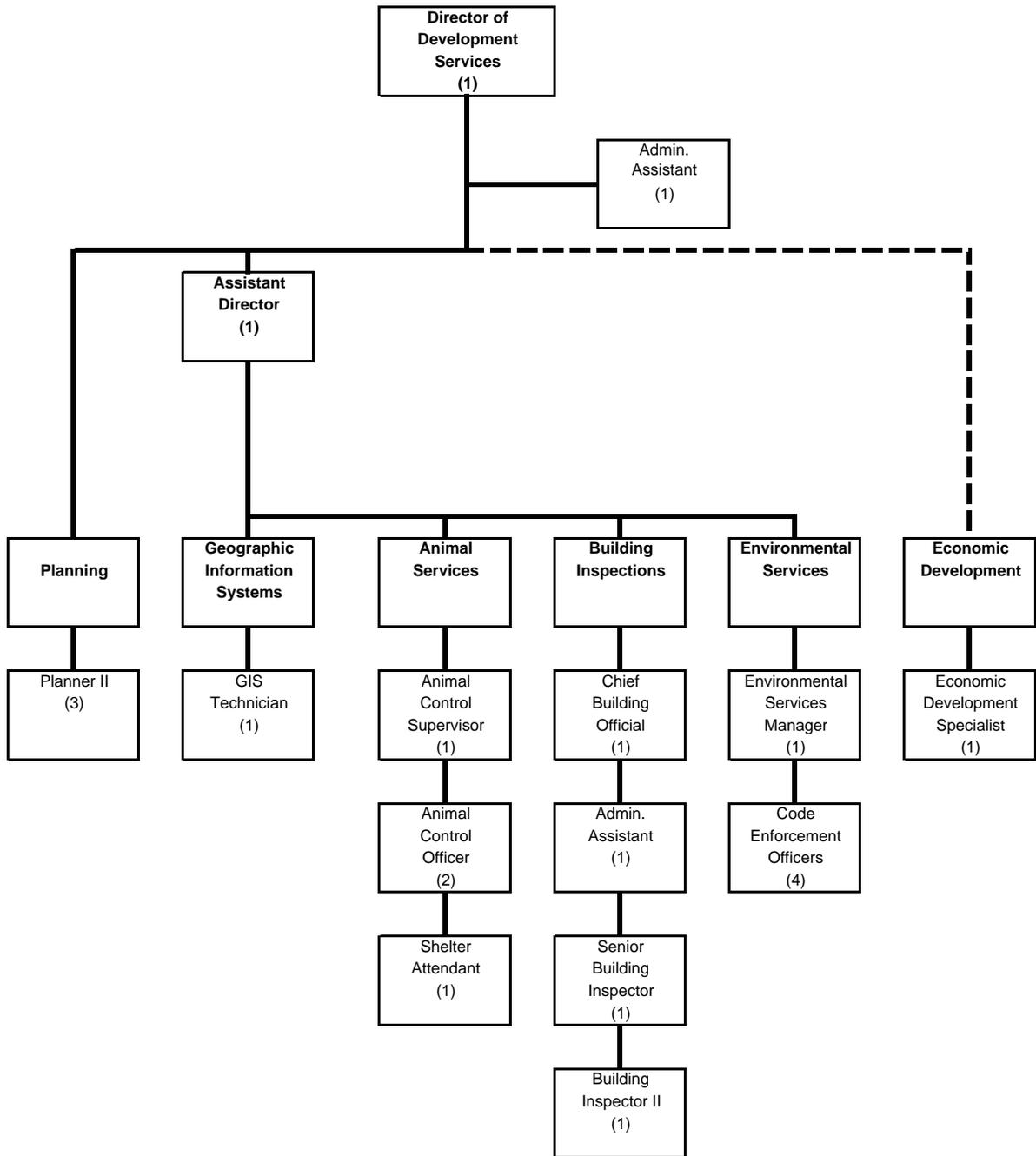
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	77.00	77.00	77.00	77.00	77.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>77.00</b>	<b>77.00</b>	<b>77.00</b>	<b>77.00</b>	<b>77.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



# CITY OF ROWLETT DEVELOPMENT SERVICES FY 2007- 08 ORGANIZATIONAL CHART



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: DEVELOPMENT SERVICES  
PROGRAMS: PLANNING, BLDG INSPECTIONS, ENVIRO. SERVICES, GIS, ANIMAL SERVICES, ECO DEVO

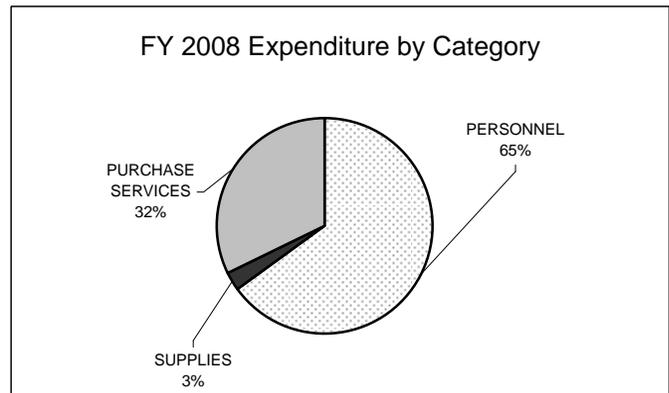
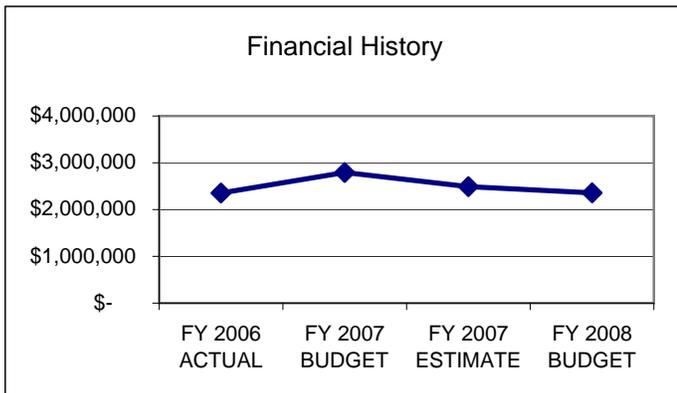
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 1,498,764	\$ 1,751,334	\$ 1,751,334	\$ 1,629,986	\$ 1,534,510	-12.4%
Supplies	86,267	85,743	85,743	94,443	63,029	-26.5%
Purchase Services	750,991	954,029	954,029	765,359	760,279	-20.3%
Capital Outlay	16,514	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 2,352,536</b>	<b>\$ 2,791,106</b>	<b>\$ 2,791,106</b>	<b>\$ 2,489,788</b>	<b>\$ 2,357,818</b>	<b>-15.5%</b>

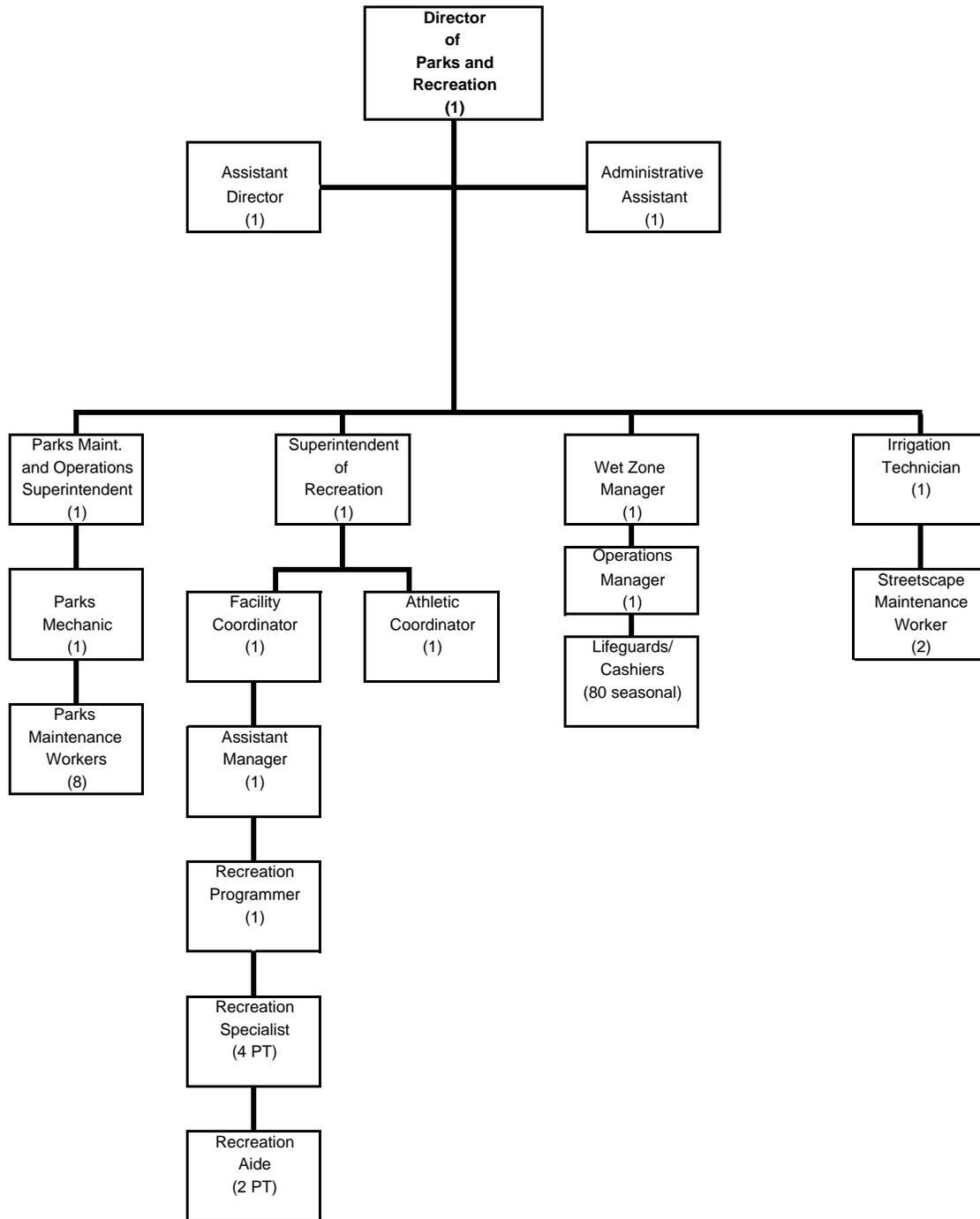
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	25.00	25.00	25.00	25.00	21.00	-16.0%
Continuous Part-Time	-	-	-	-	1.00	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>22.00</b>	<b>-12.0%</b>

**ACTIVITY TRENDS**



# CITY OF ROWLETT PARKS AND RECREATION FY 2007- 08 ORGANIZATIONAL CHART



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PARKS AND RECREATION  
PROGRAM: PARKS ADMINISTRATION, PARKS MAINTENANCE, RECREATION, WET ZONE, URBAN FOREST

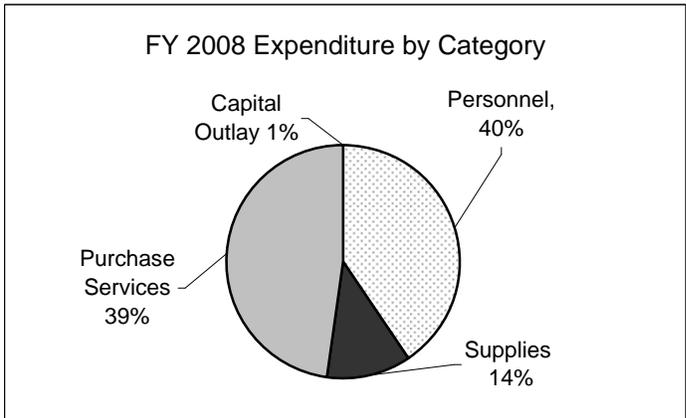
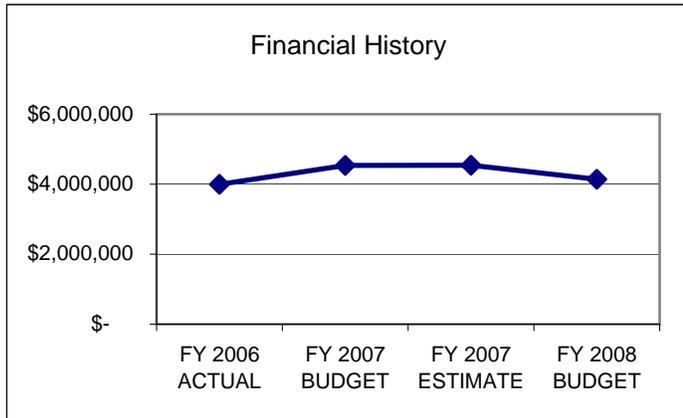
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 1,698,118	\$ 1,877,502	\$ 1,877,502	\$ 1,863,580	\$ 1,675,468	-10.8%
Supplies	471,836	534,179	528,434	524,034	482,770	-9.6%
Purchase Services	1,771,884	2,035,771	2,035,771	2,064,971	1,983,150	-2.6%
Capital Outlay	54,765	90,529	90,529	90,529	-	-100.0%
<b>Total</b>	<b>\$ 3,996,603</b>	<b>\$ 4,537,981</b>	<b>\$ 4,532,236</b>	<b>\$ 4,543,114</b>	<b>\$ 4,141,388</b>	<b>-8.7%</b>

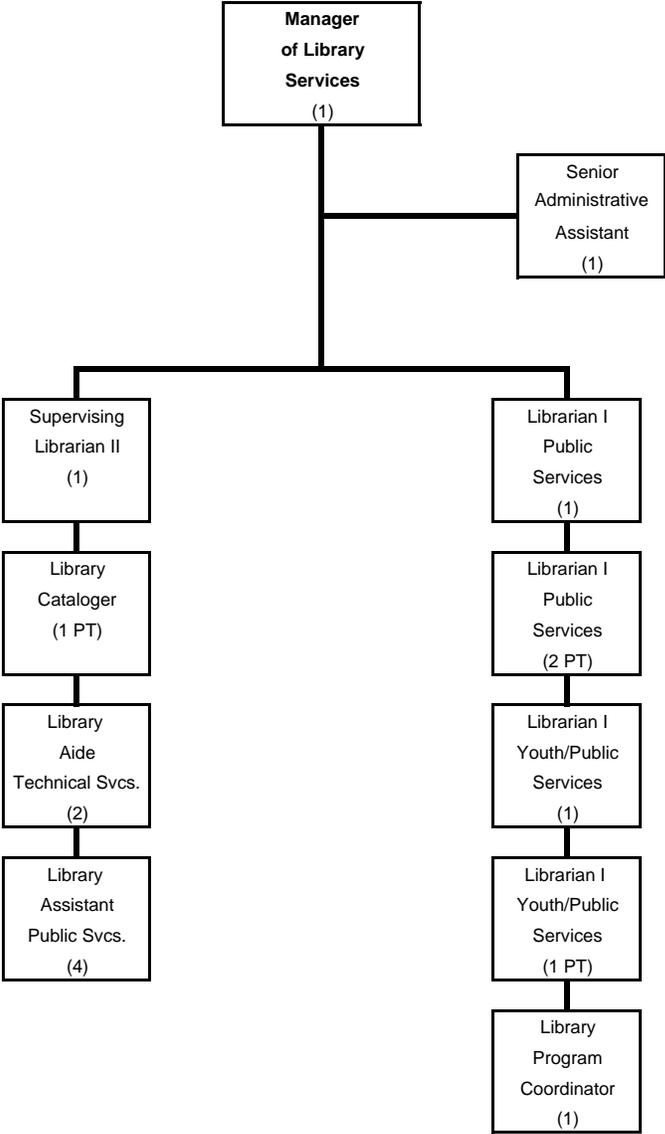
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	25.00	26.00	26.00	26.00	25.00	-3.8%
Continuous Part-Time	8.00	8.00	8.00	8.00	6.00	-25.0%
Seasonal	80.00	80.00	80.00	80.00	80.00	0.0%
<b>Total</b>	<b>113.00</b>	<b>114.00</b>	<b>114.00</b>	<b>114.00</b>	<b>111.00</b>	<b>-2.6%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
LIBRARY  
FY 2007- 08 ORGANIZATIONAL CHART**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: LIBRARY  
PROGRAM: LIBRARY

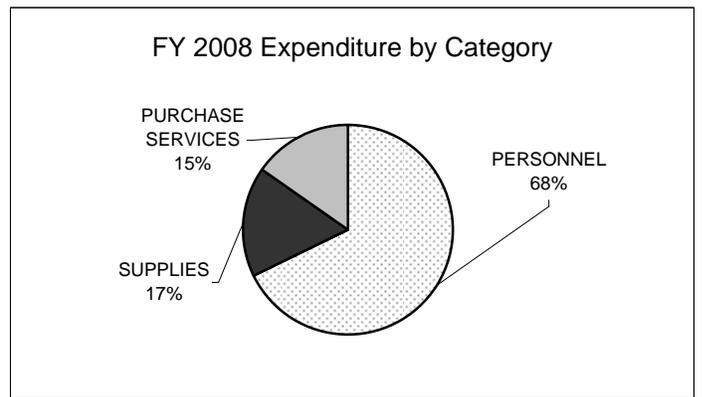
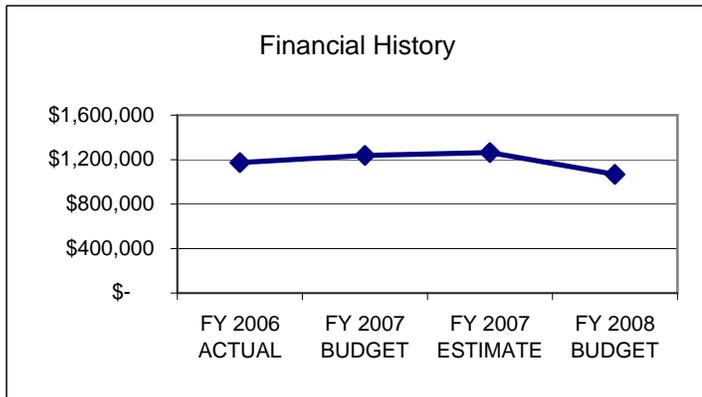
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 780,738	\$ 873,403	\$ 873,403	\$ 873,403	\$ 723,604	-17.2%
Supplies	180,055	189,715	189,715	215,582	182,510	-3.8%
Purchase Services	212,605	174,603	174,603	174,633	161,850	-7.3%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 1,173,398</b>	<b>\$ 1,237,721</b>	<b>\$ 1,237,721</b>	<b>\$ 1,263,618</b>	<b>\$ 1,067,964</b>	<b>-13.7%</b>

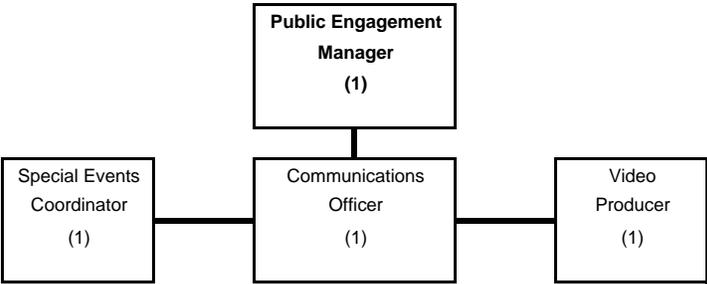
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	13.00	13.00	13.00	13.00	12.00	-7.7%
Continuous Part-Time	4.00	4.00	4.00	4.00	4.00	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>	<b>-5.9%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
COMMUNICATIONS DEPARTMENT  
FY 2007- 08 ORGANIZATIONAL CHART**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: COMMUNICATIONS  
PROGRAM: COMMUNICATIONS, CALL CENTER

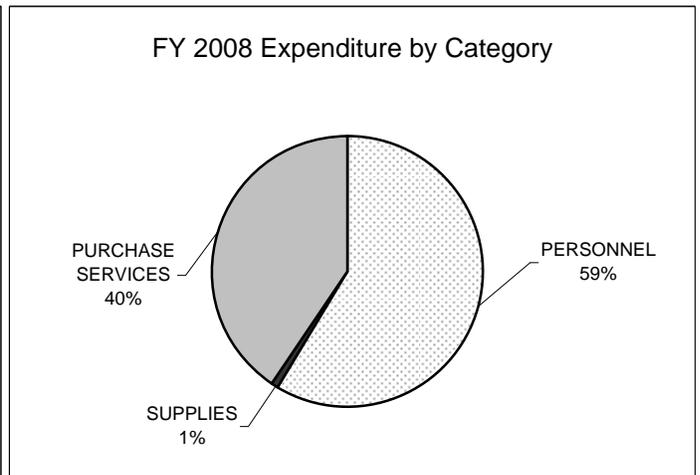
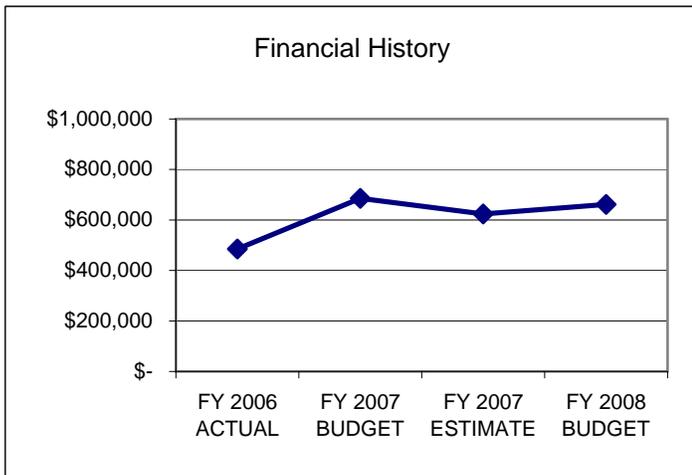
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 184,407	\$ 293,850	\$ 293,850	\$ 235,787	\$ 387,495	31.9%
Supplies	14,995	11,126	11,126	25,950	6,800	-38.9%
Purchase Services	285,624	380,590	380,590	362,019	267,621	-29.7%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 485,026</b>	<b>\$ 685,566</b>	<b>\$ 685,566</b>	<b>\$ 623,756</b>	<b>\$ 661,916</b>	<b>-3.4%</b>

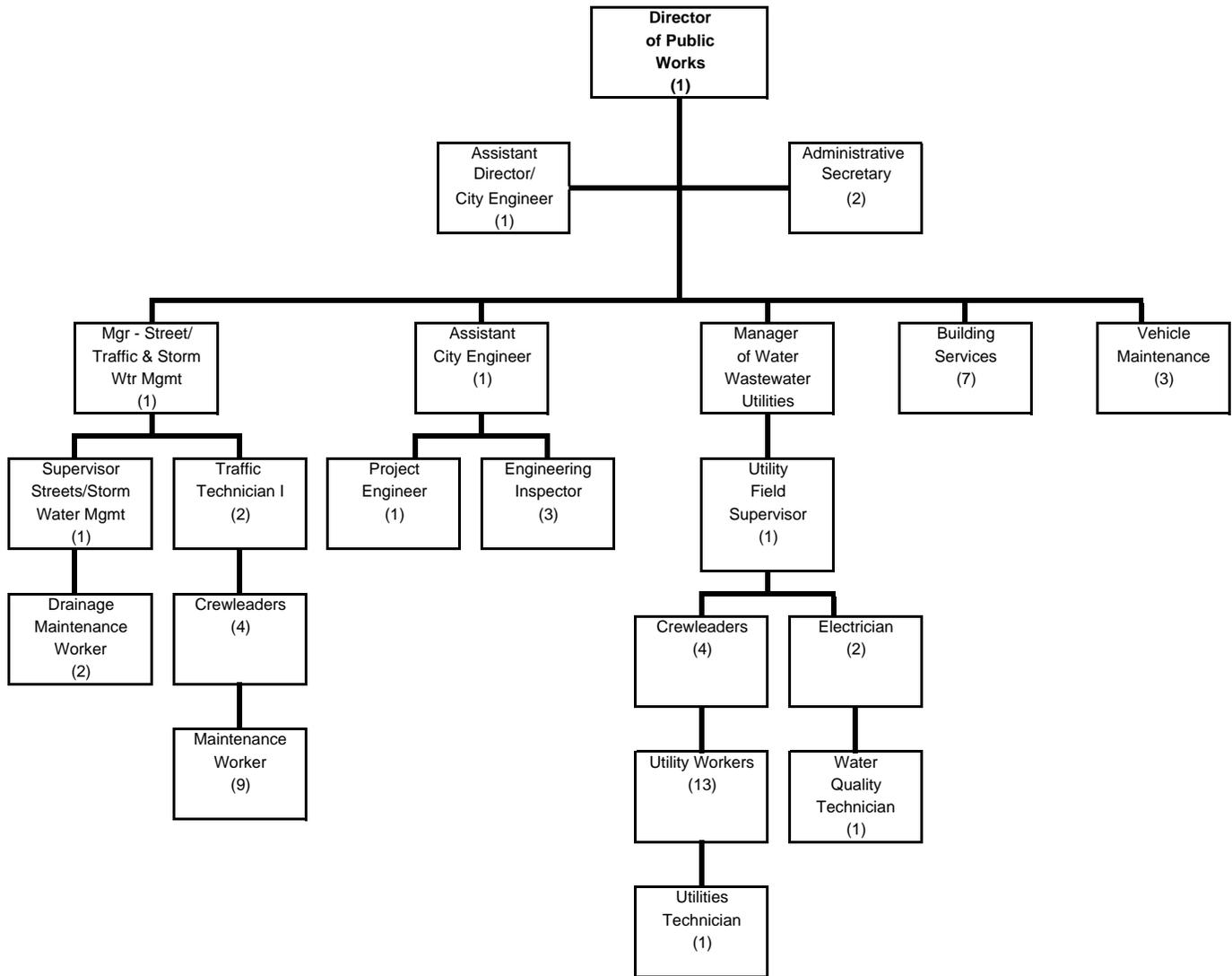
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	3.00	4.00	4.00	4.00	6.00	50.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>6.00</b>	<b>50.0%</b>

**ACTIVITY TRENDS**



# CITY OF ROWLETT PUBLIC WORKS FY 2007- 08 ORGANIZATIONAL CHART



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PUBLIC WORKS  
PROGRAMS: FACILITIES, STREETS, ADMINISTRATION, WATER, WASTEWATER, FLEET, DRAINAGE

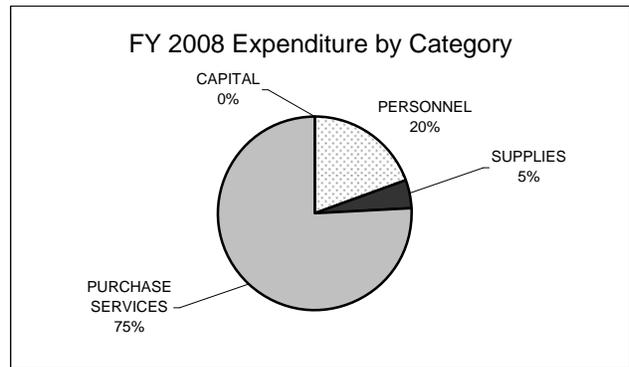
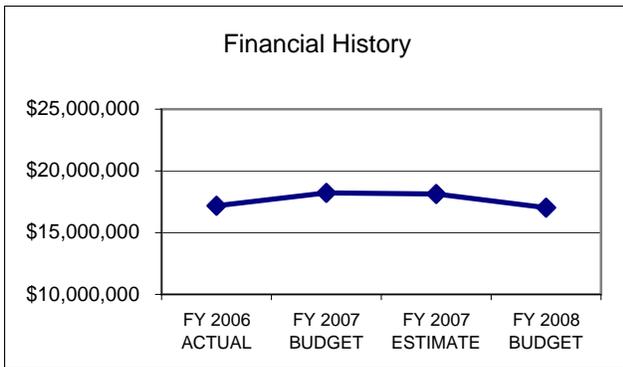
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 3,237,649	\$ 3,765,047	\$ 3,775,913	\$ 3,682,685	\$ 3,331,216	-11.5%
Supplies	760,758	745,715	745,715	770,746	779,687	4.6%
Purchase Services	12,485,584	12,984,339	12,973,473	12,903,355	12,889,218	-0.7%
Capital Outlay	693,492	723,785	723,785	768,785	20,000	-97.2%
<b>Total</b>	<b>\$17,177,483</b>	<b>\$18,218,886</b>	<b>\$18,218,886</b>	<b>\$18,125,571</b>	<b>\$17,020,121</b>	<b>-6.6%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	67.00	68.00	68.00	68.00	59.00	-13.2%
Continuous Part-Time	3.00	3.00	3.00	3.00	2.00	-33.3%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>70.00</b>	<b>71.00</b>	<b>71.00</b>	<b>71.00</b>	<b>61.00</b>	<b>-14.1%</b>

**ACTIVITY TRENDS**



# Rowlett

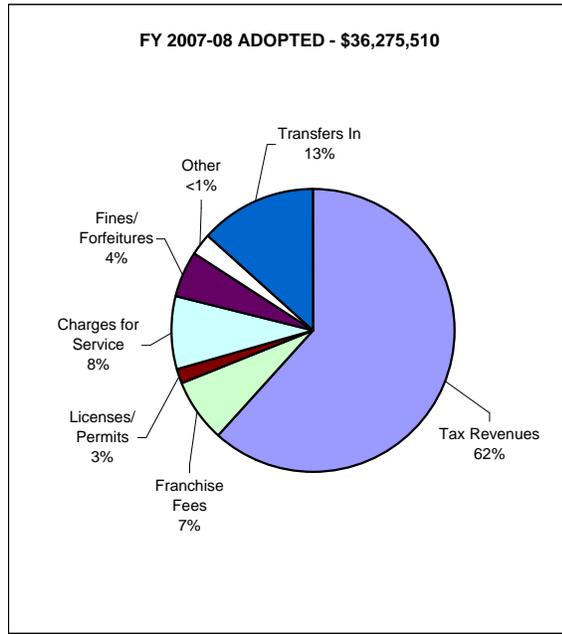
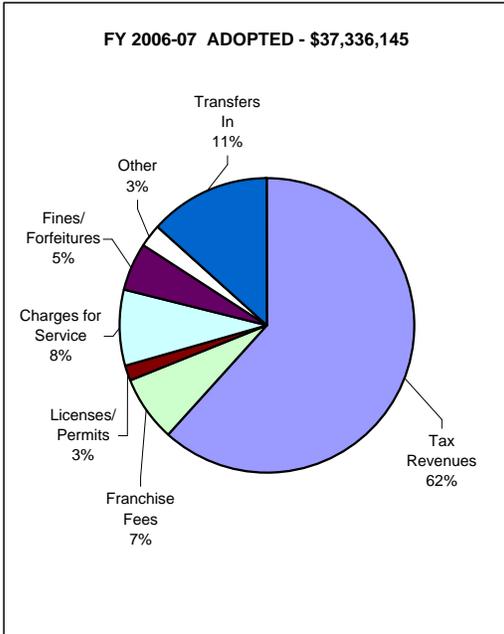
T E X A S

**CITY OF ROWLETT  
FY 2007-08 GENERAL FUND SUMMARY**

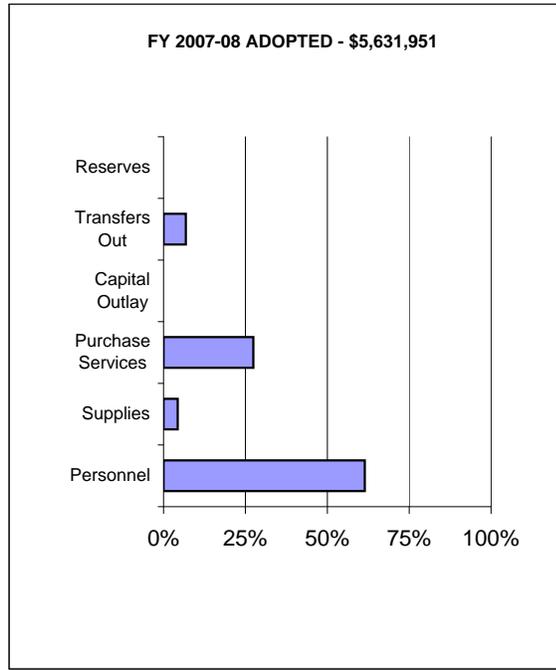
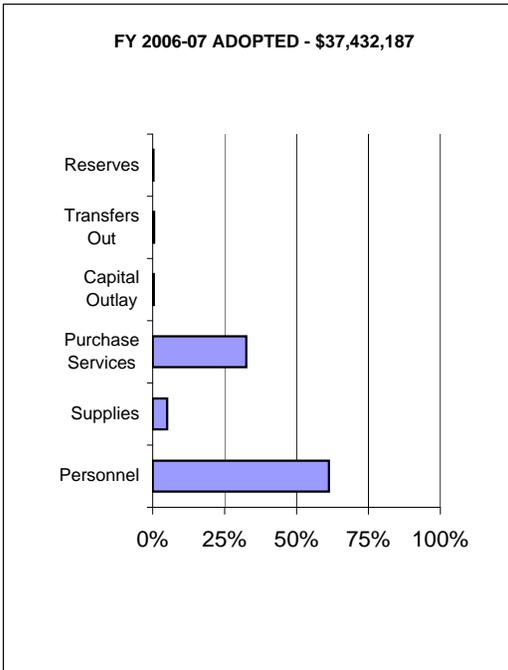
Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 3,063,585	\$ 3,355,304	\$ 2,939,276	\$ 2,939,276	\$ 2,570,089	-23.4%
Current Revenues:						
Tax Revenues	22,494,962	22,673,042	22,673,042	21,677,627	22,332,010	-1.5%
Franchise Fees	2,850,027	2,772,352	2,772,352	2,810,275	2,650,843	-4.4%
Licenses and Permits	724,092	791,370	791,370	632,415	645,354	-18.5%
Charges for Service	2,651,660	2,415,971	2,415,971	2,895,264	2,942,919	21.8%
Fines and Forfeitures	1,681,970	3,357,859	3,357,859	2,295,220	1,927,183	-42.6%
Other	537,558	612,203	612,203	1,142,978	948,142	54.9%
Transfers In	3,224,305	4,713,348	4,713,348	4,713,348	4,829,059	2.5%
Total Current Revenues	<u>34,164,574</u>	<u>37,336,145</u>	<u>37,336,145</u>	<u>36,167,127</u>	<u>36,275,510</u>	<u>-2.8%</u>
Total Available Resources	<u>37,228,159</u>	<u>40,691,449</u>	<u>40,275,421</u>	<u>39,106,403</u>	<u>38,845,599</u>	<u>-4.5%</u>
Expenditures:						
Personnel Services	20,608,552	22,934,402	22,934,402	22,987,496	21,896,940	-4.5%
Supplies	1,677,325	1,883,097	1,875,352	1,921,244	1,547,586	-17.8%
Purchase Services	11,742,964	12,187,519	12,212,719	11,354,545	9,769,541	-19.8%
Capital Outlay	238,123	134,669	134,669	90,529	-	-100.0%
Transfers Out	21,919	182,500	182,500	182,500	2,417,884	1224.9%
Contingency	-	110,000	110,000	-	-	-100.0%
Total Expenditures	<u>34,288,883</u>	<u>37,432,187</u>	<u>37,449,642</u>	<u>36,536,314</u>	<u>35,631,951</u>	<u>-4.8%</u>
Ending Resources	<u>\$ 2,939,276</u>	<u>\$ 3,259,262</u>	<u>\$ 2,825,779</u>	<u>\$ 2,570,089</u>	<u>\$ 3,213,648</u>	<u>-1.4%</u>

**CITY OF ROWLETT  
GENERAL FUND**

**REVENUE COMPARISON**



**EXPENDITURE COMPARISON**



**CITY OF ROWLETT  
GENERAL FUND  
FY 2007-08 BUDGET REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Beginning Resources	\$ 3,063,585	\$ 3,355,304	\$ 2,939,276	\$ 2,939,276	\$ 2,570,089	-23.4%
<b>Tax Revenues:</b>						
Current taxes	12,038,977	12,570,057	12,570,057	12,570,057	12,587,291	0.1%
Delinquent taxes	2,515,230	2,090,000	2,090,000	2,090,000	2,152,700	3.0%
Delinquent taxes-prior	263,632	283,250	283,250	283,250	291,748	3.0%
City sales tax	7,458,230	7,515,416	7,515,416	6,484,117	7,042,042	-6.3%
Mixed drink tax	52,041	52,346	52,346	52,346	53,916	3.0%
Penalty & Interest	166,852	161,973	161,973	197,857	204,313	26.1%
<b>Total</b>	<b>22,494,962</b>	<b>22,673,042</b>	<b>22,673,042</b>	<b>21,677,627</b>	<b>22,332,010</b>	<b>-1.5%</b>
<b>Franchise Fees:</b>						
Electric	1,653,711	1,583,316	1,583,316	1,583,316	1,400,000	-11.6%
Telephone	367,898	345,903	345,903	372,245	372,245	7.6%
Gas	443,201	458,350	458,350	458,350	472,101	3.0%
Cable	327,926	331,054	331,054	337,764	347,897	5.1%
P.E.G. Access Fees	57,291	53,729	53,729	58,600	58,600	9.1%
<b>Total</b>	<b>2,850,027</b>	<b>2,772,352</b>	<b>2,772,352</b>	<b>2,810,275</b>	<b>2,650,843</b>	<b>-4.4%</b>
<b>Licenses and Permits:</b>						
Food Service	23,525	31,310	31,310	29,000	29,870	-4.6%
Protective Alarm	72,548	46,775	46,775	15,000	75,510	61.4%
Building Structures	396,945	500,000	500,000	300,000	300,000	-40.0%
Takeline Fees	69,844	71,205	71,205	72,600	72,600	2.0%
Contractor Permits	63,945	51,500	51,500	63,945	67,142	30.4%
Special Permits	67,115	63,800	63,800	121,700	68,553	7.4%
Contractor Registration	30,170	26,780	26,780	30,170	31,679	18.3%
<b>Total</b>	<b>724,092</b>	<b>791,370</b>	<b>791,370</b>	<b>632,415</b>	<b>645,354</b>	<b>-18.5%</b>
<b>Charges for Service:</b>						
GISD Resource Officer	201,275	232,523	232,523	213,351	226,152	-2.7%
Grant Revenue	132,242	70,400	70,400	390,305	22,500	-68.0%
Ambulance fees	473,865	412,000	412,000	473,865	488,081	18.5%
Emergency Phone-911	402,377	412,000	412,000	405,000	405,000	-1.7%
Animal control fees	72,408	69,644	69,644	74,588	76,713	10.2%
Mowing fees	128,605	123,600	123,600	125,000	128,750	4.2%
Rezoning fees	19,300	16,480	16,480	18,000	18,540	12.5%
New Addition filing fees	26,775	25,750	25,750	25,000	25,750	0.0%
Misc. Fees	197,508	26,860	26,860	14,000	14,270	-46.9%
Community Centre	310,436	385,435	385,435	393,075	431,215	11.9%
Parks	78,825	110,640	110,640	92,100	344,860	211.7%
Wet Zone	608,044	530,639	530,639	670,980	761,088	43.4%
<b>Total</b>	<b>2,651,660</b>	<b>2,415,971</b>	<b>2,415,971</b>	<b>2,895,264</b>	<b>2,942,919</b>	<b>21.8%</b>

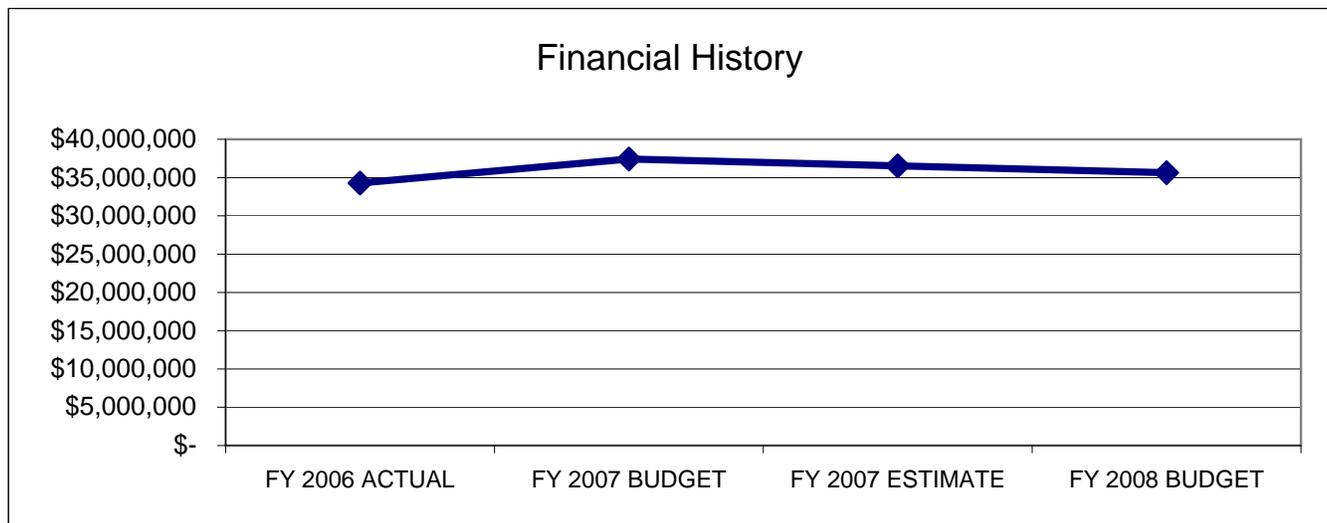
**CITY OF ROWLETT  
GENERAL FUND  
FY 2007-08 BUDGET REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>Fines and Forfeitures:</b>						
Municipal Court Fines	1,015,169	1,462,500	1,462,500	1,204,000	1,813,048	24.0%
Red Light Camera Fines	581,220	1,791,600	1,791,600	1,000,000	22,000	-98.8%
Court Technology Fee	36,974	41,200	41,200	35,000	35,000	-15.0%
Court Security Fee	27,488	30,900	30,900	25,000	25,000	-19.1%
Library Fines and Fees	21,119	31,659	31,659	31,220	32,135	1.5%
<b>Total</b>	<b>1,681,970</b>	<b>3,357,859</b>	<b>3,357,859</b>	<b>2,295,220</b>	<b>1,927,183</b>	<b>-42.6%</b>
<b>Other:</b>						
Interest Earnings	156,039	110,000	110,000	163,841	172,033	56.4%
Miscellaneous	65,873	201,075	201,075	343,753	337,637	67.9%
Payments from Insurance	83,599	31,500	31,500	393,304	83,599	165.4%
Rentals/Leases	73,259	87,000	87,000	87,000	162,000	86.2%
Festivals	117,537	165,250	165,250	120,000	160,374	-3.0%
Contributions & Donations	41,251	17,378	17,378	35,080	32,499	87.0%
<b>Total</b>	<b>537,558</b>	<b>612,203</b>	<b>612,203</b>	<b>1,142,978</b>	<b>948,142</b>	<b>54.9%</b>
<b>Internal Transfers:</b>						
Utility In Lieu of Tax	554,183	617,482	617,482	617,482	684,397	10.8%
Utility G&A	1,520,140	2,233,655	2,233,655	2,233,655	2,345,338	5.0%
Refuse / Alleys and Curbs	172,046	745,000	745,000	745,000	745,000	0.0%
Utility in Lieu of Franchise	977,936	1,117,211	1,117,211	1,117,211	1,054,324	-5.6%
<b>Total</b>	<b>3,224,305</b>	<b>4,713,348</b>	<b>4,713,348</b>	<b>4,713,348</b>	<b>4,829,059</b>	<b>2.5%</b>
<b>Total Current Revenues</b>	<b>34,164,574</b>	<b>37,336,145</b>	<b>37,336,145</b>	<b>36,167,127</b>	<b>36,275,510</b>	<b>-2.8%</b>
<b>Total Available Resources</b>	<b>\$ 37,228,159</b>	<b>\$ 40,691,449</b>	<b>\$ 40,275,421</b>	<b>\$ 39,106,403</b>	<b>\$ 38,845,599</b>	<b>-4.5%</b>

**CITY OF ROWLETT  
GENERAL FUND  
FY 2007-08 BUDGET EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Function:						
City Council	\$ 350,116	\$ 447,705	\$ 447,705	\$ 447,705	\$ 389,387	-13.0%
City Manager	675,683	626,563	626,563	626,563	512,276	-18.2%
City Secretary	263,853	285,072	285,072	285,072	282,215	-1.0%
Finance & Administration	1,877,023	1,985,388	1,985,388	1,976,826	2,340,867	17.9%
Police	8,031,358	9,281,593	9,281,593	9,090,522	8,515,066	-8.3%
Fire	7,228,236	7,262,369	7,262,369	7,275,471	7,059,979	-2.8%
Development Services	1,935,862	2,220,726	2,220,726	2,128,217	1,852,669	-16.6%
Parks and Recreation	3,996,603	4,537,981	4,532,236	4,543,114	4,141,388	-8.7%
Library	1,173,398	1,237,721	1,237,721	1,263,618	1,067,964	-13.7%
Communications	485,026	685,566	685,566	623,756	564,823	-17.6%
Call Center	-	-	23,200	23,200	97,093	0.0%
Public Works	2,923,112	4,078,203	4,078,203	3,995,475	3,541,471	-13.2%
Non-Departmental	4,789,938	4,057,727	4,057,727	3,549,476	5,266,753	29.8%
<b>Total Expenditures</b>	<b>\$ 33,730,208</b>	<b>\$ 36,706,614</b>	<b>\$ 36,724,069</b>	<b>\$ 35,829,015</b>	<b>\$ 35,631,951</b>	<b>-2.9%</b>

By Category:						
Personnel Services	\$ 20,608,552	\$ 22,934,402	\$ 22,934,402	\$ 22,987,496	\$ 21,896,940	-4.5%
Supplies	1,677,325	1,883,097	1,875,352	1,921,244	1,547,586	-17.8%
Purchase Services	11,742,964	12,187,519	12,212,719	11,354,545	9,769,541	-19.8%
Capital Outlay	238,123	134,669	134,669	90,529	-	-100.0%
Transfers Out	21,919	182,500	182,500	182,500	2,417,884	1224.9%
Contingency	-	110,000	110,000	-	-	-100.0%
<b>Total Expenditures</b>	<b>\$ 34,288,883</b>	<b>\$ 37,432,187</b>	<b>\$ 37,449,642</b>	<b>\$ 36,536,314</b>	<b>\$ 35,631,951</b>	<b>-4.8%</b>

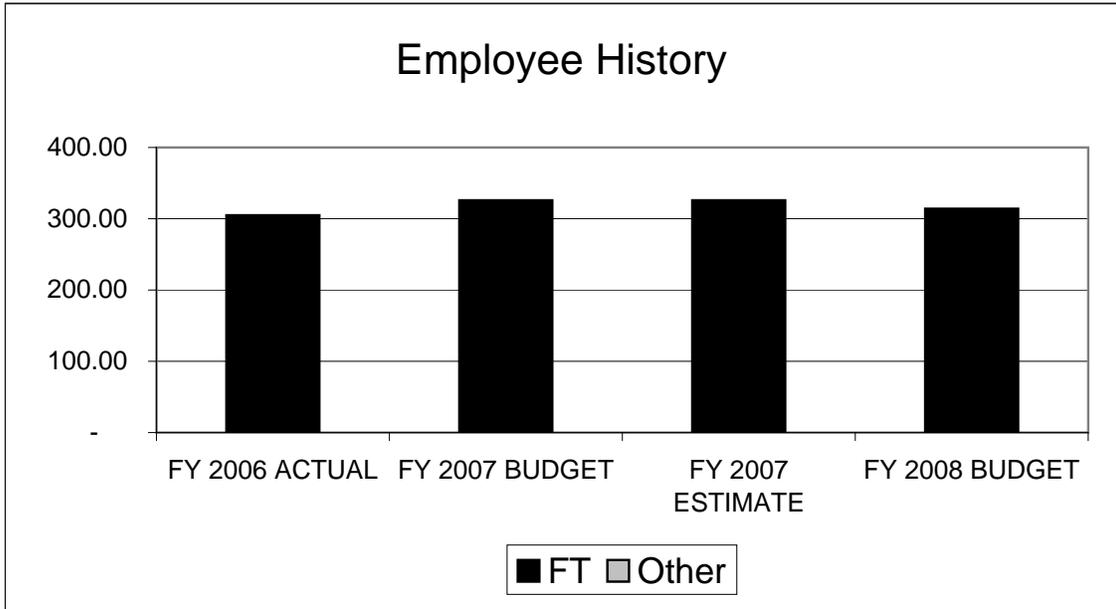


**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: GENERAL FUND SUMMARY

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	305.00	326.00	326.00	326.00	314.00	-3.7%
Continuous Part-Time	23.00	23.00	23.00	23.00	20.00	-13.0%
Seasonal	91.00	92.00	92.00	92.00	92.00	0.0%
<b>Total</b>	<b>419.00</b>	<b>441.00</b>	<b>441.00</b>	<b>441.00</b>	<b>426.00</b>	<b>-3.4%</b>



# Rowlett

T E X A S

The logo for Rowlett, Texas, features the word "Rowlett" in a large, 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 is positioned beneath the "Rowlett" text, extending from the left side of the "R" and curving under the "S" of "TEXAS".

