

TOWN OF TROPHY CLUB, TEXAS

ANNUAL PROGRAM OF SERVICES – FISCAL YEAR 2008-09



"a great place to call home"



MISSION STATEMENT

Trophy Club strives to differentiate itself as a premier cohesive community and not just a collection of non-descript housing projects. This requires that it incorporate schools, churches, gathering places, sports, recreation, and neighborhood retail services into an aesthetically pleasing living environment.

**TOWN OF TROPHY CLUB
ANNUAL PROGRAM OF SERVICES
FISCAL YEAR 2008-09**

ADOPTED

ON
SEPTEMBER 22, 2008

PREPARED BY:

BRANDON EMMONS
TOWN MANAGER

STEPHEN SEIDEL
ASSISTANT TOWN MANAGER

SAKURA MOTEN-DEDRICK
FINANCE DIRECTOR

JIM BUXTON
CHIEF FINANCIAL ANALYST

RENAE GONZALES
SENIOR ACCOUNTANT

STEPHANIE GOHLKE
FINANCIAL ANALYST

Requirement of H.B. 3195

This budget will **decrease** total property taxes than last year's budget by \$111,850 or - 0.03%, and of that amount \$76,347 is tax revenue to be raised from new property added to the tax roll this year.

TOWN OF TROPHY CLUB, TEXAS
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ELECTED OFFICIALS

| | |
|----------------|-----------------|
| Mayor | Nick Sanders |
| Mayor Pro Tem | Philip Sterling |
| Council Member | Susan Edstrom |
| Council Member | Jim Moss |
| Council Member | Glenn Strother |
| Council Member | Kathleen Wilson |

APPOINTED OFFICIALS

| | |
|-----------------|-------------------------|
| Town Manager | Brandon Emmons |
| Town Attorney | Patricia Adams |
| Town Secretary | Lisa Hennek |
| Municipal Judge | Honorable Mark Chambers |

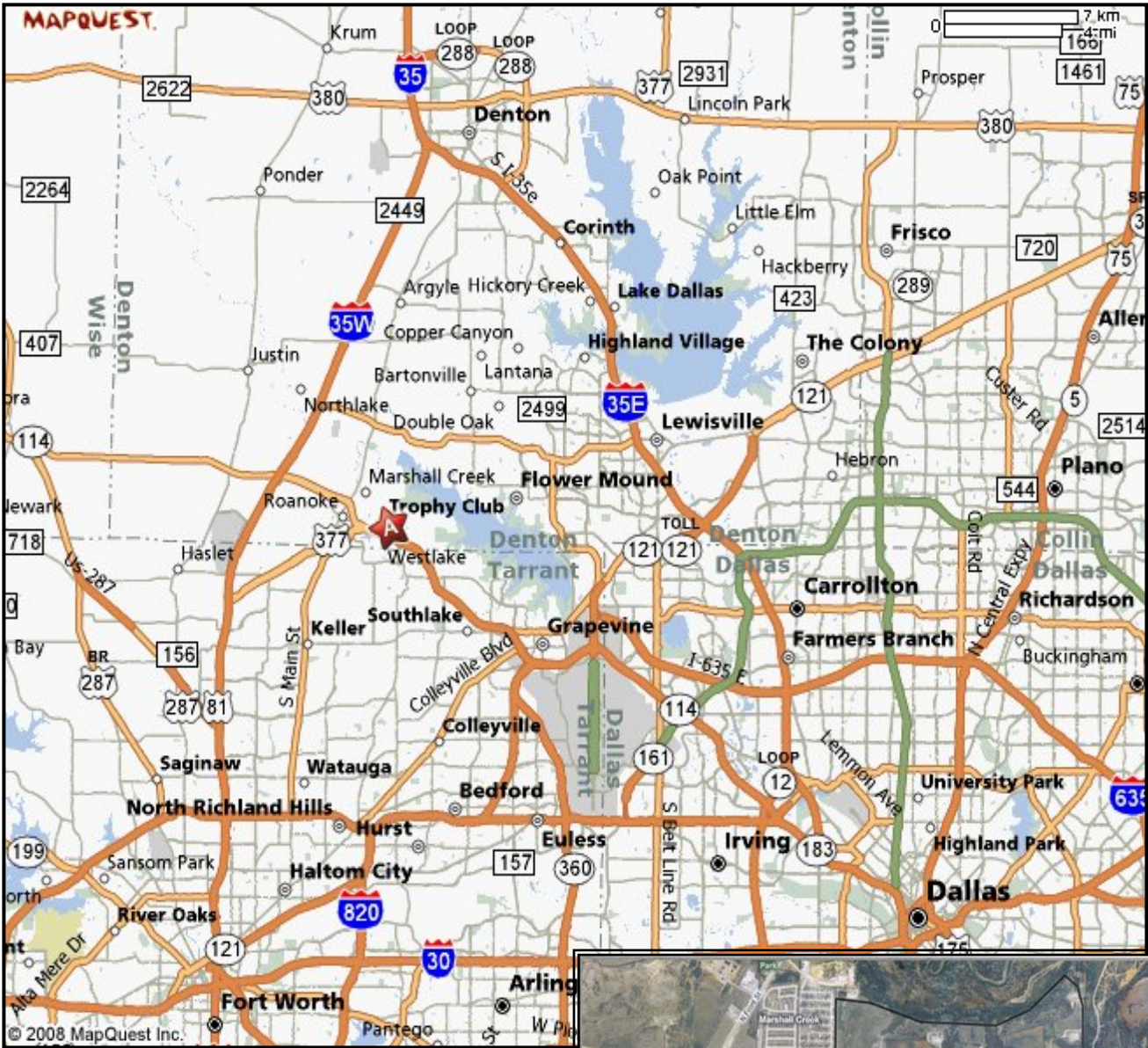
KEY STAFF

| | |
|---|------------------|
| Assistant Town Manager | Stephen Seidel |
| Building Inspector | Chris King |
| Emergency Medical Services & Fire Chief | Danny Thomas |
| Interim Finance Director | Stephanie Gohlke |
| Human Resources Manager | Lisa Hennek |
| Information Systems Manager | Mike Pastor |
| Parks & Recreation Director | Adam Adams |
| Planning & Zoning Coordinator | Carolyn Huggins |
| Police Chief | Scott Kniffen |
| Streets Superintendent | Ed Helton |

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DALLAS / FORT WORTH REGION



TOWN OF TROPHY CLUB



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2008-09

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2008-09 BUDGET PLANNING CALENDAR

| | | |
|-------|-----------------------------------|--|
| 01/01 | Finance/Municap | PID Continuing Disclosure/Flow of Funds Report (receive 30-45 days from start of calendar year). |
| 01/28 | Staff/Ways & Means | Review Budget Calendar. |
| 02/22 | Staff | STW training. |
| 02/25 | Staff/Ways & Means | Review Budget process and Biannual Advisory Group report for Council. |
| 02/26 | Staff | Budget Kick-Off: Manager's Retreat and planning session. |
| 03/03 | Council/Staff | Regular Session: Review FY08-09 Budget Calendar, upcoming process and provide Biannual Ways & Means Advisory Group Report. |
| 03/21 | Staff | Department budgets and Supplemental Funding Requests due. |
| 03/24 | EDC4A/4B | Joint Session: Discuss FY08-09 Preliminary Budgets. |
| 03/31 | Staff/Ways & Means | Review initial department budgets. |
| 04/01 | Staff | Review department budgets with Manager's Office (04/01 - 04/04). |
| 04/28 | Staff/Ways & Means | Review FY08-09 Preliminary Budget. |
| 05/06 | Staff | Departmental Capital Outlay due. |
| 05/15 | Denton Central Appraisal District | Mailing of residential and commercial notices of appraised value. |
| 05/15 | Staff/Ways & Means | Review FY08-09 Preliminary Budget, Revenues, Supplemental Requests, Gas Wells and Rollbacks. |
| 05/19 | Council/Staff | Regular Session. Approve Denton County Tax Office tax collection services contract for Town of Trophy Club and Public Improvement District Number 1. |
| | | Department budget summaries and performance measures due. |
| 05/23 | Denton Central Appraisal District | Mailing of personal property and mobile home notices of appraised value. |
| 05/27 | Staff/Ways & Means | Review FY08-09 Preliminary Budget and Supplemental Funding Requests. |
| 06/02 | Council/MUDS/Staff | Joint Budget Workshop Session: Review FY08-09 Shared Employees and Preliminary Fire Budget. |
| 06/03 | Staff/Ways & Means | Follow-Up meeting to review FY08-09 Preliminary Budget and Supplemental Funding Requests. |
| 06/10 | EDC4B | Open Public Hearing 06/13. Allows for period of 60 days (06/13 - 08/11) covering two Monday meetings (07/14, 08/11). |
| 06/16 | Denton Central Appraisal District | Residential and commercial property owner to file notice of protest (must file within 30 days after notice is mailed, not receipt). |
| 06/16 | Council/Ways & Means/Staff | Pre-Council Budget Workshop Session (5:30-7PM): Review FY08-09 Preliminary Revenues and receive recommendations from Ways & Means Advisory Group. |
| 06/23 | Denton Central Appraisal District | Personal property and mobile home owner to file notice of protest (must file within 30 days after notice is mailed, not receipt). |
| 07/07 | Council/Staff | Pre-Council Budget Workshop Session (5:30-7PM): Review FY08-09 Preliminary Expenditures. |

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2008-09 BUDGET PLANNING CALENDAR

| | | |
|-------|-----------------------------------|---|
| 07/18 | Denton County Tax Office | Request for calculations due. |
| 07/21 | Council/Staff | Pre-Council Budget Workshop Session (5:30-7PM): Review FY08-09 Preliminary Capital Budget and out years. |
| 07/21 | Denton Central Appraisal District | Appraisal Review Board (ARB) to certify appraisal records. |
| 07/25 | Denton Central Appraisal District | Receipt of certified appraisal records. |
| 07/31 | Finance/Town Secretary | Place FY08-09 Proposed Budget hardcopy on file for public viewing with Town Secretary and online under Forms & Publications. Send notice of the budget out on ListServe (one-time) as "FY2007-08 Proposed Town Budget available online and at Admin Building for public viewing." Send notice of the budget out on Marquee (through budget adoption) as "FY07-08 Town Budget Online & At Admin Bldg." |
| 08/01 | Finance/Town Secretary | Receive tax calculations from Denton County Tax Office. Publish Open Meeting Notice (72 Hours). |
| 08/04 | Council/Staff | Pre-Council Budget Workshop Session (5:30-7PM): Submit proposed budget, certified appraisal roll, and effective & rollback rate calculations. Regular Session: Vote to place proposal for tax increase on future agenda (09/15). Must be record vote and although may be left blank going into meeting, must specify desired rate at time of resolution adoption. |
| 08/08 | Finance/Town Secretary | Publish Notice of Public Hearing On Tax Increase. Must be submitted in advance by 5PM Monday, 08/04, to newspaper. Must be quarter page, at least 24 point type title or larger, not in classifieds, and 7 days prior to 1ST Public Hearing. Place on website, cable channel (60 seconds, 5 times daily, 7 days, from 7AM-9PM) and run through end of 2ND Public Hearing. Publish notice of effective and rollback tax rates, statement and schedules. Must be submitted in advance by noon Tuesday, 08/05, to newspaper. Must be quarter pages, at least 8 point font and can be in classifieds. May publish at same time as Notice of Public Hearing. Place on website, cable channel (60 seconds, 5 times daily, 7 days, from 7AM-9PM) and run through end of 2ND Public Hearing. |
| 08/11 | EDC4B | Approve FY08-09 EDC4B budget. |
| 08/15 | Finance/Town Secretary | Publish Open Meeting Notice (72 Hours). |

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2008-09 BUDGET PLANNING CALENDAR

| | | |
|-------|------------------------|--|
| 08/18 | Council/Staff | Pre-Council Budget Workshop Session (5:30-7PM): Review FY08-09 Proposed Budget, Capital Budget, and Supplemental Requests. 1ST Public Hearing: Announce vote on tax rate, time and location. Provide summary handouts for citizens. Must have 2 hearings in addition to Vote On Tax Rate. No public holiday and quorum required. |
| 08/25 | EDC4A | Approve FY08-09 EDC4A budget. |
| 08/29 | Finance/Town Secretary | Publish Notice of Public Hearing On Tax Increase. Must be submitted in advance by 5PM Monday, 08/25, to newspaper. Must be quarter page, at least 24 point type title or larger, not in classifieds, and 7 days prior to 1ST Public Hearing. Place on website, cable channel (60 seconds, 5 times daily, 7 days, from 7AM-9PM) and run through end of 2ND Public Hearing. |
| 09/05 | Finance/Town Secretary | Publish Open Meeting Notice (72 Hours). |
| 09/08 | Council/Staff | 1ST Public Hearing: Announce vote on tax rate, time and location. Provide summary handouts for citizens. Must have 2 hearings in addition to Vote On Tax Rate. No public holiday and quorum required. <i>(RE-HELD DUE TO POTENTIAL FOR TAX RATE REVISION ON NOTICE OF PUBLIC HEARING ON TAX INCREASE.)</i> Regular Session. Receive FY08-09 Annual Service Plan & Assessment Roll for Emergency Services O&M and order public hearing for 09/22 (resolution). |
| 09/12 | Finance/Town Secretary | Publish Notice of Tax Revenue Increase. Must be submitted in advance by 5PM, Monday, 09/08, to newspaper. Must be quarter page, at least 24 point type title or larger, not in classifieds, and 7 days prior 2 ND Public Hearing. Place on website, cable channel (60 seconds, 5 times daily, 7 days, from 7AM-9PM) and run through 2 nd Hearing. |
| 09/12 | Finance/Town Secretary | Publish Open Meeting Notice (72 Hours). |
| 09/15 | Council/Staff | 2ND Public Hearing: Announce vote on tax rate, time and location. Provide summary handouts for citizens. Must have 2 hearings in addition to Vote On Tax Rate. No public holiday and quorum required. Not earlier than 3RD day after the 1ST Public Hearing. |

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| | | |
|-------|--------------------------|---|
| 09/19 | Finance/Town Secretary | <p>Publish Notice of Tax Revenue Increase. Must be submitted in advance by 5PM, Monday, 09/15, to newspaper. Must be quarter page, at least 24 point type title or larger, not in classifieds, and 7 days prior to vote, if possible. Place on website, cable channel (60 seconds, 5 times daily, 7 days, from 7AM-9PM) and run through end of vote.</p> <p>Publish Notice of Public Hearing for FY 08-09 Annual Service Plan Update & Assessment Roll for Emergency Services (O&M) and PID (I&S). Must be submitted in advance by 5PM, Monday, 09/15, to newspaper before the 10th day before the hearing. Notice must state date, time, place of hearing, general nature of improvement, cost of improvement, boundaries of assessment district, and that written or oral objections will be considered. Must also mail to owners of property a notice of hearing. Does not invalidate hearing.</p> |
| 09/19 | Finance/Town Secretary | Publish Open Meeting Notice (72 Hours). |
| 09/22 | Council/Staff | <p>Public Hearing: Must hear and pass on any objection to proposed PID assessment for Emergency Services (O&M). May amend on any parcel.</p> <p>Regular Session: Approve FY08-09 budget (ordinance), vote on tax rate and levy taxes (ordinance) and approve tax roll (resolution). Vote must take place no less than 7 days and no more than 14 days after the 2ND Public Hearing since website and cable channel required for tax rate. Motion for tax rate requires special language and ordinance requires special language in larger type. Must be record vote on tax rate. Publish special language on website and cover page of budget book after adoption.</p> <p>Approve FY08-09 Annual Service Plan Update for PID I&S (ordinance).</p> |
| 09/23 | Staff | Send adopted tax and assessment rates to Denton County Tax Office. |
| 09/29 | Council/Staff | Regular Session: Approve FY08-09 Annual Service Plan & Assessment Roll for Emergency Services O&M (ordinance). |
| 09/30 | Council/Staff | Last day to adopt budget. |
| 10/20 | Denton County Tax Office | Tax statements and assessments mailed. |

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READER'S GUIDE

The Reader's Guide provides an overview of the Town of Trophy Club's budget organization and policies. The Town of Trophy Club's has prepared a budget designed to meet general standards of performance in municipal budgeting.