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: CITY COUNCIL  
PROGRAM: CITY COUNCIL

FUND: GENERAL  
PROGRAM CODE: 0501

**PURPOSE AND DESCRIPTION**

**Purpose:** 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.

**Rowlett's Vision:** A unique community where families enjoy life and feel at home.

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

**STRATEGIES AND GOALS**

**Strategic Plan:**

The City Council adopted nine key strategies that make up the strategic plan for the community.

**Organizational Development:** Provide resources to recruit and maintain staff who continually seek higher standards of professionalism, expertise, and customer service while remaining flexible to act upon policies written to serve the citizenry.

**Economic Development** - Create an environment and opportunities that promote diversification of the tax base and strong, well-balanced, sustainable economic growth.

**Transportation** - Support and encourage the local and regional planning, development, and maintenance of a comprehensive transportation network.

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

**Financial Management** - Allocate resources to responsibly manage public funds and debt, maintain and improve services, and provide timely, accurate reporting.

**Infrastructure** - Allocate resources to properly and efficiently maintain existing infrastructure while forecasting needs and providing standards that ensure high quality infrastructure necessary for future growth.

**Delivery of Services** – Promote effective and timely delivery of high quality services, and allocate City resources to meet the current and future needs of the community.

**Public Safety** - Provide highly trained personnel with the appropriate resources to continually improve safety and security throughout the community.

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

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: CITY COUNCIL  
PROGRAM: CITY COUNCIL

FUND: GENERAL  
PROGRAM CODE: 0501

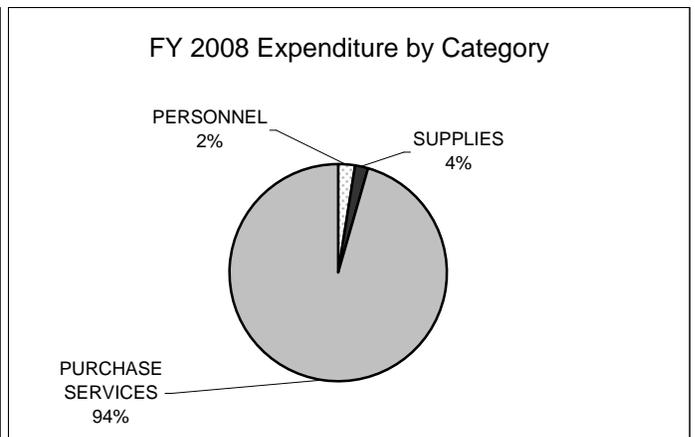
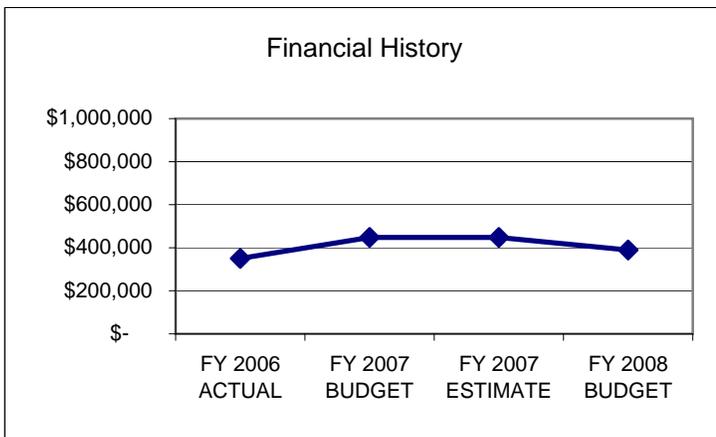
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 9,710	\$ 9,724	\$ 9,724	\$ 9,724	\$ 9,724	0.0%
Supplies	6,636	8,650	8,650	8,650	7,200	-16.8%
Purchase Services	333,770	429,331	429,331	429,331	372,463	-13.2%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 350,116</b>	<b>\$ 447,705</b>	<b>\$ 447,705</b>	<b>\$ 447,705</b>	<b>\$ 389,387</b>	<b>-13.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	-	-	-	-	-	0.0%
Continuous Part-Time	7.00	7.00	7.00	7.00	7.00	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: CITY MANAGER  
PROGRAM: CITY MANAGER

FUND: GENERAL  
PROGRAM CODE: 1003

**PURPOSE AND DESCRIPTION**

**Purpose:** 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.

**STRATEGIES AND GOALS**

**Organizational Development Strategy**

- #A-3 Create a team culture of employee involvement and contribution  
*Recognize employees who demonstrate the City's vision, mission and values*  
*Actively utilize teams and widely involve employees in team decision making*

**Economic Development Strategy**

- #B-1 Promote well-planned development of the President George Bush Turnpike (PGBT) corridor, Northshore Development district, Tax Increment Financing (TIF) district, Waterfront Entertainment district, Elgin B. Robertson, and historic downtown district.

**Transportation Strategy**

- #C-3 Explore and maximize opportunities for quality design, construction, and use of the Dallas Area Rapid Transit (DART) light rail station(s).
- #C-4 Strengthen relationships at all levels within the North Texas Tollway Authority (NTTA), enhance regulations to protect the City's best interest during the right-of-way acquisition and development process of the President George Bush Turnpike (PGBT), and develop standards and guidelines to ensure quality, timely, and efficient development of the turnpike in Rowlett.

**Community Development Strategy**

- #D-4 Monitor and forecast demographic changes in our community including social and socio-economic evolutions.
- Continue participation in North Central Texas Council of Governments (NCTCOG) and Texas Municipal League (TML) programs*

**Infrastructure Strategy**

- #F-3 Construct municipal facilities to accommodate needs and services.

**Delivery of Services Strategy**

- #G-5 Create a customer centered organization culture
- Create more opportunities for City departments' interaction with residents and businesses.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: CITY MANAGER	FUND: GENERAL
PROGRAM: CITY MANAGER	PROGRAM CODE: 1003

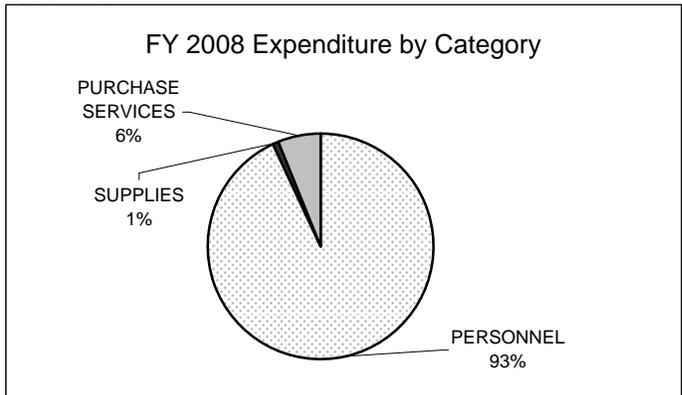
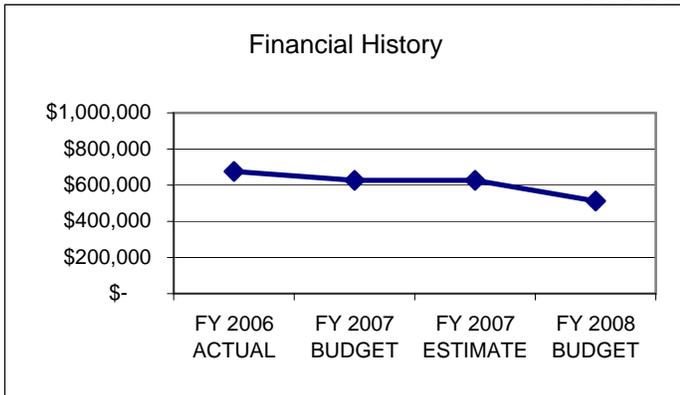
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 611,003	\$ 557,627	\$ 557,627	\$ 557,627	\$ 476,433	-22.0%
Supplies	7,323	7,200	7,200	7,200	4,050	-44.7%
Purchase Services	57,357	61,736	61,736	61,736	31,793	-44.6%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 675,683</b>	<b>\$ 626,563</b>	<b>\$ 626,563</b>	<b>\$ 626,563</b>	<b>\$ 512,276</b>	<b>-24.2%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	5.00	4.00	-20.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>-20.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: CITY SECRETARY  
PROGRAM: CITY SECRETARY

FUND: GENERAL  
PROGRAM CODE: 1504

**PURPOSE AND DESCRIPTION**

**Purpose:** 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.

**STRATEGIES AND GOALS**

**Delivery of Services Strategy**

# G-5 Create a customer centered organization culture.

*Create more opportunities for City departments' interaction with residents and businesses.*

*Provide and publicize city functions that are valuable to our customers*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: CITY SECRETARY	FUND: GENERAL
DIVISION: CITY SECRETARY	PROGRAM CODE: 1504

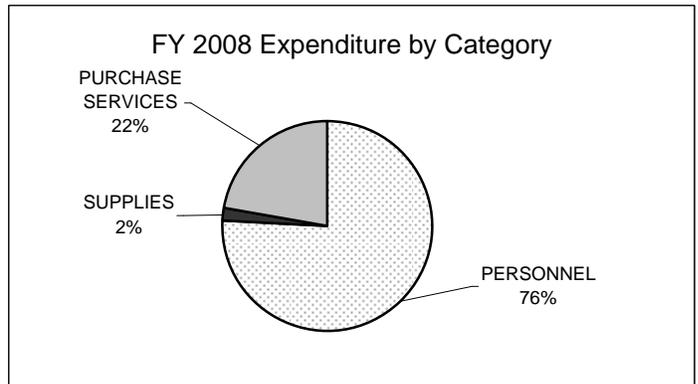
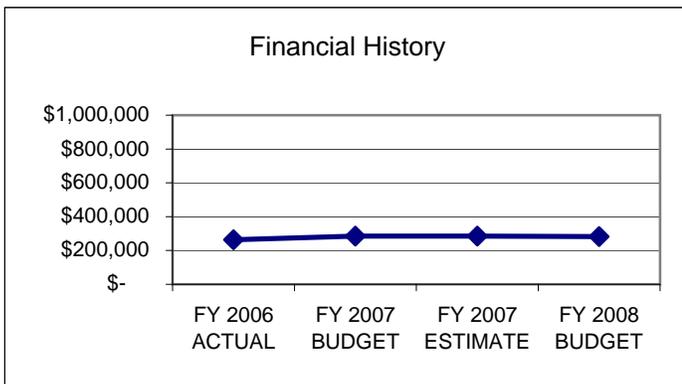
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 187,270	\$ 203,686	\$ 203,686	203,686	\$ 214,247	14.4%
Supplies	3,362	5,435	5,435	5,435	5,215	55.1%
Purchase Services	73,221	75,951	75,951	75,951	62,753	-14.3%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 263,853</b>	<b>\$ 285,072</b>	<b>\$ 285,072</b>	<b>\$ 285,072</b>	<b>\$ 282,215</b>	<b>7.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	3.00	3.00	3.00	3.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: FINANCE ADMINISTRATION

FUND: GENERAL  
PROGRAM CODE: 2001

**PURPOSE AND DESCRIPTION**

**Purpose:** To provide financial leadership, exercise fiduciary oversight, enhance customer care, and advocate public accountability and transparency.

**Description:** Finance Administration is responsible for the supervision, oversight and strategic planning for Accounting, Information Technology, Meter Services, Municipal Court, Purchasing, and Utility Billing functions. Critical principles related to this mission include:

- \* Provide timely and accurate financial information to stakeholders
- \* Ensure compliance with regulatory agencies, grants and bond covenants, and accounting standards regarding financial
- \* Utilize best practices to meet or exceed industry standards of financial management and reporting,
- \* Be a source to City managers on financial matters, economic issues, and operational performance, and
- \* Be a model within the organization for business management, values, organizational efficiency and effectiveness.

**Financial Management Strategy**

- #E-1 Examine and implement measures in order to respond to annual audit recommendations.
- #E-2 Utilize best practices and methods to forecast economic trends at the local perspective.
- #E-3 Continually study and analyze fees and rate structures to ensure they are equitable.  
Explore and implement technology improvements to create more efficient financial processes and reports.
- #E-4
- #E-5 Analyze the impact of financial practices and decisions.
- #E-6 Utilize best practices to effectively manage revenues and expenses to fulfill all master development plans.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION	FUND: GENERAL
PROGRAM: FINANCE ADMINISTRATION	PROGRAM CODE: 2001

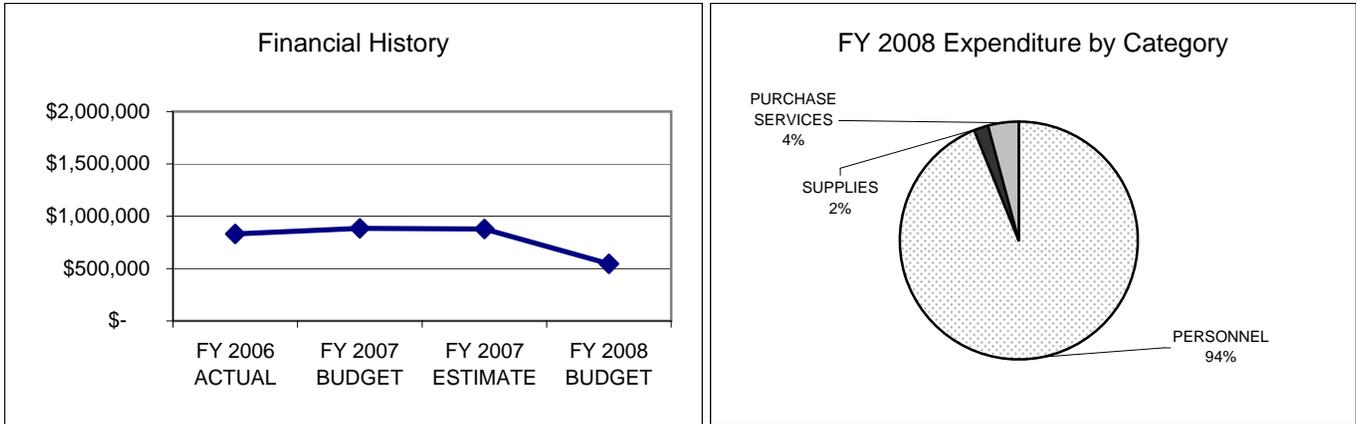
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	-	\$ 375,413	0.0%
Supplies	-	-	-	-	7,802	0.0%
Purchase Services	-	-	-	-	17,000	0.0%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,215</b>	<b>0.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	4.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: ACCOUNTING

FUND: GENERAL  
PROGRAM CODE: 2005

**PURPOSE AND DESCRIPTION**

**Purpose:** To provide high quality financial leadership, exercise fiduciary oversight, enhance customer service and promote public accountability.

**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 includes payroll, accounts payable, accounts receivable, budget services, fixed assets, treasury, debt management, financial reporting, audit compliance, and general ledger.

**STRATEGIES AND GOALS**

**Financial Management Strategy**

- #E-1 Examine and implement measures in order to respond to annual audit recommendations.
- #E-2 Utilize best practices and methods to forecast economic trends at the local perspective.
- #E-3 Continually study and analyze fees and rate structures to ensure they are equitable.
- #E-4 Explore and implement technology improvements to create more efficient financial processes and reports.
- #E-5 Analyze the impact of financial practices and decisions.
- #E-6 Utilize best practices to effectively manage revenues and expenses to fulfill all master development plans.
- #EE-1 Protect the city's policy making ability by ensuring that important policy decisions are not controlled by financial challenges or emergencies.
- #EE-2 Assist sound management of the City by providing accurate and timely information on financial condition.
- #EE-3 Employ proactive management techniques and strategies to effectively and efficiently manage the financial operations of the City.
- #EE-4 Protect and enhance the City's credit rating and prevent default on any municipal debts.
- #EE-5 Ensure the legal use of all City funds through a good system of financial security and internal control.
- #EE-6 Ensure compliance with regulatory agencies, grant & bond covenants, and accounting standards.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: ACCOUNTING

FUND: GENERAL  
PROGRAM CODE: 2020

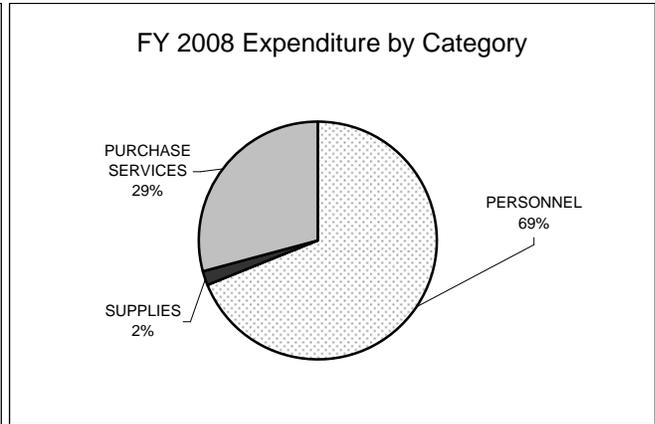
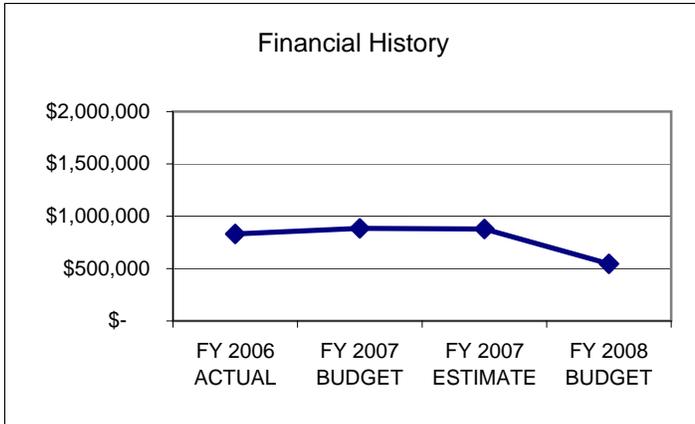
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 656,698	\$ 689,531	\$ 689,531	689,531	\$ 375,754	-45.5%
Supplies	14,524	11,676	11,676	11,120	10,035	-14.1%
Purchase Services	159,688	182,816	182,816	177,015	159,681	-12.7%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 830,910</b>	<b>\$ 884,023</b>	<b>\$ 884,023</b>	<b>\$ 877,666</b>	<b>\$ 545,470</b>	<b>-38.3%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	10.00	10.00	10.00	10.00	6.00	-40.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>6.00</b>	<b>-40.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: MUNICIPAL COURT

FUND: GENERAL  
PROGRAM CODE: 2009

**PURPOSE AND DESCRIPTION**

**Purpose:** To assist the public in a positive and friendly manner that assures fair and quality service. To provide professional court proceedings which follow all applicable laws and ensure the rights of all persons are observed.

**Description:** The 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.

**STRATEGIES AND GOALS**

**Public Safety Strategy**

- #H-1 Continue to develop ways to educate and involve the public with all facets of public safety.
- #H-4 Continually foster a community environment where citizens are safe and feel safe.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: MUNICIPAL COURT

FUND: GENERAL  
PROGRAM CODE: 2009

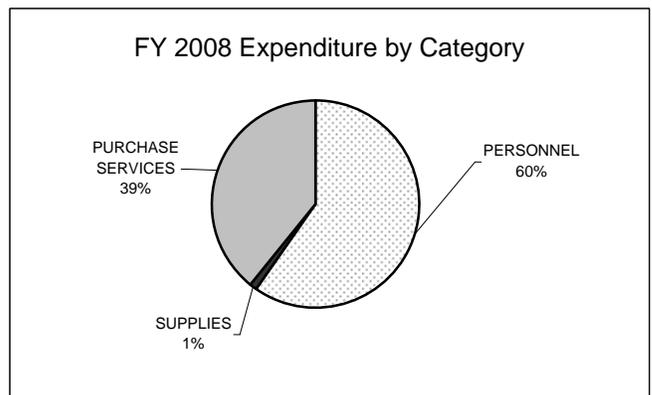
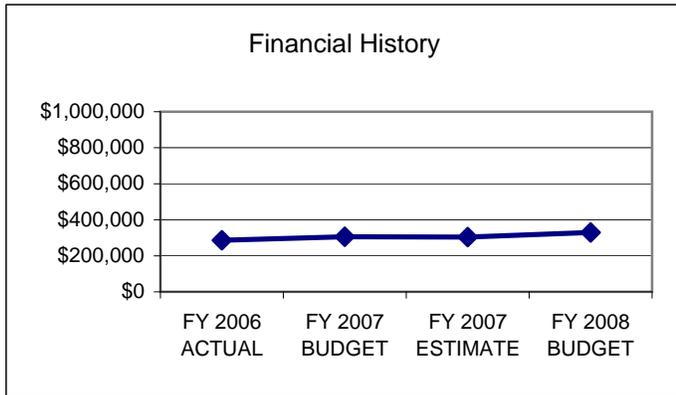
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 432,071	\$ 542,913	\$ 542,913	\$ 543,863	\$ 460,551	-15.2%
Supplies	30,069	14,972	14,972	19,700	7,200	-51.9%
Purchase Services	405,359	358,152	358,152	347,321	302,366	-15.6%
Capital Outlay	21,356	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 888,855</b>	<b>\$ 916,037</b>	<b>\$ 916,037</b>	<b>\$ 910,884</b>	<b>\$ 770,117</b>	<b>-15.9%</b>

**POSITION SUMMARY**

Description By Status:	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Full-Time	9.00	9.00	9.00	9.00	8.00	-11.1%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>-11.1%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: PURCHASING

FUND: GENERAL  
PROGRAM CODE: 2020

**PURPOSE AND DESCRIPTION**

**Purpose:** Identify, select, and acquire needed products, equipment and services as economically as possible within acceptable standards of quality and time.

**Description:** The Purchasing Division is responsible for the acquisition of goods and services for the City, including preparation of requests for proposals and bids. Assists departments in developing specifications ensures competitive quotes and discounts are obtained, maintains a centralized vendor files, and coordinates the disposal of surplus equipment and materials.

**STRATEGIES AND GOALS**

**Financial Management Strategy**

- #E-1 Examine and implement measures in order to respond to annual audit recommendations.
- #E-2 Utilize best practices and methods to forecast economic trends at the local perspective.
- #E-3 Continually study and analyze fees and rate structures to ensure they are equitable.
- #E-4 Explore and implement technology improvements to create more efficient financial processes and reports.
- #E-5 Analyze the impact of financial practices and decisions.
- #E-6 Utilize best practices to effectively manage revenues and expenses to fulfill all master development plans.
- #EE-1 Protect the city's policy making ability by ensuring that important policy decisions are not controlled by financial
- #EE-2 Assist sound management of the City by providing accurate and timely information on financial condition.
- #EE-3 Employ proactive management techniques and strategies to effectively and efficiently manage the financial operations of the City.
- #EE-4 Protect and enhance the City's credit rating and prevent default on any municipal debts.
- #EE-5 Ensure the legal use of all City funds through a good system of financial security and internal control.
- #EE-6 Ensure compliance with regulatory agencies, grant & bond covenants, and accounting standards.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION	FUND: GENERAL
PROGRAM: PURCHASING	PROGRAM CODE: 2020

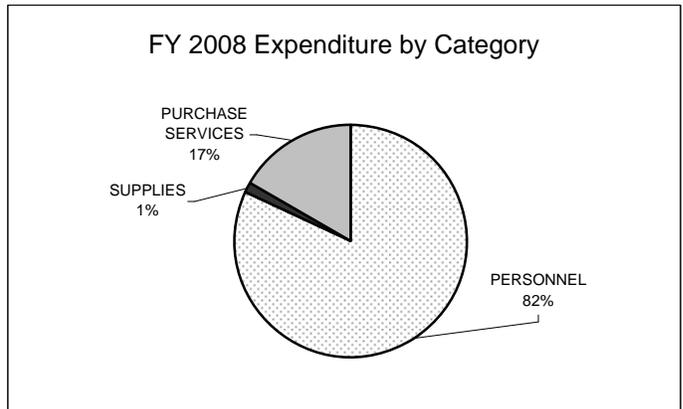
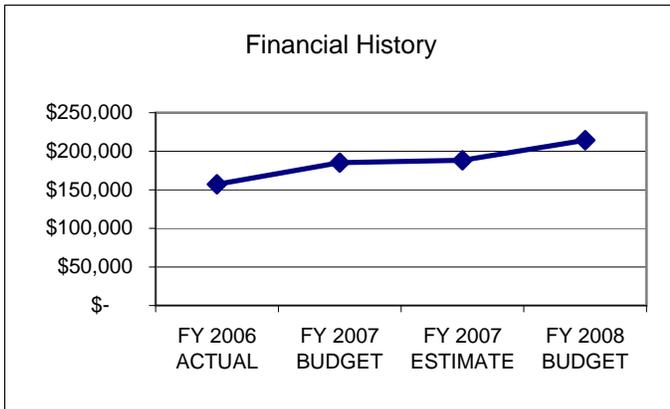
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 123,689	\$ 146,485	\$ 146,485	\$ 146,848	\$ 175,641	19.9%
Supplies	3,595	2,480	2,480	3,980	2,680	8.1%
Purchase Services	29,974	36,363	36,363	37,448	35,898	-1.3%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 157,258</b>	<b>\$ 185,328</b>	<b>\$ 185,328</b>	<b>\$ 188,276</b>	<b>\$ 214,219</b>	<b>15.6%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	2.00	2.00	2.00	2.00	3.00	50.0%
Continuous Part-Time	1.00	1.00	1.00	1.00	-	-100.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: POLICE  
PROGRAM: POLICE

FUND: GENERAL  
PROGRAM CODE: 2510

**PURPOSE AND DESCRIPTION**

**Purpose:** The Rowlett Police Department is dedicated to delivering service that meets the needs of the community. Because people are the focal point of those needs we are committed to a flexible and responsive approach.

**Description:** The Rowlett Police Department provides all first-line law enforcement services to the community. This includes responding to over 26,018 calls for service in calendar year 2006 and 16,045 through April 2007. The department does this with an authorized strength of 79 sworn police officers and 32 civilian employees utilizing a state-of-the-art Computer Aided Dispatch System (CAD), a Mobile Computer System and a Records Management System. The Department's Communications Center is Rowlett's Public Safety Answering Point (PSAP) which fields all incoming 911 calls made by citizens. In addition, the department operates a 20-person capacity Detention Facility.

The Police Department is dedicated to enhancing the quality of life of everyone in the community. To accomplish this goal, the Department is utilizing Problem Oriented Policing techniques and by teaming with citizens to reduce the occurrence of crime in our community through education. We are accomplishing this goal through educational programs such as the Citizens Academy, Neighborhood Crime Watch, Gang Resistance Education and Training (G.R.E.A.T), Identity Theft Prevention and Robbery Prevention programs.

**STRATEGIES AND GOALS**

**Public Safety Strategy**

- # G-8 Encourage inter-departmental problem solving philosophy in all city departments.  
*Equip and empower employees to solve problems*
- # H-1 Continue to develop ways to educate and involve the public with all facets of public safety.  
*Increase citizen outreach through safety fairs, school resource officers, fire safety education programs, citizen publications and media relations.*
- # H-2 Maintain a high quality emergency response system that utilizes best practices and involves and engages citizen volunteers.  
*Develop an interactive citizen outreach program*
- # H-3 Continually foster a community environment where citizens are safe and feel safe.  
*Improve quality of life by aggressively impacting crime and other public safety issues.  
Increase public visibility of police and fire personnel.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: POLICE SERVICES  
PROGRAM: POLICE SERVICES

FUND: GENERAL  
PROGRAM CODE: 2510

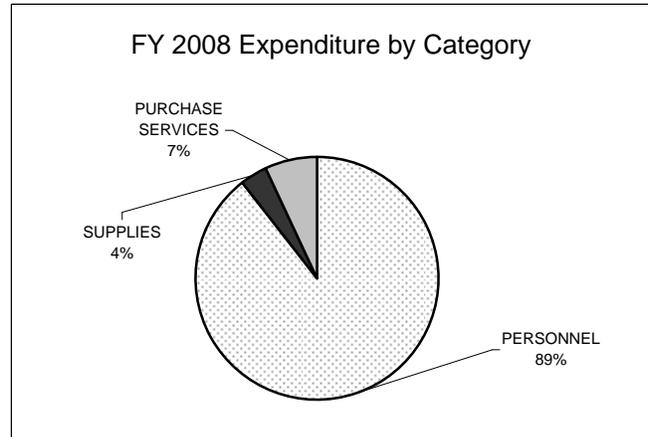
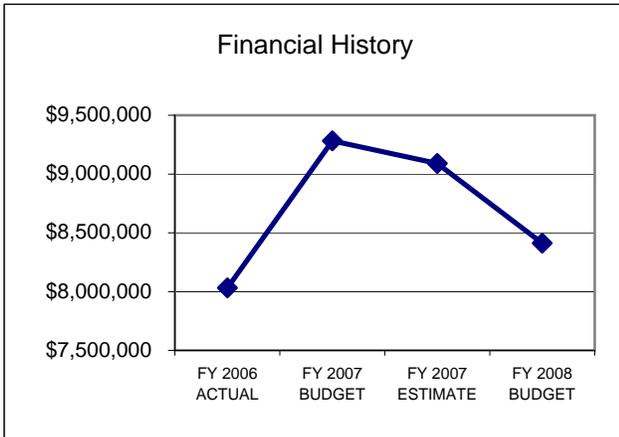
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 6,954,710	\$ 8,056,651	\$ 8,056,651	\$ 7,880,353	\$ 7,535,739	-6.5%
Supplies	306,103	478,638	478,638	459,365	294,997	-38.4%
Purchase Services	751,371	702,164	702,164	750,804	581,649	-17.2%
Capital Outlay	19,174	44,140	44,140	-	-	-100.0%
<b>Total</b>	<b>\$ 8,031,358</b>	<b>\$ 9,281,593</b>	<b>\$ 9,281,593</b>	<b>\$ 9,090,522</b>	<b>\$ 8,412,385</b>	<b>-9.4%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	100.00	111.00	111.00	111.00	110.00	-0.9%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	11.00	12.00	12.00	12.00	12.00	0.0%
<b>Total</b>	<b>111.00</b>	<b>123.00</b>	<b>123.00</b>	<b>123.00</b>	<b>122.00</b>	<b>-0.8%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: POLICE SERVICES  
PROGRAM: CITY MARSHAL

FUND: GENERAL  
PROGRAM CODE: 2515

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ 89,681	0.0%
Supplies	-	-	-	-	8,275	0.0%
Purchase Services	-	-	-	-	4,725	0.0%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102,681</b>	<b>0.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	1.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>0.0%</b>

# Rowlett

T E X A S

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FIRE RESCUE  
PROGRAM: FIRE RESCUE

FUND: GENERAL  
PROGRAM CODE: 3016

**PURPOSE AND DESCRIPTION**

**Purpose:** Rowlett Fire Rescue is committed to delivering the highest quality and the most effective fire suppression, emergency medical service, and emergency management to the citizens of Rowlett.

**Description:** To do this, all personnel of this organization are committed to: (1) developing the fire fighting and rescue techniques necessary to minimize loss of property and injury, (2) educate the citizens in fire safety and accident prevention, (3) teaching the citizens to be self reliant as a measure of homeland security, (4) provide state of the art medical care to minimize suffering from accidents or illness.

**STRATEGIES AND GOALS**

**Public Safety Strategy**

- #H-1 Continue to develop ways to educate and involve the public with all facets of public safety.  
*Increase citizen outreach through safety fairs, school resource officers, fire safety education programs, citizen*
  
- #H-2 Maintain a high quality emergency response system that utilizes best practices and involves and engages  
*Continue to improve and employ volunteer Community Emergency Response Teams (CERT)*  
*Improve and enhance Radio Amateur Civil Emergency Service (RACES)*
  
- #H-4 Continually foster a community environment where citizens are safe and feel safe.  
*Increase public visibility of police and fire personnel*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FIRE RESCUE	FUND: GENERAL
PROGRAM: FIRE RESCUE	PROGRAM CODE: 3016

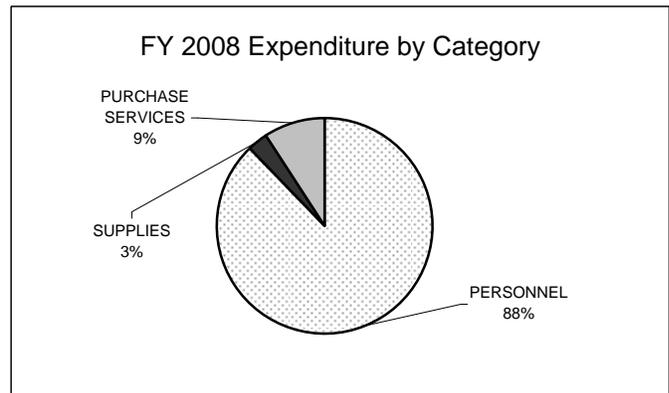
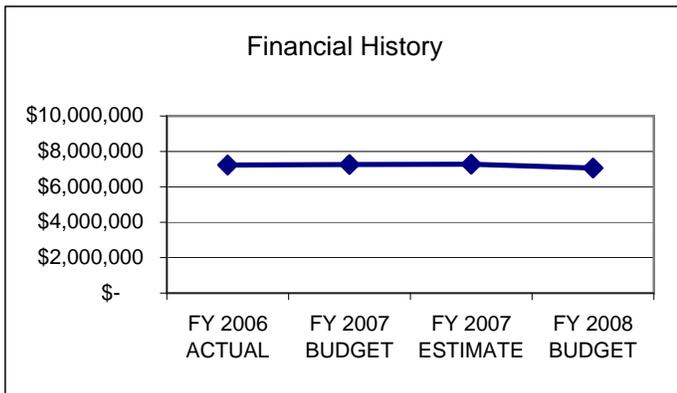
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 6,050,250	\$ 6,126,394	\$ 6,126,394	\$ 6,172,394	\$ 6,191,446	1.1%
Supplies	347,158	288,478	286,478	300,280	226,946	-21.3%
Purchase Services	830,828	847,497	849,497	802,797	641,587	-24.3%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 7,228,236</b>	<b>\$ 7,262,369</b>	<b>\$ 7,262,369</b>	<b>\$ 7,275,471</b>	<b>\$ 7,059,979</b>	<b>-2.8%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	77.00	77.00	77.00	77.00	77.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>77.00</b>	<b>77.00</b>	<b>77.00</b>	<b>77.00</b>	<b>77.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: DEVELOPMENT SERVICES  
PROGRAM: PLANNING

FUND: GENERAL  
PROGRAM CODE: 5021

**PURPOSE AND DESCRIPTION**

**Purpose:** To provide the development community and citizens of Rowlett accurate and timely responses to development and land use inquiries; to continually evaluate existing codes, ordinances, programs, plans and methods in their ability to accomplish the goals of the City.

**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 Zoning Ordinance Subdivision Ordinance, Unified 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.

**STRATEGIES AND GOALS**

**Economic Development Strategy**

- #B-1 Promote well-planned development of the President George Bush Turnpike (PGBT) corridor, Northshore Development district, Tax Increment Financing (TIF) district, and historic downtown district.  
*Rezone districts and establish development standards to appropriately reflect unique characteristics of each area.*
  
- #B-4 Promote a diverse mix of businesses that helps to create a community that is self sustaining.  
*Identify service needs and revise zoning accordingly*

**Community Development Strategy**

- #D-1 Clarify and make more efficient the development process while continuing to raise development standards, protect green space, maximize commercial and retail zoning opportunities, and ensure such development complements the neighborhoods throughout the community.  
*Update comprehensive plan.*
  
- #D-5 Develop and implement master community development plan merging all master plans into a visual product.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: DEVELOPMENT SERVICES  
PROGRAM: PLANNING

FUND: GENERAL  
PROGRAM CODE: 5021

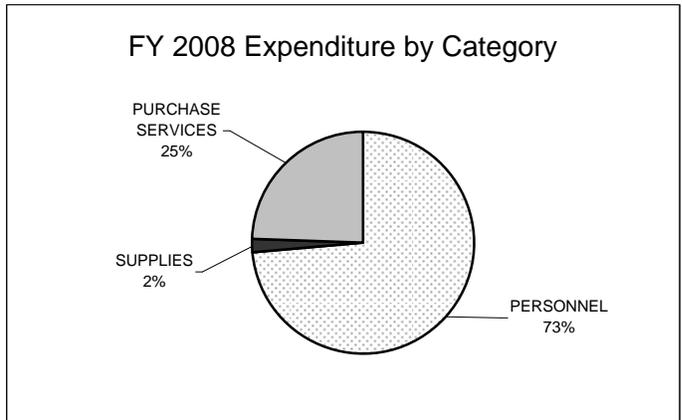
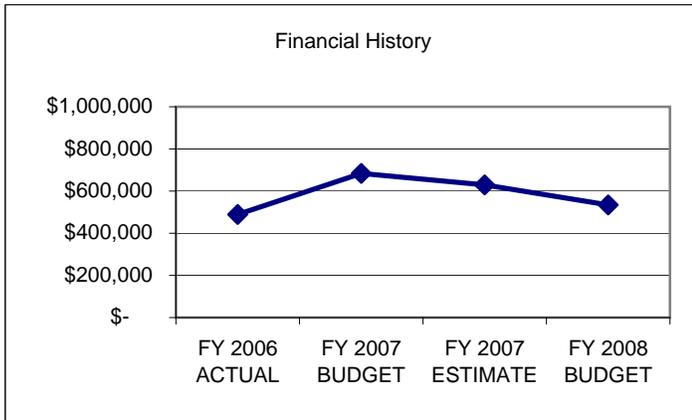
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 406,655	\$ 511,478	\$ 511,478	\$ 457,637	\$ 393,145	-23.1%
Supplies	7,358	12,950	12,950	22,350	9,800	-24.3%
Purchase Services	74,945	159,100	159,100	149,230	131,251	-17.5%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 488,958</b>	<b>\$ 683,528</b>	<b>\$ 683,528</b>	<b>\$ 629,217</b>	<b>\$ 534,196</b>	<b>-21.8%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	7.00	7.00	7.00	7.00	5.00	-28.6%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>5.00</b>	<b>-28.6%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: DEVELOPMENT SERVICES  
PROGRAM: BUILDING INSPECTIONS

FUND: GENERAL  
PROGRAM CODE: 3222

**PURPOSE AND DESCRIPTION**

**Purpose:** 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 Unified Development Code, 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.

**STRATEGIES AND GOALS**

**Community Development Strategy**

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

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: DEVELOPMENT SERVICES	FUND: GENERAL
PROGRAM: BUILDING INSPECTIONS	PROGRAM CODE: 3222

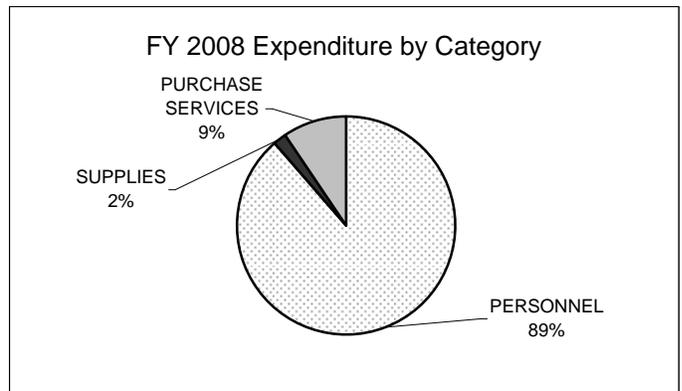
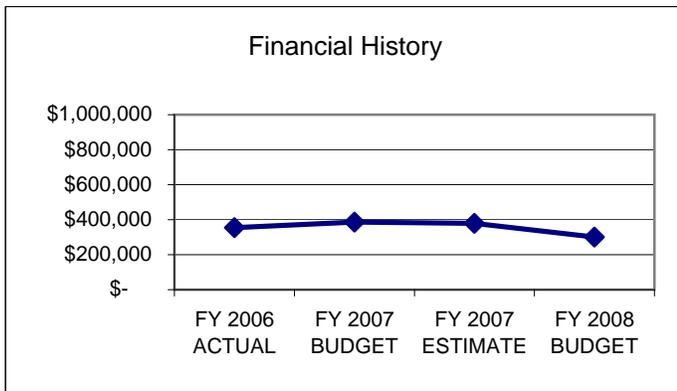
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 304,650	\$ 329,087	\$ 329,087	\$ 321,413	\$ 266,344	-19.1%
Supplies	8,094	8,750	8,750	8,750	5,750	-34.3%
Purchase Services	41,426	48,621	48,621	48,621	28,510	-41.4%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 354,170</b>	<b>\$ 386,458</b>	<b>\$ 386,458</b>	<b>\$ 378,784</b>	<b>\$ 300,604</b>	<b>-22.2%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	5.00	4.00	-20.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>-20.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: DEVELOPMENT SERVICES  
PROGRAM: ENVIRONMENTAL SERVICES

FUND: GENERAL  
PROGRAM CODE: 3223

**PURPOSE AND DESCRIPTION**

**Purpose:** To assist the residents of our community in providing an optimum environment conducive to good health and aesthetically pleasing surroundings.

**Description:** The Environmental Services Department enforces regulations pertaining to a variety of City Codes, including: health and safety; property maintenance; zoning as it applies to parking of vehicles, boats, trailers and RVs; and vehicle nuisances. Code Enforcement's jurisdiction addresses codes on private residential property, and, at times, commercial property. The violator is usually given the opportunity to voluntarily comply with the law and correct the situation within a reasonable time period. If the violator has not complied with the Notice of Violation within the specified time period and has not requested an extension, the Code Enforcement Division will take corrective action to remedy the problem.

**STRATEGIES AND GOALS**

**Public Safety Strategy**

- # H-1 Continue to develop ways to educate and involve the public with all facets of public safety.
- # H-3 Continually foster a community environment where citizens are safe and feel safe.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: DEVELOPMENT SERVICES  
PROGRAM: ENVIRONMENTAL SERVICES

FUND: GENERAL  
PROGRAM CODE: 3223

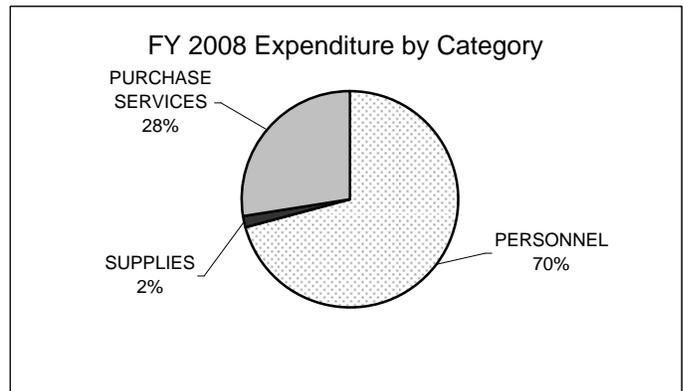
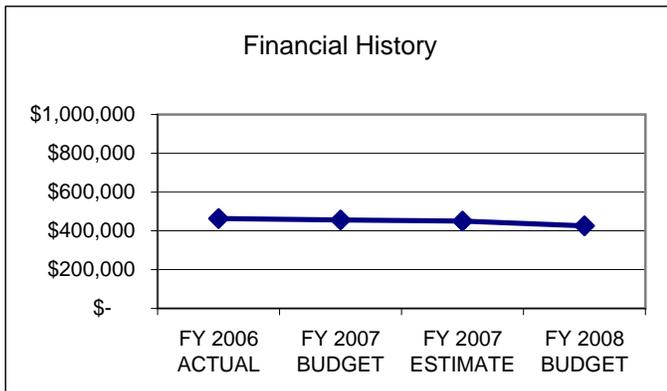
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 246,300	\$ 310,303	\$ 310,303	\$ 304,376	\$ 301,910	-2.7%
Supplies	16,915	12,200	12,200	12,200	6,500	-46.7%
Purchase Services	183,726	133,461	133,461	133,461	117,124	-12.2%
Capital Outlay	16,514	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 463,455</b>	<b>\$ 455,964</b>	<b>\$ 455,964</b>	<b>\$ 450,037</b>	<b>\$ 425,534</b>	<b>-6.7%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	5.00	5.00	5.00	5.00	5.00	0.0%
Continuous Part-Time	-	-	-	-	1.00	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>20.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: DEVELOPMENT SERVICES  
PROGRAM: ANIMAL SERVICES

FUND: GENERAL  
PROGRAM CODE: 3212

**PURPOSE AND DESCRIPTION**

**Purpose:** Animal Control Division 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:** The Animal Control Division has five staff members and the primary functions of Animal Control are to safeguard the public's health and safety and to ensure responsible supervision and humane treatment for all animals within its jurisdiction.

**STRATEGIES AND GOALS**

**Public Safety Strategy**

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

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: DEVELOPMENT SERVICES	FUND: GENERAL
PROGRAM: ANIMAL SERVICES	PROGRAM CODE: 3212

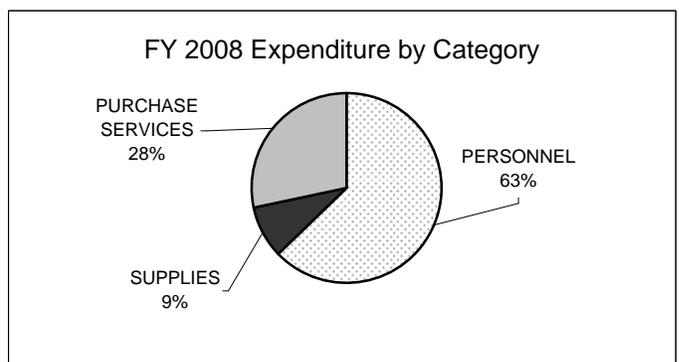
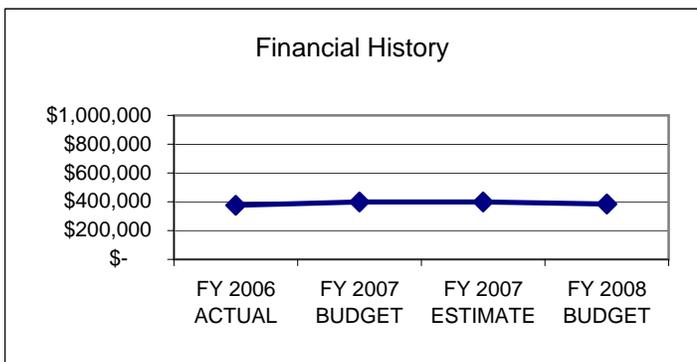
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 228,196	\$ 237,065	\$ 237,065	\$ 237,065	\$ 241,753	2.0%
Supplies	39,175	39,643	39,643	39,643	33,279	-16.1%
Purchase Services	108,117	122,132	122,132	122,132	109,388	-10.4%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 375,488</b>	<b>\$ 398,840</b>	<b>\$ 398,840</b>	<b>\$ 398,840</b>	<b>\$ 384,420</b>	<b>-3.6%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	5.00	5.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: DEVELOPMENT SERVICES  
PROGRAM: GEOGRAPHIC INFORMATION SYSTEMS

FUND: GENERAL  
PROGRAM CODE: 5024

**PURPOSE AND DESCRIPTION**

**Purpose:** 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 the creation, storage, and maintenance of spatial (geographic) digital data pertaining to road, water, sewer and drainage 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.

**STRATEGIES AND GOALS**

**Community Development Strategy**

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

*Track residential and commercial trends and utilize for strategic plans.*

**Infrastructure Strategy**

#F-1 Continue the advancement of technology in our daily operations in order to improve communication between the City government, residents and businesses.

*Integrate geographic information system (GIS) into City operations as appropriate.*

**Delivery of Services Strategy**

# G-6 Invest in customer centered technology.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: DEVELOPMENT SERVICES	FUND: GENERAL
PROGRAM: GEOGRAPHIC INFORMATION SYSTEMS	PROGRAM CODE: 5024

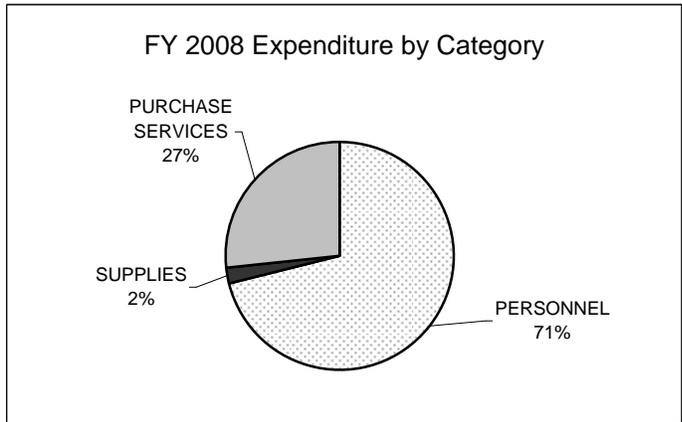
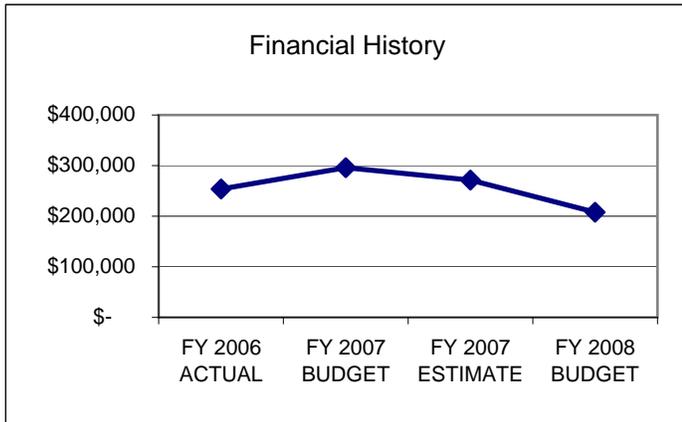
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 156,324	\$ 198,695	\$ 198,695	\$ 174,098	\$ 147,832	-25.6%
Supplies	13,455	8,500	8,500	8,500	4,500	-47.1%
Purchase Services	84,012	88,741	88,741	88,741	55,583	-37.4%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 253,791</b>	<b>\$ 295,936</b>	<b>\$ 295,936</b>	<b>\$ 271,339</b>	<b>\$ 207,915</b>	<b>-29.7%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	3.00	3.00	3.00	2.00	-33.3%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>-33.3%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PARKS AND RECREATION  
PROGRAM: PARKS ADMINISTRATION

FUND: GENERAL  
PROGRAM CODE: 3541

**PURPOSE AND DESCRIPTION**

**Purpose:** The mission of the Parks and Recreation is to serve the citizens of Rowlett with integrity through competent provision and management of our parks, open space, facilities and recreation services that provide or improve quality of life and enhance the image of the City of Rowlett.

**Description:** The Parks and Recreation Administration oversees the Parks and Recreation Department and provides support to those operations through leadership, management of personnel and resources, communications, strategic planning, public interaction, scheduling, general operational direction and interaction with the other departments of the City, the City Council, Parks and Recreation Board and outside groups and organizations.

**STRATEGIES AND GOALS**

**Economic Development Strategy**

- #B-2 Identify and promote partnership opportunities for development of commercial waterfront entertainment businesses and unique destination venues  
*Encourage commercial developers to design in consideration of parkland within the take area and incorporate public open space into waterfront entertainment business development.*

**Transportation Strategy**

- #C-1 Continually evaluate and modify the Master Thoroughfare Plan to provide citizens with the optimum type, mode and expediency of travel.  
*Perform a detailed evaluation of all off-road trails included in the Master Thoroughfare Plan to determine exact trail alignments based on existing site conditions and future development.*
- #C-2 Examine and utilize multi-modal forms of transportation in appropriate areas of development and ensure high quality landscaping and illumination in conjunction with all modes.  
*Plan and develop trail systems to connect major areas*

**Community Development Strategy**

- #D-2 Continue to develop a master planned park system that exceeds the median standards in the Metroplex.  
*Adopt a Park Infrastructure Replacement Program*  
*Review and revise park pro rata or land donation requirement*
- #D-2 Ensure a sense of community and commitment to our City's heritage through a vital and vibrant downtown district.  
*Enhance seasonal plantings and landscape maintenance, (upon completion of drought).*

**Infrastructure Strategy**

- #I-1 Develop all public facilities in a way to set an example of high quality standards and safety.  
*Ensure that all park and trail designs use a palette of building materials and design standards that promote the City's high standards while respecting its historic character.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PARKS AND RECREATION	FUND: GENERAL
PROGRAM: PARKS ADMINISTRATION	PROGRAM CODE: 3541

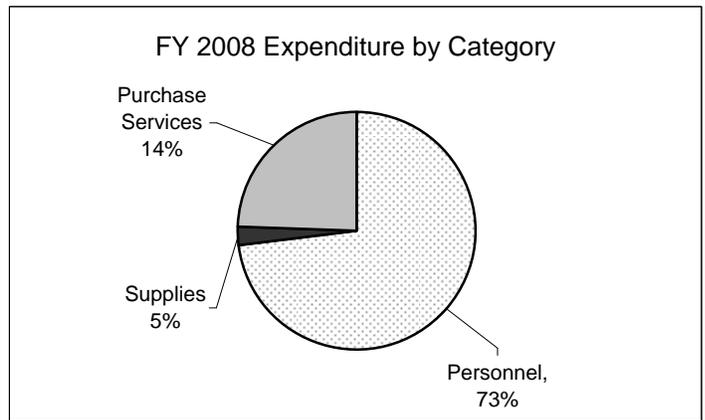
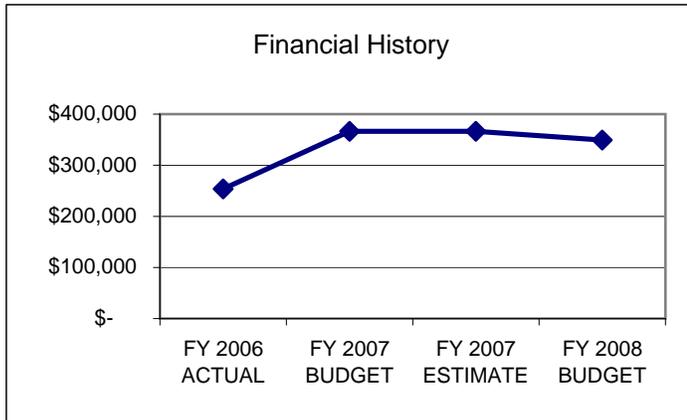
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 196,614	\$ 252,240	\$ 252,240	\$ 252,240	\$ 254,857	1.0%
Supplies	8,490	24,674	24,674	24,674	8,777	-64.4%
Purchase Services	48,589	89,493	89,493	89,493	85,548	-4.4%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 253,693</b>	<b>\$ 366,407</b>	<b>\$ 366,407</b>	<b>\$ 366,407</b>	<b>\$ 349,182</b>	<b>-4.7%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	3.00	3.00	3.00	3.00	3.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PARKS AND RECREATION  
PROGRAM: PARKS MAINTENANCE DIVISION

FUND: GENERAL  
PROGRAM CODE: 3542

**PURPOSE AND DESCRIPTION**

**Purpose:** 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:** The Parks 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.

**STRATEGIES AND GOALS**

**Community Development Strategy**

#D-2 Continue to develop a master planned park system that exceeds the median standards in the Metroplex.  
*Enhance citizen "ownership" by creating a "It's your Park!" atmosphere by providing helpful, friendly, professional maintenance staff and service levels.*

*Continue to develop a "Can Do" attitude with staff by providing support for special events and special requests.*

**Financial Management Strategy**

#E-3 Continually study and analyze fees and rate structures to ensure they are equitable.  
*Use the Pros Study Model to update fees and charges for athletic and field maintenance fees.*

**Quality of Life Strategy**

#I-1 Continue to develop and maintain a master-planned park system of unique settings, accessible to all citizens, with locations within walking distance from every home in Rowlett.  
*Enhance level of customer service to citizens by establishing the appropriate level of maintenance standards for the citizens of Rowlett and our visitors.*

*Ensure a consistently safe, clean, aesthetically pleasing recreational environment through the enhanced maintenance of our park amenities.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PARKS AND RECREATION  
PROGRAM: PARKS MAINTENANCE DIVISION

FUND: GENERAL  
PROGRAM CODE: 3542

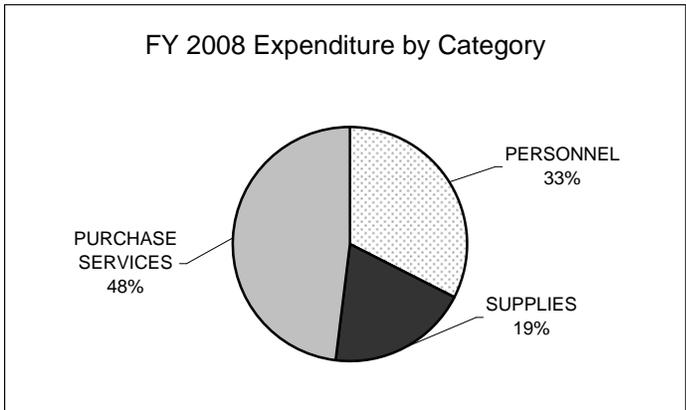
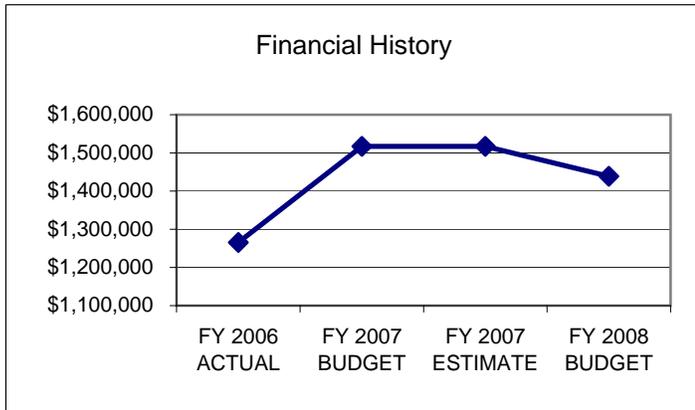
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 435,177	\$ 474,929	\$ 474,929	\$ 474,929	\$ 468,451	-1.4%
Supplies	191,847	289,635	289,635	289,635	278,251	-3.9%
Purchase Services	621,381	734,271	734,271	734,271	692,019	-5.8%
Capital Outlay	17,119	18,100	18,100	18,100	-	-100.0%
<b>Total</b>	<b>\$ 1,265,524</b>	<b>\$ 1,516,935</b>	<b>\$ 1,516,935</b>	<b>\$ 1,516,935</b>	<b>\$ 1,438,721</b>	<b>-5.2%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	10.00	10.00	10.00	10.00	10.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PARKS AND RECREATION  
PROGRAM: RECREATION DIVISION

FUND: GENERAL  
PROGRAM CODE: 3544

**PURPOSE AND DESCRIPTION**

**Purpose:** 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:** 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.

**STRATEGIES AND GOALS**

**Financial Management Strategy**

- #E-3 Continually study and analyze fees and rate structures to ensure they are equitable.  
*Use the PROS Study Model to update fees and charges for recreation, athletic and field maintenance fees.*  
*Develop a "scholarship" program to ensure equitable access to recreation services and facilities for economically disadvantaged individuals and families.*  
*Develop and adopt a Revenue Policy that defines City Council philosophy regarding fees, charges and cost recovery levels for recreation programs and facility users and empowers staff to implement fees and charges consistent with that philosophy and policy*

**Quality of Life Strategy**

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

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PARKS AND RECREATION	FUND: GENERAL
PROGRAM: RECREATION DIVISION	PROGRAM CODE: 3544

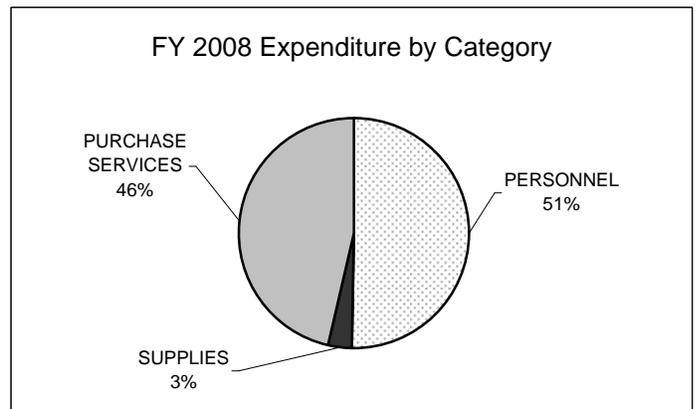
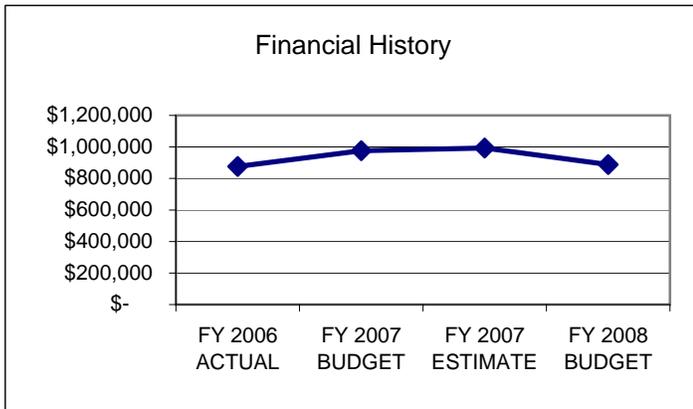
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 435,197	\$ 506,865	\$ 506,865	\$ 494,989	\$ 446,931	-11.8%
Supplies	68,773	49,095	49,095	49,095	29,141	-40.6%
Purchase Services	334,303	356,284	356,284	385,484	411,757	15.6%
Capital Outlay	37,646	63,929	63,929	63,929	-	-100.0%
<b>Total</b>	<b>\$ 875,919</b>	<b>\$ 976,173</b>	<b>\$ 976,173</b>	<b>\$ 993,497</b>	<b>\$ 887,829</b>	<b>-9.1%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	7.00	7.00	7.00	7.00	7.00	0.0%
Continuous Part-Time	8.00	8.00	8.00	8.00	6.00	-25.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>13.00</b>	<b>-13.3%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PARKS AND RECREATION  
PROGRAM: WET ZONE WATER PARK

FUND: GENERAL  
PROGRAM CODE: 3545

**PURPOSE AND DESCRIPTION**

**Purpose:** To provide for the citizens of Rowlett a water recreation environment focused on family interaction and leisure employment.

**Description:** The Wet Zone, Rowlett's Family Water Park, is a water recreation environment focused on family interaction and leisure enjoyment for Rowlett citizens and guests. The Wet Zone provides a leisure experience to citizens and surrounding communities with many classes offered, including swim lessons, water aerobics, junior lifeguard training, lifeguard training and swim team. Many special events are held including Volleyball Tournaments, Battle of the Bands and Youth Nights. The facility is also available for group reservations and birthday parties.

**STRATEGIES AND GOALS**

**Organization Development Strategy**

# A-5 Identify City services to be provided.

*Provide the environment for an enjoyable recreational experience.*

*Maximize revenue while keeping admission for residents at affordable levels.*

*Increase programming opportunities, including Swim Team, Water Aerobics and Learn to Swim.*

**Financial Management Strategy**

# E-3 Continually study and analyze fees and rate schedules to ensure that they are equitable.

**Quality of Life Strategy**

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

*Continue to plan development involving park designs.*

*Market and communicate recreational choices.*

*Master Plan the Wet Zone for future development and expansion opportunities that will serve as an anchor in the future Waterfront Entertainment District.*

#1 -2 Continue to support, plan, and develop community gatherings and festivals, unique to our heritage, that ensure our sense of home.

*Aggressively market events unique to Rowlett through a water leisure environment focusing on family fun.*

#1 -5 Continually explore and implement opportunities for citizens of all ages to participate in the community and in service to the community.

*Aggressively market City events, activities, facilities and services.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PARKS AND RECREATION	FUND: GENERAL
PROGRAM: WET ZONE WATER PARK	PROGRAM CODE: 3545

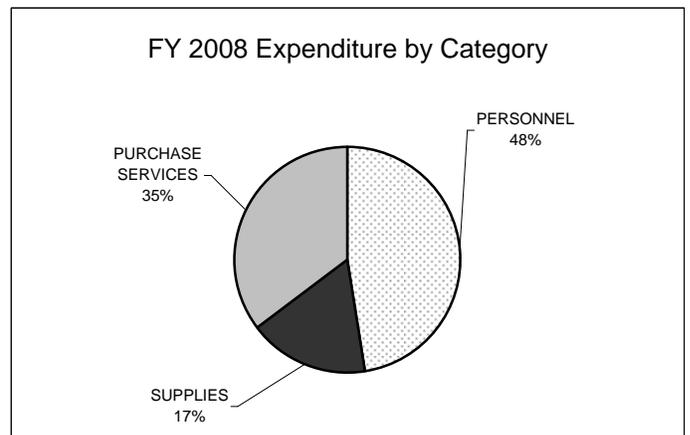
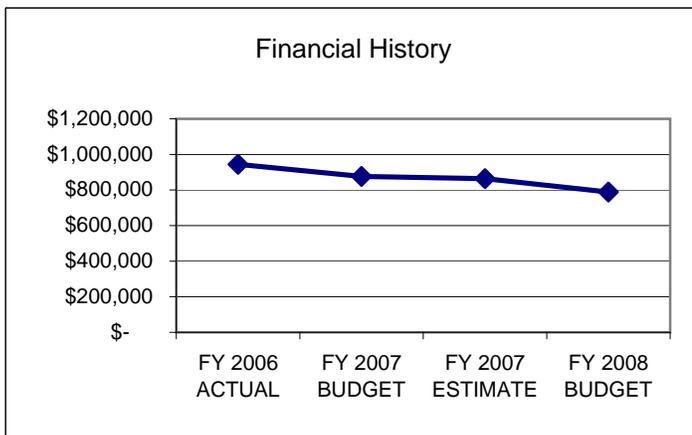
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 453,115	\$ 445,269	\$ 445,269	\$ 443,223	\$ 374,796	-15.8%
Supplies	144,900	113,845	108,100	103,700	135,156	18.7%
Purchase Services	345,921	308,784	308,784	308,784	278,948	-9.7%
Capital Outlay	-	8,500	8,500	8,500	-	-100.0%
<b>Total</b>	<b>\$ 943,936</b>	<b>\$ 876,398</b>	<b>\$ 870,653</b>	<b>\$ 864,207</b>	<b>\$ 788,900</b>	<b>-10.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	2.00	2.00	2.00	2.00	2.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	80.00	80.00	80.00	80.00	80.00	0.0%
<b>Total</b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PARKS AND RECREATION  
PROGRAM: URBAN FORESTRY, STREETSCAPES AND HORTICULTURE

FUND: GENERAL  
PROGRAM CODE: 3546

**PURPOSE AND DESCRIPTION**

**Purpose:** To create a progressive living environment through proper management of city's public lands including municipal facilities, medians, ROWs, and public gardens in a manner which enhances the growth and health and beauty of the plants to insure an aesthetically pleasing and peaceful environment for our citizens to live and play.

**Description:** The Urban Forestry, Horticulture, and Streetscape Division meets the needs of our citizens by providing a high standard of customer service offering aesthetically pleasing, well maintained grounds, facilities and public gardens. This division continually strives to improve the variety of plants used in various landscape settings to enhance the quality of parks, public lands and municipal facilities.

**STRATEGIES AND GOALS**

**Economic Development Strategy**

- # B-3 Create a regional identity, throughout the business community, of a proactive "can-do" City and a "what can we do to make it work" management mentality.  
*Create an environment that is eco-friendly by "greening up" our urban landscape, utilizing a proactive litter abatement program, and promote recycling where applicable.*

**Transportation Strategy**

- #C-2 Examine and utilize multi-modal forms of transportation in appropriate areas of development and ensure high quality landscaping and illumination in conjunction with all modes.  
*Use traffic calming techniques to reduce the adverse impacts of motor vehicles by planting roadside and median landscapes and installing street furniture.*

**Community Development Strategy**

- # D-1 Clarify and make more efficient the development process while continuing to raise development standards, protect green space, maximize commercial and retail zoning opportunities, and ensure such development complements the neighborhoods throughout the com  
*Protect green space by enhancing the environmental importance and aesthetic value of these lands.*

**Infrastructure Strategy**

- # F-3 Continue to maintain high aesthetic standards and implement such standards through a well-planned Capital Improvement Program (CIP) to create an inviting and hometown image throughout the community.  
*Utilizing partnerships with TXDOT, North Texas Tollway Authority and North Texas Council of Governments and using CIP funds enhance the beauty of our infrastructure as the finishing step of all Public Works Projects.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PARKS AND RECREATION	FUND: GENERAL
PROGRAM: URBAN FORESTRY, STREETSCAPES AND HORTICULTURE	PROGRAM CODE: 3546

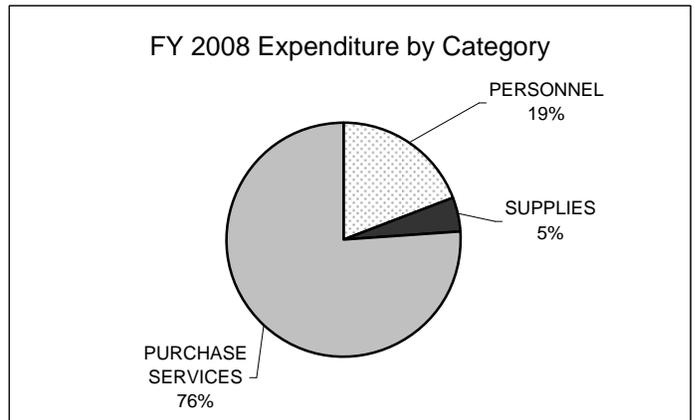
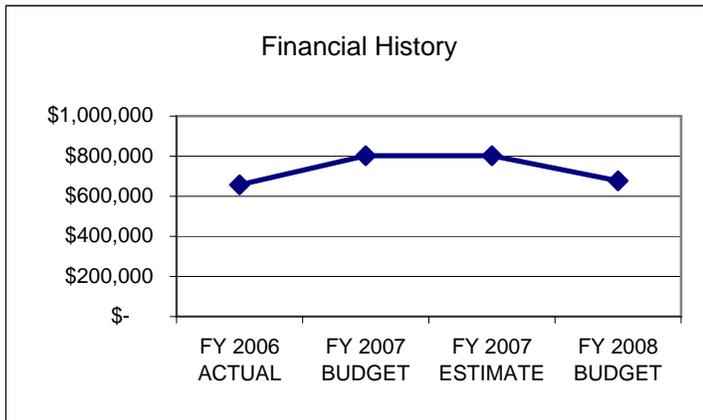
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 178,015	\$ 198,199	\$ 198,199	\$ 198,199	\$ 130,433	-34.2%
Supplies	57,826	56,930	56,930	56,930	31,445	-44.8%
Purchase Services	421,690	546,939	546,939	546,939	514,878	-5.9%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 657,531</b>	<b>\$ 802,068</b>	<b>\$ 802,068</b>	<b>\$ 802,068</b>	<b>\$ 676,756</b>	<b>-15.6%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	3.00	4.00	4.00	4.00	3.00	-25.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>-25.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PARKS AND RECREATION  
PROGRAM: COMMUNITY ATHLETIC PROGRAMS

FUND: GENERAL  
PROGRAM CODE: 3543

**PURPOSE AND DESCRIPTION**

The Community Athletic Programs division is being combined with the Community Centre division (which will be renamed Recreation Division) for FY 2007.

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 137,377	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	1,315	-	-	-	-	0.0%
Purchase Services	58,528	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Total	<u>\$ 197,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	2.00	-	-	-	-	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
Total	<u>2.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>

# Rowlett

T E X A S

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: LIBRARY  
PROGRAM: LIBRARY

FUND: GENERAL  
PROGRAM CODE: 4046

**PURPOSE AND DESCRIPTION**

**Purpose:** The Rowlett Public Library's mission is to provide exceptional service to all patrons in a safe and welcoming environment. Its vision is to adapt to the changing needs of the community. The library offers programs and services to meet the educational, informational, and recreational needs of the citizens of Rowlett.

**Description:** The library provides: 1) information about current cultural and social trends; 2) recreational reading and audiovisual materials; 3) information on topics related to occupational, educational, and personal interests; 4) opportunities for lifelong learning and self-directed personal growth and development; 5) training to develop skills to locate, evaluate, and utilize information effectively and efficiently; 6) information to assist citizens to obtain employment, achieve career and educational goals, start and operate a business, and manage personal finances; 7) referrals to social and governmental agencies to obtain community services; 8) consumer information to enable citizens to make informed purchasing decisions.

**STRATEGIES AND GOALS**

**Community Development Strategy**

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

**Delivery of Services Strategy**

- #G-5 Create a customer centered organization culture.  
*Provide and publicize City functions that are valuable to our customers*
- #G-6 Invest in customer centered technology.
- #G-7 Develop and maintain public engagement in development and delivery of programs and services.

**Quality of Life Strategy**

#I-4 Continue to create an environment that fosters the arts and humanities community and encourages community programs and multi-use facilities.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: LIBRARY	FUND: GENERAL
PROGRAM: LIBRARY	PROGRAM CODE: 4046

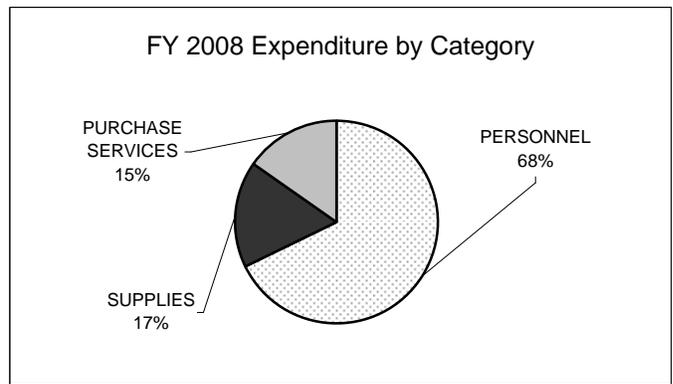
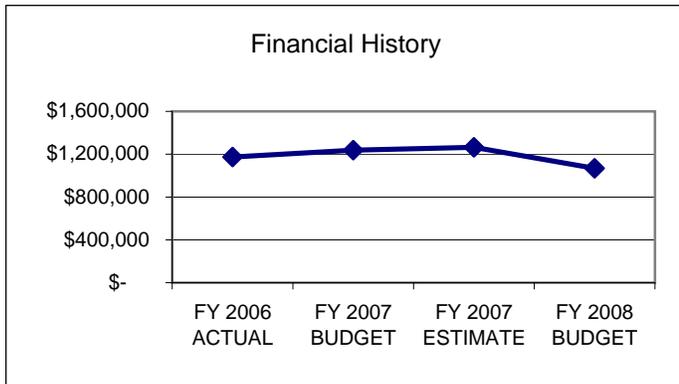
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 780,738	\$ 873,403	\$ 873,403	\$ 873,403	\$ 723,604	-17.2%
Supplies	180,055	189,715	189,715	215,582	182,510	-3.8%
Purchase Services	212,605	174,603	174,603	174,633	161,850	-7.3%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 1,173,398</b>	<b>\$ 1,237,721</b>	<b>\$ 1,237,721</b>	<b>\$ 1,263,618</b>	<b>\$ 1,067,964</b>	<b>-13.7%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	13.00	13.00	13.00	13.00	12.00	-7.7%
Continuous Part-Time	4.00	4.00	4.00	4.00	4.00	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>	<b>-5.9%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: COMMUNICATIONS  
PROGRAM: COMMUNICATIONS

FUND: GENERAL  
PROGRAM CODE: 4047

**PURPOSE AND DESCRIPTION**

**Purpose:** The Communication Department's mission is to implement a comprehensive communication program that supports, reinforces, and reflects the goals of Rowlett City government.

**Description:** The Communications Department encompasses four areas of communication: print; website and internet; multimedia and cable; and media relations. Public Information also includes advertising and marketing, the volunteer program, and community outreach programs.

**STRATEGIES AND GOALS**

**Economic Development Strategy**

#B-2 Maintain a regional identity, throughout the business community, of a proactive "can-do" City and a "what can we do to make it work" management mentality.

*Be the information resource for the development community and existing businesses*

*Promote and publicize development advantages*

**Community Development Strategy**

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

*Communicate status of downtown development to citizens; Plan and implement special events and encourage community involvement; Enhance holiday decorations and seasonal plantings*

**Infrastructure Strategy**

#F-1 Continue the advancement of technology in our daily operations in order to improve communication between City government, residents and businesses.

*Fully develop citizen access to services through website/Internet*

**Delivery of Services Strategy**

#G-5 Create a customer centered organization culture.

*Create more opportunities for City departments' interaction with residents and businesses.*

*Create City wide comprehensive communication plan for all avenues and audiences.*

*Provide and publicize City functions that are valuable to our customers.*

#G-7 Develop and maintain public engagement in development and delivery of programs and services.

*Establish bi-annual city-wide survey; Utilize customer feedback system.*

**Public Safety Strategy**

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

*Increase citizen outreach through safety fairs, school resource officers, fire safety education programs, citizen publications and media relations*

**Quality of Life Strategy**

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

*Survey citizens to continually improve and expand public events; Aggressively market events unique to Rowlett; Explore opportunities to create new City-wide events; Sponsor a regional community event.*

#I-4 Continue to create an environment that fosters the arts and humanities community and encourages community programs and multi-use facilities.

*Seek opportunities to bring arts events to Rowlett; Incorporate arts into all events.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: COMMUNICATIONS  
PROGRAM: COMMUNICATIONS

FUND: GENERAL  
PROGRAM CODE: 4047

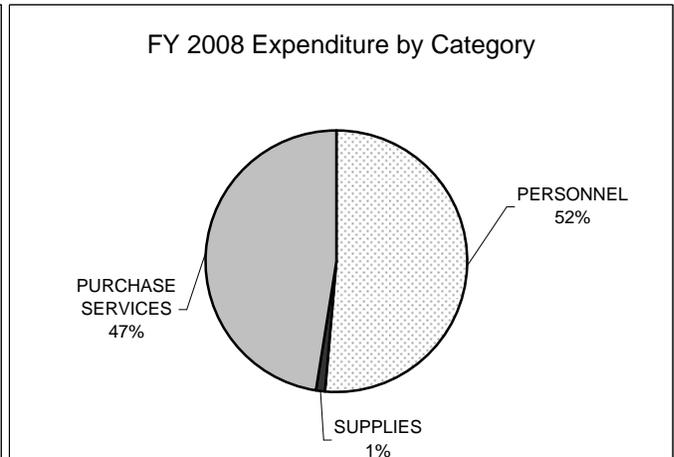
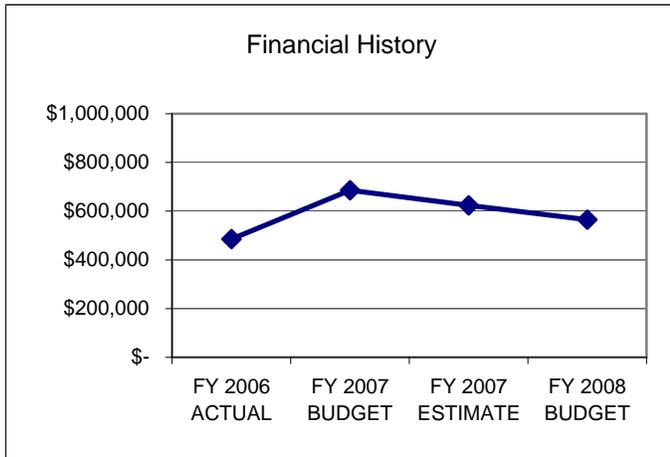
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 184,407	\$ 293,850	\$ 293,850	\$ 235,787	\$ 290,402	-1.2%
Supplies	14,995	11,126	11,126	25,950	6,800	-38.9%
Purchase Services	285,624	380,590	380,590	362,019	267,621	-29.7%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 485,026</b>	<b>\$ 685,566</b>	<b>\$ 685,566</b>	<b>\$ 623,756</b>	<b>\$ 564,823</b>	<b>-17.6%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	4.00	4.00	4.00	4.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: COMMUNICATIONS  
PROGRAM: CALL CENTER

FUND: GENERAL  
PROGRAM CODE:

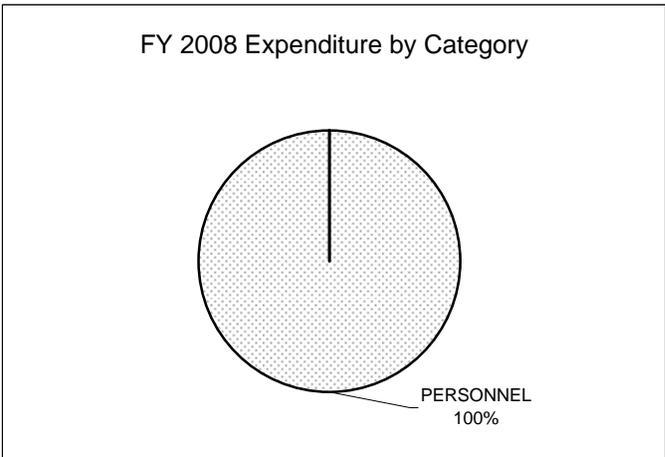
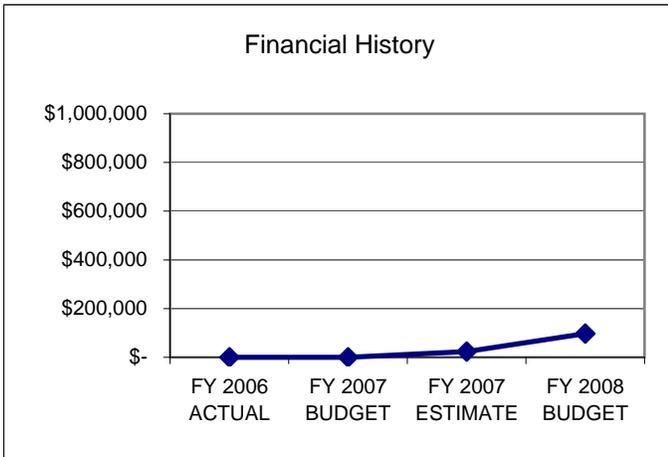
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	Proposed/ Amd. Bdgt. % Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ 97,093	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	23,200	23,200	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,200</b>	<b>\$ 23,200</b>	<b>\$ 97,093</b>	<b>0.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	Proposed/ Amd. Bdgt. % Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	2.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



# Rowlett

T E X A S

The logo for Rowlett, Texas, features the word "Rowlett" in a large, 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 is positioned beneath the word "Rowlett", extending from the left side of the 'R' and curving under the 'S'.

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: BUILDING AND GROUNDS

FUND: GENERAL  
PROGRAM CODE: 4507

**PURPOSE AND DESCRIPTION**

**Purpose:** The mission of Buildings and Grounds is to provide facilities management services so that City buildings are maintained in good repair, kept in attractive condition, and upgraded for increased energy efficiency.