Financial 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. However, when appropriate, funds are made up of departments. Generally, there are two types of funds: Governmental and Proprietary. Proprietary normally includes water, wastewater, sewer and electric services. However, this budget includes only the first. The specific funds which make up the Governmental Fund type are: General Fund, Trophy Club Park Fund, Hotel & Motel Fund, Capital Projects Fund, Interest & Sinking Fund, Grant Fund and Public Improvement District Fund. Each of the above-mentioned funds operates separately and independently from one another; therefore, they are budgeted separately and include separate financial statements.

Budgeted Funds

The Town of Trophy Club budget consists of various funds. Each fund represents a specific function and maintains individual objectives. The Town of Trophy Club's budget includes the following funds:

General Fund – The General Fund contains the control and fiscal accounting for the Town's general service operations such as administration, public safety, parks, etc. The General Fund's two major revenue sources are the sales and ad valorem taxes.

Interest & Sinking Fund – The Interest & Sinking Fund is used to record and control the accumulation of resources for payment of general long-term debt principal and interest. The Town issues debt to acquire or construct capital assets, such as roads or parks for the general benefit of Trophy Club citizens. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service.

Special Revenue Funds – Special Revenue Funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. Included in the special revenue funds are: Hotel & Motel Fund, Capital Projects Fund, Grant Fund and Public Improvement District Fund.

Budget Basis

The budget for the General, Interest & Sinking and Special Revenue Funds are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period except where the accrual basis is specified by generally accepted accounting principles. Expenditures are recognized when the related fund liability is incurred, except for (1) inventories of material and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debts which are generally recognized when due.

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Organizational Relationships

A department is a major administrative segment of the Town, which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Police Department, Fire Department, Parks Department, Recreation Department). The smallest organizational unit budgeted is the program. The program indicates responsibility for one functional area, and in many cases these functional areas are put together to demonstrate a broader responsibility. When this is done, the programs are combined to make up a department. For example, the Parks Department is comprised of Parks General, Independence Park, Harmony Park, Beck Park, Lakeview Soccer Fields and Medians & Common Areas.

Financial and Investment Policies

The Town of Trophy Club's policies set forth the basic framework for the fiscal management of the Town. These policies were developed within the parameters established by applicable provisions of the Texas Local Government Code, and the Town of Trophy Club Charter. The policies are intended to assist the Town Council and Town staff in evaluating current activities and proposals for future programs.

FINANCIAL POLICY

I. BUDGET PERIOD

- A. Fiscal Year. The fiscal year of the Town of Trophy club "shall begin on the first (1st) day of each October and end on the last (30th) day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year" (Charter Section 9.01).

II. BUDGET ADMINISTRATION AND DEVELOPMENT

- A. Submission. The Town Manager shall submit to the Council a proposed budget and accompanying message before the first (1st) day of August of each year. The Council shall review the proposed budget and revise it as deemed appropriate prior to general circulation for public hearing. (Charter Section 9.04)
- B. Public Hearing and Hearing The Council shall post in the Municipal Building and publish in the official newspaper as required by State law prior to any required public hearing on the budget a notice stating the time and place where copies of the message and budget are available for inspection by the public, and the time and place of each public hearing. (Charter Section 9.05)
- C. Adoption. The Council, by majority vote, shall adopt the budget by ordinance not later than the 30th day of September. Adoption of the budget shall constitute appropriations of the amount specified as expenditures from the fund indicated. (Charter Section 9.07)
- D. Public Records. Copies of the approved operation budget, capital facilities and property budget and supporting papers shall be filed with the Town Secretary and shall be public records available to the public for inspection upon request. (Charter Section 9.10)
- E. Truth in Taxation. Budget development procedures will be in conformance with the State law outlined in the Truth in Taxation process. In the event of a tax increase, notices will be provided and required hearing(s) held in conformance to this State law.

III. REVENUE POLICES

- A. Revenue Goal. The Town will attempt to maintain a diversified and stable revenue stream to shelter it from short-run fluctuations in any one revenue source.
- B. Development of Revenue Projection. The Town will estimate its annual revenues using an objective analytical process. The Town will project revenues for the next two years; and these projections will be updated annually. Each existing and potential revenue source will be examined annually.

INVESTMENT POLICY

It is the policy of the Town of Trophy Club that after allowing for the anticipated cash flow requirements of the Entity and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings while maintaining appropriate oversight of all investments.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to Entity funds. The Entity's investment portfolio shall be designed and managed in a manner designed to maximize this revenue source, to be responsive to public trust, and to be in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- **Safety** and preservation of principal;
- Maintenance of sufficient **liquidity** to meet operating needs;
- **Public trust** from prudent investment activities;
- Optimization of **interest earnings** on the portfolio;

I. PURPOSE

The purpose of this investment policy is to comply with the Town of Trophy Club requirements and Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires each Entity to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Entity's funds.

II. SCOPE

This Investment Policy shall govern the investment of all financial assets of the Entity. These funds are accounted for in the Entity's annual audited financials statements and include:

- General Fund;
- Special Revenue Funds;
- Capital Projects Funds;
- GASB-34 Funds;
- Debt Service Funds, including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately;
- Economic Development 4-A and 4-B funds;
- Trophy Club Park funds;
- Any new fund created by the Entity, unless specifically exempted from this Policy by the Board of Trustees (Board) or by law.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the Entity by outside agencies under deferred compensation programs.

III. INVESTMENT OBJECTIVES

The Entity shall manage and invest its cash with four primary objectives, listed in order of priority: **safety, liquidity, public trust, and yield, expressed as optimization of interest earnings**. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

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The Entity shall maintain a comprehensive cash management program, which includes collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to insure maximum cash availability and maximum earnings on short-term investment of idle cash.

Safety [PFIA 2256.005(b)(2)]

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- Credit Risk: The Entity will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:
 - Limiting investments to the safest types of investments;
 - Pre-qualifying the financial institutions and broker/dealers with which the Entity will do business;
 - Diversifying the investment portfolio so that potential losses on individual issuers will be minimized.

- Interest Rate Risk: the Entity will minimize the risk that the interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates, by:
 - Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.
 - Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.
 - Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

Liquidity [PFIA 2256.005(b)(2)]

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of money market mutual funds or local government investment pools that offer same-day liquidity. In addition, a portion of the portfolio will consist of securities with active secondary or resale markets.

Public Trust

All participants in the Entity's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the Entity's ability to govern effectively.

Yield (Optimization of Interest Earnings) [PFIA 2256.005(b)(3)]

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

IV. RESPONSIBILITY AND CONTROL

Delegation of Authority [PFIA 2256.005(f)]

In accordance with the Town of Trophy Club requirements and the Public Funds Investment Act, the Town Council designates the Director of Finance as the Entity's Investment Officer. An Investment Officer is authorized to execute investment transactions on behalf of the Entity. No person may engage in an investment transaction or the management of Entity funds except as provided under the terms of this Investment Policy as approved by the Town Council. The investment authority granted to the investing officer is effective until rescinded by the Town Council.

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Quality and Capability of Investment Management [PFIA 2256.005(b)(3)]

The Entity shall provide periodic training in investments for the designated investment officers and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources in order to insure the quality and capability of investment management in compliance with the Public Funds Investment Act.

Training Requirement (PFIA 2256.008)

In accordance with the Town of Trophy Club requirements and the Public Funds Investment Act, designated Investment Officers shall attend an investment training session no less often than once every two years commencing September 1, 1997 and shall receive not less than 10 hours of instruction relating to investment responsibilities. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment training session shall be provided by an independent source. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom the Entity may engage in an investment transaction.

Internal Controls (Best Practice)

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Director of Finance shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points.

- Control of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third party custodian.

Prudence (PFIA 2256.006)

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule. This rule states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the Entity's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved investment policy of the Entity.

Indemnification (Best Practice)

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest [PFIA 2256.005(i)]

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the Entity.

An Investment Officer of the Entity who has a personal business relationship with an organization seeking to sell an investment to the Entity shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the Entity shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the Town of Trophy Club.

V. SUITABLE AND AUTHORIZED INVESTMENTS

Portfolio Management

The Entity currently has a "buy and hold" portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal.
- Cash flow needs of the Entity require that the investment be liquidated.

Investments [PFIA 2256.005(b)(4)(A)]

Entity funds governed by this policy may be invested in the instruments described below, all of which are authorized by Chapter 2256 of the Government Code (Public Funds Investment Act). Investment of Entity funds in any instrument or security not authorized for investment under the Act is prohibited. The Entity will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

I. Authorized

1. Obligations of the United States of America, its agencies and instrumentalities.
2. Certificates of Deposit issued by a bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas, or by a savings and loan association or a savings bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas and that is guaranteed or insured by the Federal Deposit Insurance or its successor or secured by obligations in a manner and amount provided by law for deposits of the Entity.
3. Money Market Mutual funds that are 1) registered and regulated by the Securities and Exchange Commission, 2) have a dollar weighted average stated maturity of 90 days or less, 4) rated AAA by at least one nationally recognized rating service, and 4) seek to maintain a net asset value of \$1.00 per share.

TOWN OF TROPHY CLUB, TEXAS
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4. Local government investment pools, which 1) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, and 3) are authorized by resolution or ordinance by the Board.

All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. (PFIA 2256.021)

II. Not Authorized [PFIA 2256.009(b)(1-4)]

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or a maturity date of over 10 years are strictly prohibited.

VI. INVESTMENT PARAMETERS

Maximum Maturities [PFIA 2256.005(b)(4)(B)]

The longer the maturity of investments, the greater their price volatility. Therefore, it is the Entity's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

The Entity attempts to match its investments with anticipated cash flow requirements. The Entity will not directly invest in securities maturing more than two (2) years from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

The composite portfolio will have a weighted average maturity of 365 days or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security. [PFIA 2256.005(b)(4)(C)]

Diversification [PFIA 2256.005(b)(3)]

The Entity recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law);
- Limiting investment in investments that have higher credit risks (example: commercial paper);
- Investing in investments with varying maturities, and;
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

The following maximum limits, by instrument, are established for the Entity's total portfolio:

| | |
|-----------------------------------|------|
| 1. U.S. Treasury Securities | 85% |
| 2. Agencies and Instrumentalities | 85% |
| 3. Certificates of Deposit | 85% |
| 4. Money Market Mutual Funds | 50% |
| 5. Authorized Pools | 100% |

VII. SELECTION OF BANKS AND DEALERS

Depository

At least every 5 years a Depository shall be selected through the Entity's banking services procurement process, which shall include a formal request for proposal (RFP). The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- Complete response to all required items on the bid form
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

Authorized Brokers/Dealers (PFIA 2256.025)

The Entity shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions authorized to engage in securities transactions with the Entity. Those firms that request to become qualified bidders for securities transactions will be required to provide a completed broker/dealer questionnaire that provides information regarding creditworthiness, experience and reputation. and 2) a certification stating the firm has received, read and understood the Entity's investment policy and agree to comply with the policy. Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories. All investment providers, including financial institutions, banks, money market mutual funds, and local government investment pools, must sign a certification acknowledging that the organization has received and reviewed the Entity's investment policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the Entity's policy. [PFIA 2256.005(k-l)]

Competitive Bids (Best Practice)

It is the policy of the Entity to require competitive bidding for all individual security purchases and sales except for: a) transactions with money market mutual funds and local government investment pools and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution.

Delivery vs. Payment [PFIA 2256.005(b)(4)(E)]

Securities shall be purchased using the **delivery vs. payment** method with the exception of investment pools and mutual funds. Funds will be released after notification that the purchased security has been received.

VIII. SAFEKEEPING OF SECURITIES AND COLLATERAL

Safekeeping and Custodian Agreements (Best Practice)

The Entity shall contract with a bank or banks for the safekeeping of securities either owned by the Entity as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the Entity shall be held in the Entity's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third party custodian designated by the Entity and pledged to the Entity as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by the depository banks trust department, a Federal Reserve Bank or branch of a Federal Reserve bank, a Federal Home Loan Bank, or a third party bank approved by the Entity.

Collateral Policy (PFCA 2257.023)

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the Entity to require full collateralization of all Entity funds on deposit with a depository bank, other than investments. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the Entity may require a higher level of collateralization for certain investment securities. Securities pledged as collateral should be held by an independent third party which the Entity has a current custodial agreement. The Director of Finance is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the Entity and retained. Collateral shall be reviewed at least quarterly to assure that the market value of the pledged securities is adequate.

Collateral Defined

The Entity shall accept only the following types of collateral:

- Obligations of the United States or its agencies and instrumentalities;
- Direct obligations of the state of Texas or its agencies and instrumentalities;
- Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent with a remaining maturity of ten (10) years or less;
- A surety bond issued by an insurance company rated as to investment quality by a nationally recognized rating firm not less than A;
- A letter of credit issued to the Entity by the Federal Home Loan Bank.

Subject to Audit

All collateral shall be subject to inspection and audit by the Director of Finance or the Entity's independent auditors.

IX. PERFORMANCE

Performance Standards

The Entity's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the Entity.

Performance Benchmark (Best Practice)

It is the policy of the Entity to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the Entity shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value.

X. REPORTING (PFIA 2256.023)

Methods

The Investment Officer shall prepare an investment report on a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the Entity to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the Town Council. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted yield to maturity of portfolio as compared to applicable benchmark.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Statement of compliance of the Entity's investment portfolio with state law and the investment strategy and policy approved by the Town Council.

An independent auditor will perform a formal annual review of the quarterly reports with the results reported to the governing body [PFIA 2256.023(d)].

Monitoring Market Value [PFIA 2256.005(b)(4)(D)]

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body quarterly in a written report.