**Description:** Building and Grounds 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.

**STRATEGIES AND GOALS**

**Infrastructure Strategy**

- #F-3 Build and maintain infrastructure to a high quality structural and aesthetic standard.  
*Review and implement public facilities best management practices.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PUBLIC WORKS	FUND: GENERAL
PROGRAM: BUILDINGS AND GROUNDS	PROGRAM CODE: 4507

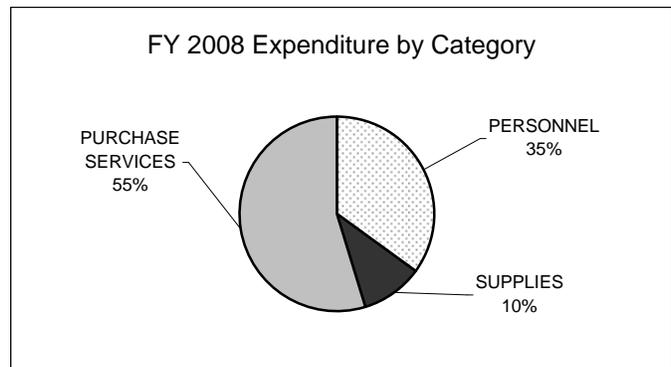
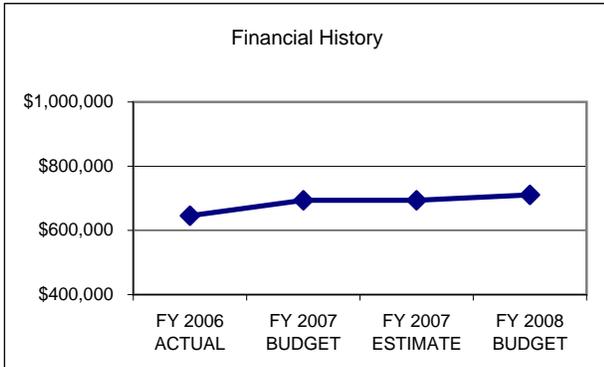
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 242,948	\$ 293,884	\$ 293,884	\$ 293,884	\$ 248,965	-15.3%
Supplies	93,460	78,976	78,976	78,976	72,548	-8.1%
Purchase Services	309,506	320,760	320,760	320,760	389,339	21.4%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 645,914</b>	<b>\$ 693,620</b>	<b>\$ 693,620</b>	<b>\$ 693,620</b>	<b>\$ 710,852</b>	<b>2.5%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	6.00	6.00	6.00	6.00	5.00	-16.7%
Continuous Part-Time	3.00	3.00	3.00	3.00	2.00	-33.3%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>7.00</b>	<b>-22.2%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: STREETS

FUND: GENERAL  
PROGRAM CODE: 4525

**PURPOSE AND DESCRIPTION**

**Purpose:** 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 360 lane miles of concrete streets, 75 lane miles of asphalt streets and 100 lane miles of alleys. Annual system assessment identifies candidate projects for improvement through CIP funding. Maintenance efforts are programmed through a six (6) district system that allows crews to work in each of the districts twice annually.

**STRATEGIES AND GOALS**

**Infrastructure Strategy**

- #F-3 Build and maintain infrastructure to a high quality structural and aesthetic standard.
  - Incorporate standards into the Capital Improvement Project (CIP) design and implementation*
  - Monitor roadway integrity for continual improvement using Pavement Condition Index (PCI)*
  - Increase PCI standard for all City streets to "B"*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: STREETS

FUND: GENERAL  
PROGRAM CODE: 4525

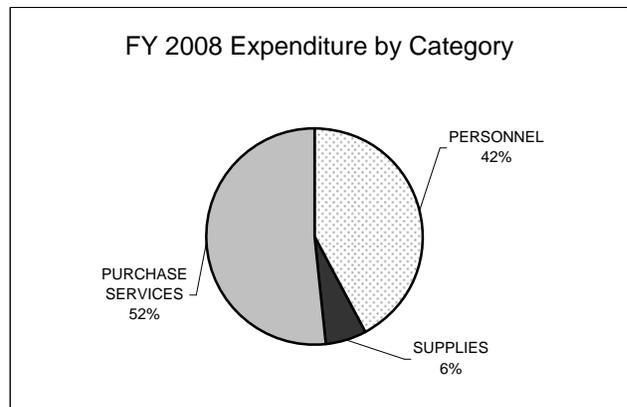
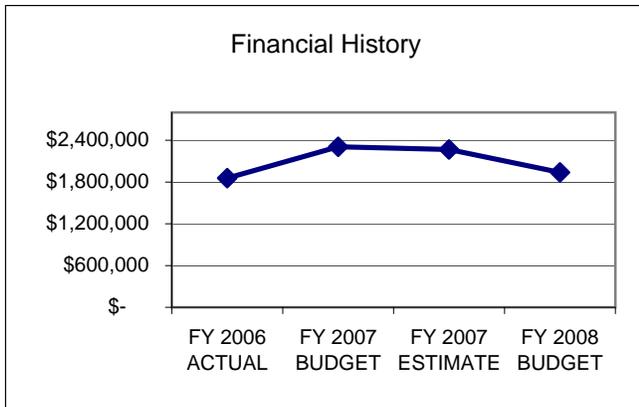
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original	Amended	Estimate		
		Budget	Budget			
Personnel Costs	\$ 711,750	\$ 908,028	\$ 908,028	\$ 859,511	\$ 815,985	-10.1%
Supplies	51,179	118,909	118,909	118,909	118,909	0.0%
Purchase Services	1,050,312	1,278,942	1,278,942	1,289,442	1,002,869	-21.6%
Capital Outlay	42,321	-	-	-	-	0.0%
<b>Total</b>	<b>\$1,855,562</b>	<b>\$2,305,879</b>	<b>\$2,305,879</b>	<b>\$2,267,862</b>	<b>\$1,937,763</b>	<b>-16.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original	Amended	Estimate		
		Budget	Budget			
By Status:						
Full-Time	17.00	19.00	19.00	19.00	17.00	-10.5%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>17.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>17.00</b>	<b>-10.5%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: PUBLIC WORKS ADMINISTRATION

**PURPOSE AND DESCRIPTION**

**Purpose:** 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, Drainage Utility, Vehicle Maintenance and Buildings and Grounds. Administration of the Municipal Solid Waste Collection and Disposal Contract is also a responsibility of this department.

**STRATEGIES AND GOALS**

**Transportation Strategy**

- #C-1 Continually evaluate and modify the Master Thoroughfare Plan to provide citizens with the optimum type, mode, and expediency of travel.  
*Annually review Master Thoroughfare Plan, including input from applicable transportation agencies. Establish Rowlett Intermodal Technical Review Committee composed of technical experts from transportation agencies and City staff to review and recommend transportation needs. Adopt City Council policy defining appropriate traffic control devices and level of service (LOS). Develop and install system-wide Supervisory Control and Data Acquisition (SCADA) type control for traffic control devices coordination and synchronization.*
- #C-2 Examine and utilize multi-modal forms of transportation in appropriate areas of development and ensure high quality landscaping and illumination in conjunction with all modes.
- #C-3 Explore and maximize opportunities for quality design, construction, and use of the Dallas Area Rapid Transit (DART) light rail station(s).
- #C-4 Strengthen relationships at all levels within the North Texas Tollway Authority (NTTA), enhance regulations to protect the City's best interest during the right-of-way acquisition and development process of the President George Bush Turnpike (PGBT), and d  
  
*Coordinate with Garland, Sachse, and Dallas County on common needs for Interlocal Agreement (ILA) process with NTTA.*

**Infrastructure Strategy**

- #F-3 Continue to maintain high aesthetic standards and implement such standards through a well-planned Capital Improvement Plan (CIP) to create an inviting and hometown image throughout the community.
- #F-4 Construct municipal facilities to accommodate needs and services.
- #F-6 Develop plans for the beautification of Lake Ray Hubbard.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PUBLIC WORKS	FUND: GENERAL
PROGRAM: PUBLIC WORKS ADMINISTRATION	PROGRAM CODE: 4528

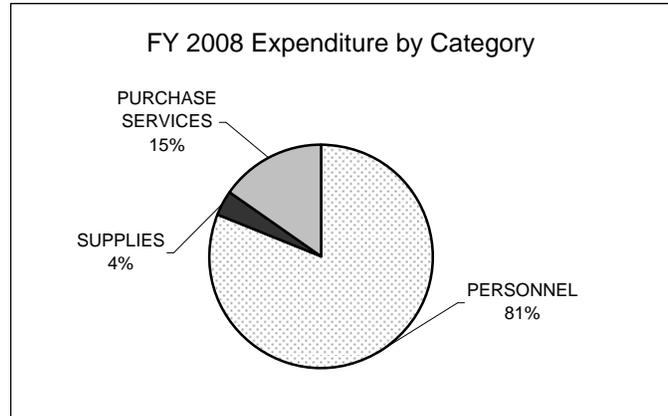
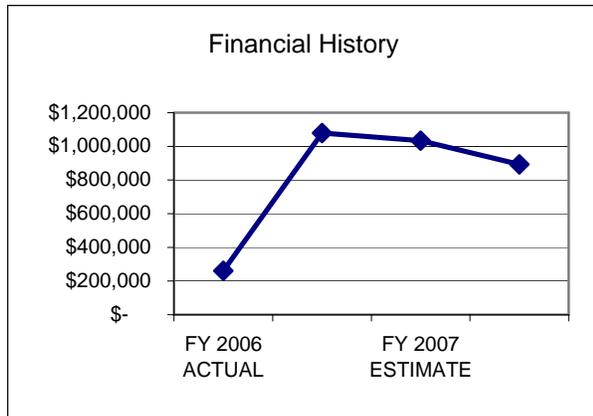
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 231,438	\$ 854,810	\$ 854,810	\$ 810,099	\$ 723,376	-15.4%
Supplies	9,643	29,920	29,920	29,920	33,220	11.0%
Purchase Services	19,649	193,974	193,974	193,974	136,260	-29.8%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 260,730</b>	<b>\$ 1,078,704</b>	<b>\$ 1,078,704</b>	<b>\$ 1,033,993</b>	<b>\$ 892,856</b>	<b>-17.2%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	11.00	11.00	11.00	9.00	-18.2%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>9.00</b>	<b>-18.2%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: TRAFFIC MAINTENANCE

FUND: GENERAL  
PROGRAM CODE:

**PURPOSE AND DESCRIPTION**

The Traffic Maintenance division of the Public Works Department has combined with the Streets Division beginning Fiscal Year 2007.

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 71,935	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	34,851	-	-	-	-	0.0%
Purchase Services	51,564	-	-	-	-	0.0%
Capital Outlay	2,556	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 160,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	2.00	-	-	-	-	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Rowlett

T E X A S

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: HUMAN RESOURCES

FUND: GENERAL  
PROGRAM CODE: 5508

**PURPOSE AND DESCRIPTION**

**Purpose:** To recruit and retain a highly qualified work force and to minimize risk to the City.

**Description:** The Human Resources/Risk Management Department is authorized and directed to interpret, develop and implement necessary procedures for the efficient administration of the Personnel Rules and Regulations. All policies and procedures will be in accordance with applicable federal and state laws. The responsibilities of the Human Resources/Risk Management Department includes the following areas: recruitment and staffing, benefits administration, training, risk management, employee relations, salary administration, and legal compliance.

**STRATEGIES AND GOALS**

**Organizational Development Strategy**

- #A-1 Demonstrate commitment to employee development and growth.  
*Increase avenues for career growth.*  
*Continually provide and enhance professional development and training.*
  
- #A-3 Create a team culture of employee involvement and contribution.  
*Recognize employees who demonstrate the City's vision, mission, and values.*  
*Actively utilize teams and widely involve employees in team decision making.*
  
- #A-4 The City will provide market competitive pay and benefits.  
*Survey market and adjust periodically (every 3 to 5 years).*  
*Annual pay adjustments will account for general economic trends.*  
*Benefits packages will reflect market and be tailored to Rowlett employee needs.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION	FUND: GENERAL
PROGRAM: HUMAN RESOURCES	PROGRAM CODE: 5508

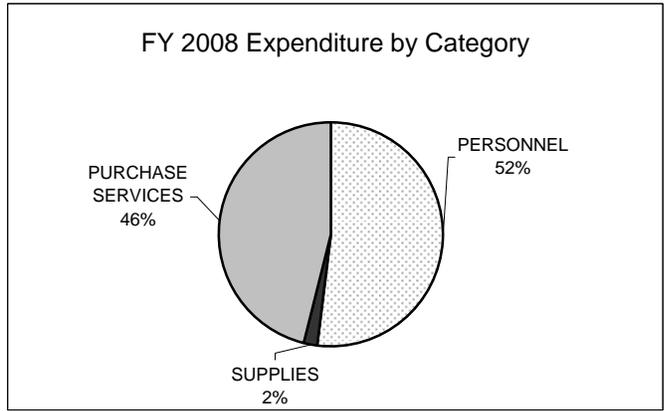
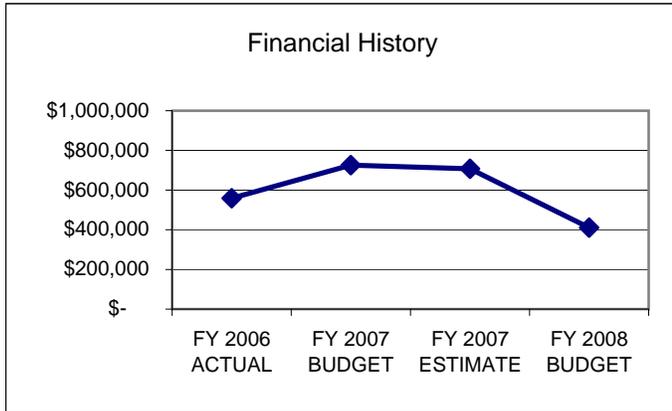
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 307,201	\$ 370,891	\$ 370,891	\$ 352,617	\$ 213,434	-42.5%
Supplies	9,580	7,700	7,700	7,700	7,600	-1.3%
Purchase Services	241,894	346,982	346,982	346,982	189,812	-45.3%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 558,675</b>	<b>\$ 725,573</b>	<b>\$ 725,573</b>	<b>\$ 707,299</b>	<b>\$ 410,846</b>	<b>-43.4%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	5.00	5.00	5.00	5.00	3.00	-40.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>3.00</b>	<b>-40.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: GENERAL NON-DEPARTMENTAL  
PROGRAM:

FUND: GENERAL  
PROGRAM CODE: 6059

**PURPOSE AND DESCRIPTION**

**Purpose and Description:** The Non-Departmental program accounts for certain General Fund expenditures that do not clearly fit under the responsibility of any single City department.

**PROGRAMS AND SERVICES**

Provide for payment of citywide insurance costs, including auto, fire and casualty, professional liability and all other non-personnel related insurance costs.

Provide for payment of General Fund services including appraisal fees associated with Dallas County Appraisal District, property tax attorney fees, collection agency fees for delinquent accounts, and fiscal agency fees associated with

Provide for payment of sales tax rebates paid per economic development agreements.

Provide financial support for Keep Rowlett Beautiful.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: GENERAL NON-DEPARTMENTAL  
PROGRAM: GENERAL NON-DEPARTMENTAL

FUND: GENERAL  
PROGRAM CODE: 6059

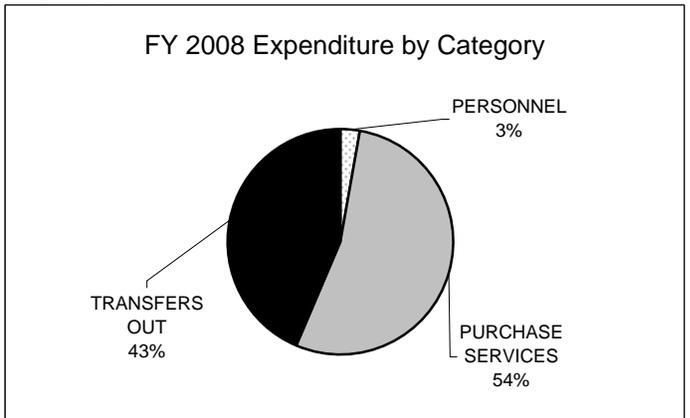
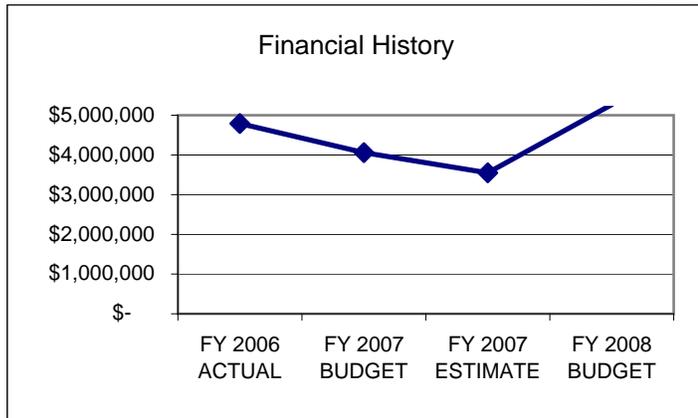
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 12,491	\$ (457,605)	\$ (457,605)	\$ -	\$ (147,000)	-67.9%
Supplies	7,959	13,000	13,000	13,000	9,000	-30.8%
Purchase Services	4,666,132	4,209,832	4,209,832	3,353,976	2,986,869	-29.1%
Capital Outlay	81,437	-	-	-	-	0.0%
Transfers Out	21,919	182,500	182,500	182,500	2,417,884	1224.9%
Reserves	-	110,000	110,000	-	-	-100.0%
<b>Total</b>	<b>\$ 4,789,938</b>	<b>\$ 4,057,727</b>	<b>\$ 4,057,727</b>	<b>\$ 3,549,476</b>	<b>\$ 5,266,753</b>	<b>29.8%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	-	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



# Rowlett

T E X A S

The logo for Rowlett, Texas, features the word "Rowlett" in a large, 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 is positioned beneath the word "Rowlett", extending from the left side of the 'R' and curving under the 'S'.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**OTHER GOVERNMENTAL FUNDS**

**CITY OF ROWLETT  
ECONOMIC DEVELOPMENT FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 128,709	\$ 84,591	\$ 84,591	\$ 131,692	\$ 280,121	231.1%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	61,168	65,000	65,000	65,000	40,000	-38.5%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	9,255	5,000	5,000	15,000	11,000	120.0%
Transfers In	349,234	430,000	430,000	430,000	375,192	-12.7%
<b>Total Current Revenues</b>	<b>419,657</b>	<b>500,000</b>	<b>500,000</b>	<b>510,000</b>	<b>426,192</b>	<b>-14.8%</b>
<b>Total Available Resources</b>	<b>548,366</b>	<b>584,591</b>	<b>584,591</b>	<b>641,692</b>	<b>706,313</b>	<b>20.8%</b>
Expenditures:						
Personnel Services	156,639	164,706	164,706	135,397	183,526	11.4%
Supplies	1,270	3,700	3,700	3,000	3,200	-13.5%
Purchase Services	258,765	401,974	401,974	223,174	318,423	-20.8%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	150,676	0.0%
Contingency	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>416,674</b>	<b>570,380</b>	<b>570,380</b>	<b>361,571</b>	<b>655,825</b>	<b>15.0%</b>
<b>Ending Resources</b>	<b>\$ 131,692</b>	<b>\$ 14,211</b>	<b>\$ 14,211</b>	<b>\$ 280,121</b>	<b>\$ 50,488</b>	<b>255.3%</b>

**CITY OF ROWLETT  
ECONOMIC DEVELOPMENT FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Licenses and Permits:						
Building Permits	\$ 61,168	\$ 65,000	\$ 65,000	\$ 65,000	\$ 40,000	-38.5%
Other:						
Interest Income	9,255	5,000	5,000	15,000	11,000	120.0%
Transfers In:						
General Fund	142,117	182,500	182,500	182,500	155,096	-15.0%
Utility Fund	207,117	247,500	247,500	247,500	220,096	-11.1%
Total	349,234	430,000	430,000	430,000	375,192	-12.7%
Total Current Revenues	\$ 419,657	\$ 500,000	\$ 500,000	\$ 510,000	\$ 426,192	-14.8%

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: ECONOMIC DEVELOPMENT  
PROGRAM: ECONOMIC DEVELOPMENT

FUND: ECONOMIC DEVELOPMENT  
PROGRAM CODE: 6502

**PURPOSE AND DESCRIPTION**

**Purpose:** Nurture existing businesses and attract new business to expand commercial tax base through dining, retail, entertainment, and employment opportunities

**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.

**STRATEGIES AND GOALS**

**Economic Development Strategy**

- #B-1 Promote well-planned development of the President George Bush Turnpike (PGBT) corridor, Northshore Development district, Tax Increment Financing (TIF) district, and historic downtown district.  
*Identify and target appropriate industries and uses for each special district*  
*Brand and market each special district area*  
*Continue implementation of the Economic Development Strategic Plan*  
*Market destinations of Entertainment Waterfront District*
- #B-2 Maintain a regional identity, throughout the business community, of a proactive "can-do" City and a "what can we do to make it work" management mentality.  
*Be the information resource for the development community and existing businesses*  
*Promote and publicize development advantages*
- #B-4 Promote a diverse mix of businesses that helps to create a self-sustaining community  
*Identify target industries and strategies to recruit target industries*  
*Continue performance based economic incentive programs based on target industries*
- #B-5 Establish the residential and commercial tax revenue to a 60% to 40% ratio

**Community Development Strategy**

- #D-1 Clarify and make more efficient the development process while continuing to raise development standards, protect green space, maximize commercial and retail zoning opportunities, and ensure such development complements the neighborhoods throughout the com
- #D-4 Monitor and forecast demographic changes in our community including social and socio-economic evolutions.  
*Track residential and commercial trends and utilize for strategic plans*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: ECONOMIC DEVELOPMENT	FUND: ECONOMIC DEVELOPMENT
PROGRAM: ECONOMIC DEVELOPMENT	PROGRAM CODE: 6502

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 156,639	\$ 164,706	\$ 164,706	\$ 135,397	\$ 183,526	11.4%
Supplies	1,270	3,700	3,700	3,000	3,200	-13.5%
Purchase Services	258,765	401,974	401,974	223,174	318,423	-20.8%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 416,674</b>	<b>\$ 570,380</b>	<b>\$ 570,380</b>	<b>\$ 361,571</b>	<b>\$ 505,149</b>	<b>-11.4%</b>

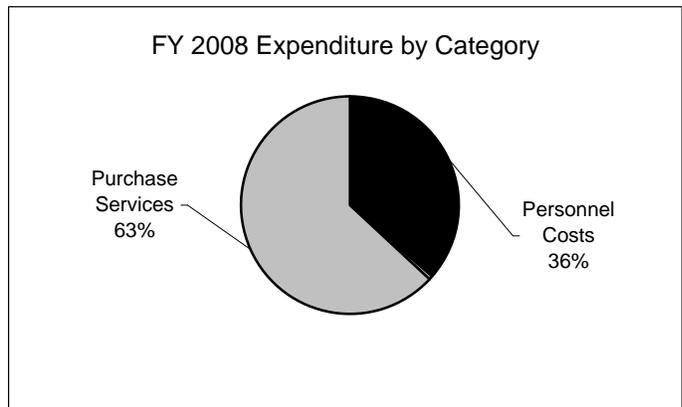
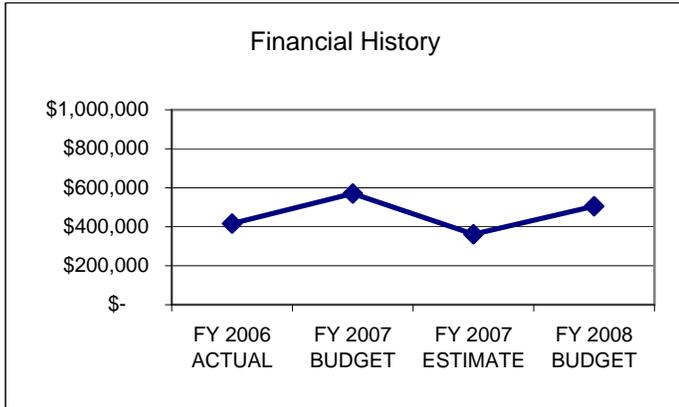
**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Full-Time	2.00	2.00	2.00	2.00	2.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

By Status:

Full-Time	2.00	2.00	2.00	2.00	2.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
DEBT SERVICE FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 1,172,787	\$ 792,744	\$ 937,316	\$ 937,316	\$ 708,780	-10.6%
Current Revenues:						
Tax Revenues	7,314,761	8,276,905	8,276,905	8,429,374	9,074,271	9.6%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	273,932	31,500	31,500	150,000	102,306	224.8%
Transfers In	597,585	2,900,436	2,900,436	2,706,062	1,409,166	-51.4%
Total Current Revenues	<u>8,186,278</u>	<u>11,208,841</u>	<u>11,208,841</u>	<u>11,285,436</u>	<u>10,585,743</u>	<u>-5.6%</u>
Total Available Resources	<u>9,359,065</u>	<u>12,001,585</u>	<u>12,146,157</u>	<u>12,222,752</u>	<u>11,294,523</u>	<u>-5.9%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	65,541	39,500	39,500	49,462	43,054	9.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	8,356,208	11,464,510	11,464,510	11,464,510	10,542,689	-8.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>8,421,749</u>	<u>11,504,010</u>	<u>11,504,010</u>	<u>11,513,972</u>	<u>10,585,743</u>	<u>-8.0%</u>
Ending Resources	<u>\$ 937,316</u>	<u>\$ 497,575</u>	<u>\$ 642,147</u>	<u>\$ 708,780</u>	<u>\$ 708,780</u>	<u>42.4%</u>

**CITY OF ROWLETT  
DEBT SERVICE FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>Tax Revenues:</b>						
Current Taxes	\$ 5,887,637	\$ 7,678,905	\$ 7,678,905	\$ 7,789,374	\$ 8,434,271	9.8%
Delinquent Taxes	1,230,068	500,000	500,000	500,000	500,000	0.0%
Delinquent Prior	119,140	65,000	65,000	65,000	65,000	0.0%
Penalties and Interest	77,916	33,000	33,000	75,000	75,000	127.3%
<b>Total</b>	<b>7,314,761</b>	<b>8,276,905</b>	<b>8,276,905</b>	<b>8,429,374</b>	<b>9,074,271</b>	<b>9.6%</b>
<b>Other:</b>						
Lakewood Pointe PID	188,812	-	-	-	-	0.0%
Interest Income	68,525	31,500	31,500	150,000	102,306	224.8%
Miscellaneous	16,595	-	-	-	-	0.0%
<b>Total</b>	<b>273,932</b>	<b>31,500</b>	<b>31,500</b>	<b>150,000</b>	<b>102,306</b>	<b>224.8%</b>
<b>Internal Transfers:</b>						
Refuse Fund	83,144	242,216	242,216	242,216	242,216	0.0%
Drainage Fund	-	381,125	381,125	381,125	379,937	-0.3%
TIF Fund	-	419,364	419,364	224,990	233,309	-44.4%
CIP Fund	-	1,210,000	1,210,000	1,210,000	-	-100.0%
Golf Fund	514,441	647,731	647,731	647,731	553,704	-14.5%
<b>Total</b>	<b>597,585</b>	<b>2,900,436</b>	<b>2,900,436</b>	<b>2,706,062</b>	<b>1,409,166</b>	<b>-51.4%</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 8,186,278</b>	<b>\$ 11,208,841</b>	<b>\$ 11,208,841</b>	<b>\$ 11,285,436</b>	<b>\$ 10,585,743</b>	<b>-5.6%</b>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: GENERAL FUND DEBT SERVICE  
PROGRAM: GENERAL FUND DEBT SERVICE

FUND: GENERAL DEBT SERVICE  
PROGRAM CODE: 6059

**PURPOSE AND DESCRIPTION**

The City of Rowlett maintains the General Fund Debt Service Fund to pay principal and interest on General Obligation (GO's), Certificates of Obligation (CO's), and other long-term tax-supported debt. The debt is paid from ad valorem property taxes (for which the rate is set each September), PID assessments, and golf course rents.

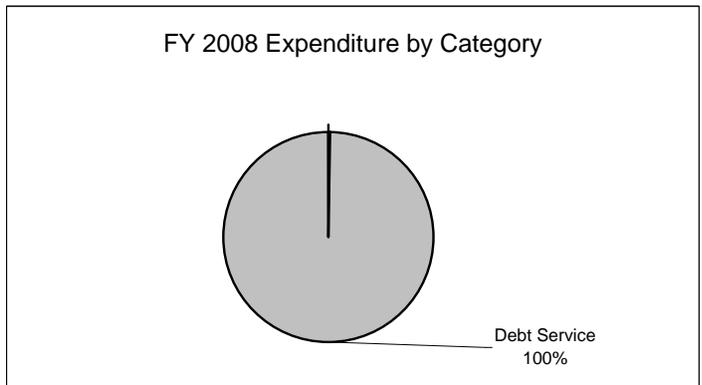
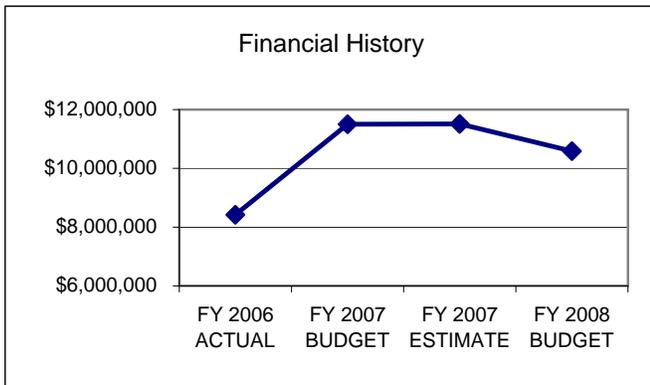
**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: GENERAL FUND DEBT SERVICE	FUND: GENERAL DEBT SERVICE
PROGRAM: GENERAL FUND DEBT SERVICE	PROGRAM CODE: 6059

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	65,541	39,500	39,500	49,462	43,054	9.0%
Capital Outlay	-	-	-	-	-	0.0%
Debt Service	8,356,208	11,464,510	11,464,510	11,464,510	10,542,689	-8.0%
<b>Total</b>	<b>\$ 8,421,749</b>	<b>\$ 11,504,010</b>	<b>\$ 11,504,010</b>	<b>\$ 11,513,972</b>	<b>\$ 10,585,743</b>	<b>-8.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
TRAFFIC SAFETY FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	1,006,050	0.0%
Other	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	-	-	-	-	1,006,050	0.0%
Total Available Resources	-	-	-	-	1,006,050	0.0%
Expenditures:						
Personnel Services	-	-	-	-	560,850	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	445,200	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	1,006,050	0.0%
Ending Resources	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

**CITY OF ROWLETT  
TRAFFIC SAFETY FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues						
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ 1,006,050	0.0%
Interest Earnings	-	-	-	-	-	0.0%
Total Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ 1,006,050	0.0%

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: POLICE  
PROGRAM: TRAFFIC SAFETY

FUND: TRAFFIC SAFETY  
PROGRAM CODE: 2510

**PURPOSE AND DESCRIPTION**

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

**STRATEGIES AND GOALS**

Fund operational costs of the photo enforcement programs

Fund Traffic Safety Programs

Fund Intersection Improvements

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: POLICE	FUND: TRAFFIC SAFETY
PROGRAM: TRAFFIC SAFETY	PROGRAM CODE: 2510

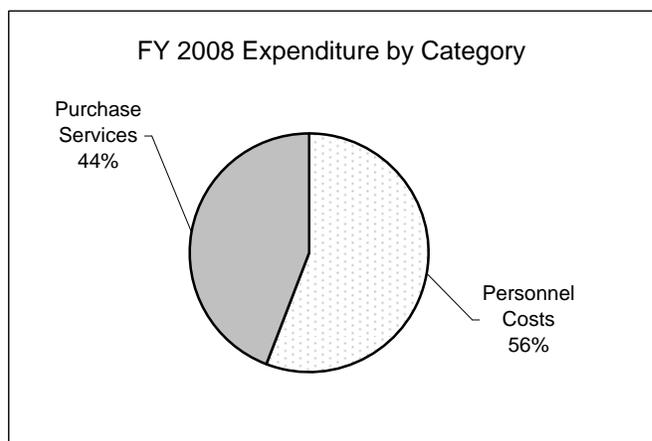
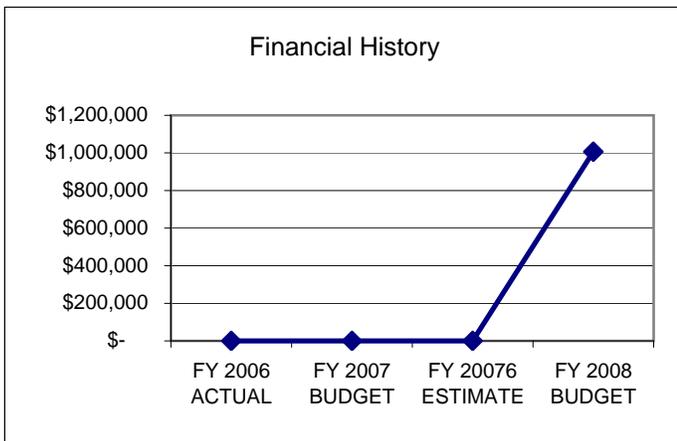
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ 560,850	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	445,200	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,006,050</b>	<b>0.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	-	-	-	-	5.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
IMPACT FEES FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 1,866,072	\$ 792,744	\$ 792,744	\$ 2,228,848	\$ 2,480,681	212.9%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	552,154	-	-	650,000	220,000	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	103,515	-	-	101,833	100,000	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>655,669</u>	<u>-</u>	<u>-</u>	<u>751,833</u>	<u>320,000</u>	<u>0.0%</u>
Total Available Resources	<u>2,521,741</u>	<u>792,744</u>	<u>792,744</u>	<u>2,980,681</u>	<u>2,800,681</u>	<u>253.3%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	292,893	-	-	500,000	240,000	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>292,893</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>240,000</u>	<u>0.0%</u>
Ending Resources	<u>\$ 2,228,848</u>	<u>\$ 792,744</u>	<u>\$ 792,744</u>	<u>\$ 2,480,681</u>	<u>\$ 2,560,681</u>	<u>223.0%</u>

**CITY OF ROWLETT  
IMPACT FEES FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Licenses and Permits	\$ 552,154	\$ -	\$ -	\$ 650,000	\$ 220,000	0.0%
Other:						
Interest Income	103,515	-	-	101,833	100,000	0.0%
Total Revenues	<u>\$ 655,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 751,833</u>	<u>\$ 320,000</u>	<u>0.0%</u>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: IMPACT FEES FUND  
PROGRAM: IMPACT FEES FUND

FUND: IMPACT FEES FUND  
PROGRAM CODE:

**PURPOSE AND DESCRIPTION**

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

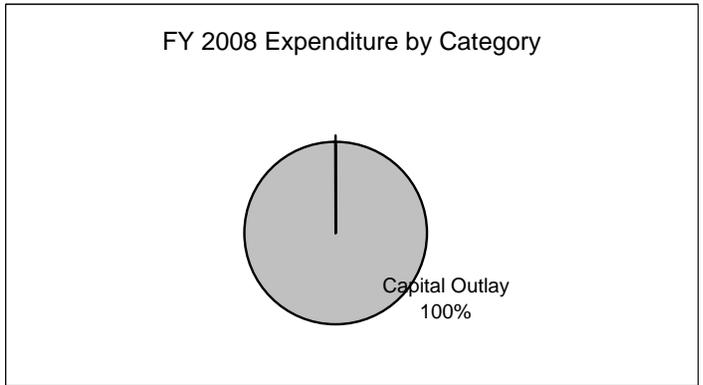
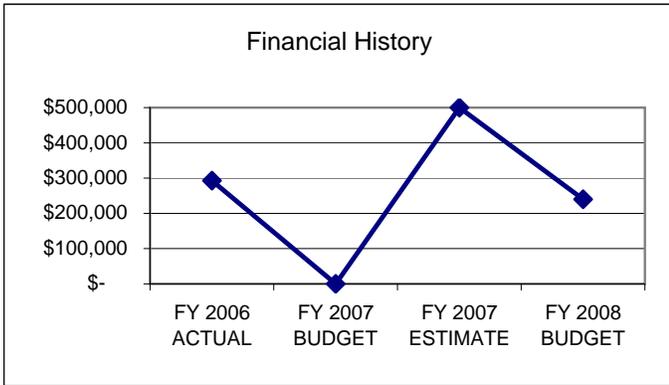
**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: IMPACT FEES FUND	FUND: IMPACT FEES FUND
PROGRAM: IMPACT FEES FUND	

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	292,893	-	-	500,000	240,000	0.0%
Debt Service	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 292,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 240,000</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
POLICE SEIZURE FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 128,337	\$ 144,037	\$ 144,037	\$ 93,569	\$ 97,668	-32.2%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	49,197	-	-	69,099	100,000	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>49,197</u>	<u>-</u>	<u>-</u>	<u>69,099</u>	<u>100,000</u>	<u>0.0%</u>
Total Available Resources	<u>177,534</u>	<u>144,037</u>	<u>144,037</u>	<u>162,668</u>	<u>197,668</u>	<u>37.2%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	64,825	50,000	50,000	50,000	75,000	50.0%
Purchase Services	19,140	-	-	15,000	25,000	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>83,965</u>	<u>50,000</u>	<u>50,000</u>	<u>65,000</u>	<u>100,000</u>	<u>0.0%</u>
Ending Resources	<u>\$ 93,569</u>	<u>\$ 94,037</u>	<u>\$ 94,037</u>	<u>\$ 97,668</u>	<u>\$ 97,668</u>	<u>3.9%</u>

**CITY OF ROWLETT  
POLICE SEIZURE FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues						
Interest Earnings	\$ 3,054	\$ -	\$ -	\$ 7,500	\$ 10,000	0.0%
Miscellaneous	46,143	-	-	61,599	90,000	0.0%
Total Current Revenues	<u>\$ 49,197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,099</u>	<u>\$ 100,000</u>	<u>0.0%</u>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: POLICE  
PROGRAM: POLICE SEIZURE

FUND: POLICE SEIZURE  
PROGRAM CODE: 2510

**PURPOSE AND DESCRIPTION**

The Police Seizure Fund provides funding to support law enforcement, investigative and public safety services to the citizens of Rowlett. This fund provides equipment to the Rowlett Police Department that are not part of the General Fund budget. The sources of funds for these expenditures include forfeits and seizures of money and property from criminal investigations, and are awarded by the appropriate court.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: POLICE	FUND: POLICE SEIZURE
PROGRAM: POLICE SEIZURE	PROGRAM CODE: 2510

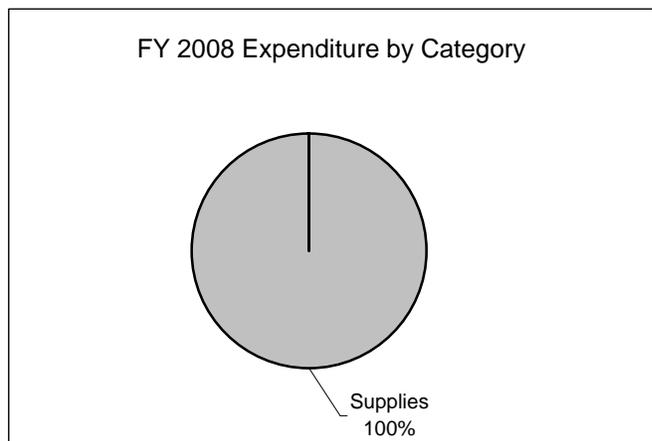
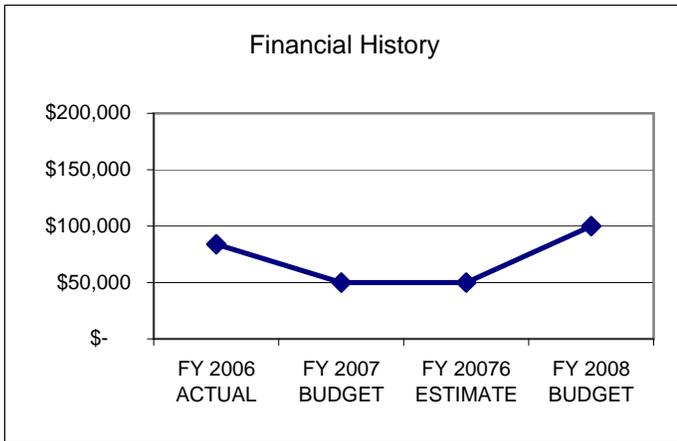
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	64,825	50,000	50,000	50,000	75,000	50.0%
Purchase Services	19,140	-	-	-	25,000	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 83,965</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>	<b>100.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	Approved/ Amd. Bdgt. % Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	-	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
HOTEL/MOTEL FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 79,425	\$ 112,255	\$ 112,255	\$ 120,674	\$ 123,012	9.6%
Current Revenues:						
Tax Revenues	59,578	53,000	53,000	75,000	56,000	5.7%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	4,975	3,000	3,000	6,338	5,500	83.3%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>64,553</u>	<u>56,000</u>	<u>56,000</u>	<u>81,338</u>	<u>61,500</u>	<u>9.8%</u>
Total Available Resources	<u>143,978</u>	<u>168,255</u>	<u>168,255</u>	<u>202,012</u>	<u>184,512</u>	<u>9.7%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	23,304	79,000	79,000	79,000	61,500	-22.2%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>23,304</u>	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>	<u>61,500</u>	<u>-22.2%</u>
Ending Resources	<u>\$ 120,674</u>	<u>\$ 89,255</u>	<u>\$ 89,255</u>	<u>\$ 123,012</u>	<u>\$ 123,012</u>	<u>37.8%</u>

**CITY OF ROWLETT  
HOTEL/MOTEL FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Tax Revenues:						
Hotel/Motel Tax	\$ 59,578	\$ 53,000	\$ 53,000	\$ 75,000	\$ 56,000	5.7%
Other:						
Miscellaneous	330	-	-	100	-	0.0%
Interest Income	4,645	3,000	3,000	6,238	5,500	83.3%
	4,975	3,000	3,000	6,338	5,500	83.3%
Total Current Revenues	\$ 64,553	\$ 56,000	\$ 56,000	\$ 81,338	\$ 61,500	9.8%

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: HOTEL/MOTEL  
PROGRAM: HOTEL/MOTEL

FUND: HOTEL/MOTEL  
PROGRAM CODE: 6059

**PURPOSE AND DESCRIPTION**

**Purpose and Description:** The Hotel/Motel Fund accounts for funds collected through occupancy taxes charged on lodging at the one motel currently in the city. These funds must be used to enhance and promote tourism and the convention and hotel industry. Funds must be used within five categories allowed by state law: convention center or visitor information center operations; facilitating convention registration; tourism-related advertising and promotions of the city or vicinity; programs which enhance the arts, and historical restoration or preservation.

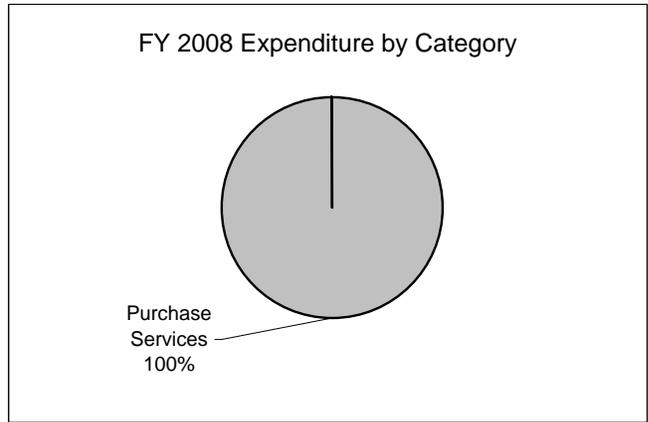
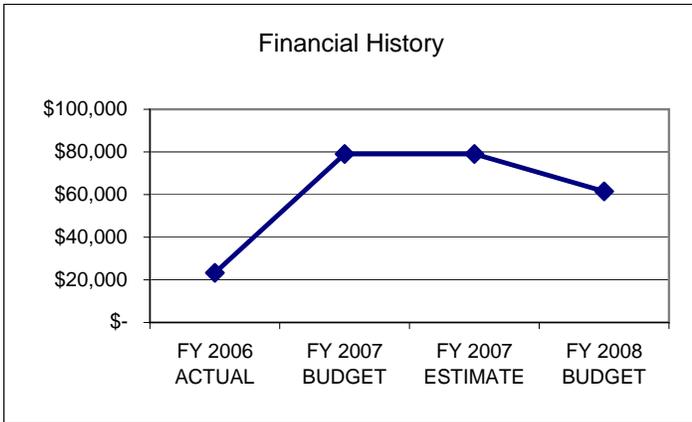
**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: HOTEL/MOTEL	FUND: HOTEL/MOTEL
PROGRAM: HOTEL/MOTEL	PROGRAM CODE: 6059

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	23,304	79,000	79,000	79,000	61,500	-22.2%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 23,304</b>	<b>\$ 79,000</b>	<b>\$ 79,000</b>	<b>\$ 79,000</b>	<b>\$ 61,500</b>	<b>-22.2%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
GRANTS FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 5,278	\$ 5,278	\$ 5,278	\$ 8,244	\$ 8,444	60.0%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	24,412	-	268,989	269,189	265,000	0.0%
Transfer In	-	-	-	-	-	0.0%
Total Current Revenues	24,412	-	268,989	269,189	265,000	0.0%
Total Available Resources	29,690	5,278	274,267	277,433	273,444	5080.8%
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	21,446	-	268,989	268,989	265,000	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	8,444	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	21,446	-	268,989	268,989	273,444	0.0%
Ending Resources	\$ 8,244	\$ 5,278	\$ 5,278	\$ 8,444	\$ -	-100.0%

**GRANTS FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Other:						
CDBG	\$ 24,102	\$ -	\$ 268,989	\$ 268,989	\$ 265,000	0.0%
Interest Income	310	-	-	200	-	0.0%
						0.0%
Total Current Revenues	\$ 24,412	\$ -	\$ 268,989	\$ 269,189	\$ 265,000	0.0%

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: GRANTS  
PROGRAM: GRANTS

FUND: GRANTS  
PROGRAM CODE: 4046

**PURPOSE AND DESCRIPTION**

The Grant Fund is used to account for Community Development Block Grant revenues channeled to us from Dallas County. These funds are used only for projects eligible for Federal CDBG funds.