XI. INVESTMENT POLICY ADOPTION [PFIA 2256.005(e)]

The Entity's investment policy shall be adopted by ordinance/resolution of the Town Council. It is the Entity's intent to comply with state laws and regulations. The Entity's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of the Entity. The Town Council shall adopt an ordinance/resolution stating that it has reviewed the policy and investment strategies annually, approving any changes or modifications.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

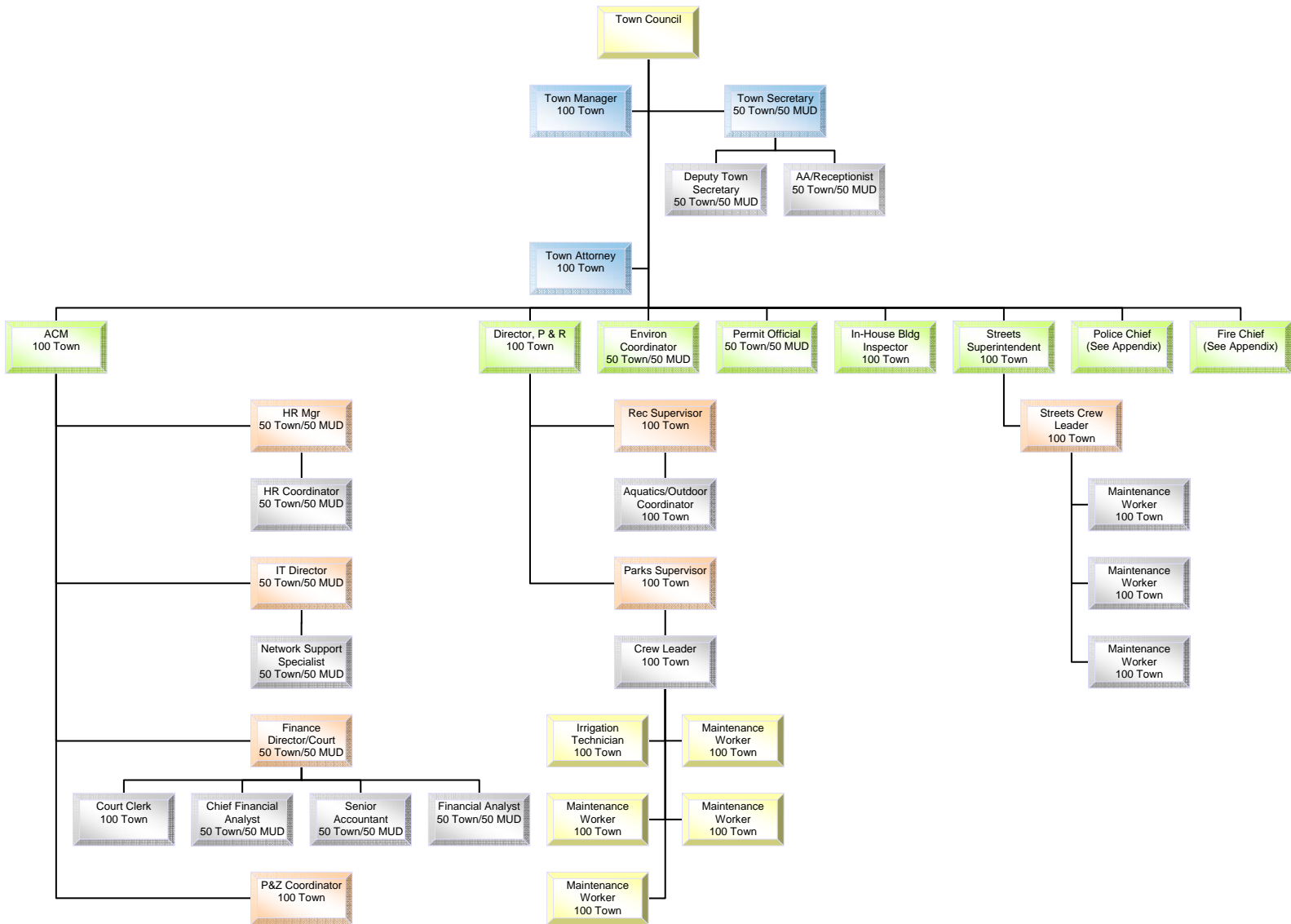
ORGANIZATIONAL SUMMARY



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

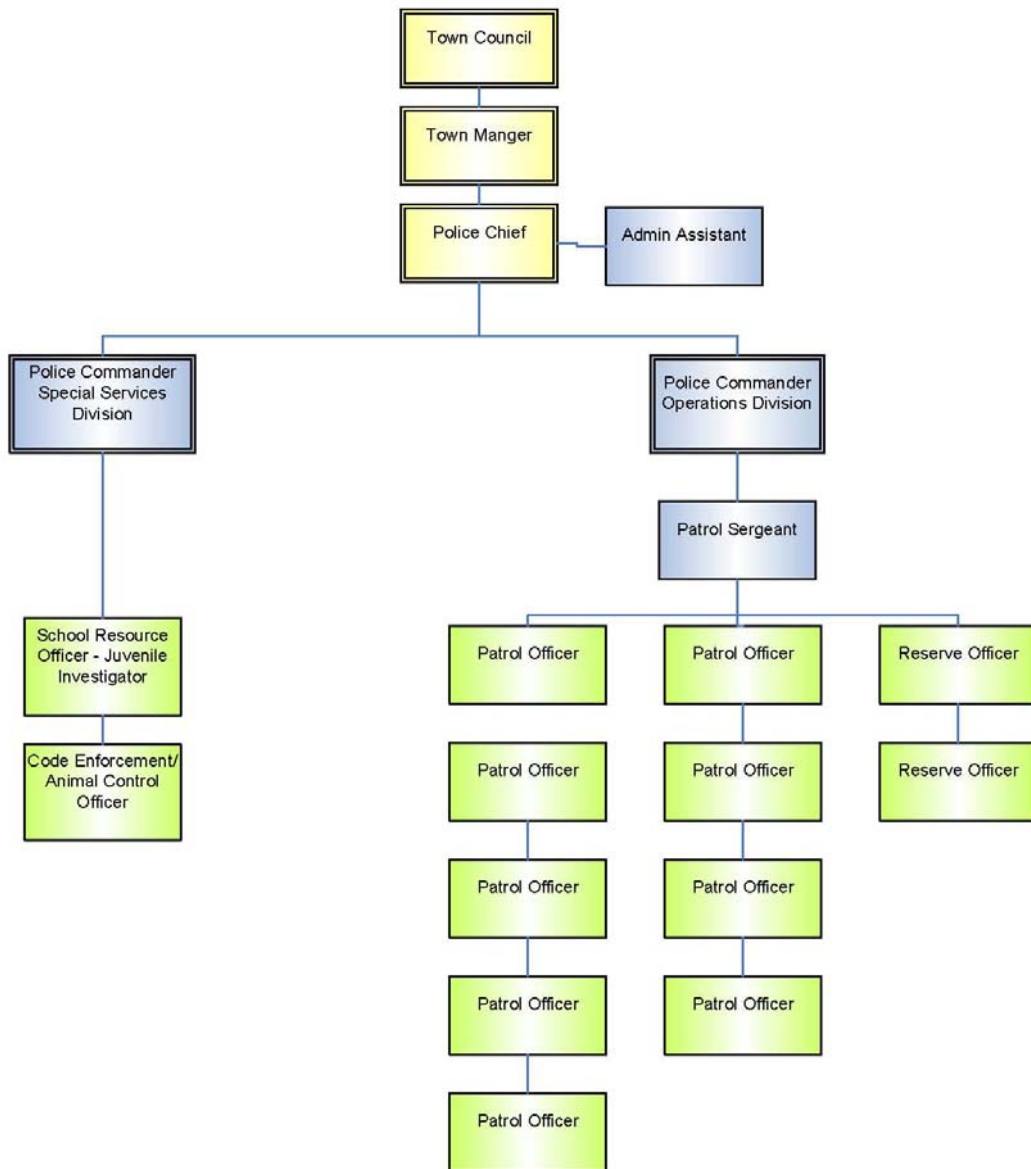
TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

FY 2008-09 TOWN ORGANIZATIONAL CHART



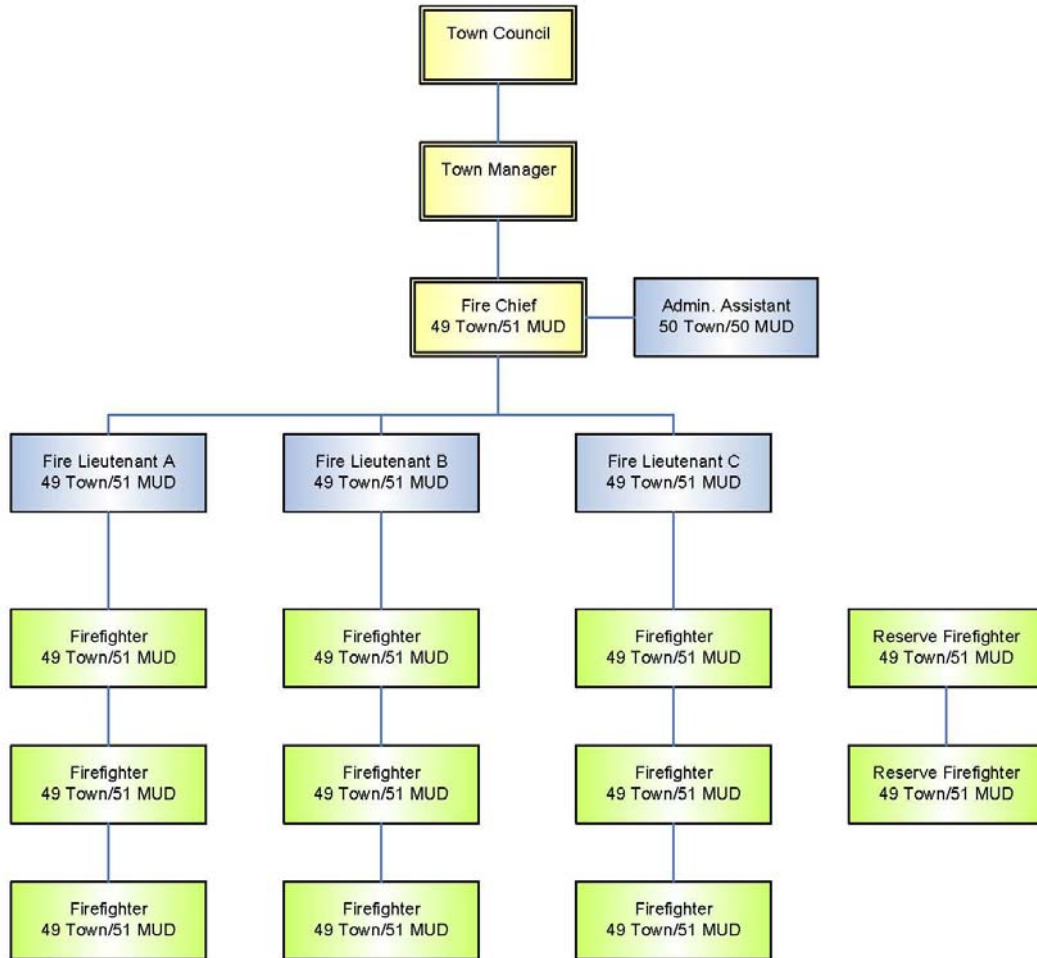
TOWN OF TROPHY CLUB, TEXAS
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FY 2008-09 POLICE DEPARTMENT ORGANIZATIONAL CHART



TOWN OF TROPHY CLUB, TEXAS
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FY 2008-09 FIRE/EMS DEPARTMENT ORGANIZATIONAL CHART



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

ANNUAL EMPLOYEE & FULL-TIME EQUIVALENT (FTE) COMPARISON

TOWN MANAGER'S OFFICE

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Town Manager | 1 | 100% | 1 | 1 | 100% | 1 |
| Assistant Town Manager | 1 | 100% | 1 | 1 | 100% | 1 |
| Town Secretary & Human Resources Manager | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Deputy Town Secretary | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Administrative Assistant | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Employees Performing Town Functions | 5.00 | | | 5.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 3.50 | | | 3.50 |

TOWN HUMAN RESOURCES

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Human Resources Coordinator | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Employees Performing Town Functions | 1.00 | | | 1.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 0.50 | | | 0.50 |

TOWN FINANCE

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Finance Director | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Chief Financial Analyst | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Senior Accountant | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Financial Analyst | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Employees Performing Town Functions | 4.00 | | | 4.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 2.00 | | | 2.00 |

TOWN INFORMATION SYSTEMS

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Information Systems Director | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Network Support Specialist | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Employees Performing Town Functions | 2.00 | | | 2.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 1.00 | | | 1.00 |

TOWN LEGAL

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Town Attorney | 1 | 100% | 1 | 1 | 100% | 1 |
| Employees Performing Town Functions | 1.00 | | | 1.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 1.00 | | | 1.00 |

TOWN MUNICIPAL COURT

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Court Clerk | 1 | 100% | 1 | 1 | 100% | 1 |
| Employees Performing Town Functions | 1.00 | | | 1.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 1.00 | | | 1.00 |

TOWN RECREATION

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Recreation Supervisor | 1 | 100% | 1 | 1 | 100% | 1 |
| Aquatics/Outdoor Coordinator | 1 | 100% | 1 | 1 | 100% | 1 |
| Employees Performing Town Functions | 2.00 | | | 2.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 2.00 | | | 2.00 |

TOWN PARKS

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Parks & Recreation Director | 1 | 100% | 1 | 1 | 100% | 1 |
| Parks Supervisor | 1 | 100% | 1 | 1 | 100% | 1 |
| Crew Leader | 1 | 100% | 1 | 1 | 100% | 1 |
| Maintenance Worker | 5 | 100% | 5 | 5 | 100% | 5 |
| Employees Performing Town Functions | 8.00 | | | 8.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 8.00 | | | 8.00 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

ANNUAL EMPLOYEE & FULL-TIME EQUIVALENT (FTE) COMPARISON

| TOWN COMMUNITY DEVELOPMENT | | | | | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | FY 2007-08 | | | FY 2008-09 | | |
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Permit Official | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Environmental Coordinator | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Permit Clerk | 1 | 100% | 1 | 0 | 100% | 0 |
| In-House Building Inspector | 1 | 100% | 1 | 1 | 100% | 1 |
| Employees Performing Town Functions | 4.00 | | | 3.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 3.00 | | | 2.00 |

| TOWN PLANNING & ZONING | | | | | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | FY 2007-08 | | | FY 2008-09 | | |
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Planning & Zoning Coordinator | 1 | 100% | 1 | 1 | 100% | 1 |
| Employees Performing Town Functions | 1.00 | | | 1.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 1.00 | | | 1.00 |

| TOWN STREETS | | | | | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | FY 2007-08 | | | FY 2008-09 | | |
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Streets Superintendent | 1 | 100% | 1 | 1 | 100% | 1 |
| Crew Leader | 1 | 100% | 1 | 1 | 100% | 1 |
| Maintenance Worker | 3 | 100% | 3 | 3 | 100% | 3 |
| Construction Inspector | 0 | 100% | 0 | 1 | 100% | 1 |
| Employees Performing Town Functions | 5.00 | | | 6.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 5.00 | | | 6.00 |

| | | | | | | |
|--|--------------|--|--------------|--------------|--|--------------|
| Total Non-DPS Employees Performing Town Functions | 34.00 | | | 34.00 | | |
| Total Non-DPS Full-Time Equivalent (FTE) | | | 28.00 | | | 28.00 |

DPS FUNCTION

| TOWN EMERGENCY MEDICAL SERVICES | | | | | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | FY 2007-08 | | | FY 2008-09 | | |
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Fire & EMS Chief | 1 | 49% | 0.49 | 1 | 49% | 0.49 |
| Fire & EMS Lieutenant | 3 | 49% | 1.47 | 3 | 49% | 1.47 |
| Fire Fighter/EMT-P | 9 | 49% | 4.41 | 9 | 49% | 4.41 |
| Employees Performing Town Functions | 13.00 | | | 13.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 6.37 | | | 6.37 |

TOWN POLICE

| | FY 2007-08 | | | FY 2008-09 | | |
|---|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Police Chief | 1 | 100% | 1 | 1 | 100% | 1 |
| Police Commander Operations Division (Police Captain) | 1 | 100% | 1 | 1 | 100% | 1 |
| Police Commander Special Services Division (CID Detective/Sergeant) | 1 | 100% | 1 | 1 | 100% | 1 |
| Patrol Sergeant | 1 | 100% | 1 | 1 | 100% | 1 |
| Patrol Officer | 9 | 100% | 9 | 9 | 100% | 9 |
| Student Resources Officer (Partially Grant Funded) | 1 | 100% | 1 | 1 | 100% | 1 |
| Animal Control & Code Enforcement Officer | 1 | 100% | 1 | 1 | 100% | 1 |
| Administrative Assistant | 1 | 50% | 0.5 | 1 | 50% | 0.5 |
| Employees Performing Town Functions | 16.00 | | | 16.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 15.50 | | | 15.50 |

TOWN FIRE

| | FY 2007-08 | | | FY 2008-09 | | |
|--|---------------------|----------------|----------------------|---------------------|----------------|----------------------|
| | Number of Employees | Percent Shared | Total Town Employees | Number of Employees | Percent Shared | Total Town Employees |
| Fire/EMS Chief | 1 | 51% | 0.51 | 1 | 0% | 0 |
| Fire/EMS Lieutenant | 3 | 51% | 1.53 | 3 | 0% | 0 |
| Fire Fighter/EMT-P | 9 | 51% | 4.59 | 9 | 0% | 0 |
| Administrative Assistant | 1 | 50% | 0.5 | 1 | 0% | 0 |
| Employees Performing Town Functions | 14.00 | | | 14.00 | | |
| Total Town Full-Time Equivalent (FTE) | | | 7.13 | | | 0.00 |

| | FY 2007-08 | | FY 2008-09 | |
|---|---------------------|----------------------|---------------------|----------------------|
| | Number of Employees | Total Town Employees | Number of Employees | Total Town Employees |
| TOTAL EMPLOYEES PERFORMING DPS FUNCTIONS | 43.00 | | 43.00 | |
| TOTAL TOWN FTE PERFORMING DPS FUNCTIONS | | 29.00 | | 21.87 |

| | | | | |
|--|--------------|--------------|--------------|--------------|
| TOTAL EMPLOYEES PERFORMING TOWN FUNCTIONS | 77.00 | | 77.00 | |
| TOTAL TOWN FULL-TIME EQUIVALENT (FTE) | | 57.00 | | 49.87 |

| | | | | |
|---|--|-------------|--|-------------|
| SEASONAL EMPLOYEES (POOL/DAYCAMPS) FTE | | 5.90 | | 5.90 |
|---|--|-------------|--|-------------|

| | | | | |
|--|--|--------------|--|--------------|
| TOTAL TOWN FULL-TIME EQUIVALENT (FTE) | | 62.90 | | 55.77 |
|--|--|--------------|--|--------------|

| | | | | |
|--|--|--------------|--|--------------|
| Total Municipal Employees Including MUD (Less Seasonal) | | 78.50 | | 78.00 |
|--|--|--------------|--|--------------|

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

MANAGER'S MESSAGE



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



TOWN OF TROPHY CLUB
100 Municipal Drive
Trophy Club, Texas 76262
(682) 831-4600 Main
(817) 491-9312 Fax

September 22, 2008

Dear Mayor and Town Council Members:

In accordance with the Texas Local Government Code, the Proposed Annual Budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009 is presented for your consideration.

The Proposed FY2008-09 Annual Budget presents in financial terms, the plan for accomplishment of municipal objectives during the forthcoming fiscal year. The budget preparation requires a comparison of the anticipated revenues with proposed programs and establishment of priorities that are based on service demands or prior commitments to projects.

While the proposed budget does not fund all departmental requests, it meets Council priorities expressed during numerous budget work sessions. The proposed budget has been formulated by reflecting the core values of:

- ✓ Providing excellent governmental services with exceptional service
- ✓ Valuing our employees
- ✓ Remaining fiscally sound
- ✓ Effectively allocating resources to meet stakeholder needs

As you can see, the attached document is a conservative financial plan for the next year and provides a detailed breakdown of the Proposed Budget. As a result, FY07-08 is estimated to result as follows:

- Revenues are estimated to come in approximately \$90,000 under the *adopted* budget and expenditures are estimated to come in approximately \$277,000 under the *adopted* budget (does not reflect audit adjustments).

Budgeting for Outcomes:

One major area of emphasis in the FY08-09 Proposed Budget was the creation and enhancement of our performance measurement system. The Town had utilized performance measures in the past, but had not adequately reported or tracked these measures. Performance measures provide valuable information regarding demand for service, workload, efficiency, and effectiveness for each department. The Town staff made an enormous effort to overhaul our performance measurement system and begin to build quality departmental measures. Not only will this allow the Town to better evaluate the fiscal year accomplishments, it will also allow the Town to better benchmark ourselves against other municipalities. However, it must be noted that no two communities are alike and caution must be taken when making comparisons.

Budget Recommendations:

- Increase the current total tax rate from \$.43051/100 valuation to \$.4551/100 valuation to begin building adequate fund balance.

"a great place to call home"

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

- Maintain and exceed current service levels and programs provided by the Town of Trophy Club. Due to current economic circumstances affecting the State and entire country, the Town sought to budget conservatively for FY08-09.

Budget Inclusions:

- The current total tax rate was adopted at \$.4551/100 valuation and represents a \$.0250 increase that will yield approximately \$2,860,291 revenue. The revenue increase is designated to continue to build fund balance reserves.
- Emergency Medical Service/Firefighter Driver Operator pay grade increase created allowing for advancement of current employees, and the Town to retain high performers.
- Maintaining a staff investment is a critical component in budget development. The Town's compensation program calls for a 2% COLA, in addition to 2% which will be used to appropriately compensate high performers in the Town's merit based system. A Pay-for-Performance system focuses on innovation, efficiency, and effectiveness in daily job duties rather than the "government entitlement" philosophy. Additionally, the budget provides for continuation of funding 25% dependent insurance premiums to maintain our competitive position among neighboring municipalities. In conjunction with Wellspring Agency, Town staff was able to negotiate an approximately 7% increase in health insurance premium renewal rate without decreasing any existing benefits, securing an attractive renewal rate that resulted in offering savings compared to market bids received.

Conclusion

For the first time in Trophy Club's history, staff will submit the Town budget for consideration to receive the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. The prestigious award recognizes those budgets that are prepared with the highest quality and reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and GFOA recommended budget practices. Staff has worked diligently to improve the budget document over the previous two fiscal years in order to be in position to qualify for submission. We are hopeful that we will receive recognition, as well as learn how to improve the document.

Our goal is to provide the best service for our citizenry, while continuing conservative fiscal practices. The FY08-09 Budget was prepared with the assistance of a whole host of dedicated employees. We continue our commitment to the Town Council and citizens to provide our best efforts to ensure that the needs of our community are met and exceeded.

Respectively Submitted,



Brandon Emmons
Town Manager

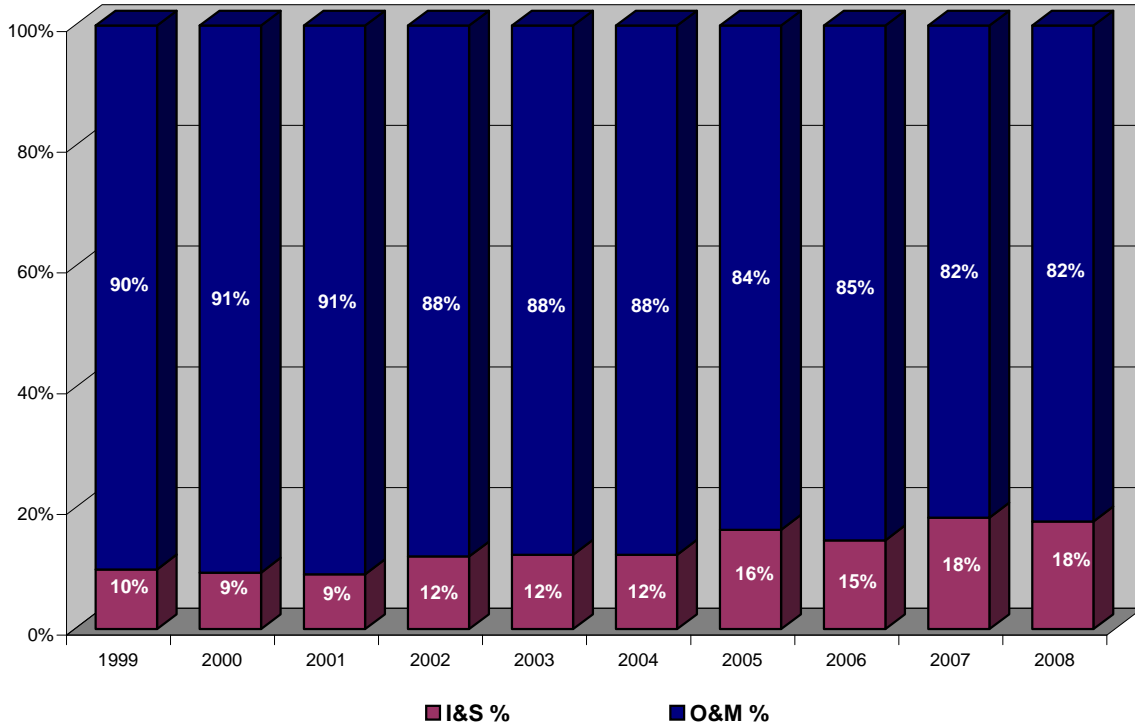
BRIEF SUMMARY



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

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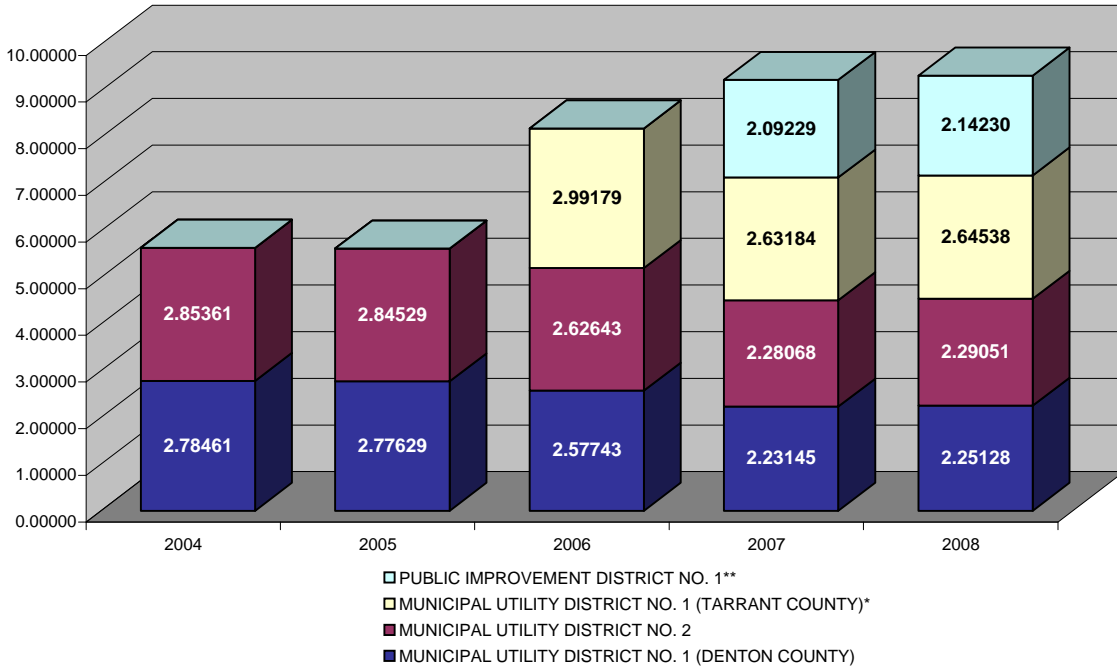
**TOWN OF TROPHY CLUB
AD VALOREM TAX DISTRIBUTION (%)
TEN YEAR SUMMARY**



| TAX YEAR | O&M RATE | I&S RATE | TOTAL RATE | % CHG | TAX YEAR | O&M RATE | I&S RATE | TOTAL RATE | % CHG |
|----------|----------|----------|----------------|-------|----------|----------|----------|----------------|-------|
| 1986 | 0.12000 | 0.00000 | 0.12000 | - | 1998 | 0.40600 | 0.05980 | 0.46580 | 0.0% |
| 1987 | 0.17500 | 0.00000 | 0.17500 | 45.8% | 1999 | 0.41500 | 0.04551 | 0.46051 | -1.1% |
| 1988 | 0.22700 | 0.00000 | 0.22700 | 29.7% | 2000 | 0.41750 | 0.04301 | 0.46051 | 0.0% |
| 1989 | 0.22700 | 0.00000 | 0.22700 | 0.0% | 2001 | 0.40041 | 0.04010 | 0.44051 | -4.3% |
| 1990 | 0.24950 | 0.00000 | 0.24950 | 9.9% | 2002 | 0.38751 | 0.05300 | 0.44051 | 0.0% |
| 1991 | 0.27960 | 0.00000 | 0.27960 | 12.1% | 2003 | 0.37751 | 0.05300 | 0.43051 | -2.3% |
| 1992 | 0.33610 | 0.00000 | 0.33610 | 20.2% | 2004 | 0.37751 | 0.05300 | 0.43051 | 0.0% |
| 1993 | 0.33610 | 0.00000 | 0.33610 | 0.0% | 2005 | 0.35963 | 0.07088 | 0.43051 | 0.0% |
| 1994 | 0.33610 | 0.09000 | 0.42610 | 26.8% | 2006 | 0.36723 | 0.06328 | 0.43051 | 0.0% |
| 1995 | 0.33110 | 0.08000 | 0.41110 | -3.5% | 2007 | 0.35104 | 0.07947 | 0.43051 | 0.0% |
| 1996 | 0.33700 | 0.07300 | 0.41000 | -0.3% | 2008 | 0.37431 | 0.08120 | 0.45551 | 5.8% |
| 1997 | 0.40040 | 0.06540 | 0.46580 | 13.6% | | | | | |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**TOTAL COMBINED TAX & ASSESSMENT DISTRIBUTION
FIVE YEAR SUMMARY**