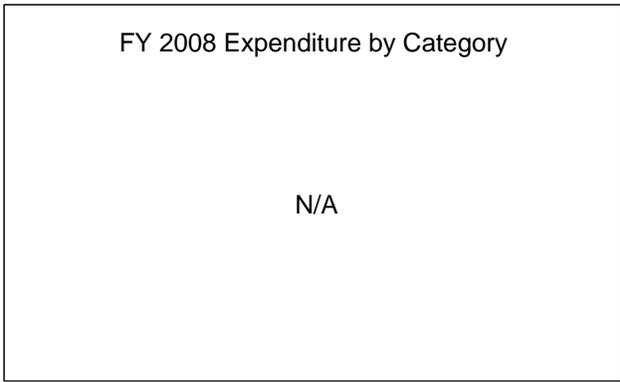
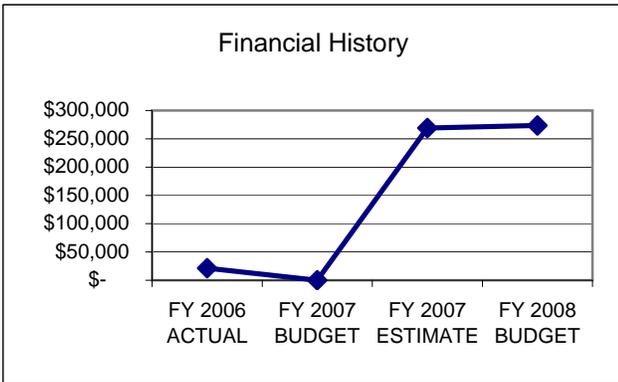
**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: GRANTS	FUND: GRANTS
PROGRAM: GRANTS	PROGRAM CODE: 4046

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	21,446	-	268,989	268,989	265,000	0.0%
Transfers	-	-	-	-	8,444	0.0%
<b>Total</b>	<b>\$ 21,446</b>	<b>\$ -</b>	<b>\$ 268,989</b>	<b>\$ 268,989</b>	<b>\$ 273,444</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
GOLF FUND  
FY 2006-07 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 205,837	\$ 214,447	\$ 214,447	\$ (52,438)	\$ (40,119)	-118.7%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	554,166	549,404	549,404	550,113	565,154	2.9%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>554,166</u>	<u>549,404</u>	<u>549,404</u>	<u>550,113</u>	<u>565,154</u>	<u>2.9%</u>
Total Available Resources	<u>760,003</u>	<u>763,851</u>	<u>763,851</u>	<u>497,675</u>	<u>525,035</u>	<u>-31.3%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	812,441	537,794	537,794	537,794	553,704	3.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>812,441</u>	<u>537,794</u>	<u>537,794</u>	<u>537,794</u>	<u>553,704</u>	<u>3.0%</u>
Ending Resources	<u>\$ (52,438)</u>	<u>\$ 226,057</u>	<u>\$ 226,057</u>	<u>\$ (40,119)</u>	<u>\$ (28,669)</u>	<u>-112.7%</u>

**CITY OF ROWLETT  
GOLF FUND  
FY 2007-08 BUDGET REVENUE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Other						
Interest Income	\$ 11,572	\$ 11,450	\$ 11,450	\$ 12,159	\$ 11,450	0.0%
Rentals/Leases	524,029	537,954	537,954	537,954	553,704	2.9%
Miscellaneous	18,565	-	-	-	-	0.0%
Total Current Revenues	<u>\$ 554,166</u>	<u>\$ 549,404</u>	<u>\$ 549,404</u>	<u>\$ 550,113</u>	<u>\$ 565,154</u>	<u>2.9%</u>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: GOLF FUND  
PROGRAM: GOLF FUND

FUND: GOLF

**PURPOSE AND DESCRIPTION**

The Golf Fund is used to account for early retirement of certain golf course debt. Funds come primarily from the lease to American Golf.

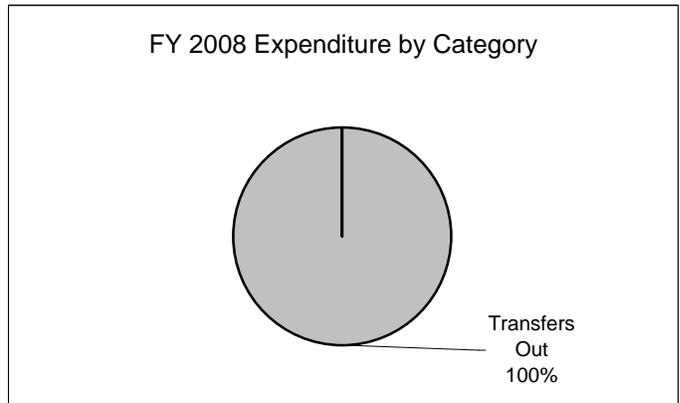
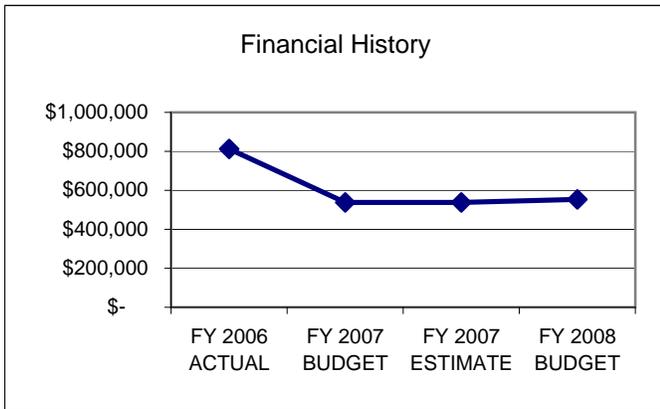
**CITY OF ROWLETT  
FY 2006-07 BUDGET**

DEPARTMENT: GOLF FUND PROGRAM: GOLF FUND	FUND: GOLF
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**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	812,441	537,794	537,794	537,794	553,704	3.0%
<b>Total</b>	<b>\$ 812,441</b>	<b>\$ 537,794</b>	<b>\$ 537,794</b>	<b>\$ 537,794</b>	<b>\$ 553,704</b>	<b>3.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
TAX INCREMENT FINANCING (TIF) FUND  
FY 2006-07 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 20,578	\$ 37,095	\$ 37,095	\$ 107,003	\$ 4,567	-87.7%
Current Revenues:						
Tax Revenues	85,601	583,693	581,653	120,063	236,702	-59.4%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	824	-	2,040	2,491	2,040	0.0%
Transfer In	-	-	-	-	-	0.0%
Total Current Revenues	<u>86,425</u>	<u>583,693</u>	<u>583,693</u>	<u>122,554</u>	<u>238,742</u>	<u>-59.1%</u>
Total Available Resources	<u>107,003</u>	<u>620,788</u>	<u>620,788</u>	<u>229,557</u>	<u>243,309</u>	<u>-60.8%</u>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	428,212	428,212	224,990	233,309	-45.5%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>-</u>	<u>428,212</u>	<u>428,212</u>	<u>224,990</u>	<u>233,309</u>	<u>-45.5%</u>
Ending Resources	<u>\$ 107,003</u>	<u>\$ 192,576</u>	<u>\$ 192,576</u>	<u>\$ 4,567</u>	<u>\$ 10,000</u>	<u>-94.8%</u>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: TAX INCREMENT FINANCING  
PROGRAM: TAX INCREMENT FINANCING

FUND: TIF  
PROGRAM CODE: 6059

**PURPOSE AND DESCRIPTION**

The Tax Increment Financing (TIF) Fund accounts for funds received from the incremental tax collected and any expenditures made for projects within the TIF Zone.

**CITY OF ROWLETT  
FY 2006-07 BUDGET**

DEPARTMENT: TAX INCREMENT FINANCING	FUND: TIF
PROGRAM: TAX INCREMENT FINANCING	PROGRAM CODE: 6059

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Transfers	-	428,212	428,212	224,990	233,309	-45.5%
<b>Total</b>	<b>\$ -</b>	<b>\$ 428,212</b>	<b>\$ 428,212</b>	<b>\$ 224,990</b>	<b>\$ 233,309</b>	<b>-45.5%</b>

**FY 2007-08 REVENUE DETAIL**

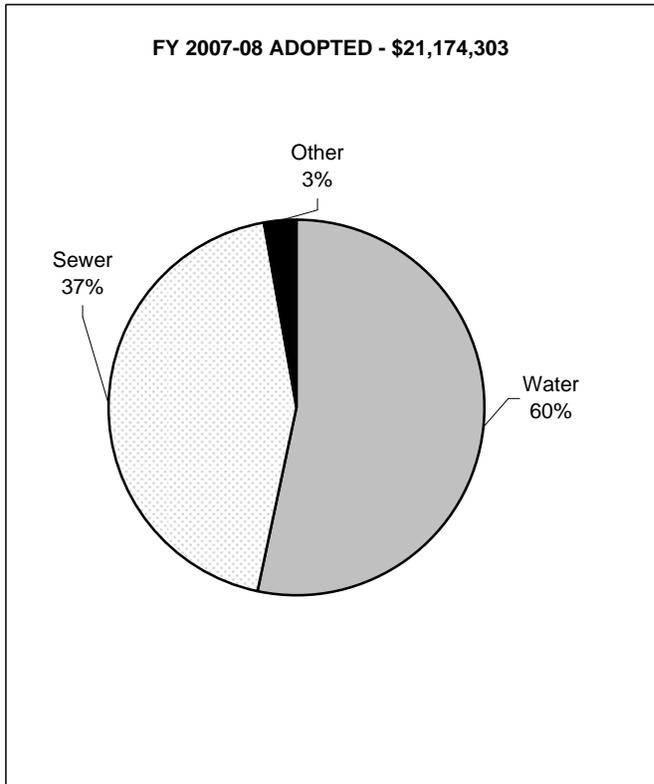
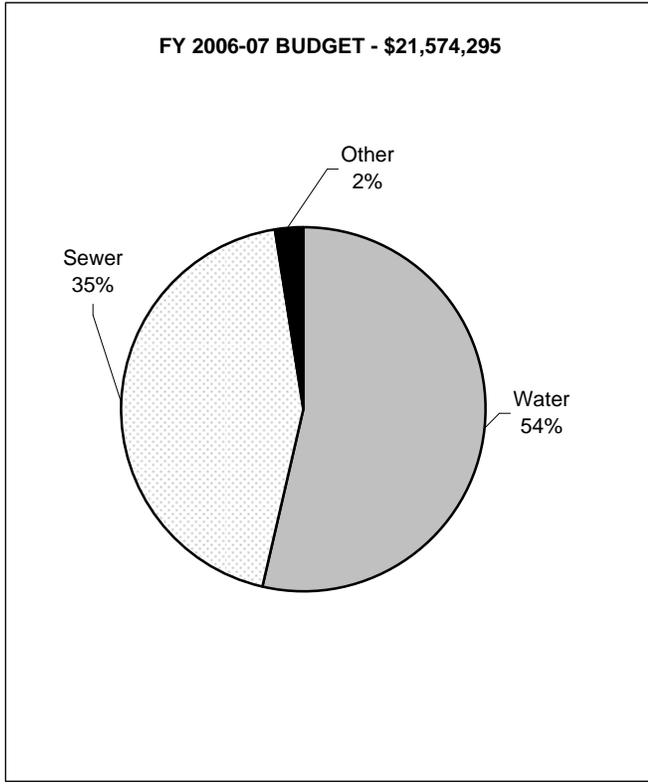
Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>Tax Revenues:</b>						
Property Tax	\$ 85,601	\$ 583,693	\$ 581,653	\$ 120,063	\$ 236,702	-59.4%
<b>Other:</b>						
Interest Earnings	824	-	2,040	2,491	2,040	0.0%
<b>Total Current Revenues</b>	<b>\$ 86,425</b>	<b>\$ 583,693</b>	<b>\$ 583,693</b>	<b>\$ 122,554</b>	<b>\$ 238,742</b>	<b>-59.1%</b>

**CITY OF ROWLETT  
UTILITY FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

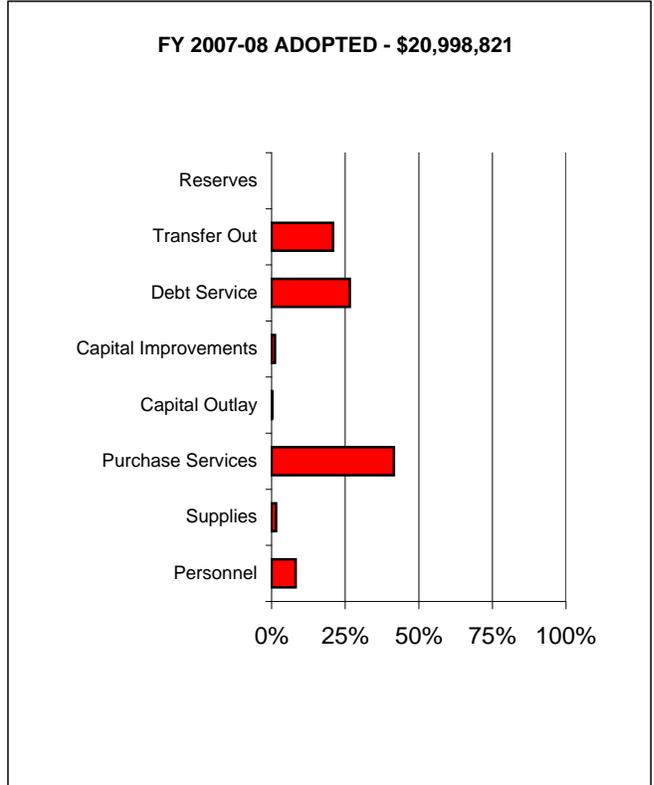
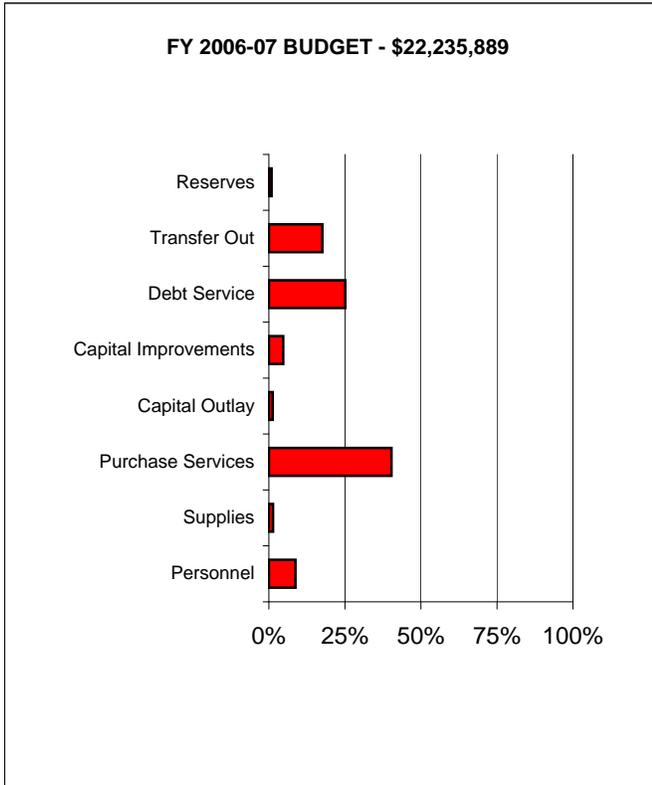
Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 7,479,736	\$ 6,168,116	\$ 6,168,116	\$ 6,297,870	\$ 5,137,564	-16.7%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	19,125,037	21,574,295	21,574,295	20,599,218	21,174,303	-1.9%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	347,754	229,000	229,000	311,018	270,000	17.9%
Transfers In	284,803	164,176	164,176	164,176	164,176	0.0%
Total Current Revenues	<u>19,757,594</u>	<u>21,967,471</u>	<u>21,967,471</u>	<u>21,074,412</u>	<u>21,608,479</u>	<u>-1.6%</u>
Total Available Resources	<u>27,237,330</u>	<u>28,135,587</u>	<u>28,135,587</u>	<u>27,372,282</u>	<u>26,746,043</u>	<u>-4.9%</u>
Expenditures:						
Personnel Services	2,275,131	1,946,661	1,946,661	1,950,802	1,770,689	-9.0%
Supplies	279,066	300,900	300,900	325,231	325,352	8.1%
Purchase Services	8,453,003	8,961,564	8,961,564	8,931,921	8,974,667	0.1%
Capital Outlay	631,091	285,185	285,185	285,185	37,250	-86.9%
Capital Improvements	1,388,651	1,050,000	1,050,000	1,050,000	250,000	-76.2%
Debt Service	4,930,747	5,582,670	5,582,670	5,582,670	5,738,844	2.8%
Transfers Out	2,981,771	3,908,909	3,908,909	3,908,909	4,516,934	15.6%
Contingency	-	200,000	200,000	200,000	-	-100.0%
Total Expenditures	<u>20,939,460</u>	<u>22,235,889</u>	<u>22,235,889</u>	<u>22,234,718</u>	<u>21,613,736</u>	<u>-2.8%</u>
Ending Resources	<u>\$ 6,297,870</u>	<u>\$ 5,899,698</u>	<u>\$ 5,899,698</u>	<u>\$ 5,137,564</u>	<u>\$ 5,132,307</u>	<u>-13.0%</u>

# CITY OF ROWLETT UTILITY FUND

## REVENUE COMPARISON



## EXPENDITURE COMPARISON



**CITY OF ROWLETT  
FY 2007-08 BUDGET**

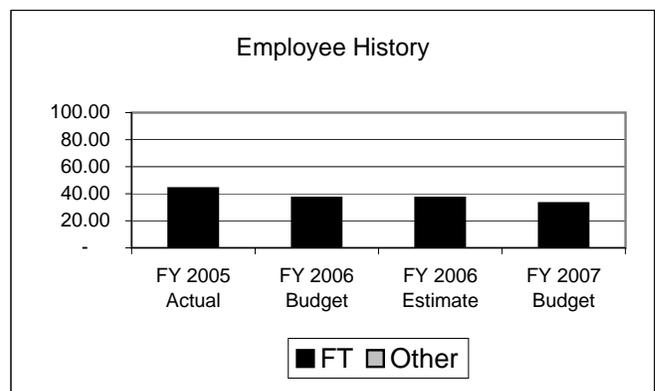
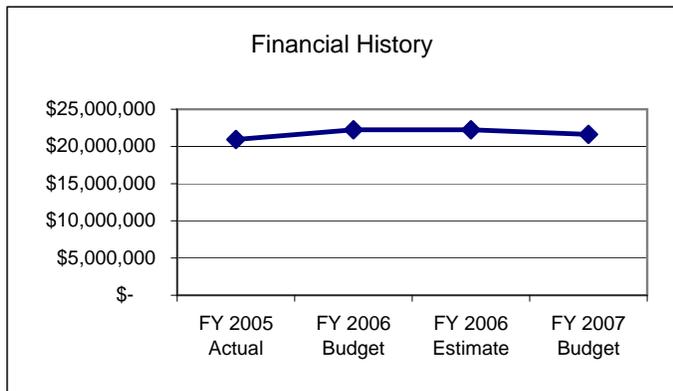
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 2,275,131	\$ 1,946,661	\$ 1,946,661	\$ 1,950,802	\$ 1,770,689	-9.0%
Supplies	279,066	300,900	300,900	325,231	325,352	8.1%
Purchase Services	8,453,003	8,961,564	8,961,564	8,931,921	8,974,667	0.1%
Capital Outlay	631,091	285,185	285,185	285,185	37,250	-86.9%
Capital Improvements	1,388,651	1,050,000	1,050,000	1,050,000	250,000	-76.2%
Debt Service	4,930,747	5,582,670	5,582,670	5,582,670	5,738,844	2.8%
Transfer Out	2,981,771	3,908,909	3,908,909	3,908,909	4,516,934	15.6%
Contingency	-	200,000	200,000	200,000	-	-100.0%
<b>Total</b>	<b>\$ 20,939,460</b>	<b>\$ 22,235,889</b>	<b>\$ 22,235,889</b>	<b>\$ 22,234,718</b>	<b>\$ 21,613,736</b>	<b>-2.8%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	44.00	37.00	37.00	37.00	33.00	-10.8%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>44.00</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>	<b>33.00</b>	<b>-10.8%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
UTILITY FUND  
FY 2007-08 BUDGET EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Function:						
Water Operations	5,352,262	5,240,977	5,240,977	5,299,176	5,228,161	-0.2%
Wastewater Operations	4,040,911	4,514,739	4,514,739	4,537,406	4,261,449	-5.6%
Engineering	647,343	-	-	-	-	0.0%
Revenue Office	661,997	666,218	666,218	694,238	710,905	6.7%
Meter Services	380,425	346,760	346,760	349,101	287,135	-17.2%
Non-Departmental	9,856,522	11,467,195	11,467,195	11,354,797	11,126,086	-3.0%
<b>Total Expenditures</b>	<b>20,939,460</b>	<b>22,235,889</b>	<b>22,235,889</b>	<b>22,234,718</b>	<b>21,613,736</b>	<b>-2.8%</b>

By Category:

Personnel Services	2,275,131	1,946,661	1,946,661	1,950,802	1,770,689	-9.0%
Supplies	279,066	300,900	300,900	325,231	325,352	8.1%
Purchase Services	8,453,003	8,961,564	8,961,564	8,931,921	8,974,667	0.1%
Capital Outlay	631,091	285,185	285,185	285,185	37,250	-86.9%
Capital Improvements	1,388,651	1,050,000	1,050,000	1,050,000	250,000	-76.2%
Debt Service	4,930,747	5,582,670	5,582,670	5,582,670	5,738,844	2.8%
Transfers Out	2,981,771	3,908,909	3,908,909	3,908,909	4,516,934	15.6%
Contingency	-	200,000	200,000	200,000	-	-100.0%
<b>Total Expenditures</b>	<b>\$ 20,939,460</b>	<b>\$ 22,235,889</b>	<b>\$ 22,235,889</b>	<b>\$ 22,234,718</b>	<b>\$ 21,613,736</b>	<b>-2.8%</b>

**CITY OF ROWLETT  
UTILITY FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Charges for Services:						
Water	\$ 10,635,501	\$ 11,544,545	\$ 11,544,545	\$ 10,752,323	\$ 11,300,290	-2.1%
Sewer	7,695,819	9,491,750	9,491,750	9,308,471	9,276,513	-2.3%
Subdivision Inspections	186,965	100,000	100,000	25,000	25,000	-75.0%
Water & Sewer Penalty	266,615	215,000	215,000	280,985	275,000	27.9%
Miscellaneous	87,132	11,000	11,000	15,743	80,500	631.8%
Water Meter & Tap Fee	64,080	50,000	50,000	50,000	50,000	0.0%
Service Connect	83,825	82,000	82,000	82,000	82,000	0.0%
Reconnect Fee	105,100	80,000	80,000	84,696	85,000	6.3%
	<u>19,125,037</u>	<u>21,574,295</u>	<u>21,574,295</u>	<u>20,599,218</u>	<u>21,174,303</u>	<u>-1.9%</u>
Other:						
Interest Income	347,754	229,000	229,000	311,018	270,000	17.9%
G&A Transfer	284,803	164,176	164,176	164,176	164,176	0.0%
Total	<u>632,557</u>	<u>393,176</u>	<u>393,176</u>	<u>475,194</u>	<u>434,176</u>	<u>10.4%</u>
Total Current Revenues	<u>\$ 19,757,594</u>	<u>\$ 21,967,471</u>	<u>\$ 21,967,471</u>	<u>\$ 21,074,412</u>	<u>\$ 21,608,479</u>	<u>-1.6%</u>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: WATER OPERATIONS

FUND: UTILITY  
PROGRAM CODE: 4562

**PURPOSE AND DESCRIPTION**

**Purpose:** 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.

**STRATEGIES AND GOALS**

**Infrastructure Strategy**

# F-3 Build and maintain infrastructure to a high quality of structural and aesthetic standard.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

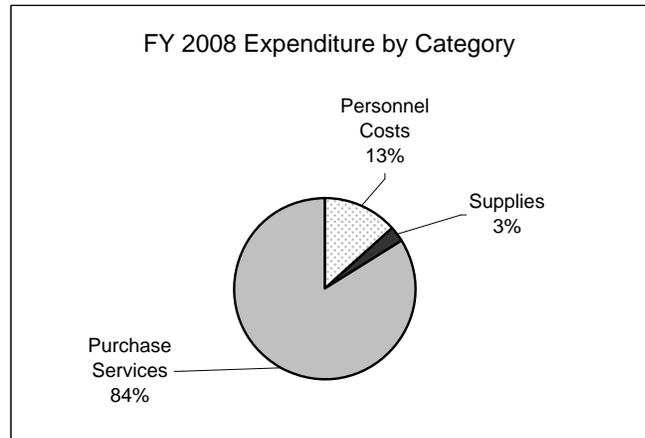
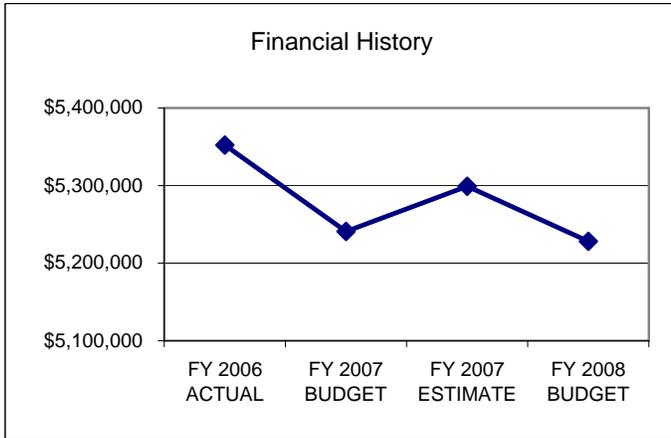
DEPARTMENT: PUBLIC WORKS	FUND: UTILITY
PROGRAM: WATER OPERATIONS	PROGRAM CODE: 4562

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 634,445	\$ 693,263	\$ 693,263	\$ 693,263	\$ 695,286	0.3%
Supplies	146,548	158,600	158,600	158,501	146,700	-7.5%
Purchase Services	4,166,658	4,271,664	4,271,664	4,329,962	4,386,175	2.7%
Capital Outlay	404,611	117,450	117,450	117,450	-	-100.0%
<b>Total</b>	<b>\$ 5,352,262</b>	<b>\$ 5,240,977</b>	<b>\$ 5,240,977</b>	<b>\$ 5,299,176</b>	<b>\$ 5,228,161</b>	<b>-0.2%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	13.00	13.00	13.00	13.00	13.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.0%</b>



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: WASTEWATER OPERATIONS

FUND: UTILITY  
PROGRAM CODE: 4563

**PURPOSE AND DESCRIPTION**

**Purpose:** 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.

**STRATEGIES AND GOALS**

**Infrastructure Strategy**

# F-3 Build and maintain infrastructure to a high quality of structural and aesthetic standard.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PUBLIC WORKS	FUND: UTILITY
PROGRAM: WASTEWATER OPERATIONS	PROGRAM CODE: 4563

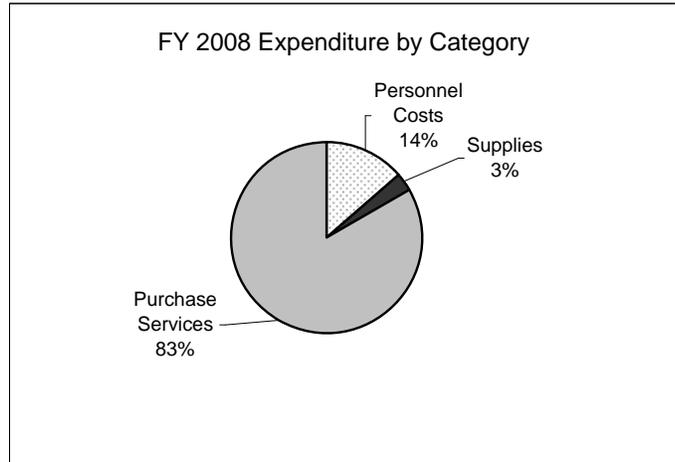
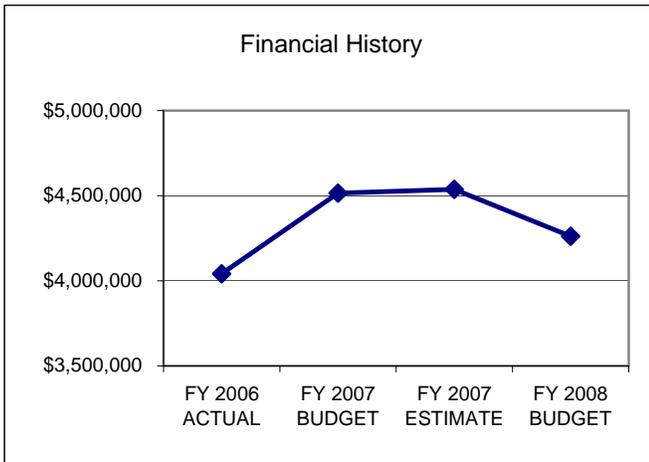
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 707,200	\$ 784,833	\$ 784,833	\$ 784,833	\$ 580,910	-26.0%
Supplies	57,597	95,400	95,400	120,530	131,550	37.9%
Purchase Services	3,084,837	3,504,021	3,504,021	3,501,558	3,548,989	1.3%
Capital Outlay	191,277	130,485	130,485	130,485	-	-100.0%
<b>Total</b>	<b>\$ 4,040,911</b>	<b>\$ 4,514,739</b>	<b>\$ 4,514,739</b>	<b>\$ 4,537,406</b>	<b>\$ 4,261,449</b>	<b>-5.6%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	14.00	14.00	14.00	14.00	10.00	-28.6%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>10.00</b>	<b>-28.6%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: REVENUE OFFICE

FUND: UTILITY  
PROGRAM CODE: 2061

**PURPOSE AND DESCRIPTION**

**Purpose:** Committed to the highest standard of customer care through consistently providing accurate billings and service.

**Description:** The Utility Billing Division is responsible for the billings and collections of the City's water, sewer, refuse and drainage fees. This includes responding to customer concerns and issues, enforcing non- or late- payment practices and managing changes to the customer database.

**STRATEGIES AND GOALS**

**Financial Management Strategy**

- #E-3 Continually study and analyze fees and rate structures to ensure they are equitable.
- #E-4 Explore and implement technology improvements to create more efficient financial processes and reports.
- #EE-1 Protect the city's policy making ability by ensuring that important policy decisions are not controlled by financial challenges or emergencies.
- #EE-2 Assist sound management of the City by providing accurate and timely information on financial condition.
- #EE-3 Employ proactive management techniques and strategies to effectively and efficiently manage the financial operations of the City.
- #EE-4 Protect and enhance the City's credit rating and prevent default on any municipal debts.
- #EE-5 Ensure the legal use of all City funds through a good system of financial security and internal control.
- #EE-6 Ensure compliance with regulatory agencies, grant & bond covenants, and accounting standards.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION	FUND: UTILITY
PROGRAM: REVENUE OFFICE	PROGRAM CODE: 2061

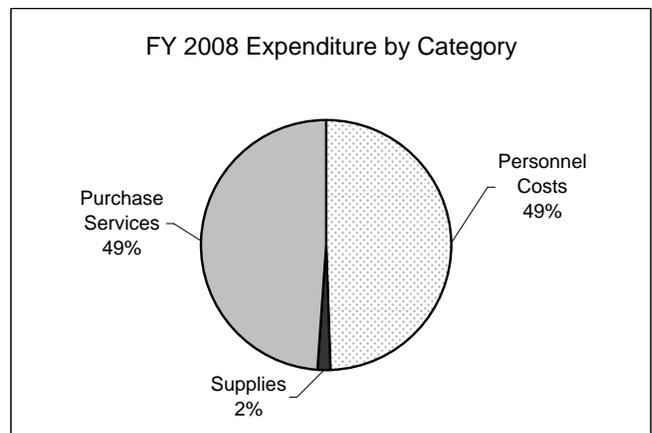
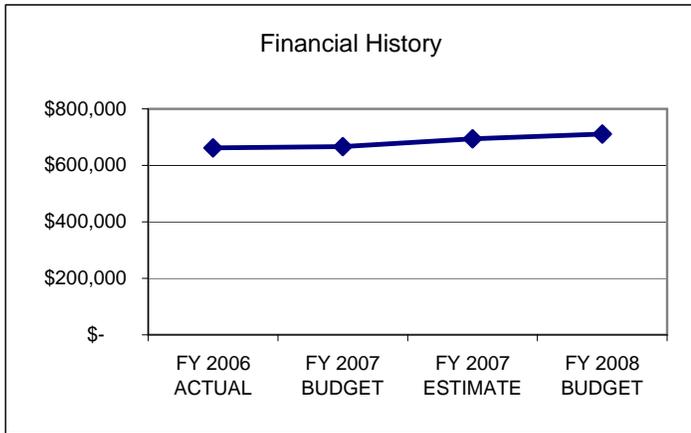
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 268,625	\$ 279,095	\$ 279,095	\$ 279,095	\$ 351,558	26.0%
Supplies	8,986	12,050	12,050	10,050	12,252	1.7%
Purchase Services	384,386	375,073	375,073	405,093	347,095	-7.5%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 661,997</b>	<b>\$ 666,218</b>	<b>\$ 666,218</b>	<b>\$ 694,238</b>	<b>\$ 710,905</b>	<b>6.7%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	6.00	6.00	6.00	6.00	7.00	16.7%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>16.7%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: METER SERVICES

FUND: UTILITY  
PROGRAM CODE: 7065

**PURPOSE AND DESCRIPTION**

**Purpose:** Excellence in service through meter reading consistency.

**Description:** The Meter Service Division is responsible for installing, maintaining and reading all City water meters. This service also includes rebuilding or replacing obsolete meters.

**STRATEGIES AND GOALS**

**Financial Management Strategy**

- #E-3 Continually study and analyze fees and rate structures to ensure they are equitable.
- #E-4 Explore and implement technology improvements to create more efficient financial processes and reports.
- #EE-1 Protect the city's policy making ability by ensuring that important policy decisions are not controlled by financial challenges or emergencies.
- #EE-2 Assist sound management of the City by providing accurate and timely information on financial condition.
- #EE-3 Employ proactive management techniques and strategies to effectively and efficiently manage the financial operations of the City.
- #EE-4 Protect and enhance the City's credit rating and prevent default on any municipal debts.
- #EE-5 Ensure the legal use of all City funds through a good system of financial security and internal control.
- #EE-6 Ensure compliance with regulatory agencies, grant & bond covenants, and accounting standards.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: METER SERVICES

FUND: UTILITY  
PROGRAM CODE: 7065

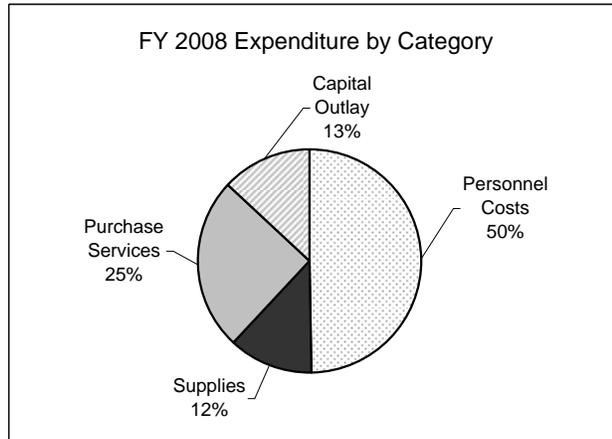
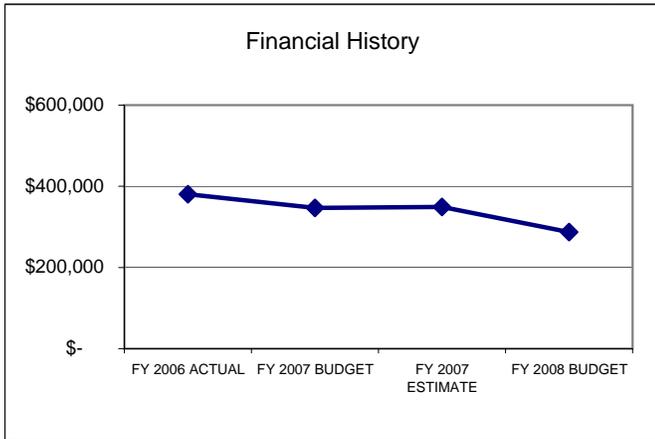
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 213,786	\$ 189,470	\$ 189,470	\$ 193,611	\$ 142,935	-24.6%
Supplies	52,880	34,850	34,850	36,150	34,850	0.0%
Purchase Services	78,556	85,190	85,190	82,090	72,100	-15.4%
Capital Outlay	35,203	37,250	37,250	37,250	37,250	0.0%
<b>Total</b>	<b>\$ 380,425</b>	<b>\$ 346,760</b>	<b>\$ 346,760</b>	<b>\$ 349,101</b>	<b>\$ 287,135</b>	<b>-17.2%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	4.00	4.00	4.00	4.00	3.00	-25.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>-25.0%</b>

**ACTIVITY TRENDS**



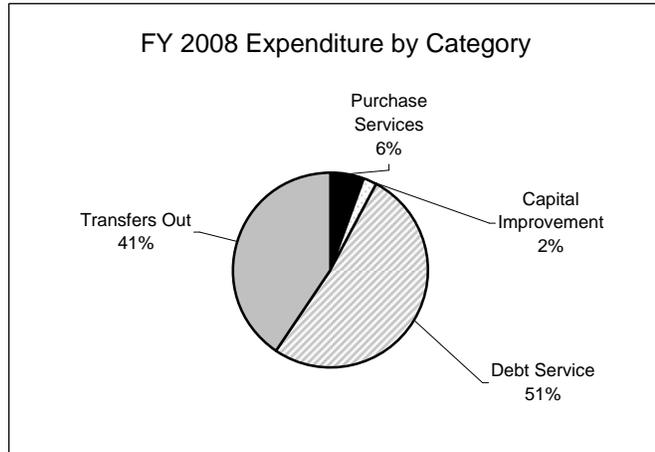
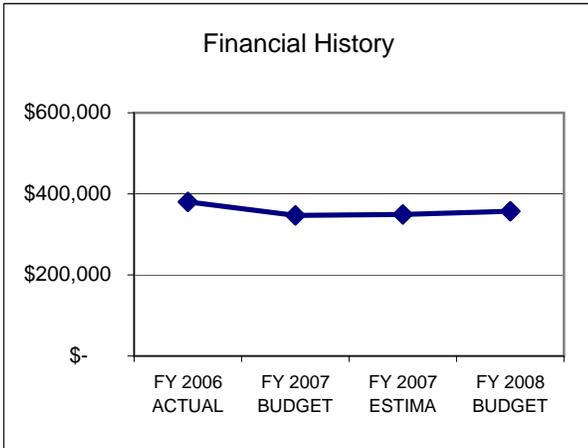
**CITY OF ROWLETT  
FY 2006-07 BUDGET**

DEPARTMENT: UTILITIES NON-DEPARTMENTAL	FUND: UTILITY
PROGRAM: UTILITIES NON-DEPARTMENTAL	PROGRAM CODE: 6069

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 1,595	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	243	-	-	-	-	0.0%
Purchase Services	553,515	725,616	725,616	613,218	620,308	-14.5%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvement	1,388,651	1,050,000	1,050,000	1,050,000	250,000	-76.2%
Debt Service	4,930,747	5,582,670	5,582,670	5,582,670	5,738,844	2.8%
Transfers Out	2,981,771	3,908,909	3,908,909	3,908,909	4,516,934	15.6%
Contingency	-	200,000	200,000	200,000	-	-100.0%
<b>Total</b>	<b>\$ 9,856,522</b>	<b>\$ 11,467,195</b>	<b>\$ 11,467,195</b>	<b>\$ 11,354,797</b>	<b>\$ 11,126,086</b>	<b>-3.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: ENGINEERING

FUND: UTILITY  
PROGRAM CODE: 4910

**PURPOSE AND DESCRIPTION**

The Engineering Division was combined with the Public Works Administration division in the General Fund beginning in FY 2007.