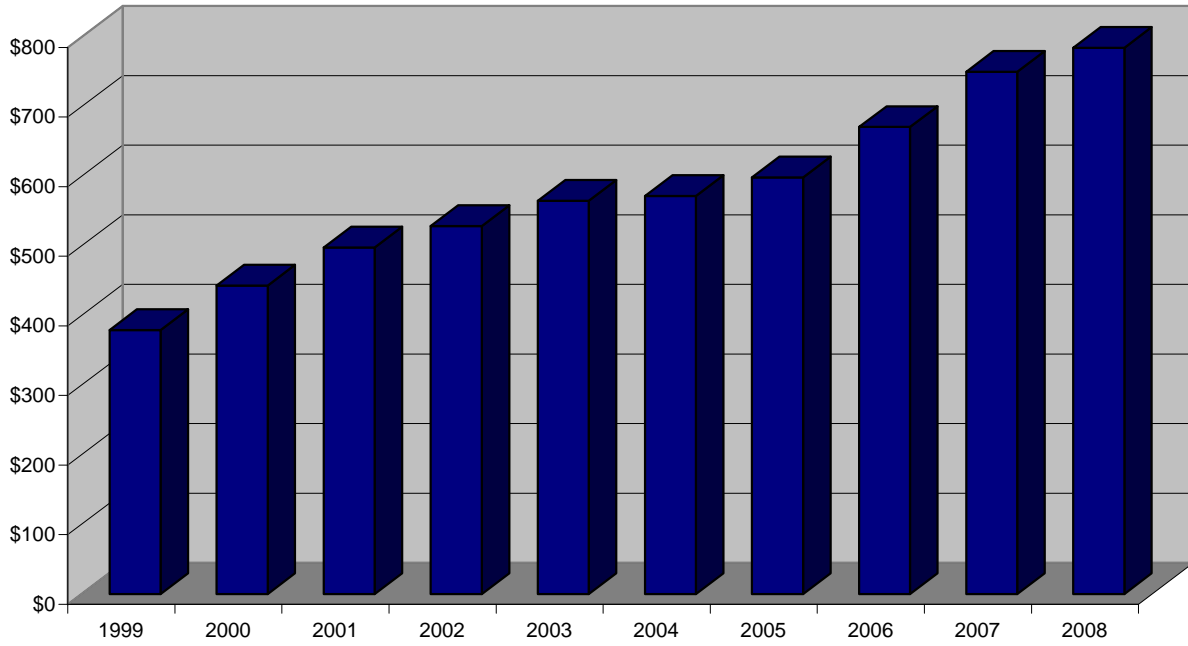


| ENTITY | 2004 | 2005 | 2006 | 2007 | 2008 |
|---|---------|---------|---------|---------|---------|
| C28: TOWN OF TROPHY CLUB | 0.43051 | 0.43051 | 0.43051 | 0.43051 | 0.45551 |
| (+) PLUS APPLICABLE DISTRICT | | | | | |
| ESD2: PUBLIC IMPROVEMENT DISTRICT NO. 1 | - | - | - | 0.09084 | 0.11602 |
| W03: MUNICIPAL UTILITY DISTRICT NO. 1 | 0.28000 | 0.28000 | 0.25000 | 0.23000 | 0.22500 |
| W05: MUNICIPAL UTILITY DISTRICT NO. 2 | 0.34900 | 0.34900 | 0.29900 | 0.27923 | 0.26423 |
| (+) PLUS APPLICABLE COUNTY | | | | | |
| DENTON COUNTY | 0.25480 | 0.24648 | 0.23192 | 0.23589 | 0.23577 |
| TARRANT COUNTY | - | - | 0.64628 | 0.63628 | 0.62987 |
| TARRANT COUNTY | - | - | 0.27150 | 0.26650 | 0.26400 |
| TARRANT COUNTY COLLEGE DISTRICT | - | - | 0.13938 | 0.13938 | 0.13797 |
| TARRANT COUNTY HOSPITAL DISTRICT | - | - | 0.23540 | 0.23040 | 0.22790 |
| (+) PLUS SCHOOL DISTRICT | | | | | |
| NORTHWEST INDEPENDENT SCHOOL DISTRICT | 1.81930 | 1.81930 | 1.66500 | 1.33505 | 1.33500 |
| (=) EQUALS | | | | | |
| MUNICIPAL UTILITY DISTRICT NO. 1 (DENTON COUNTY) | 2.78461 | 2.77629 | 2.57743 | 2.23145 | 2.25128 |
| MUNICIPAL UTILITY DISTRICT NO. 1 (TARRANT COUNTY)* | - | - | 2.99179 | 2.63184 | 2.64538 |
| MUNICIPAL UTILITY DISTRICT NO. 2 | 2.85361 | 2.84529 | 2.62643 | 2.28068 | 2.29051 |
| PUBLIC IMPROVEMENT DISTRICT NO. 1** | - | - | - | 2.09229 | 2.14230 |

*Incorporated as a result of Denton/Tarrant County border dispute.
 **Represents O&M assessment for Emergency Services. Residents are also responsible for an additional flat dollar amount debt assessment, which varies by lot size (not depicted).

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

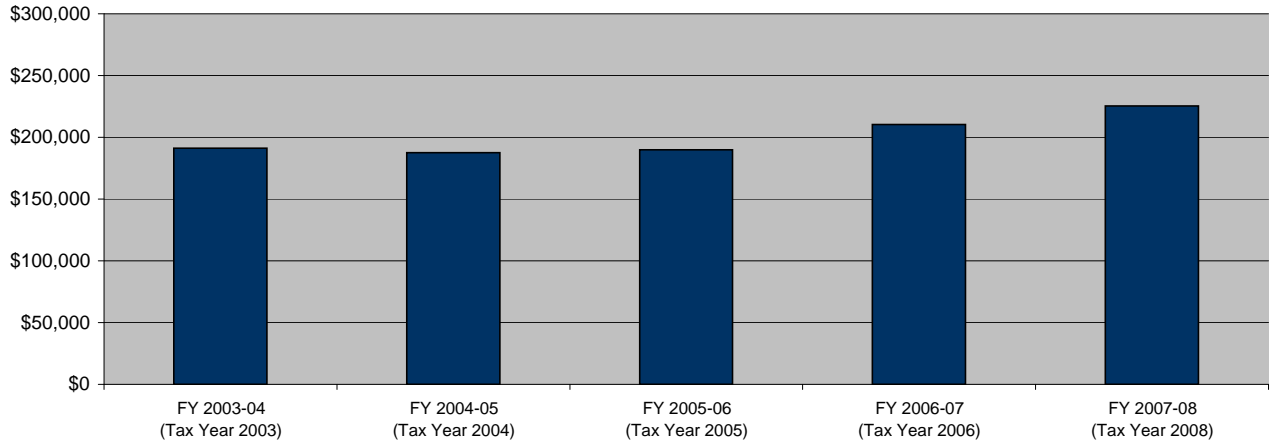
**TOWN OF TROPHY CLUB
 ASSESSED NET TAXABLE VALUE (\$M)
 TEN YEAR SUMMARY**



| TAX YEAR | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| VALUE | 378.9 | 443.0 | 497.6 | 528.3 | 564.6 | 571.8 | 598.3 | 670.8 | 749.9 | 784.7 |
| ANNUAL CHG | 14% | 17% | 12% | 6% | 7% | 1% | 5% | 12% | 12% | 5% |

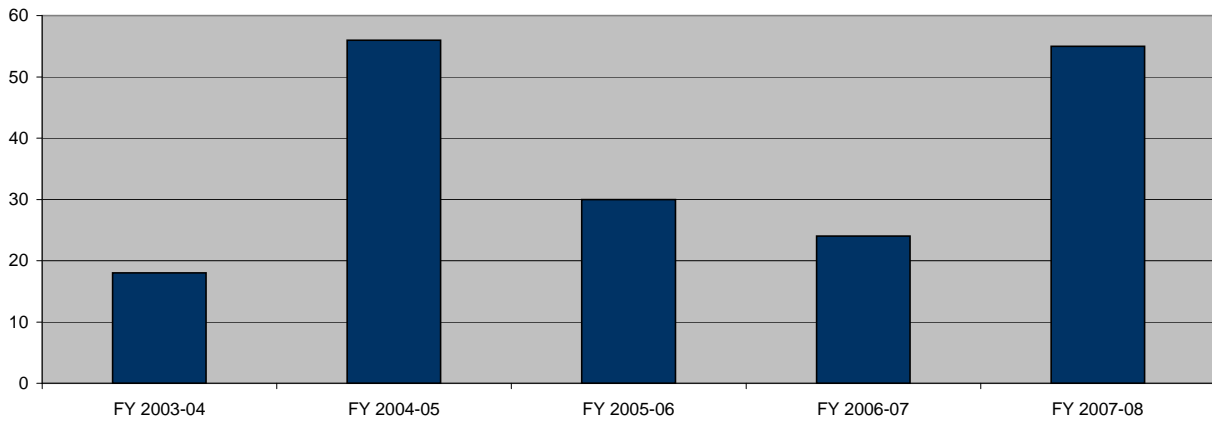
TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**AVERAGE HOME VALUE
 FIVE YEAR SUMMARY**



| | FY 2003-04 | FY 2004-05 | FY 2005-06 | FY 2006-07 | FY 2007-08 |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| AVERAGE HOME VALUE | \$191,206 | \$187,611 | \$189,922 | \$210,363 | \$225,268 |

**NEW RESIDENTIAL PERMITS ISSUED
 FIVE YEAR SUMMARY**



| | FY 2003-04 | FY 2004-05 | FY 2005-06 | FY 2006-07 | FY 2007-08 |
|----------------|------------|------------|------------|------------|------------|
| PERMITS | 18 | 56 | 30 | 24 | 55 |

2008 CERTIFIED TOTALS

Property Count: 3,436

C28 - TOWN OF TROPHY CLUB
ARB Approved Totals

7/19/2008 6:40:39PM

| Land | Value | | | |
|----------------|-------------|-------------------|-----|-------------|
| Homesite: | 134,704,116 | | | |
| Non Homesite: | 60,542,949 | | | |
| Ag Market: | 7,661,950 | | | |
| Timber Market: | 0 | Total Land | (+) | 202,909,015 |

| Improvement | Value | | | |
|---------------|-------------|---------------------------|-----|-------------|
| Homesite: | 494,944,575 | | | |
| Non Homesite: | 11,342,819 | Total Improvements | (+) | 506,287,394 |

| Non Real | Count | Value | | |
|--------------------|-------|------------|-----------------------|----------------|
| Personal Property: | 205 | 16,090,510 | | |
| Mineral Property: | 239 | 7,322,530 | | |
| Autos: | 0 | 0 | Total Non Real | (+) 23,413,040 |
| | | | Market Value | = 732,609,449 |

| Ag | Non Exempt | Exempt | | |
|----------------------------|------------|--------|--------------------------|---------------|
| Total Productivity Market: | 7,661,950 | 0 | | |
| Ag Use: | 31,276 | 0 | Productivity Loss | (-) 7,630,674 |
| Timber Use: | 0 | 0 | Appraised Value | = 724,978,775 |
| Productivity Loss: | 7,630,674 | 0 | | |
| | | | Homestead Cap | (-) 2,970,916 |
| | | | Assessed Value | = 722,007,859 |

| Exemption | Count | Local | State | Total | | |
|--------------|-------|------------|------------|------------|-------------------------|----------------|
| DP | 20 | 0 | 0 | 0 | | |
| DV1 | 17 | 0 | 92,000 | 92,000 | | |
| DV2 | 7 | 0 | 52,500 | 52,500 | | |
| DV3 | 3 | 0 | 30,000 | 30,000 | | |
| DV4 | 17 | 0 | 204,000 | 204,000 | | |
| DV4S | 3 | 0 | 36,000 | 36,000 | | |
| EX | 86 | 0 | 25,688,028 | 25,688,028 | | |
| EX(Prorated) | 1 | 0 | 151,983 | 151,983 | | |
| EX366 | 16 | 0 | 4,622 | 4,622 | | |
| OV65 | 409 | 14,117,866 | 0 | 14,117,866 | | |
| OV65S | 22 | 770,000 | 0 | 770,000 | Total Exemptions | (-) 41,146,999 |
| | | | | | Net Taxable | = 680,860,860 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count | | |
|-----------------|-------------------|-------------------|-------------------|-------------------|------------|-----------------------|----------------|
| DP | 3,840,978 | 3,828,978 | 14,762.83 | 14,762.83 | 19 | | |
| OV65 | 89,300,152 | 75,691,265 | 281,589.56 | 282,265.22 | 388 | | |
| Total | 93,141,130 | 79,520,243 | 296,352.39 | 297,028.05 | 407 | Freeze Taxable | (-) 79,520,243 |
| Tax Rate | 0.430510 | | | | | | |

| Transfer | Assessed | Taxable | Post % Taxable | Adjustment | Count | | |
|--------------|------------------|------------------|----------------|----------------|----------|--------------------------------|---------------|
| OV65 | 1,791,035 | 1,686,035 | 891,262 | 794,773 | 3 | | |
| Total | 1,791,035 | 1,686,035 | 891,262 | 794,773 | 3 | Transfer Adjustment | (-) 794,773 |
| | | | | | | Freeze Adjusted Taxable | = 600,545,844 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 2,881,762.30 = 600,545,844 * (0.430510 / 100) + 296,352.39

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2008 CERTIFIED TOTALS

Property Count: 48

C28 - TOWN OF TROPHY CLUB
Under ARB Review Totals

7/19/2008 6:40:39PM

| Land | | Value | | | |
|----------------------------|-------|------------|--------|---------------------------|-------------------------------|
| Homesite: | | 1,129,231 | | | |
| Non Homesite: | | 6,065,446 | | | |
| Ag Market: | | 0 | | | |
| Timber Market: | | 0 | | Total Land | (+) 7,194,677 |
| Improvement | | Value | | | |
| Homesite: | | 4,383,796 | | | |
| Non Homesite: | | 15,035,540 | | Total Improvements | (+) 19,419,336 |
| Non Real | | Count | Value | | |
| Personal Property: | | 8 | 0 | | |
| Mineral Property: | | 0 | 0 | | |
| Autos: | | 0 | 0 | Total Non Real | (+) 0 |
| | | | | Market Value | = 26,614,013 |
| Ag | | Non Exempt | Exempt | | |
| Total Productivity Market: | | 0 | 0 | | |
| Ag Use: | | 0 | 0 | Productivity Loss | (-) 0 |
| Timber Use: | | 0 | 0 | Appraised Value | = 26,614,013 |
| Productivity Loss: | | 0 | 0 | | |
| | | | | Homestead Cap | (-) 6,261 |
| | | | | Assessed Value | = 26,607,752 |
| Exemption | Count | Local | State | Total | |
| EX366 | 8 | 0 | 0 | 0 | Total Exemptions (-) 0 |
| | | | | Net Taxable | = 26,607,752 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 114,549.03 = 26,607,752 * (0.430510 / 100)