**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 449,480	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	12,812	-	-	-	-	0.0%
Purchase Services	185,051	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 647,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	7.00	-	-	-	-	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>7.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**CITY OF ROWLETT  
REFUSE FUND  
FY 2006-07 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 434,591	\$ 398,722	\$ 398,722	\$ 451,478	\$ 561,363	40.8%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	3,492,417	4,157,867	4,157,867	4,051,955	4,199,254	1.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	21,948	13,000	13,000	25,000	26,000	100.0%
Transfers In	-	-	-	-	-	0.0%
<b>Total Current Revenues</b>	<b>3,514,365</b>	<b>4,170,867</b>	<b>4,170,867</b>	<b>4,076,955</b>	<b>4,225,254</b>	<b>1.3%</b>
<b>Total Available Resources</b>	<b>3,948,956</b>	<b>4,569,589</b>	<b>4,569,589</b>	<b>4,528,433</b>	<b>4,786,617</b>	<b>4.7%</b>
Expenditures:						
Personnel Services	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	2,427,106	2,847,088	2,847,088	2,710,635	2,863,206	0.6%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	45,000	45,000	45,000	-	-100.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	1,070,372	1,211,435	1,211,435	1,211,435	1,362,048	12.4%
Reserves	-	100,000	100,000	-	-	-100.0%
<b>Total Expenditures</b>	<b>3,497,478</b>	<b>4,203,523</b>	<b>4,203,523</b>	<b>3,967,070</b>	<b>4,225,254</b>	<b>0.5%</b>
<b>Ending Resources</b>	<b>\$ 451,478</b>	<b>\$ 366,066</b>	<b>\$ 366,066</b>	<b>\$ 561,363</b>	<b>\$ 561,363</b>	<b>53.4%</b>

**CITY OF ROWLETT  
REFUSE FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Charges for Services:						
Residential	\$ 2,837,129	\$ 3,471,637	\$ 3,471,637	\$ 3,349,122	\$ 3,486,827	0.4%
Commercial	655,288	686,230	686,230	702,833	712,427	3.8%
	<u>3,492,417</u>	<u>4,157,867</u>	<u>4,157,867</u>	<u>4,051,955</u>	<u>4,199,254</u>	<u>1.0%</u>
Other:						
Interest Income	20,609	12,000	12,000	24,000	25,000	108.3%
Discounts Earned	1,339	1,000	1,000	1,000	1,000	0.0%
	<u>21,948</u>	<u>13,000</u>	<u>13,000</u>	<u>25,000</u>	<u>26,000</u>	<u>100.0%</u>
Total Current Revenues	<u>\$ 3,514,365</u>	<u>\$ 4,170,867</u>	<u>\$ 4,170,867</u>	<u>\$ 4,076,955</u>	<u>\$ 4,225,254</u>	<u>1.3%</u>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: REFUSE

FUND: REFUSE  
PROGRAM CODE: 4570

**PURPOSE AND DESCRIPTION**

The Refuse Fund contracts with a firm to collect solid waste and recyclables for disposal or processing in an efficient manner. The contractor collects solid waste and recyclables from customers and disposes the material at the designated landfill or recycling facility.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PUBLIC WORKS	FUND: REFUSE
PROGRAM: REFUSE	PROGRAM CODE: 4570

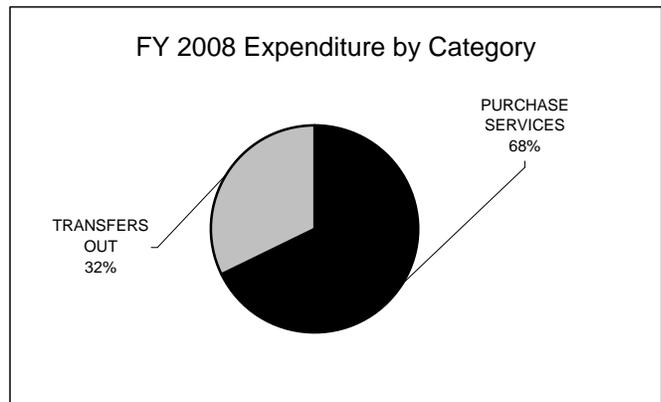
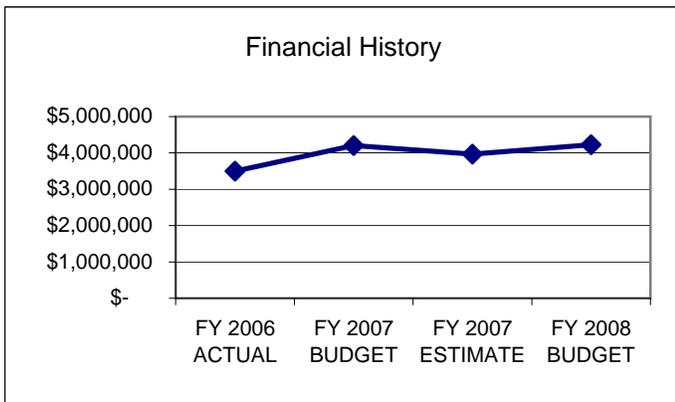
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	0.0%
Purchase Services	2,427,106	2,847,088	2,847,088	2,710,635	2,863,206	0.6%
Capital Outlay	-	-	-	-	-	0.0%
Capital Improvements	-	45,000	45,000	45,000	-	-100.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	1,070,372	1,211,435	1,211,435	1,211,435	1,362,048	12.4%
Reserves	-	100,000	100,000	-	-	-100.0%
<b>Total</b>	<b>\$ 3,497,478</b>	<b>\$ 4,203,523</b>	<b>\$ 4,203,523</b>	<b>\$ 3,967,070</b>	<b>\$ 4,225,254</b>	<b>0.5%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	-	-	-	-	-	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
DRAINAGE FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ 436,984	\$ 152,787	\$ 152,787	\$ 207,163	\$ 244,460	60.0%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	485,580	963,719	963,719	901,943	966,288	0.3%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	9,140	9,160	9,160	9,857	9,500	3.7%
Transfer In	-	-	-	-	-	0.0%
Total Current Revenues	494,720	972,879	972,879	911,800	975,788	0.3%
Total Available Resources	931,704	1,125,666	1,125,666	1,118,963	1,220,248	8.4%
Expenditures:						
Personnel Services	84,402	97,440	97,440	97,440	98,942	1.5%
Supplies	12,579	15,170	15,170	15,170	15,170	0.0%
Purchase Services	371,859	133,872	133,872	133,872	113,479	-15.2%
Capital Outlay	51,227	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	204,474	628,021	628,021	628,021	748,197	19.1%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	724,541	874,503	874,503	874,503	975,788	11.6%
Ending Resources	\$ 207,163	\$ 251,163	\$ 251,163	\$ 244,460	\$ 244,460	-2.7%

**CITY OF ROWLETT  
DRAINAGE FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Charges for Services						
Residential	\$ 414,158	\$ 819,161	\$ 819,161	\$ 825,831	\$ 878,592	7.3%
Commercial	71,422	144,558	144,558	76,112	87,696	-39.3%
Placeholder for Rate Adjustment	-	-	-	-	-	0.0%
	<u>485,580</u>	<u>963,719</u>	<u>963,719</u>	<u>901,943</u>	<u>966,288</u>	<u>0.3%</u>
Other						
Interest Income	<u>9,140</u>	<u>9,160</u>	<u>9,160</u>	<u>9,857</u>	<u>9,500</u>	<u>3.7%</u>
Total Current Revenues	<u>\$ 494,720</u>	<u>\$ 972,879</u>	<u>\$ 972,879</u>	<u>\$ 911,800</u>	<u>\$ 975,788</u>	<u>0.3%</u>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: DRAINAGE

FUND: DRAINAGE  
PROGRAM CODE: 4564

**PURPOSE AND DESCRIPTION**

**Purpose:** 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.

**STRATEGIES AND GOALS**

**Infrastructure Strategy**

#F-3 Build and maintain infrastructure to a high quality structural and aesthetic standard.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: DRAINAGE

FUND: DRAINAGE  
PROGRAM CODE: 4564

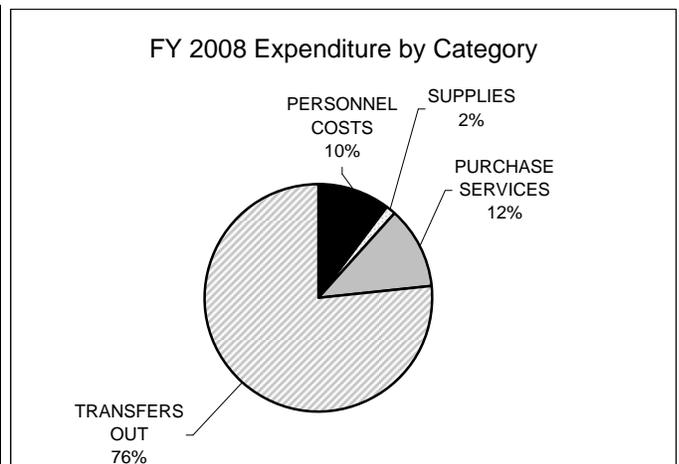
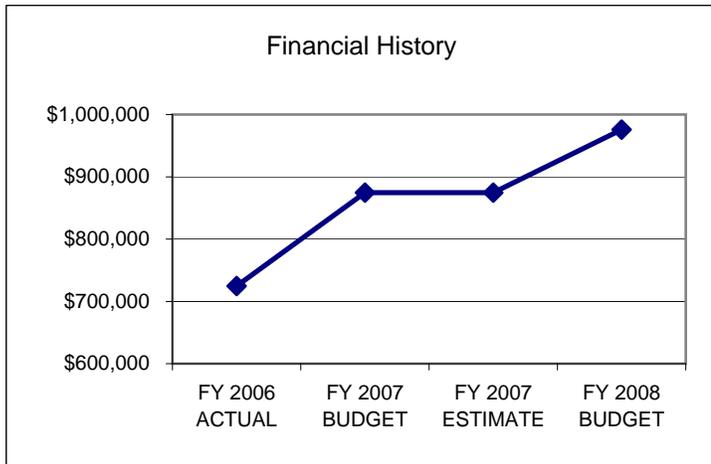
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 84,402	\$ 97,440	\$ 97,440	\$ 97,440	\$ 98,942	1.5%
Supplies	12,579	15,170	15,170	15,170	15,170	0.0%
Purchase Services	371,859	133,872	133,872	133,872	113,479	-15.2%
Capital Outlay	51,227	-	-	-	-	0.0%
Transfers Out	204,474	628,021	628,021	628,021	748,197	19.1%
<b>Total</b>	<b>\$ 724,541</b>	<b>\$ 874,503</b>	<b>\$ 874,503</b>	<b>\$ 874,503</b>	<b>\$ 975,788</b>	<b>11.6%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	2.00	2.00	2.00	2.00	2.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



# Rowlett

T E X A S

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**INTERNAL SERVICE FUNDS**

**CITY OF ROWLETT  
FLEET SERVICES FUND  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ 108,399	\$ 108,399	\$ 160,525	\$ 420,979	288.4%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	1,427,207	1,300,999	1,300,999	1,551,851	950,008	-27.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>1,427,207</u>	<u>1,300,999</u>	<u>1,300,999</u>	<u>1,551,851</u>	<u>950,008</u>	<u>-27.0%</u>
Total Available Resources	<u>1,427,207</u>	<u>1,409,398</u>	<u>1,409,398</u>	<u>1,712,376</u>	<u>1,370,987</u>	<u>-2.7%</u>
Expenditures:						
Personnel Services	104,051	132,789	143,655	143,655	167,752	26.3%
Supplies	342,089	248,740	248,740	248,740	261,590	5.2%
Purchase Services	819,042	434,018	423,152	423,152	448,901	3.4%
Capital Outlay	1,500	475,850	475,850	475,850	20,000	-95.8%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>1,266,682</u>	<u>1,291,397</u>	<u>1,291,397</u>	<u>1,291,397</u>	<u>898,243</u>	<u>-30.4%</u>
Ending Resources	<u>\$ 160,525</u>	<u>\$ 118,001</u>	<u>\$ 118,001</u>	<u>\$ 420,979</u>	<u>\$ 472,744</u>	<u>300.6%</u>

**CITY OF ROWLETT  
FLEET SERVICES FUND  
FY 2007-08 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>Revenues</b>						
Transfer in from General Fund	\$ 967,092	\$ 912,303	\$ 912,303	\$ 1,038,155	\$ 664,562	-27.2%
Transfer in from Utility Fund	379,483	317,235	317,235	442,235	231,135	-27.1%
Transfer in from Drainage Fund	69,778	64,461	64,461	64,461	47,311	-26.6%
Interest Earnings	10,854	7,000	7,000	7,000	7,000	0.0%
<b>Total Current Revenues</b>	<b>\$ 1,427,207</b>	<b>\$ 1,300,999</b>	<b>\$ 1,300,999</b>	<b>\$ 1,551,851</b>	<b>\$ 950,008</b>	<b>-27.0%</b>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: PUBLIC WORKS  
PROGRAM: FLEET SERVICES

FUND: FLEET SERVICES  
PROGRAM CODE: 4526

**PURPOSE AND DESCRIPTION**

**Purpose:** The mission of the Fleet Services Fund is to maintain the City's fleet and equipment in a manner that maximizes their use in service to the citizens of Rowlett and promotes employee and citizen safety.

**Description:** Fleet Services provides comprehensive vehicle and equipment maintenance services for City employees. The fleet is made up of units of all departments and divisions from police patrol cars to fire trucks and tractors to dump trucks.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: PUBLIC WORKS	FUND: FLEET SERVICES
PROGRAM: FLEET SERVICES	PROGRAM CODE: 4526

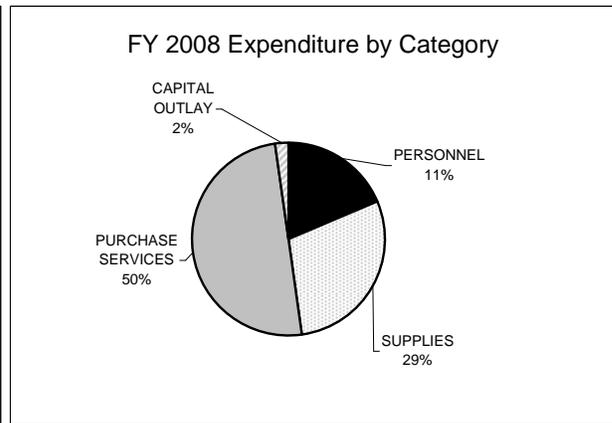
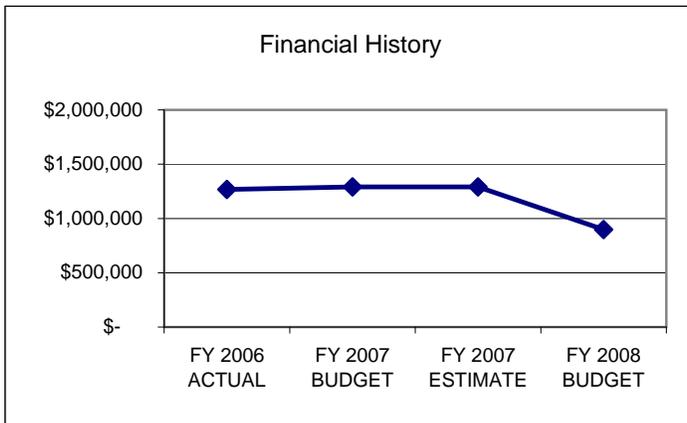
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 104,051	\$ 132,789	\$ 143,655	\$ 143,655	\$ 167,752	26.3%
Supplies	342,089	248,740	248,740	248,740	261,590	5.2%
Purchase Services	819,042	434,018	423,152	423,152	448,901	3.4%
Capital Outlay	1,500	475,850	475,850	475,850	20,000	-95.8%
Transfers Out	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 1,266,682</b>	<b>\$ 1,291,397</b>	<b>\$ 1,291,397</b>	<b>\$ 1,291,397</b>	<b>\$ 898,243</b>	<b>-30.4%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	Approved/ Amd. Bdgt. % Inc/Dec
		Original Budget	Amended Budget	Estimate		
By Status:						
Full-Time	3.00	3.00	3.00	3.00	3.00	0.0%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0%</b>

**ACTIVITY TRENDS**



**CITY OF ROWLETT  
INFORMATION TECHNOLOGY  
FY 2007-08 BUDGET REVENUE AND EXPENDITURE SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Revenues:						
Beginning Resources	\$ -	\$ (11,748)	\$ (11,748)	\$ 57,562	\$ 55,530	-572.7%
Current Revenues:						
Tax Revenues	-	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	-	0.0%
Licenses and Permits	-	-	-	-	-	0.0%
Charges for Services	1,523,953	1,661,696	1,661,696	1,661,696	1,392,006	-16.2%
Fines & Forfeitures	-	-	-	-	-	0.0%
Other	6,769	962,668	962,668	962,668	1,000	-99.9%
Transfers In	-	-	-	-	-	0.0%
Total Current Revenues	<u>1,530,722</u>	<u>2,624,364</u>	<u>2,624,364</u>	<u>2,624,364</u>	<u>1,393,006</u>	<u>-46.9%</u>
Total Available Resources	<u>1,530,722</u>	<u>2,612,616</u>	<u>2,612,616</u>	<u>2,681,926</u>	<u>1,448,536</u>	<u>-44.6%</u>
Expenditures:						
Personnel Services	428,398	465,977	465,977	465,977	365,686	-21.5%
Supplies	514,255	299,716	299,716	342,818	90,358	-69.9%
Purchase Services	530,507	962,574	962,574	962,574	914,831	-5.0%
Capital Outlay	-	855,027	855,027	855,027	-	-100.0%
Capital Improvements	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	0.0%
Total Expenditures	<u>1,473,160</u>	<u>2,583,294</u>	<u>2,583,294</u>	<u>2,626,396</u>	<u>1,370,875</u>	<u>-46.9%</u>
Ending Resources	<u>\$ 57,562</u>	<u>\$ 29,322</u>	<u>\$ 29,322</u>	<u>\$ 55,530</u>	<u>\$ 77,661</u>	<u>164.9%</u>

**CITY OF ROWLETT  
INFORMATION TECHNOLOGY  
FY 2006-07 REVENUE DETAIL**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>Charges for Service:</b>						
Miscellaneous	\$ 171	\$ -	\$ -	\$ -	\$ -	0.0%
Transfer in from General Fund	935,200	1,049,711	1,049,711	1,049,711	879,452	-16.2%
Transfer in from Utility Fund	23,625	575,657	575,657	575,657	482,171	-16.2%
Transfer in from Drainage Fund	549,804	19,811	19,811	19,811	16,568	-16.4%
Transfer in from Economic Dev.	7,499	8,174	8,174	8,174	6,823	-16.5%
Transfer in from Vehicle Maint.	7,654	8,343	8,343	8,343	6,992	-16.2%
	<u>1,523,953</u>	<u>1,661,696</u>	<u>1,661,696</u>	<u>1,661,696</u>	<u>1,392,006</u>	<u>-16.2%</u>
<b>Other:</b>						
Capital Lease Revenue	-	961,668	961,668	-	-	-100.0%
Interest Earnings	6,769	1,000	1,000	8,500	1,000	0.0%
	<u>6,769</u>	<u>962,668</u>	<u>962,668</u>	<u>8,500</u>	<u>1,000</u>	<u>-99.9%</u>
<b>Total Current Revenues</b>	<u>\$ 1,530,722</u>	<u>\$ 2,624,364</u>	<u>\$ 2,624,364</u>	<u>\$ 1,670,196</u>	<u>\$ 1,393,006</u>	<u>-46.9%</u>

**CITY OF ROWLETT  
PROGRAM INFORMATION**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: INFORMATION TECHNOLOGY

FUND: INFORMATION TECHNOLOGY  
PROGRAM CODE: 0560

**PURPOSE AND DESCRIPTION**

**Purpose:** The Information Technology Department is committed to providing high-quality professional service and support in all areas related to technology for our citizens, the public, and city staff.

**Description:** The City's Information Technology Department 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, as well as all telecommunication systems throughout the City.

**STRATEGIES AND GOALS**

**Infrastructure**

#F-1 Continue the advancement of technology in our daily operations in order to improve communication between the City government, residents, and businesses.

**Infrastructure Strategy**

#F-1 Determine and implement methods to further the advancement of technology in our daily operations in order to improve communication between the City government, residents, and businesses.

#F-7 Encourage the provision of updated communication infrastructure capacity.  
*Explore wireless infrastructure opportunities.*

**Delivery of Services Strategy**

#G-6 Invest in customer centered technology.

*Develop a technology master plan.*

*Fully implement E-Government and Wi-Fi systems*

*Analyze processes to include technology to increase efficiency for customers and employees.*

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

DEPARTMENT: FINANCE AND ADMINISTRATION  
PROGRAM: INFORMATION TECHNOLOGY

FUND: INFORMATION TECHNOLOGY  
PROGRAM CODE: 0560

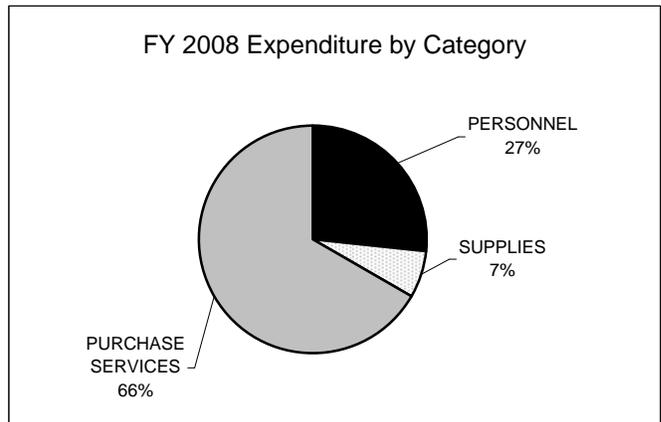
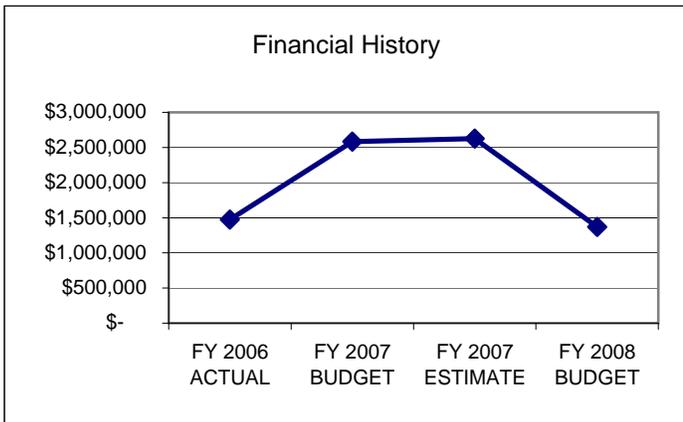
**FINANCIAL SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
Personnel Costs	\$ 428,398	\$ 465,977	\$ 465,977	\$ 465,977	\$ 365,686	-21.5%
Supplies	514,255	299,716	299,716	342,818	90,358	-69.9%
Purchase Services	530,507	962,574	962,574	962,574	914,831	-5.0%
Capital Outlay	-	855,027	855,027	855,027	-	-100.0%
Transfers Out	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 1,473,160</b>	<b>\$ 2,583,294</b>	<b>\$ 2,583,294</b>	<b>\$ 2,626,396</b>	<b>\$ 1,370,875</b>	<b>-46.9%</b>

**POSITION SUMMARY**

Description	FY 2005-06 Actual	FY 2006-07			FY 2007-08 Adopted	% Inc/Dec
		Original Budget	Amended Budget	Estimate		
<b>By Status:</b>						
Full-Time	7.00	7.00	7.00	7.00	5.00	-28.6%
Continuous Part-Time	-	-	-	-	-	0.0%
Seasonal	-	-	-	-	-	0.0%
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>5.00</b>	<b>-28.6%</b>

**ACTIVITY TRENDS**



# Rowlett

T E X A S

## **CITY OF ROWLETT FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM OVERVIEW**

The City of Rowlett 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, balanced against realistic revenue projections. The development of the five-year plan is an annual process, which includes identification of needed projects through public solicitation and council and staff input, development of appropriate financing mechanisms, recommendations from the City Manager and staff, and evaluation and final approval from Council.

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

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

1. Due to their relatively 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. In developing the individual proposals, each project was evaluated to determine its financial impact on the City's operating budget.

The Five Year Capital Improvements Program for 2008-2012 totals \$174.0 million representing projects in public works, public safety, parks and recreation, water and wastewater and capital equipment.



Project Number	Project Title	Ranking	BUDGET INFORMATION				SPENDING PLAN					Completion Spending 2013	Notes
			Carryover 2006	New FY ending 2007	Revisions FY ending 2007	Total Budget FY ending 2007	Five Year Plan Fiscal Year Ending						
							2008	2009	2010	2011	2012		
WAO300389	30" W. Waterview/16" Princeton Line	62	110,100	698,768	-	808,868	130,000	339,434	339,434	-	-	808,868	-
SS060614	36" DEXHAM ROAD SANITARY SEWER NORTH	62	-	-	-	-	-	-	-	-	-	-	-
WAO300071	DAVIS DRIVE/SHIPMAN WATERLINE	62	-	-	-	-	-	-	-	243,800	-	243,800	-
SS030011	DEXHAM ROAD LIFT STATION	62	2,359,805	(2,125,000)	-	234,805	-	-	-	-	-	-	-
FA030405	FIRE STATION #2	62	-	3,070,720	(2,246,862)	824,058	-	-	-	-	-	-	-
WAO300390	12" DEXHAM-MILLER WATERLINE	61	701,853	-	-	701,853	408,800	-	-	1,492,176	-	3,459,824	-
SS030010	DEXHAM ROAD SEWER LINE	61	566,287	-	-	566,287	-	-	-	-	-	-	-
ST030233	CHAHA ROAD RECONSTRUCTION	61	-	-	-	-	408,800	-	-	-	1,558,848	-	-
SS030010	DEXHAM ROAD SEWER LINE	61	566,287	-	-	566,287	-	-	-	-	-	-	-
ST030410	HICKOX ROAD RECON-PHASE 3	61	333,353	-	-	333,353	-	-	-	-	-	-	-
CO030368	ROWLETT RD RECON-PHASE 3	61	2,602,884	1,909,052	-	4,511,936	3,208,112	500,000	-	886,558	1,165,020	2,051,578	-
WAO300006	KIRBY ROAD - ELEVATED STORAGE TANK	59	2,223,397	-	-	2,223,397	-	-	-	-	-	-	-
SS030015	MERRITT ROAD SEWER LINE	59	-	511,400	-	511,400	-	-	-	2,464,000	-	2,975,400	-
SS030014	MUDDY CREEK SEWER LINE	59	372,000	-	(372,000)	-	600,000	1,548,623	1,548,624	-	445,200	445,200	3,264,800
WAO30052	ROWLETT RD PUMP STATION TWO-PHASE 1	59	3,729,546	-	-	3,729,546	-	-	-	-	-	-	-
CO030369	ROWLETT RD RECON-PHASE 2	59	2,891,693	446,340	(1,286,033)	2,052,000	600,000	1,548,623	1,548,624	-	-	-	-
SS030013	ROWLETT ROAD LIFT STATION	59	1,896,606	-	-	1,896,606	1,805,134	-	-	-	-	1,805,134	80/20 grant in 2009.
SS030008	SH 66 EAST SEWER LINE	59	541,680	1,761,200	(1,873,700)	429,180	91,471	-	-	-	-	-	-
CO030360	KENWOOD HEIGHTS SUB IMP #1	58	2,766,619	-	-	2,766,619	400,000	-	-	-	-	1,945,074	-
CO030361	KENWOOD HEIGHTS SUB IMP #2	58	687,000	3,616,800	-	4,303,800	2,603,800	1,000,000	-	-	-	3,603,800	-
CO030362	KENWOOD HEIGHTS SUB IMP #3	58	559,500	-	-	559,500	4,150,960	4,150,960	-	-	-	4,710,460	-
SS030165	LIBERTY GROVE/RANEY SS	58	-	-	-	-	-	-	-	-	-	-	-
SS030154	VUE DU LAC SUBDIVISION SEWER	58	-	-	-	-	-	-	-	-	-	-	-
ST030231	HICKOX ROAD RECON-PHASE 2	57	406,260	-	-	406,260	-	-	-	-	-	-	-
WAO30061	PRINCETON ROAD WATERLINE	57	-	-	-	-	120,554	-	-	-	-	-	-
FA060623B	FACILITY RENOVATIONS	56	-	320,554	-	320,554	-	-	-	-	-	-	-
SS030167	LAKEVIEW MEADOWS ESTATES SEWER	56	-	-	-	-	-	-	-	-	-	-	-
FA070079	MUNICIPAL FACILITIES	56	-	-	690,000	690,000	-	-	-	-	-	-	-
ES060617	FIRE RESCUE TRUCKS	55	-	494,515	-	494,515	-	-	-	-	-	-	-
ST050575	KYLE STREET (ROWLETT TO SMART)	54	-	-	-	-	-	-	-	-	-	-	-
ST050576	SMART STREET (MILLER TO KYLE)	54	-	-	-	-	-	-	-	-	-	-	-
FA030051	LIBRARY EXPANSION	53	-	-	-	-	-	-	-	-	-	-	-
SS060648	MAPLE LANE TO SH 66 SS REPLACEMENT	53	-	-	-	-	-	-	-	-	-	-	-
WAO30057	CHESA ROAD WATERLINE #1	52	-	-	-	-	-	-	-	477,000	-	477,000	-
WAO30060	CHESA ROAD WATERLINE #2	52	-	-	-	-	-	-	-	-	-	-	-
WAO30054	DALROCK ROAD WATERLINE	52	-	-	-	-	-	-	-	424,000	-	1,855,000	-
WA100568	DALROCK ROAD WATERLINE REPLACEMENT	52	-	-	-	-	-	-	-	-	206,064	206,064	1,511,136
WAO30065	SCENIC DRIVE WATERLINE	52	-	-	-	-	-	-	-	-	318,000	318,000	-
SS030054	SOUTH ROWLETT ROAD LIFT STATION	52	-	-	-	-	-	-	-	-	-	-	-
SS030017	SPRINGFIELD METER STATION UPGRADE	51	-	84,000	-	84,000	560,000	-	-	-	-	560,000	-
SS080649	BOUVIER & LAKEWOOD SS REPLACEMENT	49	-	-	-	-	-	-	-	-	-	-	-
SS060650	EASTSIDE SUBSTANDARD SEWER	49	-	-	-	-	-	-	-	-	-	-	-
SS060651	MERRITT-HICKOX SEWER LINE	48	-	-	-	-	-	-	-	-	-	-	-
PK060620	SCENIC POINT PARK	47	-	-	-	-	-	-	-	-	-	-	-
PK050577	KAY RR PARK	46	-	-	-	-	-	-	-	700,000	-	700,000	-
FA030398	PERFORMING ARTS THEATER	46	147,865	-	(147,865)	-	-	-	-	25,000	740,000	765,000	-
PK030425	PARK LAND PURCHASE/ACQUISITION	44	556,534	-	(556,534)	-	-	-	-	500,000	250,000	750,000	-
PK050580	WAVE POOL W/ LAZY RIVER	44	-	-	-	-	-	-	-	200,000	1,450,000	1,650,000	-
PK050585	DEXHAM ROAD LANDSCAPE	41	45,000	-	(45,000)	-	-	-	-	-	-	-	-
FA030050	ENV. LEARNING CENTER, PH. 3	41	45,000	-	(45,000)	-	-	-	-	-	-	-	-
PK050587	LAKEVIEW PARK NORTH ACCESS	41	-	-	(90,000)	-	-	-	-	-	-	-	-
PK050588	MILLER ROAD IRRIGATION-LANDSCAPE	41	-	-	-	-	-	-	-	690,000	690,000	1,380,000	-
PK050589	MILLER ROAD MEDIUM @ DALROCK	41	-	-	-	-	-	-	-	500,000	180,000	680,000	-
PK050590	PADDLE POINT PARK	41	-	-	-	-	-	-	-	80,560	-	80,560	-
PK050591	ROWLETT ROAD LANDSCAPE	41	-	-	-	-	-	-	-	60,000	345,000	405,000	-
PK050593	SUNSET PARK & MUDDY CREEK TRAIL, PH. 1	41	-	-	-	-	-	-	-	48,230	-	48,230	-
PK070627	TRAIL SYSTEM DESIGN & DEV.	41	-	-	-	-	-	-	-	29,150	-	29,150	-
PK050598	WOODSIDE IRRIGATION-LANDSCAPE	41	-	-	-	-	-	-	-	46,640	-	46,640	-
PK060619	GENERAL COMMUNITY PARK IMPROVEMENTS	39	-	-	-	-	-	-	-	250,000	820,000	1,070,000	-
PK060635	LAKEVIEW RECLAMATION	28	-	-	-	-	-	-	-	635,000	-	635,000	-
PK060636	SIRESCAPE BEAUTIFICATION	28	-	-	-	-	-	-	-	29,150	142,127	167,936	-
tba	COYLE HOUSE RENOVATION	tba	-	-	-	-	-	-	-	500,000	-	500,000	-
tba	FIRE STATION IMPROVEMENTS - VARIOUS	tba	-	-	24,838	24,838	-	-	-	-	-	-	24,838

Project Number	Project Title	Ranking	BUDGET INFORMATION				SPENDING PLAN					Completion Spending 2013	Notes		
			Carryover 2006	New FY ending 2007	Revisions FY ending 2007	Total Budget FY ending 2007	Projected Spending 2007	Five Year Plan Fiscal Year Ending							
								2008	2009	2010	2011			2012	Five Year Total
tba	Meritt Road Interconnector	tba	-	-	-	-	1,000,000	6,000,000	3,000,000	-	-	-	10,000,000	-	
tba	Muddy Creek Open Space/Trails	tba	-	-	-	-	-	-	-	-	-	-	1,350,000	-	
tba	Senior Citizen Center	tba	-	-	-	-	-	-	-	-	-	-	-	-	
tba	Tollway - TR Sewer Imp	tba	-	-	-	-	-	-	-	-	-	-	3,150,000	-	
	Total All Funds		56,523,789	39,419,115	5,157,962	101,100,866	43,464,593	34,793,086	34,127,006	11,915,269	43,726,936	49,405,125	173,967,422	7,819,220	\$4,800,000 beyond 2012.
<b>FUNDING SOURCES (ALL FUNDS):</b>															
<b>SOURCES OF FUNDS:</b>															
	Current Revenues		2,215,268	1,095,000	(1,568,079)	1,742,189	1,742,189	3,463,603	700,000	800,000	1,590,000	1,590,000	8,143,603	-	
	Previous Resources		-	-	-	-	-	26,919,483	22,367,006	7,855,269	-	-	57,141,758	-	
	Debt Financing - CO's *		24,253,742	26,172,779	6,736,425	57,162,946	25,680,496	-	-	-	9,427,522	6,788,252	16,215,774	1,550,804	
	Debt Financing - GO's		5,886,909	-	-	5,886,909	5,886,909	-	-	-	14,365,207	22,544,436	36,909,643	-	
	Debt Financing - Revenue Bonds		22,114,239	9,799,454	1,046,427	32,960,120	7,300,812	-	-	-	5,074,207	8,362,437	13,436,644	6,288,416	
	Federal Sources (or County)		875,000	-	(385,000)	490,000	490,000	-	4,800,000	-	11,160,000	-	19,320,000	-	
	DART		-	-	-	-	-	-	-	-	-	-	-	-	
	TXDOT		368,973	1,350,000	(685,000)	1,033,973	1,033,973	-	-	-	-	-	-	-	
	CDBG		243,337	207,367	13,189	463,893	463,893	160,000	260,000	260,000	260,000	260,000	1,200,000	-	
	Impact Fees		866,321	-	-	866,321	866,321	-	-	-	-	-	-	-	
	Donations		-	-	-	-	-	-	-	-	-	-	-	-	
	Other		-	794,515	-	794,515	300,000	4,250,000	6,000,000	3,000,000	1,350,000	6,500,000	21,100,000	-	
	Total Sources		56,523,789	39,419,115	5,157,962	101,100,866	43,464,593	34,793,086	34,127,006	11,915,269	43,726,936	49,405,125	173,967,422	7,819,220	
<b>USES OF FUNDS:</b>															
	Alley Improvements		1,264,003	2,005,600	5,690,449	8,961,052	1,264,003	2,356,600	3,123,970	2,216,479	1,006,600	1,006,600	9,710,249	-	
	Land/Site Acquisition		556,534	6,000,000	133,466	6,690,000	6,690,000	-	-	-	500,000	250,000	750,000	-	
	Streets & Roadways		29,559,028	11,532,272	1,630,025	42,720,325	23,504,532	14,178,602	19,911,294	3,819,500	20,190,502	12,011,652	70,111,550	1,550,804	
	Park Improvements		6,985	-	449,054	456,039	6,985	-	449,054	-	1,677,127	4,237,936	6,364,117	-	
	Public Safety		76,021	3,565,235	(2,246,662)	1,394,594	900,079	-	-	-	-	-	-	-	
	Library		147,865	-	(147,865)	-	-	-	-	-	-	-	-	-	
	Recreation		-	-	-	-	-	-	-	-	200,000	-	1,650,000	-	
	Utility Improvements		24,413,360	15,649,454	(260,505)	39,802,309	10,143,001	18,137,330	10,642,688	5,879,290	7,424,207	13,862,437	55,945,952	6,288,416	
	Leasehold Improvements		500,993	665,554	(90,000)	1,076,547	955,993	120,554	-	-	12,528,500	12,486,500	25,135,554	-	
	Other		-	-	-	-	-	-	-	-	200,000	4,100,000	4,300,000	-	
	Total Uses		56,523,789	39,419,115	5,157,962	101,100,866	43,464,593	34,793,086	34,127,006	11,915,269	43,726,936	49,405,125	173,967,422	7,819,220	

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

<b>PROJECT NAME: 20" WATERVIEW / 16" DALROCK WATER LINE</b>							
<b>PROJECT NUMBER: WA030002</b>							
<b>Description:</b> 20 inch transmission water line though Water View and 16 inch waterline from Liberty Grove to Dalrock.							
<b>Justification:</b> Identified to be replaced in the Water Master Plan.							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	-	300,000	753,089	753,089	-	-	1,806,178
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: MILLER ROAD RECON-PHASE I</b>							
<b>PROJECT NUMBER: ST030199</b>							
<b>Description:</b> The project is a jointly funded project between the City and Dallas County. Dallas County has the lead on management of this project. It consists of reconstruction of Miller Road between Rowlett Road and Rowlett Creek. The finished roadway will be a four lane, divided, concrete curb-and-gutter street. The total cost will be approximately \$12.1 million, of which the City's portion is estimated to be \$5.5 million. The project will also include the intersection at Miller Road and Rowlett Road.							
<b>Justification:</b> Miller has become a major east-west route for traffic and the existing two lanes are insufficient to handle the increasing volume of traffic. In addition, this project will alleviate some of the drainage problems near Miller and Cheyenne, as well as alleviate the significant grade problems encountered where a number of other streets intersect Miller.							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	4,883,617	823,283	-	-	-	-	5,706,900
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: MISCELLANEOUS WATER LINE REPAIR AND REPLACEMENT</b>							
<b>PROJECT NUMBER: WA030447</b>							
<b>Description:</b> Repair and replacement of miscellaneous water lines throughout the city.							
<b>Justification:</b> Annual replacement program.							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	Ongoing	125,000	250,000	250,000	500,000	500,000	1,625,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

<b>PROJECT NAME: ROWLETT CREEK METER STATIONS</b>							
<b>PROJECT NUMBER: SS030016</b>							
<b>Description:</b> In order to monitor the flow conditions of the City at one central point, it is proposed to install one permanent flow meter station and one check meter station at the influent line to the City of Garland Wastewater Treatment Plant. The City of Garland's engineering consultant is designing the meter and the installation of the meter will occur as part of the City of Garland's treatment plan upgrades. The costs budgeted for the meter will be the City's reimbursement to Garland.							
<b>Justification:</b> Identified in Wastewater Master Plan							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	225,000	-	-	500,000	-	725,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: ROWLETT ROAD TRAFFIC SIGNAL</b>							
<b>PROJECT NUMBER: ST050571</b>							
<b>Description:</b> Traffic signal upgrades to the Rowlett Road traffic signals. Improvements will include installing uninterrupted power supplies, spread spectrum capability, and a sequencing program so the signals are coordinated. This project is a cooperative effort with NCTCOG and the City's cost is \$32,000.							
<b>Justification:</b> Improved traffic flow and decrease delay for motorists							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	141,850	-	-	-	-	141,850
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: PRINCETON ROAD REPLACEMENT</b>							
<b>PROJECT NUMBER: TBA</b>							
<b>Description:</b> Reconstruction of the two northbound lanes of Princeton from Colfax to Liberty Grove							
<b>Justification:</b> Princeton Road is a major thoroughfare that serves the northeast quadrant of the City. The northbound lanes have experienced severe cracking and failure and the road needs reconstructed.							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	2,213,603	-	-	-	-	2,213,603
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

<b>PROJECT NAME: GARNER ROAD IMPROVEMENTS</b>							
<b>PROJECT NUMBER: TBA</b>							
<b>Description:</b> Reconstruction of Garner Road from CA Roan to Yale. The proposed road will be a three lane collector.							
<b>Justification:</b> Garner is a collector road and has experienced severe cracking. The PCI of Garner is 61. The City has the opportunity to leverage City funds with developer participation.							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	1,000,000	-	-	-	-	1,000,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: MISCELLANEOUS DRAINAGE IMPROVEMENT</b>							
<b>PROJECT NUMBER: DR060639</b>							
<b>Description:</b> Drainage improvements throughout the City of Rowlett.							
<b>Justification:</b> Projects identified and prioritized in the Storm Drainage Master Plan							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	2,000,000	2,000,000	-	1,000,000	1,000,000	6,000,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: MISCELLANEOUS SEWER LINE REPAIR AND REPLACEMENT</b>							
<b>PROJECT NUMBER: SS030442</b>							
<b>Description:</b> Repair and replacement of miscellaneous water lines throughout the city.							
<b>Justification:</b> Annual replacement program.							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	Ongoing	125,000	250,000	250,000	500,000	500,000	1,625,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: WATER TANK REFURBISHING**  
**PROJECT NUMBER: WA030325**

**Description:** Painting and maintenance of miscellaneous elevated and ground storage tanks in various locations throughout the City.

**Justification:** Scheduled Maintenance

<u>Financial Information</u>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	266,879	783,121	-	-	350,000	350,000	1,750,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

**PROJECT NAME: MAIN STREET LIFT STATION**  
**PROJECT NUMBER: SS060647**

**Description:** Replacement of the Main Street Lift Station.

**Justification:** This was not identified in the Wastewater Master Plan. Recent malfunctions at the lift station warrant replacement of the facility.

<u>Financial Information</u>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	280,397	2,219,603	-	-	-	-	2,500,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

**PROJECT NAME: MISCELLANEOUS ALLEY IMPROVEMENTS**  
**PROJECT NUMBER: ST030350**

**Description:** Miscellaneous alley improvements throughout the city. The alleys chosen for reconstruction each year are based on pavement conditioning index. The priority is given to the alleys with the worst rating. Each year, additional alleys will be reconstructed. The candidates will be determined by their Pavement Condition Index, drainage, and safety.

**Justification:** Pavement condition index is less than 65.

<u>Financial Information</u>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	Ongoing	2,356,600	3,123,970	2,216,479	1,006,600	1,006,600	9,710,249
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

<b>PROJECT NAME: MISCELLANEOUS CONCRETE / ASPHALT STREET RECONSTRUCTION</b>							
<b>PROJECT NUMBER: ST060570</b>							
<b>Description:</b> This project is for the reconstruction of miscellaneous concrete and asphalt streets with a pavement condition index of less than 60. Each year, funds will be budgeted in the CIP to reconstruct the chosen streets based on the rating of each street with a priority being given to the lowest rated streets. The reconstruction will be like for like (asphalt for asphalt and concrete for concrete). The number of streets will be limited to the amount of funding budgeted each year.							
<b>Justification:</b> Replace concrete and asphalt streets that have a pavement condition index of less than 60.							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	Ongoing	2,447,865	2,800,334	-	2,000,000	2,000,000	9,248,199
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: TOLLWAY - TR DISTRICT WATER IMP</b>							
<b>PROJECT NUMBER: SP060637</b>							
<b>Description:</b>							
<b>Justification:</b>							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	-	1,250,000	-	-	-	-	1,250,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: 30" NE LINE - 16" MERRITT INTERCONN</b>							
<b>PROJECT NUMBER: WA030001</b>							
<b>Description:</b> 30" Transmission Waterline along Merritt Road and East to Princeton Road. A 16" connection at Merritt Road is also included.							
<b>Justification:</b> Identified in Water Master Plan							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	-	500,000	1,311,000	1,311,000	-	-	3,122,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

<b>PROJECT NAME: 36" CASTLE/TOLER/HICKOX LINE</b>							
<b>PROJECT NUMBER: WA030053</b>							
<b>Description:</b> 36-inch transmission waterline from the Rowlett Road Water Pump Station to Merritt Road							
<b>Justification:</b> This waterline will provide additional capacity to the northeast portion of the City for future growth							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	500,000	1,127,142	1,127,143	-	-	2,754,285
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: TOLLWAY - DT/MU WATER IMP</b>							
<b>PROJECT NUMBER: SP060638</b>							
<b>Description:</b> Miscellaneous waterline relocations and upgrades along the PGBT corridor							
<b>Justification:</b> These waterline improvements are required to facilitate the construction of the PGBT.							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	2,000,000	-	-	-	-	2,000,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: EASTSIDE LIFT STATION</b>							
<b>PROJECT NUMBER: SS030012</b>							
<b>Description:</b> In order to meet the future flow of the east half of the city, four new pumps will need to be installed in the Eastside lift station.							
<b>Justification:</b> Identified in need of replacement in the Wastewater Master Plan.							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	58,177	355,383	-	-	-	-	413,560
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

<b>PROJECT NAME: POINT ROYAL ESTATES</b>							
<b>PROJECT NUMBER: CO030364</b>							
<b>Description:</b> The project will consist of approximately 6,500 feet of 8" sanitary sewer construction to replace the existing septic system and approximately 6,550 feet of 8 inch water line replacement. The project will also include the concrete reconstruction of Point Royal Drive, Ashe Bend, Cedar View, and Pecan Drive. The engineering for all improvements is budgeted in 2005. The construction of the utility, paving and drainage improvements are budgeted for the 2006 and 2007 CIP fiscal year.							
<b>Justification:</b> The existing water lines are substandard, the sewer system does not meet Texas Commission on Environmental Quality requirements and Point Royal Drive and Pecan Drive have a pavement condition index of less than 65.							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	446,483	3,285,304	300,000	-	-	-	4,031,787
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: 30" W. WATERVIEW / 16" PRINCETON LINE</b>							
<b>PROJECT NUMBER: WA030389</b>							
<b>Description:</b> 30" transmission line in the Waterview area and a 16" water main along Princeton Drive.							
<b>Justification:</b> Identified in need of replacing in the Water Master Plan.							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	130,000	339,434	339,434	-	-	808,868
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: CHAHA ROAD RECONSTRUCTION</b>							
<b>PROJECT NUMBER: ST030233</b>							
<b>Description:</b> Reconstruction of Chaha from east of Rowlett Rd. to around curve at Tracey Trail.							
<b>Justification:</b> Low pavement condition index rating.							
<b>Financial Information</b>	<b>Project to Date</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Project Total</b>
<b>Project Budget</b>	-	408,800	-	-	1,492,176	1,558,848	3,459,824
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

<b>PROJECT NAME: ROWLETT ROAD IMPROVEMENTS PHASE 3</b>							
<b>PROJECT NUMBER: CO030368</b>							
<b>Description:</b> Replacing approximately 8,300 LF existing roadway which has experienced numerous pavement failures. Drainage improvements. Approximately 5,720 LF of 16 inch water main and 1,325 LF of 10 inch sanitary sewer line.							
<b>Justification:</b> Water line and sewer line identified in need of replacement in master plans. Sewer is substandard and street pavement condition index is less than 65.							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	803,824	3,208,112	500,000	-	-	-	4,511,936
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: ROWLETT ROAD PUMP STATION TWO-PHASE I</b>							
<b>PROJECT NUMBER: WA030052</b>							
<b>Description:</b> Expansion of the Rowlett Road Water Pump Station							
<b>Justification:</b> This project will increase the pumping capacity of the pump station for future demands							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	32,300	600,000	1,548,623	1,548,624	-	-	3,729,547
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: ROWLETT ROAD LIFT STATION</b>							
<b>PROJECT NUMBER: SS030013</b>							
<b>Description:</b> 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.							
<b>Justification:</b> Identified in Wastewater Master Plan							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	91,471	1,805,134	-	-	-	-	1,896,605
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

**PROJECT NAME: KENWOOD HEIGHTS SUBDIVISION IMPROVEMENT PHASE 1**  
**PROJECT NUMBER: CO030360**

**Description:** The project will consist of paving reconstruction, water line installation, sewer line installation and storm drain improvements along the following roads: Locust St., Pine St., Willow Way, Magnolia Lane (Locust to Kenwood), Maple Ln (Locust to Kenwood), Kenwood Dr (Maple to Long Branch Creek), Kenwood Ct., Magnolia Ct., Beech St. (Magnolia to Rowlett Road), Cyprus Dr (Maple Lane for about 200'), Cypress Alley (Northwest of Kenwood), Magnolia Alley North (North of Kenwood), Channel improvements between Maple Lane and Cypress Dr. along with off-site sewer and storm drain improvements will also be included.

**Justification:** The current water line and sewer lines are substandard. The pavement condition index is less than 65 for the included streets and the current drainage system is insufficient in the area.

<u>Financial Information</u>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	821,545	1,545,074	400,000	-	-	-	2,766,619
<b>Operating Impact</b>	-	-	-	-	-	-	-

**PROJECT NAME: KENWOOD HEIGHTS SUBDIVISION IMPROVEMENT PHASE 2**  
**PROJECT NUMBER: CO030361**

**Description:** The project will consist of approximately 5,400 feet of 8 inch sanitary sewer replacement, 5,400 of 8 inch water line replacement, drainage improvements and the concrete reconstruction of Maple Lane (Kenwood to Rowlett Road), Maple Court, Holly Lane, Oak Lane, Kenwood (Cypress to Rowlett Road) and Magnolia Lane (Maple to Kenwood). The engineering for all three phases will be completed as one task and the construction of phase one will be separate from phases two and three. The construction of phases two and three will be one project.

**Justification:** The current water line and sewer lines are substandard. The pavement condition index is less than 65 for the included streets and the current drainage system is insufficient in the area.

<u>Financial Information</u>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	700,000	2,603,800	1,000,000	-	-	-	4,303,800
<b>Operating Impact</b>	-	-	-	-	-	-	-

**PROJECT NAME: FACILITIES**  
**PROJECT NUMBER: FA060623B**

**Description:** Funding for temporary space needs in 2007 based on the results of the space needs study. Additional funding for anticipated facility needs.

**Justification:** Based on the needs identified in the space needs study due to condition and size of current facilities.

<u>Financial Information</u>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	200,000	120,554	-	-	11,798,500	11,756,500	23,875,554
<b>Operating Impact</b>	-	5,000	-	-	25,000	25,000	55,000

**CITY OF ROWLETT  
CAPITAL IMPROVEMENT PROGRAM INFORMATION**

<b>PROJECT NAME: SPRINGFIELD METER STATION UPGRADE</b>							
<b>PROJECT NUMBER: SS030017</b>							
<b>Description:</b> In order to monitor the ultimate flow conditions in the Springfield basin, it is proposed to install a new flow meter facility to replace the existing meter.							
<b>Justification:</b> Identified in the Wastewater Master Plan							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	-	560,000	-	-	-	-	560,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

<b>PROJECT NAME: MERRITT ROAD INTERCONNECTOR</b>							
<b>PROJECT NUMBER: tba</b>							
<b>Description:</b> Six lane major thoroughfare that will serve the North Shore Zoning District once the PGBT is constructed. The roadway will link Merritt Road to Liberty Grove Road.							
<b>Justification:</b> The proposed road will provide mobility to the North Shore Zoning District and improve the economic development opportunities							
<b>Financial Information</b>	Project to Date	2008	2009	2010	2011	2012	Project Total
<b>Project Budget</b>	-	1,000,000	6,000,000	3,000,000	-	-	10,000,000
<b>Operating Impact</b>	-	-	-	-	-	-	-

**CITY OF ROWLETT  
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 \$150,104,801. This includes general obligation refunded issues, improvements, certificates of obligation, and tax notes issued during 1997 through 2008. The projected 2007-08 requirements are estimated at \$10,702,383. The total amount of outstanding debt represents 4.54% of assessed value.

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

Net debt per capita: \$1,938

Net debt to assessed value: 3.15%

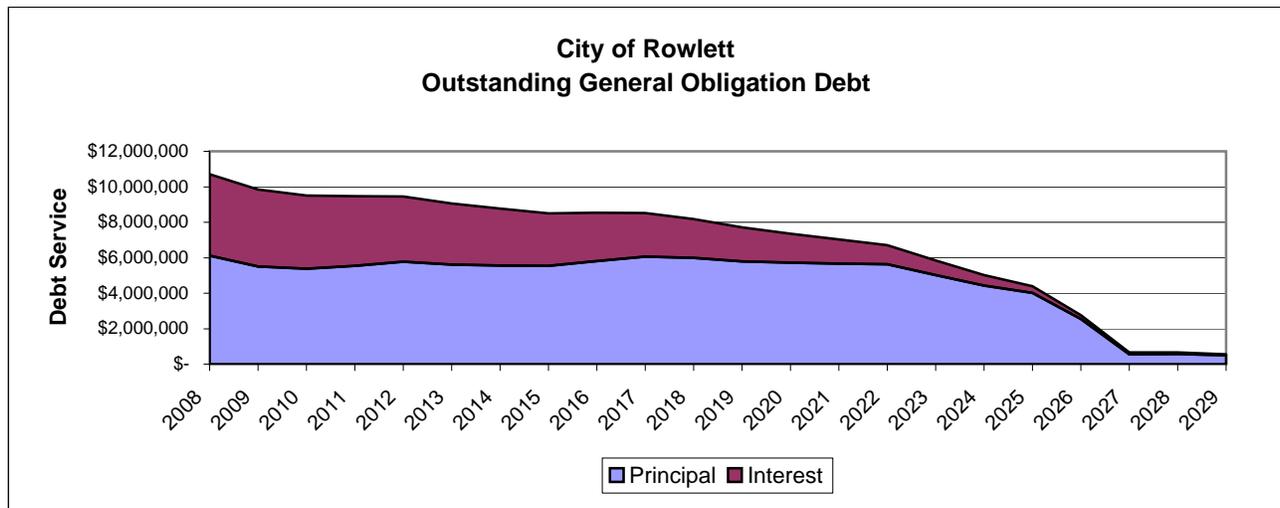
The following table reflects the allocation of the property tax levy between Debt Service and General Fund operations for FY 2007-08 and previous years:

	2003-04	2004-05	2005-06	2006-07	2007-08
Debt Service	0.177773	0.202811	0.245394	0.268452	0.281000
O & M	0.462267	0.474134	0.501779	0.478721	0.466173
Total	0.640040	0.676945	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  
OUTSTANDING GENERAL OBLIGATION AND TAX SUPPORTED DEBT  
AGGREGATE DEBT SERVICE  
AS OF SEPTEMBER 30, 2007**

Date	Principal	Interest	Total P&I
2008	6,120,000.00	4,582,383.37	10,702,383.37
2009	5,500,436.73	4,346,924.03	9,847,360.76
2010	5,375,000.00	4,137,592.06	9,512,592.06
2011	5,550,000.00	3,921,034.81	9,471,034.81
2012	5,770,000.00	3,688,984.81	9,458,984.81
2013	5,615,000.00	3,447,980.56	9,062,980.56
2014	5,555,000.00	3,208,044.56	8,763,044.56
2015	5,535,000.00	2,968,809.92	8,503,809.92
2016	5,810,000.00	2,721,600.65	8,531,600.65
2017	6,060,000.00	2,455,302.40	8,515,302.40
2018	6,000,000.00	2,178,798.28	8,178,798.28
2019	5,800,000.00	1,905,441.41	7,705,441.41
2020	5,720,000.00	1,635,839.91	7,355,839.91
2021	5,670,000.00	1,360,339.40	7,030,339.40
2022	5,625,000.00	1,081,927.64	6,706,927.64
2023	5,030,000.00	821,945.26	5,851,945.26
2024	4,425,000.00	590,948.51	5,015,948.51
2025	4,010,000.00	382,847.26	4,392,847.26
2026	2,555,000.00	215,304.01	2,770,304.01
2027	550,000.00	116,221.88	666,221.88
2028	575,000.00	85,809.38	660,809.38
2029	505,000.00	53,771.88	558,771.88
2030	390,000.00	31,006.25	421,006.25
2031	410,000.00	10,506.25	420,506.25
<b>Total</b>	<b>\$ 104,155,436.73</b>	<b>\$ 45,949,364.49</b>	<b>\$ 150,104,801.22</b>



**CITY OF ROWLETT  
GENERAL OBLIGATION  
BONDS, SERIES 2007**

Original Issue: \$8,615,000

Interest Rate: Various - 3.000% to 4.500%

Date	Principal	Interest	Total P&I
2008	72,578.00	32,358.00	104,936.00
2009	75,733.00	29,339.00	105,072.00
2010	78,889.00	26,189.00	105,078.00
2011	82,044.00	22,907.00	104,951.00
2012	86,778.00	19,494.00	106,272.00
2013	89,933.00	15,884.00	105,817.00
2014	93,089.00	12,143.00	105,232.00
2015	97,822.00	8,270.00	106,092.00
2016	100,978.00	4,201.00	105,179.00
<b>Total</b>	<b>\$ 777,844.00</b>	<b>\$ 170,785.00</b>	<b>\$ 948,629.00</b>

**CITY OF ROWLETT  
TEXAS TAX NOTES  
SERIES 2007**

Original Issue: \$1,690,000

Interest Rate: Various - 3.000% to 5.000%

Date	Principal	Interest	Total P&I
2008	515,000.00	35,270.06	550,270.06
2009	195,436.73	4,123.72	199,560.45
2010	-	-	-
<b>Total</b>	<b>\$ 710,436.73</b>	<b>\$ 39,393.78</b>	<b>\$ 749,830.51</b>

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

Original Issue: \$26,280,000

Interest Rate: Various - 4.000% to 5.125%

Date	Principal	Interest	Total P&I
2008 \$	785,000 \$	1,154,184 \$	1,939,184
2009	820,000.00	1,122,083.76	1,942,083.76
2010	850,000.00	1,087,621.26	1,937,621.26
2011	885,000.00	1,050,752.51	1,935,752.51
2012	930,000.00	1,012,183.76	1,942,183.76
2013	975,000.00	970,483.76	1,945,483.76
2014	1,015,000.00	925,708.76	1,940,708.76
2015	1,055,000.00	880,452.51	1,935,452.51
2016	1,105,000.00	834,552.51	1,939,552.51
2017	1,160,000.00	783,521.26	1,943,521.26
2018	1,220,000.00	727,301.26	1,947,301.26
2019	1,275,000.00	668,668.76	1,943,668.76
2020	1,335,000.00	607,834.38	1,942,834.38
2021	1,395,000.00	542,087.50	1,937,087.50
2022	1,470,000.00	470,462.50	1,940,462.50
2023	1,545,000.00	395,087.50	1,940,087.50
2024	1,625,000.00	315,837.50	1,940,837.50
2025	1,710,000.00	231,393.75	1,941,393.75
2026	1,805,000.00	141,321.88	1,946,321.88
2027	335,000.00	86,484.38	421,484.38
2028	350,000.00	68,931.25	418,931.25
2029	370,000.00	50,481.25	420,481.25
2030	390,000.00	31,006.25	421,006.25
2031	410,000.00	10,506.25	420,506.25
<b>Total</b>	<b>\$ 24,815,000.00 \$</b>	<b>14,168,948.26 \$</b>	<b>38,983,948.26</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION  
REFUNDING BONDS, SERIES 2005**

Original Issue: \$8,615,000

Interest Rate: Various - 3.000% to 4.500%

Date	Principal	Interest	Total P&I
2008	690,000.00	316,037.50	1,006,037.50
2009	440,000.00	299,087.50	739,087.50
2010	585,000.00	282,250.00	867,250.00
2011	605,000.00	259,156.25	864,156.25
2012	630,000.00	232,125.00	862,125.00
2013	660,000.00	204,750.00	864,750.00
2014	685,000.00	177,850.00	862,850.00
2015	715,000.00	149,850.00	864,850.00
2016	745,000.00	120,650.00	865,650.00
2017	775,000.00	88,312.50	863,312.50
2018	615,000.00	57,037.50	672,037.50
2019	640,000.00	28,800.00	668,800.00
2020	320,000.00	7,200.00	327,200.00
<b>Total</b>	<b>\$ 8,105,000.00 \$</b>	<b>2,223,106.25 \$</b>	<b>10,328,106.25</b>

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

Original Issue: \$22,170,000

Interest Rate: Various - 3.000% to 5.000%

Date	Principal	Interest	Total P&I
2008	815,000.00	830,853.76	1,645,853.76
2009	840,000.00	805,398.76	1,645,398.76
2010	870,000.00	778,031.26	1,648,031.26
2011	900,000.00	748,706.26	1,648,706.26
2012	930,000.00	717,243.76	1,647,243.76
2013	965,000.00	681,668.76	1,646,668.76
2014	1,005,000.00	642,268.76	1,647,268.76
2015	1,045,000.00	601,268.76	1,646,268.76
2016	1,090,000.00	558,568.76	1,648,568.76
2017	1,130,000.00	513,462.51	1,643,462.51
2018	1,180,000.00	465,818.76	1,645,818.76
2019	1,225,000.00	415,450.01	1,640,450.01
2020	1,280,000.00	362,218.76	1,642,218.76
2021	1,340,000.00	301,518.76	1,641,518.76
2022	1,405,000.00	237,284.38	1,642,284.38
2023	1,465,000.00	173,587.50	1,638,587.50
2024	1,530,000.00	106,200.00	1,636,200.00
2025	1,595,000.00	35,887.50	1,630,887.50
<b>Total</b>	<b>\$ 20,610,000.00</b>	<b>\$ 8,975,437.02</b>	<b>\$ 29,585,437.02</b>

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

Original Issue: \$4,420,000

Interest Rate: Various - 2.000% to 4.875%

Date	Principal	Interest	Total P&I
2008	150,000.00	168,187.50	318,187.50
2009	150,000.00	163,875.00	313,875.00
2010	155,000.00	158,718.75	313,718.75
2011	160,000.00	152,812.50	312,812.50
2012	165,000.00	146,718.75	311,718.75
2013	170,000.00	140,225.00	310,225.00
2014	175,000.00	133,325.00	308,325.00
2015	180,000.00	126,225.00	306,225.00
2016	195,000.00	118,725.00	313,725.00
2017	195,000.00	110,803.13	305,803.13
2018	215,000.00	101,943.76	316,943.76
2019	225,000.00	92,043.76	317,043.76
2020	230,000.00	81,806.26	311,806.26
2021	240,000.00	71,231.26	311,231.26
2022	250,000.00	60,206.26	310,206.26
2023	260,000.00	48,568.76	308,568.76
2024	275,000.00	36,025.01	311,025.01
2025	110,000.00	26,812.51	136,812.51
2026	115,000.00	21,328.13	136,328.13
2027	120,000.00	15,600.00	135,600.00
2028	125,000.00	9,628.13	134,628.13
2029	135,000.00	3,290.63	138,290.63
<b>Total</b>	<b>\$ 3,995,000.00</b>	<b>\$ 1,988,100.10</b>	<b>\$ 5,983,100.10</b>

**CITY OF ROWLETT  
TAX NOTES  
SERIES 2004**

Original Issue: \$620,000

Interest Rate: Various - 3.000% to 5.000%

Date	Principal	Interest	Total P&I
2008	70,000.00	5,875.00	75,875.00
2009	45,000.00	2,625.00	47,625.00
2010	20,000.00	500.00	20,500.00
<b>Total</b>	<b>\$ 135,000.00</b>	<b>\$ 9,000.00</b>	<b>\$ 144,000.00</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION BONDS  
SERIES 2004 A**

Original Issue: \$6,080,000

Interest Rate: Various - 2.000% to 4.750%

Date	Principal	Interest	Total P&I
2008	230,000.00	222,962.50	452,962.50
2009	235,000.00	216,275.00	451,275.00
2010	245,000.00	208,156.25	453,156.25
2011	255,000.00	198,781.25	453,781.25
2012	260,000.00	189,125.00	449,125.00
2013	275,000.00	178,750.00	453,750.00
2014	285,000.00	167,550.00	452,550.00
2015	295,000.00	155,950.00	450,950.00
2016	305,000.00	143,950.00	448,950.00
2017	320,000.00	131,250.00	451,250.00
2018	335,000.00	117,112.50	452,112.50
2019	350,000.00	100,825.00	450,825.00
2020	365,000.00	83,862.50	448,862.50
2021	385,000.00	66,987.50	451,987.50
2022	400,000.00	49,325.00	449,325.00
2023	420,000.00	30,612.50	450,612.50
2024	440,000.00	10,450.00	450,450.00
<b>Total</b>	<b>\$ 5,400,000.00</b>	<b>\$ 2,271,925.00</b>	<b>\$ 7,671,925.00</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION REFUNDING BONDS  
SERIES 2004**

Original Issue: **\$4,885,000**

Interest Rate: **Various - 3.500% to 5.000%**

Date	Principal	Interest	Total P&I
2008	300,000.00	162,220.00	462,220.00
2009	310,000.00	151,545.00	461,545.00
2010	325,000.00	140,432.50	465,432.50
2011	335,000.00	128,547.50	463,547.50
2012	345,000.00	115,450.00	460,450.00
2013	365,000.00	101,250.00	466,250.00
2014	375,000.00	86,262.50	461,262.50
2015	395,000.00	69,687.50	464,687.50
2016	415,000.00	50,425.00	465,425.00
2017	430,000.00	30,375.00	460,375.00
2018	450,000.00	10,350.00	460,350.00
<b>Total</b>	<b>\$ 4,045,000.00</b>	<b>\$ 1,046,545.00</b>	<b>\$ 5,091,545.00</b>

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

Original Issue: **\$7,060,000**

Interest Rate: **Various - 2.000% to 5.000%**

Date	Principal	Interest	Total P&I
2008	280,000.00	271,376.26	551,376.26
2009	290,000.00	262,101.26	552,101.26
2010	300,000.00	251,026.26	551,026.26
2011	310,000.00	238,826.26	548,826.26
2012	325,000.00	226,126.26	551,126.26
2013	335,000.00	212,675.01	547,675.01
2014	350,000.00	198,286.26	548,286.26
2015	365,000.00	182,864.38	547,864.38
2016	385,000.00	166,217.50	551,217.50
2017	400,000.00	148,455.00	548,455.00
2018	420,000.00	129,590.00	549,590.00
2019	440,000.00	109,375.00	549,375.00
2020	460,000.00	87,712.50	547,712.50
2021	485,000.00	64,375.00	549,375.00
2022	510,000.00	39,500.00	549,500.00
2023	535,000.00	13,375.00	548,375.00
<b>Total</b>	<b>\$ 6,190,000.00</b>	<b>\$ 2,601,881.95</b>	<b>\$ 8,791,881.95</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION BONDS  
SERIES 2003 - A**

Original Issue: **\$3,815,000**

Interest Rate: Various - 2.250% to 5.000%

Date	Principal	Interest	Total P&I
2008	150,000.00	148,320.00	298,320.00
2009	155,000.00	143,357.50	298,357.50
2010	165,000.00	137,345.00	302,345.00
2011	170,000.00	130,645.00	300,645.00
2012	175,000.00	123,745.00	298,745.00
2013	185,000.00	116,406.25	301,406.25
2014	190,000.00	108,530.00	298,530.00
2015	200,000.00	100,117.50	300,117.50
2016	210,000.00	91,017.50	301,017.50
2017	220,000.00	81,287.50	301,287.50
2018	230,000.00	70,935.00	300,935.00
2019	240,000.00	59,887.50	299,887.50
2020	250,000.00	48,093.75	298,093.75
2021	265,000.00	35,375.00	300,375.00
2022	280,000.00	21,750.00	301,750.00
2023	295,000.00	7,375.00	302,375.00
<b>Total</b>	<b>\$ 3,380,000.00</b>	<b>\$ 1,424,187.50</b>	<b>\$ 4,804,187.50</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION REFUNDING BONDS  
SERIES 2003**

Original Issue: **\$8,050,000**

Interest Rate: Various - 2.150% to 4.500%

Date	Principal	Interest	Total P&I
2008	790,000.00	191,287.50	981,287.50
2009	825,000.00	160,018.75	985,018.75
2010	860,000.00	127,350.00	987,350.00
2011	875,000.00	92,650.00	967,650.00
2012	900,000.00	54,900.00	954,900.00
2013	520,000.00	22,950.00	542,950.00
2014	250,000.00	5,625.00	255,625.00
<b>Total</b>	<b>\$ 5,020,000.00</b>	<b>\$ 654,781.25</b>	<b>\$ 5,674,781.25</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION BONDS  
SERIES 2002**

Original Issue: \$6,385,000

Interest Rate: Various - 3.000% to 5.000%

Date	Principal	Interest	Total P&I
2008	255,000.00	214,275.01	469,275.01
2009	260,000.00	205,581.26	465,581.26
2010	270,000.00	195,968.76	465,968.76
2011	285,000.00	185,562.51	470,562.51
2012	295,000.00	174,687.51	469,687.51
2013	305,000.00	163,056.26	468,056.26
2014	315,000.00	150,656.26	465,656.26
2015	330,000.00	137,343.76	467,343.76
2016	345,000.00	122,784.38	467,784.38
2017	360,000.00	107,137.50	467,137.50
2018	380,000.00	90,487.50	470,487.50
2019	395,000.00	72,803.13	467,803.13
2020	415,000.00	53,812.51	468,812.51
2021	435,000.00	33,353.13	468,353.13
2022	455,000.00	11,375.00	466,375.00
<b>Total</b>	<b>\$ 5,100,000.00</b>	<b>\$ 1,918,884.48</b>	<b>\$ 7,018,884.48</b>

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

Original Issue: \$5,170,000

Interest Rate: Various - 3.000% to 5.000%

Date	Principal	Interest	Total P&I
2008	205,000.00	172,743.75	377,743.75
2009	210,000.00	165,737.50	375,737.50
2010	220,000.00	157,937.50	377,937.50
2011	225,000.00	149,593.75	374,593.75
2012	235,000.00	140,968.75	375,968.75
2013	245,000.00	131,662.50	376,662.50
2014	255,000.00	121,662.50	376,662.50
2015	265,000.00	110,931.25	375,931.25
2016	280,000.00	99,175.00	379,175.00
2017	290,000.00	86,525.00	376,525.00
2018	305,000.00	73,137.50	378,137.50
2019	320,000.00	58,875.00	378,875.00
2020	335,000.00	43,518.75	378,518.75
2021	350,000.00	27,031.25	377,031.25
2022	370,000.00	9,250.00	379,250.00
<b>Total</b>	<b>\$ 4,110,000.00</b>	<b>\$ 1,548,750.00</b>	<b>\$ 5,658,750.00</b>

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

Original Issue: \$1,490,000

Interest Rate: Various - 4.000% to 5.000%

Date	Principal	Interest	Total P&I
2008	60,000.00	52,406.26	112,406.26
2009	65,000.00	49,873.76	114,873.76
2010	65,000.00	47,176.26	112,176.26
2011	70,000.00	44,323.76	114,323.76
2012	75,000.00	41,223.76	116,223.76
2013	75,000.00	37,961.26	112,961.26
2014	80,000.00	34,511.26	114,511.26
2015	85,000.00	30,745.63	115,745.63
2016	90,000.00	26,642.50	116,642.50
2017	90,000.00	22,345.00	112,345.00
2018	95,000.00	17,905.00	112,905.00
2019	100,000.00	13,187.50	113,187.50
2020	105,000.00	8,125.00	113,125.00
2021	110,000.00	2,750.00	112,750.00
<b>Total</b>	<b>\$ 1,165,000.00</b>	<b>\$ 429,176.95</b>	<b>\$ 1,594,176.95</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION BONDS  
SERIES 2001**

Original Issue: \$2,805,000

Interest Rate: Various - 4.000% to 5.000%

Date	Principal	Interest	Total P&I
2008	115,000.00	98,821.26	213,821.26
2009	120,000.00	94,061.26	214,061.26
2010	125,000.00	88,976.26	213,976.26
2011	130,000.00	83,588.76	213,588.76
2012	135,000.00	77,923.76	212,923.76
2013	145,000.00	71,831.26	216,831.26
2014	150,000.00	65,266.26	215,266.26
2015	155,000.00	58,306.88	213,306.88
2016	165,000.00	50,762.50	215,762.50
2017	175,000.00	42,602.50	217,602.50
2018	180,000.00	34,082.50	214,082.50
2019	190,000.00	25,131.25	215,131.25
2020	200,000.00	15,500.00	215,500.00
2021	210,000.00	5,250.00	215,250.00
<b>Total</b>	<b>\$ 2,195,000.00</b>	<b>\$ 812,104.45</b>	<b>\$ 3,007,104.45</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION BONDS  
SERIES 2000**

Original Issue: \$3,660,000

Interest Rate: Various - 5.100% to 6.750%

Date	Principal	Interest	Total P&I
2008	175,000.00	17,746.25	192,746.25
2009	185,000.00	5,920.00	190,920.00
<b>Total</b>	<b>\$ 360,000.00</b>	<b>\$ 23,666.25</b>	<b>\$ 383,666.25</b>

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

Original Issue: \$1,270,000

Interest Rate: 7.250%

Date	Principal	Interest	Total P&I
2008	25,000.00	85,550.00	110,550.00
2009	30,000.00	83,737.50	113,737.50
2010	30,000.00	81,562.50	111,562.50
2011	30,000.00	79,387.50	109,387.50
2012	35,000.00	77,212.50	112,212.50
2013	35,000.00	74,675.00	109,675.00
2014	40,000.00	72,137.50	112,137.50
2015	40,000.00	69,237.50	109,237.50
2016	45,000.00	66,337.50	111,337.50
2017	50,000.00	63,075.00	113,075.00
2018	50,000.00	59,450.00	109,450.00
2019	55,000.00	55,825.00	110,825.00
2020	60,000.00	51,837.50	111,837.50
2021	65,000.00	47,487.50	112,487.50
2022	70,000.00	42,775.00	112,775.00
2023	70,000.00	37,700.00	107,700.00
2024	80,000.00	32,625.00	112,625.00
2025	85,000.00	26,825.00	111,825.00
2026	90,000.00	20,662.50	110,662.50
2027	95,000.00	14,137.50	109,137.50
2028	100,000.00	7,250.00	107,250.00
<b>Total</b>	<b>\$ 1,180,000.00</b>	<b>\$ 1,149,487.50</b>	<b>\$ 2,329,487.50</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION TAXABLE  
SERIES 1997A**

Original Issue: \$6,500,000  
Interest Rate: 1.690%

Date	Principal	Interest	Total P&I
2008	140,000.00	354,254.50	494,254.50
2009	160,000.00	346,036.50	506,036.50
2010	180,000.00	336,644.50	516,644.50
2011	200,000.00	326,078.50	526,078.50
2012	215,000.00	314,338.50	529,338.50
2013	230,000.00	301,718.00	531,718.00
2014	245,000.00	288,217.00	533,217.00
2015	265,000.00	273,835.50	538,835.50
2016	285,000.00	258,280.00	543,280.00
2017	305,000.00	241,550.50	546,550.50
2018	325,000.00	223,647.00	548,647.00
2019	345,000.00	204,569.50	549,569.50
2020	365,000.00	184,318.00	549,318.00
2021	390,000.00	162,892.50	552,892.50
2022	415,000.00	139,999.50	554,999.50
2023	440,000.00	115,639.00	555,639.00
2024	475,000.00	89,811.00	564,811.00
2025	510,000.00	61,928.50	571,928.50
2026	545,000.00	31,991.50	576,991.50
<b>Total</b>	<b>\$ 6,035,000.00</b>	<b>\$ 4,255,750.00</b>	<b>\$ 10,290,750.00</b>

**CITY OF ROWLETT  
GENERAL OBLIGATION REFUNDING & IMPROVEMENT BONDS  
SERIES 1997**

Original Issue: \$6,030,000  
Interest Rate: Various: 5.100% - 5.750%

Date	Principal	Interest	Total P&I
2008	370,000.00	80,012.50	450,012.50
2009	165,000.00	65,485.00	230,485.00
2010	110,000.00	57,895.00	167,895.00
2011	115,000.00	51,622.50	166,622.50
2012	120,000.00	45,012.50	165,012.50
2013	130,000.00	37,917.50	167,917.50
2014	140,000.00	30,187.50	170,187.50
2015	145,000.00	21,993.75	166,993.75
2016	150,000.00	13,512.50	163,512.50
2017	160,000.00	4,600.00	164,600.00
<b>Total</b>	<b>\$ 1,605,000.00</b>	<b>\$ 408,238.75</b>	<b>\$ 2,013,238.75</b>

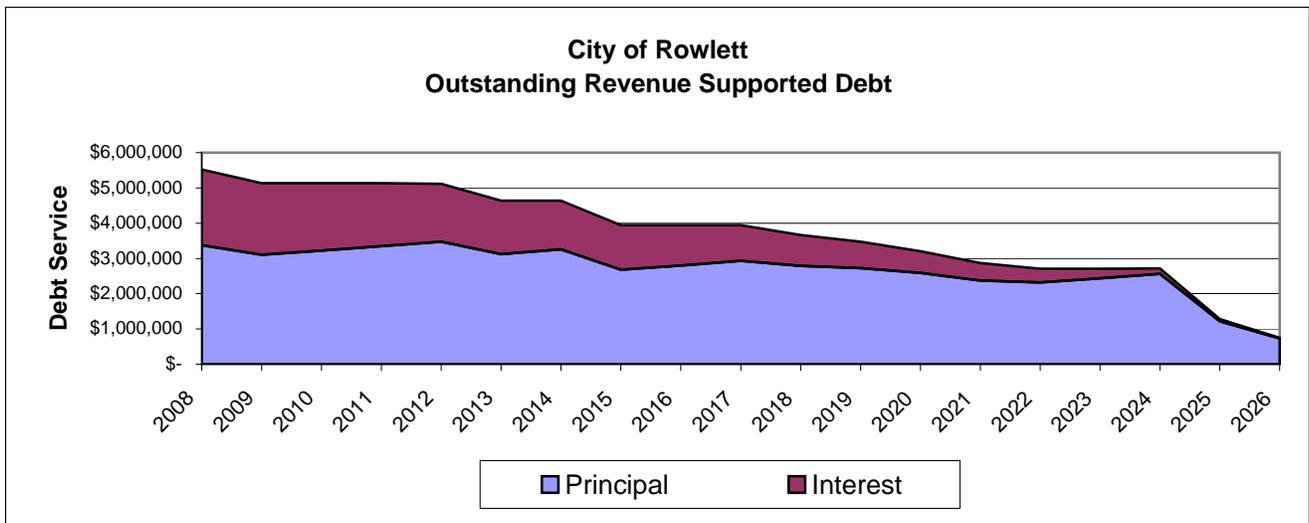
**CITY OF ROWLETT**  
**WATERWORKS AND SEWER SYSTEM REVENUE BONDS**

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 \$70,511,605 with the FY 2007-08 requirements being \$5,520,328.

**CITY OF ROWLETT  
OUTSTANDING REVENUE SUPPORTED DEBT  
AGGREGATE DEBT SERVICE  
AS OF SEPTEMBER 30, 2007**

Date	Principal	Interest	Total P&I
2008	3,370,000.00	2,150,327.52	5,520,327.52
2009	3,105,000.00	2,032,277.52	5,137,277.52
2010	3,220,000.00	1,913,847.52	5,133,847.52
2011	3,345,000.00	1,786,546.27	5,131,546.27
2012	3,470,000.00	1,647,983.77	5,117,983.77
2013	3,125,000.00	1,513,747.52	4,638,747.52
2014	3,255,000.00	1,383,562.52	4,638,562.52
2015	2,680,000.00	1,260,275.02	3,940,275.02
2016	2,800,000.00	1,144,150.02	3,944,150.02
2017	2,930,000.00	1,013,470.02	3,943,470.02
2018	2,785,000.00	876,365.64	3,661,365.64
2019	2,725,000.00	744,291.88	3,469,291.88
2020	2,585,000.00	617,636.25	3,202,636.25
2021	2,370,000.00	499,497.50	2,869,497.50
2022	2,320,000.00	386,988.75	2,706,988.75
2023	2,435,000.00	272,740.63	2,707,740.63
2024	2,560,000.00	152,528.13	2,712,528.13
2025	1,220,000.00	62,912.50	1,282,912.50
2026	735,000.00	17,456.25	752,456.25
<b>Total</b>	<b>\$ 51,035,000.00</b>	<b>\$ 19,476,605.23</b>	<b>\$ 70,511,605.23</b>



**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS  
SERIES 2006**

Original Issue: \$11,775,000

Interest Rate: Various: 4.000% - 4.750%

Date	Principal	Interest	Total P&I
2008	650,000.00	490,752.50	1,140,752.50
2009	680,000.00	464,152.50	1,144,152.50
2010	710,000.00	436,352.50	1,146,352.50
2011	735,000.00	406,533.75	1,141,533.75
2012	770,000.00	374,552.50	1,144,552.50
2013	400,000.00	349,690.00	749,690.00
2014	420,000.00	331,740.00	751,740.00
2015	440,000.00	312,940.00	752,940.00
2016	460,000.00	293,240.00	753,240.00
2017	480,000.00	271,490.00	751,490.00
2018	505,000.00	248,096.25	753,096.25
2019	530,000.00	223,912.50	753,912.50
2020	550,000.00	198,935.00	748,935.00
2021	580,000.00	172,517.50	752,517.50
2022	605,000.00	144,518.75	749,518.75
2023	635,000.00	115,068.75	750,068.75
2024	670,000.00	84,075.00	754,075.00
2025	700,000.00	51,537.50	751,537.50
2026	735,000.00	17,456.25	752,456.25
<b>Total</b>	<b>\$ 11,255,000.00</b>	<b>\$ 4,987,561.25</b>	<b>\$ 16,242,561.25</b>

**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS  
SERIES 2005A**

Original Issue: \$7,180,000

Interest Rate: Various: 3.000% - 4.500%

Date	Principal	Interest	Total P&I
2008	265,000.00	266,741.26	531,741.26
2009	270,000.00	258,446.26	528,446.26
2010	280,000.00	249,506.26	529,506.26
2011	290,000.00	239,956.26	529,956.26
2012	300,000.00	229,026.26	529,026.26
2013	315,000.00	217,198.76	532,198.76
2014	325,000.00	204,058.76	529,058.76
2015	340,000.00	189,946.26	529,946.26
2016	355,000.00	176,046.26	531,046.26
2017	370,000.00	161,361.26	531,361.26
2018	385,000.00	145,835.63	530,835.63
2019	400,000.00	129,495.00	529,495.00
2020	415,000.00	112,276.25	527,276.25
2021	435,000.00	94,105.00	529,105.00
2022	455,000.00	74,970.00	529,970.00
2023	475,000.00	54,796.88	529,796.88
2024	495,000.00	33,578.13	528,578.13
2025	520,000.00	11,375.00	531,375.00
<b>Total</b>	<b>\$ 6,690,000.00</b>	<b>\$ 2,848,719.49</b>	<b>\$ 9,538,719.49</b>

**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS  
SERIES 2005**

Original Issue: \$7,630,000

Interest Rate: Various: 3.000% - 5.000%

Date	Principal	Interest	Total P&I
2008	225,000.00	306,900.00	531,900.00
2009	385,000.00	297,750.00	682,750.00
2010	595,000.00	281,562.50	876,562.50
2011	615,000.00	258,850.00	873,850.00
2012	635,000.00	233,850.00	868,850.00
2013	670,000.00	207,750.00	877,750.00
2014	700,000.00	181,225.00	881,225.00
2015	720,000.00	153,700.00	873,700.00
2016	755,000.00	124,200.00	879,200.00
2017	785,000.00	89,475.00	874,475.00
2018	535,000.00	56,475.00	591,475.00
2019	565,000.00	28,975.00	593,975.00
2020	330,000.00	7,425.00	337,425.00
<b>Total</b>	<b>\$ 7,515,000.00</b>	<b>\$ 2,228,137.50</b>	<b>\$ 9,743,137.50</b>

**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE BONDS  
SERIES 2004 A**

Original Issue: \$18,585,000

Interest Rate: Various: 2.000% - 5.000%

Date	Principal	Interest	Total P&I
2008	680,000.00	749,662.50	1,429,662.50
2009	705,000.00	726,212.50	1,431,212.50
2010	730,000.00	697,512.50	1,427,512.50
2011	760,000.00	667,712.50	1,427,712.50
2012	790,000.00	636,712.50	1,426,712.50
2013	825,000.00	604,412.50	1,429,412.50
2014	860,000.00	569,637.50	1,429,637.50
2015	895,000.00	532,343.75	1,427,343.75
2016	935,000.00	492,287.50	1,427,287.50
2017	985,000.00	446,625.00	1,431,625.00
2018	1,035,000.00	396,125.00	1,431,125.00
2019	1,085,000.00	343,125.00	1,428,125.00
2020	1,140,000.00	287,500.00	1,427,500.00
2021	1,200,000.00	229,000.00	1,429,000.00
2022	1,260,000.00	167,500.00	1,427,500.00
2023	1,325,000.00	102,875.00	1,427,875.00
2024	1,395,000.00	34,875.00	1,429,875.00
<b>Total</b>	<b>\$ 16,605,000.00</b>	<b>\$ 7,684,118.75</b>	<b>\$ 24,289,118.75</b>

**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS  
SERIES 2004**

Original Issue: \$7,910,000

Interest Rate: Various: 2.000% - 4.500%

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
2008	685,000.00	220,668.75	905,668.75
2009	700,000.00	197,287.50	897,287.50
2010	720,000.00	172,437.50	892,437.50
2011	750,000.00	144,837.50	894,837.50
2012	775,000.00	113,368.75	888,368.75
2013	805,000.00	80,800.00	885,800.00
2014	840,000.00	47,900.00	887,900.00
2015	165,000.00	27,593.75	192,593.75
2016	170,000.00	20,368.75	190,368.75
2017	180,000.00	12,600.00	192,600.00
2018	190,000.00	4,275.00	194,275.00
<b>Total</b>	<b>\$ 5,980,000.00</b>	<b>\$ 1,042,137.50</b>	<b>\$ 7,022,137.50</b>

**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE BONDS  
SERIES 2001**

Original Issue: \$2,105,000

Interest Rate: Various: 4.000% - 5.000%

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
2008	85,000.00	74,461.26	159,461.26
2009	90,000.00	70,916.26	160,916.26
2010	95,000.00	67,076.26	162,076.26
2011	100,000.00	62,956.26	162,956.26
2012	105,000.00	58,573.76	163,573.76
2013	110,000.00	53,896.26	163,896.26
2014	110,000.00	49,001.26	159,001.26
2015	120,000.00	43,751.26	163,751.26
2016	125,000.00	38,007.51	163,007.51
2017	130,000.00	31,918.76	161,918.76
2018	135,000.00	25,558.76	160,558.76
2019	145,000.00	18,784.38	163,784.38
2020	150,000.00	11,500.00	161,500.00
2021	155,000.00	3,875.00	158,875.00
<b>Total</b>	<b>\$ 1,655,000.00</b>	<b>\$ 610,276.99</b>	<b>\$ 2,265,276.99</b>

**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS  
SERIES 2003**

**Original Issue: \$3,300,000**

**Interest Rate: Various: 2.500% - 4.000%**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
2008	460,000.00	22,625.00	482,625.00
2009	90,000.00	12,887.50	102,887.50
2010	90,000.00	9,400.00	99,400.00
2011	95,000.00	5,700.00	100,700.00
2012	95,000.00	1,900.00	96,900.00
<b>Total</b>	<b>\$ 830,000.00</b>	<b>\$ 52,512.50</b>	<b>\$ 882,512.50</b>

**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE BONDS  
SERIES 2000**

**Original Issue: \$4,170,000**

**Interest Rate: Various: 5.000% - 6.750%**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
2008	175,000.00	14,963.75	189,963.75
2009	185,000.00	4,625.00	189,625.00
<b>Total</b>	<b>\$ 360,000.00</b>	<b>\$ 19,588.75</b>	<b>\$ 379,588.75</b>

**CITY OF ROWLETT  
WATERWORKS AND SEWER SYSTEM REVENUE BONDS  
SERIES 1999**

**Original Issue: \$3,220,000**

**Interest Rate: Various: 4.850% - 5.450%**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
2008	145,000.00	3,552.50	148,552.50
<b>Total</b>	<b>\$ 145,000.00</b>	<b>\$ 3,552.50</b>	<b>\$ 148,552.50</b>

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY 2005-06			FY 2006-07						FY 2007-08		
	Actual			Budget			Estimate			Adopted		
	FT	PT	SEAS									
<b><u>GENERAL FUND</u></b>												
City Council	-	7.00	-	-	7.00	-	-	7.00	-	-	7.00	-
City Manager	5.00	-	-	5.00	-	-	5.00	-	-	4.00	-	-
City Secretary	3.00	-	-	3.00	-	-	3.00	-	-	3.00	-	-
Finance Administration	-	-	-	-	-	-	-	-	-	4.00	-	-
Accounting	10.00	-	-	10.00	-	-	10.00	-	-	6.00	-	-
Municipal Court	9.00	-	-	9.00	-	-	9.00	-	-	8.00	-	-
Purchasing	2.00	1.00	-	2.00	1.00	-	2.00	1.00	-	3.00	-	-
Police	100.00	-	11.00	111.00	-	12.00	111.00	-	12.00	110.00	-	12.00
City Marshal	-	-	-	-	-	-	-	-	-	1.00	-	-
Fire Rescue	77.00	-	-	77.00	-	-	77.00	-	-	77.00	-	-
Animal Services	5.00	-	-	5.00	-	-	5.00	-	-	5.00	-	-
Building Inspections	5.00	-	-	5.00	-	-	5.00	-	-	4.00	-	-
Environmental Services	5.00	-	-	5.00	-	-	5.00	-	-	5.00	1.00	-
Parks Administration	3.00	-	-	3.00	-	-	3.00	-	-	3.00	-	-
Parks and Maint. Ops	10.00	-	-	10.00	-	-	10.00	-	-	10.00	-	-
Comm. Athletic	2.00	-	-	-	-	-	-	-	-	-	-	-
Recreation	5.00	8.00	-	7.00	8.00	-	7.00	8.00	-	7.00	6.00	-
Wet Zone	2.00	-	80.00	2.00	-	80.00	2.00	-	80.00	2.00	-	80.00
Urban Forestry	3.00	-	-	4.00	-	-	4.00	-	-	3.00	-	-
Library	13.00	4.00	-	13.00	4.00	-	13.00	4.00	-	12.00	4.00	-
Communications	3.00	-	-	4.00	-	-	4.00	-	-	4.00	-	-
Call Center	-	-	-	-	-	-	-	-	-	2.00	-	-
Bldgs and Grounds	6.00	3.00	-	6.00	3.00	-	6.00	3.00	-	5.00	2.00	-
Streets	17.00	-	-	19.00	-	-	19.00	-	-	17.00	-	-
Traffic Maintenance	2.00	-	-	-	-	-	-	-	-	-	-	-
Public Works Admin.	3.00	-	-	11.00	-	-	11.00	-	-	9.00	-	-
Planning	7.00	-	-	7.00	-	-	7.00	-	-	5.00	-	-
GIS	3.00	-	-	3.00	-	-	3.00	-	-	2.00	-	-
Human Resources	5.00	-	-	5.00	-	-	5.00	-	-	3.00	-	-
<b>Total General Fund</b>	<b>305.00</b>	<b>23.00</b>	<b>91.00</b>	<b>326.00</b>	<b>23.00</b>	<b>92.00</b>	<b>326.00</b>	<b>23.00</b>	<b>92.00</b>	<b>314.00</b>	<b>20.00</b>	<b>92.00</b>