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

TARRANT APPRAISAL DISTRICT
 TOWN OF TROPHY CLUB
 TOTALS REPORT
 2008

| REPORT ITEM | | APPRAISED VALUE | ACCOUNTS | TAXABLE VALUE |
|---|-----|-----------------|----------|-----------------|
| 1. REAL ESTATE RESIDENTIAL | (+) | 36,336,269 | 167 | 35,572,519 |
| 2. REAL ESTATE COMMERCIAL | (+) | 40,546,624 | 22 | 39,031,087 |
| 3. REAL ESTATE INDUSTRIAL | (+) | 0 | 0 | 0 |
| 4. PERSONAL PROPERTY COMMERCIAL | (+) | 7,368,282 | 10 | 7,368,282 |
| 5. PERSONAL PROPERTY INDUSTRIAL | (+) | 0 | 0 | 0 |
| 6. MINERAL LEASE PROPERTIES | (+) | 0 | 0 | 0 |
| 7. AGRICULTURE PROPERTIES | (+) | 0 | 0 | 0 |
| 8. TOTAL APPRAISED VALUE | (=) | 84,251,175 | 199 | 81,971,888 |
| 9. CASES BEFORE ARB | (-) | 4,479,359 | 17 | 4,469,359 |
| 10. INCOMPLETE ACCOUNTS | (-) | 225,968 | 1 | 225,968 |
| 11. CERTIFIED APPRAISED VALUE | (=) | 79,545,848 | 181 | 77,276,561 |
| EXEMPTION DETAIL | | EXEMPT AMOUNT | ACCOUNTS | APPRAISED VALUE |
| 12. ABSOLUTE EXEMPTIONS | | 1,515,537 | 3 | 1,515,537 |
| 13. AG DEFERRALS | | 0 | 0 | 0 |
| 14. SCENIC DEFERRALS | | 0 | 0 | 0 |
| 15. ABATEMENTS | | 0 | 0 | 0 |
| 16. PUBLIC ACCESS AIRPORTS | | 0 | 0 | 0 |
| 17. INDIGENT HOUSING | | 0 | 0 | 0 |
| 18. NOMINAL VALUE ACCOUNTS | | 0 | 0 | 0 |
| 19. DISABLED VETS | | 17,000 | 2 | 430,362 |
| 20. FREEPORT INVENTORY | | 0 | 0 | 0 |
| 21. GOODS IN TRANSIT | | 0 | 0 | 0 |
| 22. HOMESTEADS - STATE MANDATE | | 0 | 0 | 0 |
| 23. OVER 65 - STATE MANDATE | | 0 | 0 | 0 |
| 24. DISABLED - STATE MANDATE | | 0 | 0 | 0 |
| 25. HOMESTEADS - LOCAL OPTION | | 0 | 0 | 0 |
| 26. OVER 65 - LOCAL OPTION | | 736,750 | 22 | 4,363,461 |
| 27. DISABLED - LOCAL OPTION | | 0 | 1 | 0 |
| 28. SOLAR/WIND | | 0 | 0 | 0 |
| 29. POLLUTION CONTROL | | 0 | 0 | 0 |
| 30. COMM HSE DEV | | 0 | 0 | 0 |
| 31. PRORATED ABSOLUTE | | 0 | 0 | 0 |
| 32. HISTORIC SITES | | 0 | 0 | 0 |
| 33. FOREIGN TRADE ZONE | | 0 | 0 | 0 |
| 34. TOTAL EXEMPT AMOUNT | (-) | 2,269,287 | | |
| 35. NET TAXABLE VALUE | (=) | 77,276,561 | 181 | 79,545,848 |
| NEW EXEMPTIONS THIS YEAR (INCLUDED IN ITEM 12 TO 33) | | EXEMPT AMOUNT | ACCOUNTS | APPRAISED VALUE |
| 36. NEW ABSOLUTE EXEMPTIONS | | 0 | 0 | 0 |
| 37. NEW AG DEFERRALS | | 0 | 0 | 0 |
| 38. NEW SCENIC DEFERRALS | | 0 | 0 | 0 |
| 39. NEW ABATEMENTS | | 0 | 0 | 0 |
| 40. NEW PUBLIC ACCESS AIRPORTS | | 0 | 0 | 0 |
| 41. NEW INDIGENT HOUSING | | 0 | 0 | 0 |
| 42. NEW NOMINAL VALUE ACCOUNTS | | 0 | 0 | 0 |
| 43. NEW DISABLED VETS | | 0 | 0 | 0 |
| 44. NEW FREEPORT INVENTORY | | 0 | 0 | 0 |
| 45. NEW GOODS IN TRANSIT | | 0 | 0 | 0 |

| ----- | | | |
|---|---------------|----------|-----------------|
| NEW EXEMPTIONS THIS YEAR | EXEMPT AMOUNT | ACCOUNTS | APPRAISED VALUE |
| 46. NEW HOMESTEADS - STATE MANDATE | 0 | 0 | 0 |
| 47. NEW OVER 65 - STATE MANDATE | 0 | 0 | 0 |
| 48. NEW DISABLED - STATE MANDATE | 0 | 0 | 0 |
| 49. NEW HOMESTEADS - LOCAL OPTION | 0 | 0 | 0 |
| 50. NEW OVER 65 - LOCAL OPTION | 0 | 0 | 0 |
| 51. NEW DISABLED - LOCAL OPTION | 0 | 0 | 0 |
| 52. NEW SOLAR/WIND | 0 | 0 | 0 |
| 53. NEW POLLUTION CONTROL | 0 | 0 | 0 |
| 54. NEW COMM HSE DEV | 0 | 0 | 0 |
| 55. NEW PRORATED ABSOLUTE | 0 | 0 | 0 |
| 56. NEW HISTORIC SITES | 0 | 0 | 0 |
| 57. NEW FOREIGN TRADE ZONE | 0 | 0 | 0 |
| ----- | | | |
| NEW CONSTRUCTION | TAXABLE VALUE | ACCOUNTS | APPRAISED VALUE |
| 58. ALL REAL ESTATE | 2,123,122 | 2 | 2,123,122 |
| 59. NEW BUSINESS IN NEW IMPROVEMENT | 225,968 | 1 | 225,968 |
| 60. TOTAL NEW CONSTRUCTION | 2,349,090 | 3 | 2,349,090 |
| 61. NEW CONSTRUCTION IN RESIDENTIAL | 15,000 | 1 | 15,000 |
| 62. NEW CONSTRUCTION IN COMMERCIAL | 2,334,090 | 2 | 2,334,090 |
| ----- | | | |
| 63. ANNEXATIONS | 0 | 0 | 0 |
| 64. DEANNEXATIONS | 0 | 0 | 0 |
| ----- | | | |
| TAX CEILINGS | TAXABLE VALUE | ACCOUNTS | CEILING AMOUNT |
| 65. OVER 65 | 3,626,711 | 22 | 14,045.11 |
| 66. DISABLED PERSON | 178,540 | 1 | 696.80 |
| 67. TOTAL CEILINGS (INCLUDED IN ABOVE) | 3,805,251 | 23 | 14,741.91 |
| 68. NEW OVER 65 CEILINGS | 3,626,711 | 22 | 14,045.11 |
| 69. NEW DISABLED PERSON CEILINGS | 178,540 | 1 | 696.80 |
| ----- | | | |
| CAPPED ACCOUNTS | CAP VALUE | ACCOUNTS | CAP LOSS |
| 70. CAP TOTAL | 16,588,336 | 77 | 3,113,464 |
| 71. NEW CAP THIS YEAR | 15,241,257 | 68 | 2,523,943 |
| ----- | | | |
| ALL EXEMPTIONS BY GROUP | EXEMPT AMOUNT | | APPRAISED VALUE |
| 72. ALL RESIDENTIAL ACCOUNTS | 763,750 | | 36,336,269 |
| 73. ALL COMMERCIAL ACCOUNTS | 1,515,537 | | 47,914,906 |
| 74. ALL INDUSTRIAL ACCOUNTS | 0 | | 0 |
| 75. ALL MINERAL LEASE ACCOUNTS | 0 | | 0 |
| 76. ALL AGRICULTURE ACCOUNTS | 0 | | 0 |
| ----- | | | |

2008 CERTIFIED TOTALS

ESD2 - TROPHY CLUB PID NO 1 EMERGENCY SERVICE
ARB Approved Totals

Property Count: 238

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| Land | | Value | | | | |
|----------------------------|------------|--------|------------|---------------------------|-------------------------|---------------|
| Homesite: | | | 0 | | | |
| Non Homesite: | | | 23,074,872 | | | |
| Ag Market: | | | 6,917,266 | | | |
| Timber Market: | | | 0 | Total Land | (+) | 29,992,138 |
| Improvement | | Value | | | | |
| Homesite: | | | 0 | | | |
| Non Homesite: | | | 0 | Total Improvements | (+) | 0 |
| Non Real | | Count | Value | | | |
| Personal Property: | | 3 | 121,790 | | | |
| Mineral Property: | | 0 | 0 | | | |
| Autos: | | 0 | 0 | Total Non Real | (+) | 121,790 |
| | | | | Market Value | = | 30,113,928 |
| Ag | Non Exempt | Exempt | | | | |
| Total Productivity Market: | 6,917,266 | | 0 | | | |
| Ag Use: | 28,351 | | 0 | Productivity Loss | (-) | 6,888,915 |
| Timber Use: | 0 | | 0 | Appraised Value | = | 23,225,013 |
| Productivity Loss: | 6,888,915 | | 0 | Homestead Cap | (-) | 0 |
| | | | | Assessed Value | = | 23,225,013 |
| Exemption | Count | Local | State | Total | | |
| EX | 13 | 0 | 9,168,912 | 9,168,912 | Total Exemptions | (-) 9,168,912 |
| | | | | | Net Taxable | = 14,056,101 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 12,768.56 = 14,056,101 * (0.090840 / 100)

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

REVENUE AND EXPENDITURE SUMMARY BY FUND/DEPARTMENT

| GENERAL FUND | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|---|---------------------------|---------------------------|----------------------------|-----------------------------|----------------------------|------------------------------|
| General Fund | (5,931,638) | (7,231,116) | (7,472,579) | (7,140,886) | (6,213,625) | (6,599,390) |
| Trophy Club Park Fund | (65,263) | (109,980) | (109,980) | (46,629) | (107,463) | (112,806) |
| REVENUES | \$ (5,996,901) | \$ (7,341,096) | \$ (7,582,559) | \$ (7,187,514) | \$ (6,321,088) | \$ (6,712,196) |
| GENERAL FUND | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
| Emergency Medical Services | 441,438 | 628,412 | 770,202 | 752,399 | 666,019 | 743,533 |
| Manager's Office | - | 511,050 | 450,317 | 442,284 | 536,068 | 579,322 |
| Human Resources | - | 27,599 | 30,375 | 28,124 | 39,219 | 41,910 |
| Finance | - | 224,350 | 224,350 | 223,586 | 223,586 | 256,231 |
| Administration | 781,310 | - | - | - | - | - |
| Information Systems | 121,237 | 188,995 | 212,686 | 206,321 | 213,707 | 243,096 |
| Legal | 120,732 | 145,074 | 171,251 | 165,220 | 149,589 | 155,565 |
| Police | 1,184,081 | 1,353,541 | 1,421,761 | 1,373,448 | 1,411,784 | 2,137,777 |
| Municipal Court | 68,035 | 73,674 | 73,674 | 69,576 | 76,463 | 81,381 |
| Facilities Management | - | 100,954 | 100,954 | 92,520 | 101,705 | 106,722 |
| Recreation Total | 199,201 | 487,465 | 459,284 | 425,373 | 455,987 | 527,402 |
| Recreation General | - | 181,338 | 181,337 | 169,870 | 130,629 | 132,146 |
| Athletic Programs | 1,381 | 9,744 | 2,178 | 1,459 | 356 | 4,751 |
| Pool | 170,572 | 215,126 | 216,214 | 207,878 | 214,614 | 231,381 |
| Recreation Programs | 2,205 | 11,060 | 5,760 | 3,925 | 4,545 | 4,499 |
| Day Camp Programs | 25,043 | 70,197 | 53,794 | 42,241 | 68,582 | 71,571 |
| Community Events | - | - | - | - | 16,229 | 59,825 |
| Swim Team | - | - | - | - | 21,032 | 23,229 |
| Parks Total | 945,693 | 744,377 | 754,917 | 737,066 | 777,309 | 933,012 |
| Parks General | 677,719 | 482,866 | 515,231 | 511,041 | 530,563 | 677,167 |
| Independence Park | 55,125 | 64,430 | 61,430 | 58,129 | 65,522 | 68,418 |
| Harmony Park | 83,599 | 45,584 | 56,350 | 53,323 | 50,333 | 52,480 |
| Beck Park | 17,918 | 19,639 | 7,241 | 6,489 | - | - |
| Lakeview Soccer Fields | 15,428 | 22,024 | 14,224 | 11,840 | 21,085 | 21,837 |
| Medians & Common Areas | 95,904 | 109,834 | 100,441 | 96,243 | 109,806 | 113,109 |
| Community Development | 672,148 | 520,919 | 513,031 | 490,015 | 493,906 | 541,343 |
| Planning & Zoning | 160,500 | 132,283 | 139,283 | 125,307 | 141,188 | 153,566 |
| Fire Department | 735,143 | 933,660 | 896,586 | 870,860 | - | - |
| Streets Total | 339,191 | 864,349 | 663,498 | 652,143 | 791,450 | 1,013,653 |
| Streets | 301,681 | 752,049 | 459,454 | 449,579 | 594,655 | 736,495 |
| Storm Sewer | 37,510 | 112,300 | 112,300 | 112,300 | 114,340 | 190,287 |
| Construction Inspections | - | - | 91,744 | 90,263 | 82,455 | 86,871 |
| Trophy Club Park Fund | 62,644 | 109,980 | 115,139 | 115,135 | 107,463 | 112,806 |
| EXPENDITURES | \$ 5,831,353 | \$ 7,046,680 | \$ 6,997,306 | \$ 6,769,376 | \$ 6,185,443 | \$ 7,627,319 |
| TOTAL REVENUES (SHORTFALL)/SURPLUS | \$ 165,549 | \$ 294,416 | \$ 585,254 | \$ 418,139 | \$ 135,646 | \$ (915,122) |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

REVENUE AND EXPENDITURE SUMMARY BY FUND/DEPARTMENT

| INTEREST & SINKING FUND | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|---|---------------------------|---------------------------|----------------------------|-----------------------------|----------------------------|------------------------------|
| REVENUES | \$ (613,198) | \$ (1,047,924) | \$ (975,603) | \$ (897,971) | \$ (960,381) | \$ (868,460) |
| EXPENDITURES | \$ 543,920 | \$ 906,435 | \$ 907,751 | \$ 907,739 | \$ 904,918 | \$ 911,728 |
| Balance (Shortfall)/Surplus | 69,278 | 141,489 | 67,852 | (9,768) | 55,463 | (43,268) |
| Interfund Trans In (GF) | - | - | - | - | - | - |
| TOTAL REVENUES (SHORTFALL)/SURPLUS | \$ 234,827 | \$ 435,905 | \$ 653,105 | \$ 408,370 | \$ 191,108 | \$ (958,390) |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOP PRIORITY SUPPLEMENTAL FUNDING REQUESTS
FISCAL YEAR 2008-2009

| Supplemental Request Title | Dept/ Program | Amount Requested | Town Portion | MUD Portion |
|--|---------------------|-------------------|-------------------|-----------------|
| Long term planning | Manager's Office | \$ 15,000 | \$ 15,000 | \$ - |
| Architectural fees for new Police Station | Police | \$ 100,000 | \$ 100,000 | \$ - |
| LifePak | EMS | \$ 19,000 | \$ 19,000 | \$ - |
| Comprehensive Land Use Plan | Planning & Zoning | \$ 9,000 | \$ 9,000 | \$ - |
| Street sign upgrade (1/2 amount required) | Streets | \$ 17,920 | \$ 17,920 | \$ - |
| Backup system for police digital video/Asset management software | Information Systems | \$ 9,500 | \$ 7,000 | \$ 1,250 |
| Dump Truck (\$46K over 7 years) | Streets | \$ 8,700 | \$ 8,700 | \$ - |
| Animal Control Officer | Police | \$ 49,696 | \$ 49,696 | \$ - |
| TML Annual Conference (4 Council/Mayor) | Manager's Office | \$ 3,811 | \$ 3,811 | \$ - |
| Meals on Wheels operational offset | Manager's Office | \$ 1,200 | \$ 1,200 | \$ - |
| TOTAL | | \$ 233,827 | \$ 231,327 | \$ 1,250 |

SUPPLEMENTAL FUNDING REQUEST LISTING
FISCAL YEAR 2008-2009

| Supplemental Request Title | Dept/ Program | Amount Requested | Town Portion | MUD Portion |
|---|-----------------------|-------------------|-------------------|-------------------|
| Lifepak 12 | EMS | \$ 19,000 | \$ 19,000 | \$ - |
| Deputy Chief | Fire/EMS | \$ 103,335 | \$ 50,634 | \$ 52,701 |
| Firefighter/Paramedic (hire date April 09) | Fire/EMS | \$ 31,482 | \$ 15,426 | \$ 16,056 |
| Firefighter/Paramedic (hire date Oct 08) | Fire/EMS | \$ 63,741 | \$ 31,233 | \$ 32,508 |
| Long term planning | Manager's Office | \$ 15,000 | \$ 15,000 | \$ - |
| Meals on Wheels operational offset | Manager's Office | \$ 1,200 | \$ 1,200 | \$ - |
| TML Annual Conference (4 Council/Mayor) | Manager's Office | \$ 3,811 | \$ 3,811 | \$ - |
| Asset management software | Information Systems | \$ 2,500 | \$ 1,250 | \$ 1,250 |
| Attendance Enterprise additional users | Information Systems | \$ 1,500 | \$ 750 | \$ 750 |
| Audio/Visual upgrade for Public Works Conference Room | Information Systems | \$ 1,500 | \$ 750 | \$ 750 |
| Backup AC unit for server room | Information Systems | \$ 5,250 | \$ 2,625 | \$ 2,625 |
| Backup system for police digital video | Information Systems | \$ 7,000 | \$ 7,000 | \$ - |
| Disaster Recovery Parts kit | Information Systems | \$ 6,620 | \$ 3,310 | \$ 3,310 |
| Storage Area Network (SAN) | Information Systems | \$ 36,000 | \$ 18,000 | \$ 18,000 |
| Wireless access hot spots | Information Systems | \$ 29,400 | \$ 26,800 | \$ 2,600 |
| Animal Control Officer | Police | \$ 49,696 | \$ 49,696 | \$ - |
| Animal Control vehicle | Police | \$ 8,000 | \$ 8,000 | \$ - |
| Fifth patrol unit | Police | \$ 10,000 | \$ 10,000 | \$ - |
| Issued firearms | Police | \$ 12,000 | \$ 12,000 | \$ - |
| Needs Assessment/Architectural fees | Police | \$ 100,000 | \$ 100,000 | \$ - |
| Patrol Supervisor | Police | \$ 81,277 | \$ 81,277 | \$ - |
| Patrol vehicle equipment | Police | \$ 6,530 | \$ 6,530 | \$ - |
| Police records management software | Police/ Court | \$ 36,900 | \$ 36,900 | \$ - |
| Police video system for 5th unit | Police | \$ 6,500 | \$ 6,500 | \$ - |
| RADAR | Police | \$ 24,400 | \$ 24,400 | \$ - |
| TASER | Police | \$ 20,000 | \$ 20,000 | \$ - |
| Two Police Officers | Police | \$ 128,279 | \$ 128,279 | \$ - |
| Building maintenance | Facilities Management | \$ 44,110 | \$ 22,055 | \$ 22,055 |
| Concession Workers/Cashiers - Pool | Recreation | \$ 12,017 | \$ 12,017 | \$ - |
| Comprehensive Land Use Plan - Town Planner | Planning & Zoning | \$ 9,000 | \$ 9,000 | \$ - |
| Flatbed dump truck | Streets | \$ 4,000 | \$ 4,000 | \$ - |
| One ton truck | Streets | \$ - | \$ - | \$ - |
| Street sign upgrade (1/2 amount required) | Streets | \$ 17,920 | \$ 17,920 | \$ - |
| TOTAL | | \$ 897,968 | \$ 745,363 | \$ 152,605 |

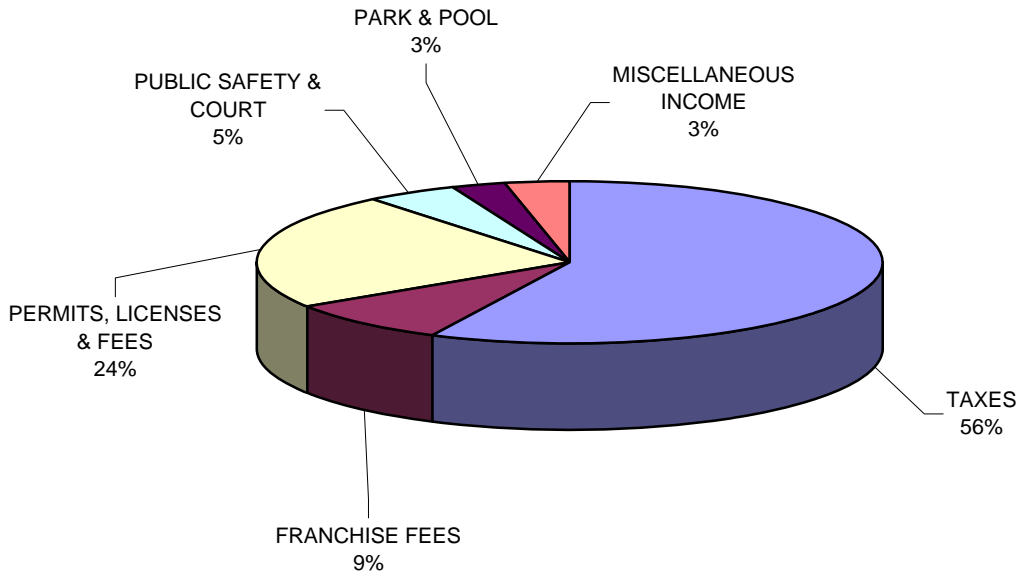
GENERAL FUND: REVENUES



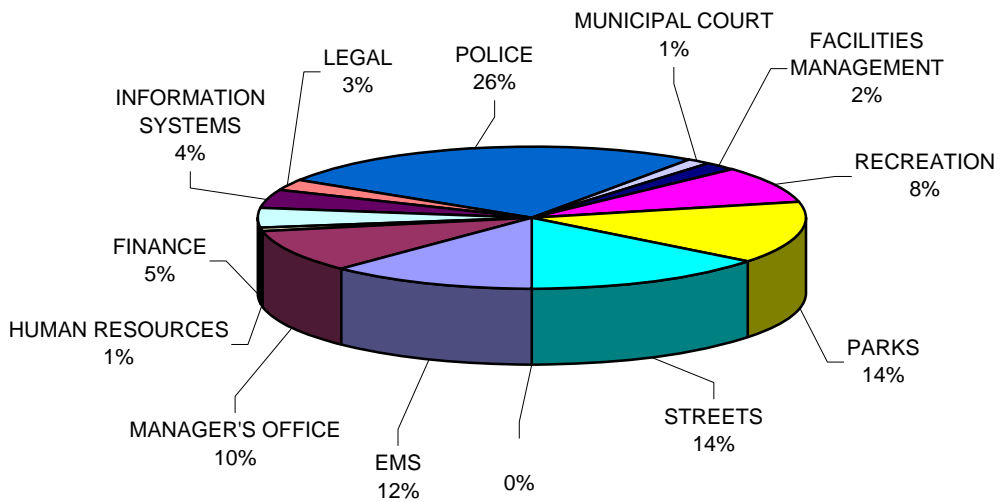
TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**GENERAL FUND
ADOPTED REVENUES**



**GENERAL FUND
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

**GENERAL FUND
REVENUES
103-000**

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|---|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| TAXES | | | | | | | |
| 40000 | Property Taxes | (2,432,824) | (2,616,333) | (2,616,333) | (2,578,409) | (2,860,291) | (3,251,153) |
| 40001 | Suppl Assessment - Emerg Svcs | - | (12,056) | (12,056) | - | - | - |
| 40005 | Property Taxes/Prior Year | (21,726) | (19,000) | (19,000) | (23,884) | (22,882) | (26,009) |
| 40015 | Property Taxes/P & I | (21,470) | (16,000) | (16,000) | (23,944) | (22,882) | (26,009) |
| 40025 | Mixed Beverage Tax | (12,857) | (14,000) | (14,000) | (13,100) | (14,000) | (16,100) |
| 40030 | Sales Tax - General | (474,336) | (460,000) | (460,000) | (431,998) | (502,286) | (517,355) |
| 40035 | Sales Tax - Street Maintenance | (118,583) | (115,000) | (115,000) | (107,999) | (125,572) | (129,339) |
| TOTAL TAXES | | \$ (3,081,796) | \$ (3,252,389) | \$ (3,252,389) | \$ (3,179,334) | \$ (3,547,913) | \$ (3,965,964) |
| FRANCHISE FEES | | | | | | | |
| 41000 | Electric/Gas | (344,045) | (365,650) | (337,373) | (337,373) | (376,372) | (432,828) |
| 41005 | Telecommunications | (41,612) | (62,285) | (62,285) | (58,479) | (50,000) | (57,500) |
| 41010 | Cable | (35,980) | (36,000) | (65,000) | (64,315) | (70,000) | (77,000) |
| 41015 | Allied Waste | (40,839) | (38,611) | (38,611) | (39,572) | (41,720) | (44,720) |
| TOTAL FRANCHISE FEES | | \$ (462,477) | \$ (502,546) | \$ (503,269) | \$ (499,739) | \$ (538,092) | \$ (612,048) |
| PERMITS, LICENSES & FEES | | | | | | | |
| 42000 | P & Z Administrative Fees | (3,409) | (11,865) | (1,800) | (1,785) | (1,000) | (1,050) |
| 42005 | Developer Fees | (190,650) | (600,563) | (600,563) | (336,210) | (116,500) | (47,000) |
| 42010 | Building Permits | (121,238) | (590,000) | (311,115) | (311,115) | (840,000) | (384,000) |
| 42014 | Fire Permits/Sprinkler | (2,325) | (5,500) | (5,500) | (4,725) | (7,875) | (525) |
| 42015 | Miscellaneous Permits | (23,772) | (15,083) | (27,395) | (27,395) | (25,300) | (29,095) |
| 42020 | Zoning Fees | (2,055) | (5,000) | (5,000) | (1,979) | (2,100) | (2,100) |
| 42025 | Platting Fees | (41,268) | (40,000) | (7,800) | (7,830) | (5,000) | (5,000) |
| 42030 | Trash Revenue | (295,032) | (313,889) | (313,889) | (296,697) | (322,750) | (360,250) |
| 42035 | Plumbing Permits | (21,184) | (25,300) | (25,300) | (21,799) | (27,830) | (32,005) |
| 42040 | Storm Drainage | (111,452) | (112,300) | (112,300) | (112,857) | (114,340) | (117,940) |
| TOTAL PERMITS, LICENSES & FEES | | \$ (812,385) | \$ (1,719,500) | \$ (1,410,662) | \$ (1,122,391) | \$ (1,462,695) | \$ (978,965) |
| PUBLIC SAFETY & COURT | | | | | | | |
| 43000 | EMS Runs | (121,743) | (130,000) | (142,000) | (143,526) | (155,000) | (168,000) |
| 43010 | Denton/Tarrant Cty Pledge - EMS | (8,345) | (8,100) | (8,100) | (9,552) | (8,213) | (9,445) |
| 43099 | Misc EMS Revenue | 1,083 | (2,000) | (2,000) | (30) | (2,000) | (2,100) |
| 43100 | Municipal Court Fines/Fees | (99,541) | (132,000) | (105,000) | (106,092) | (100,880) | (105,924) |
| 43200 | Police Grants | (55,605) | - | - | - | - | - |
| 43210 | TCLEOSE Training Allotment | (2,203) | (4,015) | - | - | - | - |
| 43215 | Insurance Settlements | (5,080) | - | - | (1,820) | - | - |
| 43225 | Animal Registration/Donations | (1,225) | (3,000) | (3,000) | (1,924) | (3,000) | (3,060) |
| 43230 | NISD Contribution | (15,000) | (45,000) | (45,000) | (45,000) | (20,750) | (21,818) |
| 43399 | Misc Police Revenue | (2,135) | (1,000) | (1,000) | (823) | (1,500) | (1,530) |
| 43415 | Denton/Tarrant Cty Pledge - Fire | (13,750) | (13,750) | (13,750) | (13,750) | - | - |
| 43420 | Intergov Trans In (MUD1 Fire) | (400,209) | (515,293) | (515,293) | (515,293) | - | - |
| 43425 | Intergov Trans In (MUD2 Fire) | (325,557) | (387,060) | (387,060) | (387,060) | - | - |
| 43426 | Intergov Trans In (Other) | - | - | - | (50,296) | - | - |
| 43430 | Fire Grants | (23,444) | - | - | - | - | - |
| 43599 | Misc Fire Revenue | (1,145) | (5,500) | (5,500) | (1,000) | - | - |
| TOTAL PUBLIC SAFETY & COURT | | \$ (1,073,899) | \$ (1,246,718) | \$ (1,227,703) | \$ (1,276,166) | \$ (291,343) | \$ (311,877) |
| PARK & POOL | | | | | | | |
| 44010 | Interfund Trans In (TC Park) | (2,057) | (22,000) | (22,000) | (18,420) | - | - |
| 44035 | Pool Revenues - Aquatics | (40,251) | - | - | - | - | - |
| 46200 | Athletic Programs | (2,690) | (10,520) | (2,000) | (1,975) | - | (4,500) |
| 46400 | Recreation Programs | (5,464) | (10,000) | (10,000) | (7,036) | (5,000) | (5,700) |
| 46405 | Recreation Rentals | - | (4,500) | (4,500) | (6,605) | (4,500) | (4,725) |
| 46600 | Day Camp Programs | (28,732) | (71,300) | (36,000) | (36,246) | (71,300) | (74,499) |
| 46805 | Aquatic Programs | - | (43,175) | (43,175) | (44,755) | (42,966) | (46,309) |
| 46810 | Pool Concessions | (11,625) | (14,000) | (14,000) | (10,074) | (14,700) | (15,435) |
| 46815 | Pool Entry Fees | - | (1,800) | (1,800) | (4,997) | (1,800) | (1,890) |
| 46820 | Pool Rentals | - | (7,500) | (7,500) | (4,410) | (7,500) | (7,875) |
| 46825 | Swim Team Programs | - | - | - | - | (18,750) | (20,947) |
| TOTAL PARK & POOL | | \$ (90,820) | \$ (184,795) | \$ (140,975) | \$ (134,518) | \$ (166,516) | \$ (181,880) |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