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL SUMMARY BY DIVISION**

DIVISION	FY 2005-06			FY 2006-07						FY 2007-08		
	Actual			Budget			Estimate			Adopted		
	FT	PT	SEAS									
<b><u>ECONOMIC DEVELOPMENT FUND</u></b>												
Econ.Development	2.00	-	-	2.00	-	-	2.00	-	-	2.00	-	-
<b><u>UTILITY FUND</u></b>												
Water Operations	13.00	-	-	13.00	-	-	13.00	-	-	13.00	-	-
Wastewater Ops	14.00	-	-	14.00	-	-	14.00	-	-	10.00	-	-
City Engineer Admin.	7.00	-	-	-	-	-	-	-	-	-	-	-
Revenue Office	6.00	-	-	6.00	-	-	6.00	-	-	7.00	-	-
Meter Services	4.00	-	-	4.00	-	-	4.00	-	-	3.00	-	-
<b>Total Utility Fund</b>	<b>44.00</b>	<b>-</b>	<b>-</b>	<b>37.00</b>	<b>-</b>	<b>-</b>	<b>37.00</b>	<b>-</b>	<b>-</b>	<b>33.00</b>	<b>-</b>	<b>-</b>
<b><u>DRAINAGE FUND</u></b>												
Drainage	2.00	-	-	2.00	-	-	2.00	-	-	2.00	-	-
<b><u>FLEET SERVICES FUND</u></b>												
Vehicle Maintenance	3.00	-	-	3.00	-	-	3.00	-	-	3.00	-	-
<b><u>INFORMATION TECHNOLOGY FUND</u></b>												
Information Tech.	7.00	-	-	7.00	-	-	7.00	-	-	5.00	-	-
<b>CITY TOTAL</b>	<b>363.00</b>	<b>23.00</b>	<b>91.00</b>	<b>377.00</b>	<b>23.00</b>	<b>92.00</b>	<b>377.00</b>	<b>23.00</b>	<b>92.00</b>	<b>359.00</b>	<b>20.00</b>	<b>92.00</b>

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL DETAIL**

Position	FY 2005-06 Actual	FY 2006-07		FY 2007-08 Adopted	Increase/ Decrease
		Budget	Estimate		
<b>GENERAL FUND</b>					
<b><u>City Council</u></b>					
<i>Elected</i>					
Mayor	1.00	1.00	1.00	1.00	-
Councilmember	6.00	6.00	6.00	6.00	-
Total Part-Time	7.00	7.00	7.00	7.00	-
<b><u>City Manager</u></b>					
<i>Full-Time</i>					
City Manager	1.00	1.00	1.00	1.00	-
Deputy City Manager	1.00	1.00	1.00	1.00	-
Assistant to the City Manager	2.00	2.00	2.00	1.00	(1.00)
Administrative Assistant	1.00	1.00	1.00	1.00	-
Total Full-Time	5.00	5.00	5.00	4.00	(1.00)
<b><u>City Secretary</u></b>					
<i>Full-Time</i>					
City Secretary	1.00	1.00	1.00	1.00	-
Assistant City Secretary	1.00	1.00	1.00	1.00	-
Administrative Technician	1.00	1.00	1.00	1.00	-
Total Full-Time	3.00	3.00	3.00	3.00	-
<b><u>Finance Administration</u></b>					
<i>Full-Time</i>					
Director of Financial Services	-	-	-	1.00	1.00
Assistant Finance Director	-	-	-	1.00	1.00
Budget Officer	-	-	-	1.00	1.00
Administrative Assistant	-	-	-	1.00	1.00
Total Full-Time	-	-	-	4.00	4.00
<b><u>Accounting</u></b>					
<i>Full-Time</i>					
Director of Financial Services	1.00	1.00	1.00	-	(1.00)
Assistant Finance Director	1.00	1.00	1.00	-	(1.00)
Administrative Assistant	1.00	1.00	1.00	-	(1.00)
Senior Accountant	2.00	2.00	2.00	1.00	(1.00)
Accounting Manager	-	-	-	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00	-
Accounting Specialist IV	1.00	1.00	1.00	1.00	-
Accounting Specialist III	1.00	1.00	1.00	1.00	-
Accounting Specialist II	1.00	1.00	1.00	-	(1.00)
Accounting Specialist I	1.00	1.00	1.00	1.00	-
Total Full-Time	10.00	10.00	10.00	6.00	(4.00)

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL DETAIL**

Position	FY 2005-06 Actual	FY 2006-07		FY 2007-08 Adopted	Increase/ Decrease
		Budget	Estimate		
<b><u>Municipal Court</u></b>					
<i>Full-Time</i>					
Administrator	1.00	1.00	1.00	1.00	-
Warrant Officer	1.00	1.00	1.00	-	(1.00)
Juvenile Caseworker	1.00	1.00	1.00	1.00	-
Chief Clerk	1.00	1.00	1.00	1.00	-
Senior Clerk	1.00	1.00	1.00	1.00	-
Court Clerk	4.00	4.00	4.00	4.00	-
Total Full-Time	9.00	9.00	9.00	8.00	(1.00)
<b><u>Purchasing</u></b>					
<i>Full-Time</i>					
Purchasing Agent	1.00	1.00	1.00	1.00	-
Purchasing Buyer	-	1.00	1.00	1.00	-
Administrative Assistant	-	-	-	1.00	1.00
Purchasing Assistant	1.00	-	-	-	-
Total Full-Time	2.00	2.00	2.00	3.00	1.00
<i>Part-Time</i>					
Administrative Technician	1.00	1.00	1.00	-	(1.00)
Total Part-Time	1.00	1.00	1.00	-	(1.00)
<b><u>Police</u></b>					
<i>Full-Time</i>					
Police Chief	1.00	1.00	1.00	1.00	-
Assistant Police Chief	1.00	1.00	1.00	1.00	-
Lieutenant	5.00	6.00	6.00	6.00	-
Sergeant	6.00	6.00	6.00	6.00	-
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	41.00	50.00	50.00	50.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
Communications Supervisor	3.00	3.00	3.00	1.00	(2.00)
Communications Officer	12.00	12.00	12.00	14.00	2.00
Records Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Technician	1.00	1.00	1.00	1.00	-
Records Clerk	2.00	2.00	2.00	2.00	-
Property/Evidence Technician	1.00	2.00	2.00	2.00	-
Detention Officer	9.00	9.00	9.00	8.00	(1.00)
Total Full-Time	100.00	111.00	111.00	110.00	(1.00)
<i>Seasonal</i>					
Crossing Guards	11.00	12.00	12.00	12.00	-
Total Seasonal	11.00	12.00	12.00	12.00	-

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL DETAIL**

Position	FY 2005-06 Actual	FY 2006-07		FY 2007-08 Adopted	Increase/ Decrease
		Budget	Estimate		
<b><u>City Marshal</u></b>					
<i>Full-Time</i>					
Warrant Officer	-	-	-	1.00	1.00
Total Full-Time	-	-	-	1.00	1.00
<b><u>Fire Rescue</u></b>					
<i>Full-Time</i>					
Fire Chief	1.00	1.00	1.00	1.00	-
Division Chief	-	2.00	2.00	2.00	-
Assistant Fire Chief	1.00	-	-	-	-
Deputy Chief of Training	1.00	-	-	-	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
Captain	12.00	12.00	12.00	12.00	-
Driver/Engineer	12.00	12.00	12.00	12.00	-
Firefighter	45.00	45.00	45.00	45.00	-
Emergency Med. Services Coord.	1.00	1.00	1.00	1.00	-
Emergency Management Coord.	1.00	1.00	1.00	1.00	-
Fire Marshal	1.00	1.00	1.00	1.00	-
Fire Inspector	1.00	1.00	1.00	1.00	-
Total Full-Time	77.00	77.00	77.00	77.00	-
<b><u>Animal Services</u></b>					
<i>Full-Time</i>					
Animal Control Supervisor	1.00	1.00	1.00	1.00	-
Animal Control Officer	2.00	2.00	2.00	2.00	-
Shelter Attendant II	1.00	1.00	1.00	1.00	-
Shelter Attendant I	1.00	1.00	1.00	1.00	-
Total Full-Time	5.00	5.00	5.00	5.00	-
<b><u>Building Inspections</u></b>					
<i>Full-Time</i>					
Chief Building Official	1.00	1.00	1.00	1.00	-
Senior Building Inspector	1.00	1.00	1.00	1.00	-
Building Inspector II	2.00	2.00	2.00	1.00	(1.00)
Administrative Assistant	1.00	1.00	1.00	1.00	-
Total Full-Time	5.00	5.00	5.00	4.00	(1.00)
<b><u>Environmental Services</u></b>					
<i>Full-Time</i>					
Environmental Service Manager	1.00	1.00	1.00	1.00	-
Code Enforcement Officer II	-	-	-	-	-
Code Enforcement Officer I	4.00	4.00	4.00	4.00	-
Health Officer	-	-	-	-	-
Zoning Inspector	-	-	-	-	-
Total Full-Time	5.00	5.00	5.00	5.00	-
<i>Part-Time</i>					
Administrative Secretary	-	-	-	1.00	1.00
Total Part-Time	-	-	-	1.00	1.00

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL DETAIL**

Position	FY 2005-06 Actual	FY 2006-07		FY 2007-08 Adopted	Increase/ Decrease
		Budget	Estimate		
<b><u>Parks Administration</u></b>					
<i>Full-Time</i>					
Director	1.00	1.00	1.00	1.00	-
Park Planning & Cap. Proj. Mgr	1.00	1.00	1.00	-	(1.00)
Assistant Director	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	-
Total Full-Time	3.00	3.00	3.00	3.00	-
<b><u>Parks and Maintenance Operations</u></b>					
<i>Full-Time</i>					
Superintendent	1.00	1.00	1.00	1.00	-
Maintenance Worker I	5.00	5.00	5.00	5.00	-
Maintenance Worker II	1.00	1.00	1.00	1.00	-
Maintenance Worker III	2.00	2.00	2.00	2.00	-
Parks Mechanic	1.00	1.00	1.00	1.00	-
Total Full-Time	10.00	10.00	10.00	10.00	-
<b><u>Community Athletic Programs</u></b>					
<i>Full-Time</i>					
Superintendent	1.00	-	-	-	-
Athletic Coordinator	1.00	-	-	-	-
Maintenance Worker I	-	-	-	-	-
Total Full-Time	2.00	-	-	-	-
<b><u>Recreation</u></b>					
<i>Full-Time</i>					
Superintendent	-	1.00	1.00	1.00	-
Athletic Coordinator	-	1.00	1.00	1.00	-
Facility Coordinator	-	-	-	1.00	1.00
Centre Manager	1.00	1.00	1.00	-	(1.00)
Assistant Centre Manager	1.00	1.00	1.00	1.00	-
Recreation Programmer	1.00	1.00	1.00	1.00	-
Recreation Specialist II	2.00	2.00	2.00	-	(2.00)
Front Desk Attendant	-	-	-	2.00	2.00
Total Full-Time	5.00	7.00	7.00	7.00	-
<i>Part-Time</i>					
Recreation Specialist I	4.00	4.00	4.00	4.00	-
Recreation Aide	4.00	4.00	4.00	2.00	(2.00)
Total Part-Time	8.00	8.00	8.00	6.00	(2.00)

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL DETAIL**

Position	FY 2005-06 Actual	FY 2006-07		FY 2007-08 Adopted	Increase/ Decrease
		Budget	Estimate		
<b><u>Wet Zone</u></b>					
<i>Full-Time</i>					
Pool Manager	1.00	1.00	1.00	1.00	-
Operations Manager	1.00	1.00	1.00	1.00	-
Total Full-Time	2.00	2.00	2.00	2.00	-
<i>Seasonal</i>					
Cashier	10.00	10.00	10.00	10.00	-
Lifeguard	60.00	60.00	60.00	60.00	-
Concessions	5.00	5.00	5.00	5.00	-
Custodian	5.00	5.00	5.00	5.00	-
Total Seasonal	80.00	80.00	80.00	80.00	-
<b><u>Urban Forestry</u></b>					
<i>Full-Time</i>					
Superintendent	1.00	1.00	1.00	-	(1.00)
Irrigation Technician	-	1.00	1.00	1.00	-
Maintenance Worker	2.00	2.00	2.00	2.00	-
Total Full-Time	3.00	4.00	4.00	3.00	(1.00)
<b><u>Library</u></b>					
<i>Full-Time</i>					
Director	1.00	1.00	1.00	-	(1.00)
Assistant Director	1.00	1.00	1.00	1.00	-
Librarian II	1.00	1.00	1.00	1.00	-
Librarian I	2.00	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
Library Program Coordinator	1.00	1.00	1.00	1.00	-
Library Assistant	4.00	4.00	4.00	4.00	-
Library Aide	2.00	2.00	2.00	2.00	-
Total Full-Time	13.00	13.00	13.00	12.00	(1.00)
<i>Part-Time</i>					
Library Assistant	1.00	1.00	1.00	1.00	-
Librarian	3.00	3.00	3.00	3.00	-
Total Part-Time	4.00	4.00	4.00	4.00	-
<b><u>Communications</u></b>					
<i>Full-Time</i>					
Communications Director	-	1.00	1.00	-	(1.00)
Public Engagement Manager	-	-	-	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00	-
Video Producer	1.00	1.00	1.00	1.00	-
Secretary II	1.00	1.00	1.00	1.00	-
Total Full-Time	3.00	4.00	4.00	4.00	-
<b><u>Call Center</u></b>					
<i>Full-Time</i>					
Customer Service Representative	-	-	-	2.00	2.00
Total Full-Time	-	-	-	2.00	2.00

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL DETAIL**

Position	FY 2005-06 Actual	FY 2006-07		FY 2007-08 Adopted	Increase/ Decrease
		Budget	Estimate		
<b><u>Building and Grounds</u></b>					
<i>Full-Time</i>					
Custodian	5.00	5.00	5.00	4.00	(1.00)
Building Maintenance Worker	1.00	1.00	1.00	1.00	-
Total Full-Time	6.00	6.00	6.00	5.00	(1.00)
<i>Part-Time</i>					
Custodian	3.00	3.00	3.00	2.00	(1.00)
Total Part-Time	3.00	3.00	3.00	2.00	(1.00)
<b><u>Streets</u></b>					
<i>Full-Time</i>					
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	-
Maintenance Worker	11.00	11.00	11.00	9.00	(2.00)
Total Full-Time	17.00	19.00	19.00	17.00	(2.00)
<b><u>Traffic Maintenance</u></b>					
<i>Full-Time</i>					
Traffic Control Technician	2.00	-	-	-	-
Total Full-Time	2.00	-	-	-	-
<b><u>Public Works Administration</u></b>					
<i>Full-Time</i>					
Director	1.00	1.00	1.00	1.00	-
City Engineer	-	1.00	1.00	1.00	-
Assistant City Engineer	-	1.00	1.00	1.00	-
Utilities Engineer	-	1.00	1.00	1.00	-
Inspectors	-	3.00	3.00	3.00	-
Assistant to the PW Director	-	1.00	1.00	-	(1.00)
Administrative Secretary	1.00	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	-	(1.00)
Total Full-Time	3.00	11.00	11.00	9.00	(2.00)
<b><u>Planning</u></b>					
<i>Full-Time</i>					
Director	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
Planning Assistant	1.00	1.00	1.00	-	(1.00)
Zoning Inspector	1.00	1.00	1.00	-	(1.00)
Senior Planner	1.00	1.00	1.00	-	(1.00)
Planner I	1.00	1.00	1.00	-	(1.00)
Planner II	1.00	1.00	1.00	3.00	2.00
Total Full-Time	7.00	7.00	7.00	5.00	(2.00)

**CITY OF ROWLETT  
FY 2007-08 PERSONNEL DETAIL**

Position	FY 2005-06 Actual	FY 2006-07		FY 2007-08 Adopted	Increase/ Decrease
		Budget	Estimate		
<b>GIS</b>					
<i>Full-Time</i>					
GIS Manager	1.00	1.00	1.00	1.00	-
GIS Programmer		1.00	1.00	1.00	-
GIS Technician	2.00	1.00	1.00	-	(1.00)
Total Full-Time	3.00	3.00	3.00	2.00	(1.00)
<b>Human Resources</b>					
<i>Full-Time</i>					
Director	1.00	1.00	1.00	-	(1.00)
Assistant Director	-	1.00	1.00	1.00	-
Human Resources Coordinator	1.00	1.00	1.00	1.00	-
Administrative Secretary	1.00	1.00	1.00	-	(1.00)
HR Technician	1.00	-	-	-	-
Safety Officer	1.00	1.00	1.00	1.00	-
Total Full-Time	5.00	5.00	5.00	3.00	(2.00)
<b>GENERAL FUND FT TOTAL</b>	<b>305.00</b>	<b>326.00</b>	<b>326.00</b>	<b>314.00</b>	<b>(12.00)</b>
<b>GENERAL FUND PT TOTAL</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>20.00</b>	<b>(3.00)</b>
<b>GENERAL FUND SEAS TOTAL</b>	<b>91.00</b>	<b>92.00</b>	<b>92.00</b>	<b>92.00</b>	<b>-</b>
<b>ECONOMIC DEVELOPMENT FUND</b>					
<i>Full-Time</i>					
Director	1.00	1.00	1.00	1.00	-
Administrative Secretary	1.00	1.00	1.00	-	(1.00)
Economic Development Specialist	-	-	-	1.00	1.00
Total Full-Time	2.00	2.00	2.00	2.00	-
<b>UTILITY FUND</b>					
<b><u>Water Operations</u></b>					
<i>Full-Time</i>					
Superintendent	1.00	1.00	1.00	1.00	-
Crewleader	2.00	2.00	2.00	2.00	-
Utility Worker	10.00	10.00	10.00	10.00	-
Total Full-Time	13.00	13.00	13.00	13.00	-
<b><u>Wastewater Operations</u></b>					
<i>Full-Time</i>					
Water Manager	1.00	1.00	1.00	1.00	-
Field Supervisor	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	-
Utility Worker	7.00	7.00	7.00	4.00	(3.00)
Total Full-Time	14.00	14.00	14.00	10.00	(4.00)

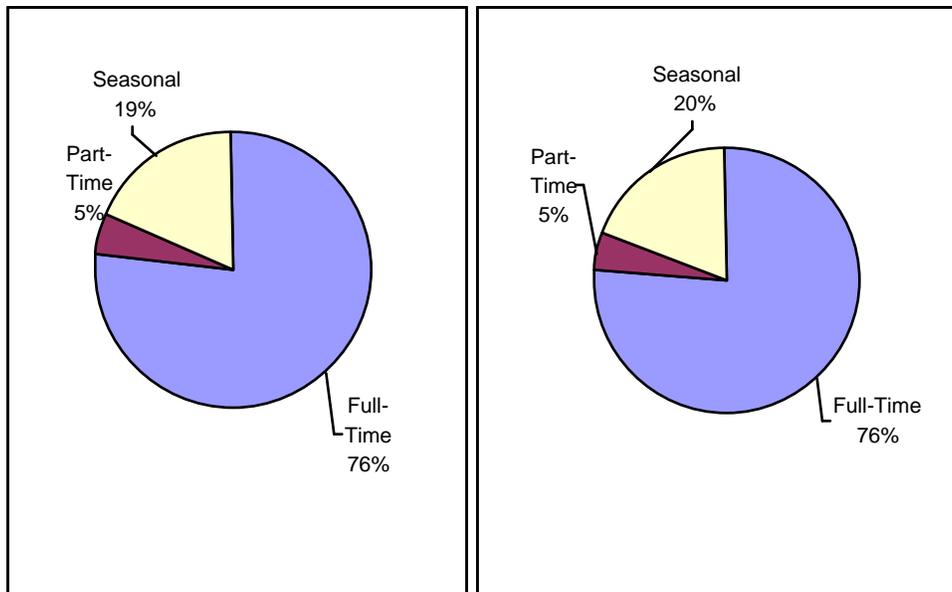
**CITY OF ROWLETT  
FY 2007-08 PERSONNEL DETAIL**

Position	FY 2005-06 Actual	FY 2006-07		FY 2007-08 Adopted	Increase/ Decrease
		Budget	Estimate		
<b><u>City Engineer</u></b>					
<i>Full-Time</i>					
City Engineer	1.00	-	-	-	-
Assistant City Engineer	1.00	-	-	-	-
Utilities Engineer	1.00	-	-	-	-
Administrative Secretary	1.00	-	-	-	-
Inspectors	3.00	-	-	-	-
Total Full-Time	7.00	-	-	-	-
<b><u>Revenue Office</u></b>					
<i>Full-Time</i>					
Revenue Manager	-	-	-	1.00	1.00
Accounting Specialist III	-	-	-	1.00	1.00
Utility Billing Supervisor	1.00	1.00	1.00	-	(1.00)
Sr Utility Customer Service Rep	2.00	2.00	2.00	3.00	1.00
Utility Customer Service Rep	3.00	3.00	3.00	2.00	(1.00)
Total Full-Time	6.00	6.00	6.00	7.00	1.00
<b><u>Meter Services</u></b>					
<i>Full-Time</i>					
Supervisor	1.00	1.00	1.00	-	(1.00)
Crewleader	-	-	-	1.00	1.00
Meter Shop Technician	1.00	1.00	1.00	-	(1.00)
Meter Reader	2.00	2.00	2.00	2.00	-
Total Full-Time	4.00	4.00	4.00	3.00	(1.00)
<b>UTILITY FUND FT TOTAL</b>	<b>44.00</b>	<b>37.00</b>	<b>37.00</b>	<b>33.00</b>	<b>(4.00)</b>
<b><u>DRAINAGE FUND</u></b>					
<i>Full-Time</i>					
Maintenance Worker II	2.00	2.00	2.00	2.00	-
Total Full-Time	2.00	2.00	2.00	2.00	-
<b><u>FLEET SERVICES FUND</u></b>					
<i>Full-Time</i>					
Mechanic	1.00	1.00	1.00	1.00	-
Mechanic Helper	1.00	1.00	1.00	1.00	-
Fleet Technician	1.00	1.00	1.00	1.00	-
Total Full-Time	3.00	3.00	3.00	3.00	-
<b><u>INFORMATION TECHNOLOGY FUND</u></b>					
<i>Full-Time</i>					
IT Manager	1.00	1.00	1.00	1.00	-
Systems Administrator	2.00	2.00	2.00	2.00	-
IT Support Technician	1.00	1.00	1.00	-	(1.00)
Desk Top Support	1.00	1.00	1.00	1.00	-
Network Administrator	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-	(1.00)
Total Full-Time	7.00	7.00	7.00	5.00	(2.00)
<b>CITYWIDE FULL-TIME TOTAL</b>	<b>363.00</b>	<b>377.00</b>	<b>377.00</b>	<b>359.00</b>	<b>(18.00)</b>
<b>CITYWIDE PART-TIME TOTAL</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>20.00</b>	<b>(3.00)</b>
<b>CITYWIDE SEASONAL TOTAL</b>	<b>91.00</b>	<b>92.00</b>	<b>92.00</b>	<b>92.00</b>	<b>-</b>

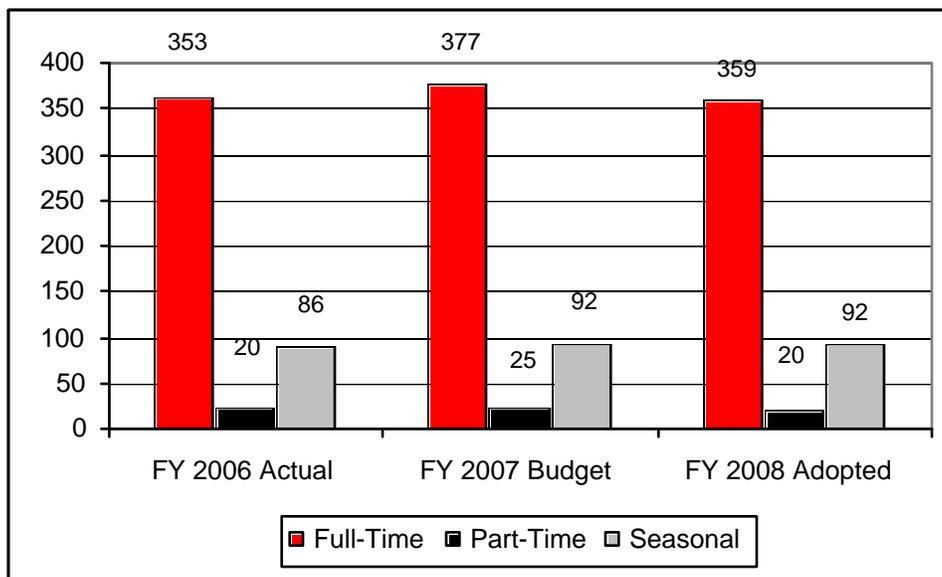
**CITY OF ROWLETT  
EMPLOYEE SUMMARY**

**FY 2006-07 BUDGET**

**FY 2007-08 ADOPTED**



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



# Rowlett

T E X A S

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**FINANCIAL AND FISCAL POLICIES**

## **CITY OF ROWLETT 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).
- 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.

**CITY OF ROWLETT  
FINANCIAL AND FISCAL POLICIES**

**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.

**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

## **CITY OF ROWLETT FINANCIAL AND FISCAL POLICIES**

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 120<sup>th</sup> 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 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.**

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- 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 IIB3 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 said report at a public meeting of the City Council. Each report shall accurately reflect the City's current position in regards to revenue and expenditure performance, as well as any additional information that reflects the City's current and future fiscal position. Said report shall also include a status report of the City's capital improvements program.

### **IV. OPERATING BUDGET**

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

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Revenue Funds are prepared on the modified accrual basis of accounting, and budgets for the Utility (Proprietary) Funds are prepared on a full accrual basis, except that capital purchases and depreciation are not adjusted until year-end financial reporting.

4. **Proposed Budget Format.** A proposed budget shall be prepared by the City Manager, within the provisions of Section 102 of the Texas Local Government Code. The budget shall include five basic segments for review and evaluation. These segments are: (1) personnel costs, (2) operations and maintenance costs, (3) capital and other (non-capital) project costs, (4) debt service, and (5) revenues. At minimum, a four-column format should be used such that prior year actual, current year budget and revised, and next year proposed are all clearly shown. The budget format should also clearly indicate an opening fund balance, the operating results of each fund, and a closing fund balance, carried over to each subsequent year of the budget. Where possible, the budget should be defined by programs and services provided to the budget and the corresponding costs and benefits of each. In order to meet the Texas Local Government Code, the proposed budget shall also contain the outstanding obligations of the City; the cash on hand to the credit of each fund; and the estimated tax rate required to cover the proposed budget.
5. **City Council Participation.** The budget review process shall include City Council participation in the review prior to the budget adoption. The budget process will span sufficient time to address policy and fiscal issues by the City Council. The budget process will be coordinated so as to identify major policy issues for City Council consideration prior to the budget approval date so that proper decision analysis can be made.
6. **Filing and Adoption.** Upon the presentation of a proposed budget document acceptable to the City Council, the City Council shall call and publicize a public hearing and adopt by Ordinance such budget as the City's Official Budget, effective for the fiscal year beginning October 1<sup>st</sup>. 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 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.

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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 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

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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 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.

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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 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.

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**VI. EXPENDITURE CONTROL**

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

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

2. BUDGET AMENDMENTS. Budget amendments increase or decrease the total appropriation of a given fund. The City Council shall approve all budget amendments at a regularly scheduled City Council meeting.

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

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

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

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

C. CONTRACT MODIFICATIONS.

1. Once a contract is approved by the City Council, minor modifications (Administrative Modifications) that change the scope of work and increases the original contract amount by less than \$25,000 may be approved by the City Manager with written notification to the City Council listing the purpose and cause of such change order and certifying the availability of funds.

2. Major modifications (Change Orders) that change the scope of work and increases the original contract amount by more than \$25,000 must be approved by the City Council.

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3. Pursuant to Texas Local Government Code, Article 252.048, contract modifications over 25% of the original amount awarded will be re-advertised for bids.
- E. **PROMPT PAYMENT.** All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.

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

- F. **RISK MANAGEMENT.** The City will aggressively pursue every opportunity to provide for the public's and city employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to minimize risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and will not be used for purposes other than for financing losses.

**VII. ASSET MANAGEMENT**

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

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

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

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

- C. **FIXED ASSETS AND INVENTORY.** A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or

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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.
- 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

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to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

- F. PROGRAM PLANNING. The capital budget will include capital improvements planned for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered, so that these costs can be included in the operating budget.
- G. FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects that have a primary benefit to specific, identifiable property owners.

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

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

**IX. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS**

**A. OPERATING RESERVES/FUND BALANCES**

- 1. The General Fund working capital balance should be at least 10% of the Fund's annual expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
- 2. The Utility Fund working capital balance should be maintained at 15% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
- 3. The Economic Development Fund working capital balance should be at least 10% of the Fund's annual expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
- 4. The Drainage Fund working capital balance should be maintained at 10% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.
- 5. The Refuse Fund working capital balance should be maintained at 5% of total operating expenditures exclusive of transfers to other funds and any restricted reserves required to be set aside.

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6. All other funds should maintain adequate working capital reserves to accomplish their mission. The Director of Financial Services and the City Manager shall annually evaluate those needs and include such recommendations as part of the annual budget process.

- B. LIABILITIES AND RECEIVABLES.** Procedures will be taken so as to maximize any discounts offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Generally, the City will exhaust all normal collection efforts before taking extraordinary procedures, such as utilizing collection agencies or shutting off service. Generally, Accounts Receivables older than 90 days will be turned over to a collection agency or other appropriate medium to ensure collection. In addition, the City will take all reasonable and necessary steps to perfect such receivables. NSF checks shall be automatically processed a second time by the bank before being sent back to the City.

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

**C. CAPITAL AND DEBT SERVICE FUNDS.**

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

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.

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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.

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.

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**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.

**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.

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**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  
FINANCIAL AND FISCAL POLICIES**

III. Policy application:

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

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.

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(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 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:

**CITY OF ROWLETT  
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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 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 therefor, 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

**CITY OF ROWLETT  
FINANCIAL AND FISCAL POLICIES**

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.

# Rowlett

T E X A S

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**STATISTICAL SECTION**

## **CITY OF ROWLETT FY 2006-07 BUDGET HISTORY OF ROWLETT**

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

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

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

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

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

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

Operating under a Council-City Manager form of government, the City provides a full range of services. These services include police and fire protection; the construction and maintenance of roadways and infrastructure; recreational services; and general administrative services. In addition to general governmental activities, the City provides water and sewer, drainage and sanitation services. Sewage treatment is provided by the City of Garland and IESI Solid Waste Management ("IESI") provides sanitation collection. The North Texas Municipal Water District provides water for the City. Rowlett is one of the most dynamic communities in North Texas. As one of the fastest growing cities in the country, we see new faces and new developments everyday. Our community is rich with a history of volunteerism and therefore a great part of what you will see and experience in Rowlett has been made possible by the hard work of our citizens.

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

**CITY OF ROWLETT  
FY 2006-07 BUDGET  
HISTORY OF ROWLETT**

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, skate parks, walking and jogging trails and tennis, while golfers throughout the Metroplex praise the Waterview Golf Club. Throughout the year, Rowlett hosts exciting events such as the Annual Festival of Freedom the last weekend in June, which attracts crowds over 40,000 with headline entertainers, a carnival, business expo and art show. Other citywide events include the annual Main Street Pecan Fest on the second Saturday in October, and the Downtown Holiday Tree Lighting and Holiday Parade

Welcome to Rowlett!

**CITY OF ROWLETT  
STATISTICAL DATA**

Date of Incorporation	September 4, 1952
Date of City Charter Adoption	December 6, 1979
Form of Government	Council-manager
Population (2007 Estimate)	53,750
Area - square miles	20.4
Building Permits:	
Permits issued (fiscal year)	125
Value (fiscal year)	35,974,721
City Employees:	
Full-time	377
Part-time	23
Fire Protection:	
Number of stations	4
Number of employees	77
Police Protection:	
Number of stations	1
Number of employees	111
Recreation:	
Parks - number of acres:	
Developed	606.9
Undeveloped	376.5
Library:	
Volumes	85,374
Municipal Water System:	
Number of customers	19,019
Average daily consumption (gallons)	5,660,705
Miles of water mains	245
Municipal Sewer System:	
Number of customers	18,002
Miles of sewer mains	234

Source: City of Rowlett - Finance Department

**CITY OF ROWLETT  
STATISTICAL DATA**

Fiscal Year	Population <sup>(1)</sup>	Personal Income <sup>(2)</sup>	Per Capita Personal Income <sup>(2)</sup>	School Enrollment <sup>(3)</sup>	Unemployment Rate <sup>(4)</sup>	
					Dallas County	Rowlett
1998	38,700	1,229,847,300	31,779	9,449	3.7%	n/a
1999	41,250	1,363,972,500	33,066	10,267	3.5%	n/a
2000	44,503	1,609,985,031	36,177	10,631	4.1%	n/a
2001	45,653	1,647,845,035	36,095	10,924	5.0%	n/a
2002	47,950	1,711,047,800	35,684	11,203	7.3%	n/a
2003	49,423	1,772,111,088	35,856	11,186	7.7%	n/a
2004	50,800	1,896,160,800	37,326	11,371	6.9%	n/a
2005	52,300	2,051,310,600	39,222	10,914	5.9%	5.0%
2006	53,100	2,199,295,800	41,418	10,716	5.3%	4.5%
2007	53,750	2,350,863,750	43,737	11,470	4.5%	3.8%

<sup>(1)</sup> North Central Texas Council of Governments.

<sup>(2)</sup> U.S. Department of Commerce: Bureau of Economic Analysis. Per Capita Personal Income represents the Dallas-Plano-Irving, TX Metropolitan Division. 2005 & 2006 are estimated based on changes in State of Texas personal income.

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

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

**CITY OF ROWLETT  
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	18.59%
Lake Pointe Medical Center	700	2	12.09%
Wal-mart Supercenter	500	3	8.64%
City of Rowlett	370	4	6.39%
Albertson's, Inc.	125	5	2.16%
H & S Manufacturing	135	6	0.00%
Store Décor	126	7	2.18%
Senior Care at Lake Pointe	190	8	3.28%
Rowlett Nursing Home	152	9	2.63%
Home Depot	<u>106</u>	10	<u>1.83%</u>
	\$ <u><u>3,480</u></u>		<u><u>60.11%</u></u>

Source: City of Rowlett - Economic Development Department

**CITY OF ROWLETT  
STATISTICAL DATA**

**PRINCIPAL PROPERTY TAXPAYERS**

<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Taxable Assessed Value</b>
Lake Pointe Medical Center	\$ 29,582,040	1	0.89%
Texas Utilities Electric Co	28,637,630	2	0.87%
Verizon	20,204,660	3	0.61%
Wal Mart	19,904,570	4	0.60%
Lake Pointe Partners Limited	13,204,880	5	0.40%
Home Depot USA Inc	12,776,090	6	0.39%
Randalls Food and Drug	11,530,440	7	0.35%
Gemni Rowlett Crossing LP	9,557,570	8	0.29%
Shafer Plaza LX VIII LTD	8,997,170	9	0.27%
Target Corporation	8,379,720	10	0.25%
	<b>\$ <u>162,774,770</u></b>		<b><u>4.92%</u></b>

Source: Dallas County Tax Assessor Collector

**CITY OF ROWLETT  
STATISTICAL DATA**

**GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Sales Tax</b>	<b>Other</b>	<b>Total</b>
1998	8,593,461	1,642,849	-	10,236,310
1999	9,548,436	1,768,637	-	11,317,073
2000	10,653,840	2,069,208	-	12,723,048
2001	12,263,567	2,446,623	-	14,710,190
2002	13,968,939	2,673,082	-	16,642,021
2003	16,303,292	2,767,989	77,481	19,148,762
2004	17,436,453	3,097,455	87,162	20,621,070
2005	19,679,705	3,760,344	98,303	23,538,352
2006	22,385,053	7,458,230	111,619	29,954,902

Source: City of Rowlett - Finance Department

**CITY OF ROWLETT  
STATISTICAL DATA**

<b>Fiscal Year</b>	<b>Real Property</b>		<b>Personal Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Average Home Market Value</b>	<b>Average Home Taxable Value</b>
	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Commercial</b>				
2000	1,406,803,061	157,711,310	93,681,190	1,658,195,561	0.64000	107,608	100,331
2001	1,621,860,839	184,642,759	94,111,680	1,900,615,278	0.64000	117,213	108,649
2002	1,825,214,439	215,732,861	123,854,000	2,164,801,300	0.64000	126,440	116,199
2003	2,131,093,820	243,363,884	147,094,667	2,521,552,371	0.64000	139,939	129,289
2004	2,288,830,196	262,650,254	134,743,342	2,686,223,792	0.64000	144,980	134,470
2005	2,442,868,291	290,096,791	136,489,993	2,869,455,075	0.64000	149,854	139,073
2006	2,524,253,455	312,762,573	141,263,626	2,978,279,654	0.67695	152,239	140,697
2007	2,644,059,239	344,222,532	153,116,905	3,141,398,676	0.74717	156,782	144,872
2008	2,746,432,445	398,474,199	163,492,973	3,308,399,617	0.74717	160,887	149,231

Source: Dallas Central Appraisal District

**CITY OF ROWLETT  
STATISTICAL DATA**

**CONSTRUCTION ACTIVITY AND PROPERTY VALUES**

<b>FISCAL YEAR</b>	<b>COMMERCIAL CONSTRUCTION</b>		<b>RESIDENTIAL CONSTRUCTION</b>	
	<b>PERMITS</b>	<b>VALUE</b>	<b>PERMITS</b>	<b>VALUE</b>
1998	19	15,524,400	607	82,462,182
1999	19	7,702,160	798	130,378,307
2000	21	20,839,905	797	138,006,558
2001	16	9,934,000	828	129,178,688
2002	8	7,516,000	695	118,827,629
2003	8	7,745,000	648	117,372,047
2004	9	7,977,547	464	91,376,561
2005	13	12,841,999	316	63,731,052
2006	22	24,004,450	304	60,283,655
2007	14	10,769,625	111	25,205,096

City of Rowlett - Building Inspection Department

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**GLOSSARY**

## CITY OF ROWLETT GLOSSARY OF BUDGET TERMS

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

**ADA** – Americans with Disabilities Act.

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

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

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

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

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

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

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

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

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

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

**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.

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

## CITY OF ROWLETT GLOSSARY OF BUDGET TERMS

**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.

**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.

## CITY OF ROWLETT GLOSSARY OF BUDGET TERMS

**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.

**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.

## CITY OF ROWLETT GLOSSARY OF BUDGET TERMS

**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.

**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.

**PGBT** – President George Bush Tollway.

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

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

**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.

## CITY OF ROWLETT GLOSSARY OF BUDGET TERMS

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

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

**Revenue** – Funds that the City receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

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

**ROW** – Right-of-Way.

**Sinking Fund** – See Debt Service Fund.

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

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, sanitation service charges.

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

**TMRS** – Texas Municipal Retirement System.

**TNRCC** – Texas Natural Resources Conservation Commission.

**TXDOT** – Texas Department of Transportation.

**CITY OF ROWLETT  
FY 2007-08 BUDGET**

**LEGAL SECTION**

**CITY OF ROWLETT  
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 1<sup>st</sup>, 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  
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.

(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.

**CITY OF ROWLETT  
LEGAL REQUIREMENTS**

**§ 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 amendments to the budget shall be filed with the county clerk, as required for other budgets under this chapter.



# City of Rowlett

## Official Copy

Ordinance: ORD-065-07

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

File Number: 2007-309

Enactment Number: ORD-065-07

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008; 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, 2007 and ending September 30, 2008 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 June 5, 2007 and the proposed budget was made available for public inspection in accordance with Chapter 102 of the LOCAL GOVERNMENT CODE; and

**WHEREAS**, one public hearing was held, in accordance with the applicable State law, by the City of Rowlett on August 21, 2007, 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 2007-2008 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 2007-2008 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 2007-2008 (attached hereto and incorporated herein as Exhibit A), providing for a financial plan for the ensuing fiscal year is hereby approved and adopted.

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

**Section 3:** That unless modified otherwise by the City Council, the remaining budget for all capital improvements from fiscal year 2006-2007 (attached hereto and incorporated herein as Exhibit B) not completed or started as of September 30, 2007, will be automatically carried over into fiscal year 2007-2008. Furthermore,

funds for the capital improvements listed for fiscal year 2007-2008 (attached hereto and incorporated herein as Exhibit B) are hereby appropriated and the entire Five Year Capital Improvements Program for fiscal years ending 2008-2012 is hereby adopted.

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

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

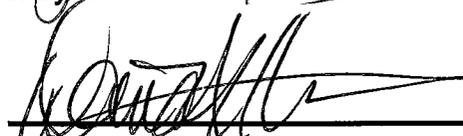
**Section 6:** That all provisions of the ordinances of the City of Rowlett in conflict with the provisions of this ordinance be and the same are hereby repealed, and all other provisions of the ordinances of the City of Rowlett not in conflict with the provisions of this ordinance shall remain in full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

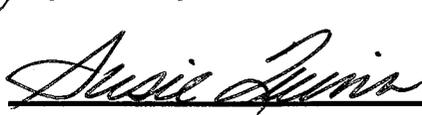
**Section 7:** That this ordinance shall become effective immediately upon its passage.

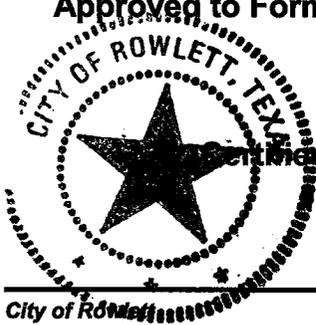
At a meeting of the City Council on 9/18/2007, a motion was made by Mayor Pro Tem Rushing, seconded by Deputy Mayor Pro Tem Gottel, that this Ordinance be adopted as amended. The motion passed by the following vote:

- Ayes:** 5 Mayor Harper, Deputy Mayor Pro Tem Gottel, Councilmember Maggiotto, Councilmember Mays and Mayor Pro Tem Rushing
- Noes:** 1 Councilmember Alberts
- Absent:** 1 Councilmember Alsup

Approved by  Date 9-18-07  
Mayor

Approved to Form by  Date 9/18/07  
City Attorney

Confirmed by  Date 9-18-07  
City Secretary





# City of Rowlett

## Official Copy

Ordinance: ORD-066-07

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

File Number: 2007-311

Enactment Number: ORD-066-07

**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 2007-2008 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 2007-2008; 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 2007 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) \$0.466173 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) \$0.281000 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, 2007 and all ad valorem taxes for the year shall become delinquent if not paid prior to January 31, 2008.

**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, 2006 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, 2008 incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty and interest due; such additional penalty is to defray costs of collection due to a contract with the City's tax collection attorney pursuant to Section 33.07 of the Texas Property Tax Code, as amended.

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

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

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

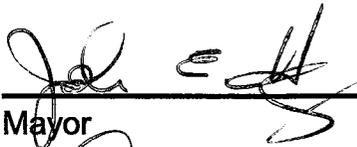
**Section 7:** All ordinances of the City of Rowlett, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

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

At a meeting of the City Council on 9/18/2007, a motion was made by Councilmember Mays, seconded by Councilmember Maggiotto, that this Ordinance be adopted. The motion passed by the following vote:

**Ayes:** 6 Mayor Harper, Councilmember Alberts, Deputy Mayor Pro Tem Gottel, Councilmember Maggiotto, Councilmember Mays and Mayor Pro Tem Rushing

**Absent:** 1 Councilmember Alsup

Approved by  Date 9-18-07  
Mayor

Approved to Form by  Date 9/18/07  
City Attorney



Certified by

*Aimee Quinn*  
City Secretary

Date 9-18-07

# Rowlett

T E X A S