**GENERAL FUND
REVENUES
103-000**

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|-----------------------------------|--------------------------------|---------------------------|---------------------------|----------------------------|-----------------------------|----------------------------|------------------------------|
| MISCELLANEOUS INCOME | | | | | | | |
| 48000 | Contribution From PID | - | - | (390,035) | (390,035) | - | - |
| 49000 | Capital Lease Proceeds | (119,461) | - | - | (38) | - | - |
| 49005 | Loan Proceeds | - | - | (256,836) | (256,836) | (17,500) | (350,000) |
| 49010 | Interest Income | (90,326) | (76,000) | (76,000) | (66,805) | (67,959) | (75,000) |
| 49016 | Nextel Tower Revenue | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| 49030 | Vending Revenue | - | (500) | (500) | (18) | (1,700) | (1,700) |
| 49031 | Cty Veh Reg Fees/Child Safety | (8,920) | (22,370) | - | - | - | - |
| 49036 | GASB Reserves | (5,000) | - | - | (10,000) | - | - |
| 49050 | Beautification Revenues | (69,391) | - | - | - | - | - |
| 49055 | Community Events Revenue | (22,933) | (20,500) | (20,500) | (16,886) | (17,000) | (17,000) |
| 49130 | Intergov Trans In (EDC/MUD) | (37,880) | (29,907) | (110,840) | (110,840) | (29,907) | (29,907) |
| 49150 | Intergov Trans In (Parks/Pool) | (40,932) | - | - | - | - | - |
| 49900 | Miscellaneous Income | (23,807) | (117,392) | (27,370) | (27,370) | (25,000) | (26,250) |
| 49901 | Records Management Revenue | - | - | - | (446) | (1,000) | (1,000) |
| 49905 | Gas Well Revenues | (12,264) | (25,000) | (25,000) | (18,976) | (16,000) | (16,800) |
| 49990 | CIA Lien Revenues | (999) | (3,500) | (500) | (487) | (1,000) | (1,000) |
| TOTAL MISCELLANEOUS INCOME | | \$ (461,913) | \$ (325,169) | \$ (937,581) | \$ (928,738) | \$ (207,066) | \$ (548,657) |
| TOTAL REVENUES | | \$ (5,983,288) | \$ (7,231,117) | \$ (7,472,579) | \$ (7,140,886) | \$ (6,213,625) | \$ (6,599,390) |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND: EXPENSES



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND: EMERGENCY MEDICAL SERVICES



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**GENERAL FUND:
EMERGENCY MEDICAL SERVICES (103-025)**

Mission

To provide quality service to the citizens of Trophy Club by providing timely and efficient response to fire, medical, rescue, and calls for public service.

Departmental Goal

The Emergency Medical & Fire-Rescue Services Department is committed to providing the highest level of emergency service through public and community education, emergency response and enforcement. By utilizing dedicated and highly trained personnel, the department can more efficiently protect the lives, property and welfare of an urban community.

Fiscal Year 2007- 2008 Accomplishments

- Provided specialized Emergency Medical Services (EMS) training which enhanced pre-hospital patient care by completing Advance Cardiac Life Support (ACLS), Basic Trauma Life Support (BTLIS), and Pediatric Advanced Life Support (PALS).
- Provided Cardiopulmonary Resuscitation (CPR) and Hazardous Materials (HazMat) awareness training to Police Services, Public Works and Town staff.
- Provided specialized EMS training for EZ I/O per Medical Control.
- Provided specialized training for wireless data transmission per Medical Control.
- Took delivery of 2008 American Emergency Vehicles (AEV) / C-4500 Ambulance.
- Assisted in CPR training of over 4,000 Student Councils of America conference attendees.

Fiscal Year 2008- 2009 Departmental Objectives

- Increase public education programs for schools, corporations, and civic groups consistent with community demand.
- Continue to provide specialized training for wireless data transmission per Medical Control.
- Complete EMS education to further enhance pre-hospital patient care with Medical Advanced Life Support (MALS) training.
- Participate in Trophy Club's 1st annual Citizen Fire Academy by providing CPR and First Aid training.

| | <i>2006-07</i> <i>Actual</i> | <i>2007-08</i> <i>Actual</i> | <i>2007-08</i> <i>Estimate</i> | <i>2008-09</i> <i>Proposed</i> |
|--|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
|--|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|

Workload Measures

| | | | | |
|---|-----|-----|-----|-----|
| • EMS alarms responded to | N/A | N/A | N/A | 410 |
| • Medical transports completed | N/A | N/A | N/A | 300 |
| • Continuing education training hours (total employees) | N/A | N/A | N/A | 675 |

| | <i>2006-07</i> <i>Actual</i> | <i>2007-08</i> <i>Actual</i> | <i>2007-08</i> <i>Estimate</i> | <i>2008-09</i> <i>Proposed</i> |
|--|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
|--|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|

Productivity Measures

| | | | | |
|--|-----|-----|-----|-----|
| • Third party collection rate | N/A | N/A | N/A | 65% |
| • Response time to EMS alarms in less than six minutes | N/A | N/A | N/A | 90% |

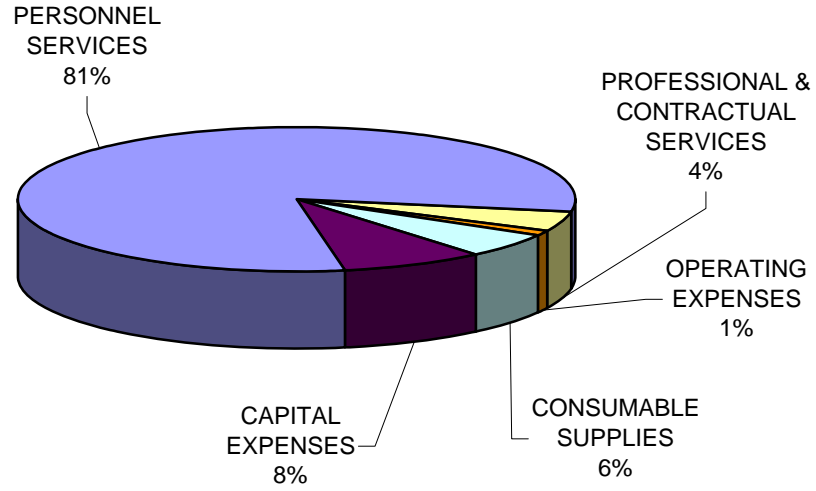
| | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--|----------------|----------------|----------------|----------------|
|--|----------------|----------------|----------------|----------------|

Staff

| | | | | |
|-------|-----|-----|-----|------|
| • FTE | N/A | N/A | N/A | 6.37 |
|-------|-----|-----|-----|------|

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**EMERGENCY MEDICAL SERVICES
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
EMERGENCY MEDICAL SERVICES
103-025

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 257,028 | 330,210 | 330,210 | 329,069 | 348,779 | 380,473 |
| 50010 | Overtime | 28,837 | 35,952 | 35,952 | 35,005 | 38,718 | 40,267 |
| 50011 | DPS Holiday Pay | 5,329 | 10,046 | 10,046 | 7,795 | 10,365 | 10,814 |
| 50015 | Longevity/Certification | 3,570 | - | - | - | - | - |
| 50016 | Longevity | - | 1,847 | 1,847 | 1,713 | 2,118 | 2,598 |
| 50017 | Certification | - | 3,381 | 3,381 | 2,127 | 3,234 | 3,234 |
| 50020 | Retirement | 33,444 | 47,680 | 47,680 | 44,539 | 48,905 | 54,673 |
| 50025 | Group Insurance | 28,509 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 36,651 | 36,651 | 34,713 | 38,375 | 53,263 |
| 50027 | Dental Insurance | - | 2,306 | 2,306 | 2,162 | 2,413 | 3,349 |
| 50028 | Vision Insurance | - | 528 | 528 | 514 | 564 | 788 |
| 50029 | Life Insurance & Other | - | 2,853 | 2,853 | 1,985 | 2,596 | 2,862 |
| 50030 | Social Security Taxes | 16,849 | 22,048 | 22,048 | 21,199 | 23,453 | 24,835 |
| 50035 | Medicare Taxes | 3,940 | 5,156 | 5,156 | 4,958 | 5,485 | 5,808 |
| 50040 | Unemployment Taxes | 312 | 1,720 | 1,720 | 778 | 2,223 | 2,514 |
| 50045 | Workman's Compensation | 2,664 | 6,890 | 6,890 | 7,213 | 9,425 | 10,224 |
| 50060 | Pre-Employment Physicals/Testing | 214 | 675 | 675 | 442 | 675 | 1,083 |
| TOTAL PERSONNEL SERVICES | | \$ 380,695 | \$ 507,944 | \$ 507,944 | \$ 494,210 | \$ 537,328 | \$ 596,785 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55070 | Independent Labor | 4,571 | 5,927 | - | - | - | - |
| 55080 | Maintenance & Repairs | - | - | - | - | - | - |
| 55090 | Vehicle Maintenance | 4,897 | 4,445 | 4,445 | 3,840 | 3,445 | 3,790 |
| 55095 | Equipment Maintenance | 2,670 | 3,365 | 3,365 | 2,896 | 3,000 | 3,150 |
| 55165 | Collection Fees | - | 18,200 | 18,200 | 18,565 | 21,700 | 23,520 |
| 55190 | Hazmat Disposal | 96 | 511 | 511 | 99 | 250 | 260 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 12,234 | \$ 32,448 | \$ 26,521 | \$ 25,400 | \$ 28,395 | \$ 30,720 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 48 | 150 | 150 | 31 | 100 | 103 |
| 60010 | Communications/Pagers/Mobiles | 1,591 | 2,484 | 2,484 | 1,205 | 1,476 | 1,506 |
| 60035 | Postage | 44 | 62 | 62 | 81 | 65 | 66 |
| 60060 | Inspection Fees | - | 870 | 870 | 863 | - | 870 |
| 60066 | Publications/Books/Subscripts | 48 | 400 | 400 | 97 | 420 | 441 |
| 60070 | Dues & Memberships | 366 | 427 | 427 | 256 | 574 | 603 |
| 60075 | Meetings | - | - | - | 77 | - | - |
| 60080 | Schools & Training | 1,052 | 1,330 | 1,330 | 1,145 | 1,350 | 1,620 |
| 60100 | Travel & Per Diem | 275 | 2,397 | 2,397 | 1,044 | 1,400 | 1,680 |
| 60110 | Physicals/Testing | - | 500 | 500 | - | - | - |
| 60125 | Advertising | - | - | - | - | 150 | 153 |
| 60195 | Flags & Repair | - | 1,780 | 1,780 | 2,163 | 1,780 | 1,869 |
| 60245 | Miscellaneous Expenses | - | 53 | 53 | 28 | 100 | 102 |
| 60360 | Furniture/Equipment < \$5000 | - | 500 | 500 | - | - | - |
| TOTAL OPERATING EXPENSES | | \$ 3,423 | \$ 10,953 | \$ 10,953 | \$ 6,992 | \$ 7,415 | \$ 9,013 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | 4,285 | 5,220 | 5,220 | 5,561 | 9,167 | 9,625 |
| 65010 | Uniforms | 2,796 | 2,770 | 2,770 | 2,623 | 3,770 | 4,353 |
| 65025 | Small Equipment | 613 | 1,050 | 1,050 | 1,548 | 3,150 | 5,345 |
| 65060 | Disposable Supplies | 5,085 | 7,888 | 7,888 | 8,641 | 8,000 | 8,800 |
| 65070 | Medical Control | 6,900 | 7,035 | 7,035 | 6,975 | 7,887 | 9,281 |
| 65075 | Pharmacy | 1,887 | 1,920 | 1,920 | 2,520 | 4,000 | 4,560 |
| 65080 | Oxygen | 407 | 840 | 840 | 449 | 800 | 824 |
| 65085 | Office Supplies | 64 | 310 | 310 | 32 | 150 | 155 |
| 65095 | Maintenance Supplies | 70 | 200 | 200 | - | 200 | 210 |
| 65105 | Printing | - | 103 | 103 | - | 103 | 106 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 22,107 | \$ 27,336 | \$ 27,336 | \$ 28,349 | \$ 37,227 | \$ 43,259 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
EMERGENCY MEDICAL SERVICES
103-025

| ACCOUNT NUMBER DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| CAPITAL EXPENSES | | | | | | |
| 69005 Capital Expenses | - | - | - | - | - | 24,296 |
| 69035 Vehicles | - | - | - | - | 21,500 | 4,000 |
| 69050 Radios | 2,248 | - | - | - | - | 2,500 |
| 69200 M682 Ambulance/Equipment | 20,731 | 20,731 | 20,731 | 20,731 | - | - |
| 69201 M681 Ambulance/Equipment | - | 29,000 | 176,717 | 176,717 | 34,154 | 32,962 |
| TOTAL CAPITAL EXPENSES | \$ 22,979 | \$ 49,731 | \$ 197,448 | \$ 197,448 | \$ 55,654 | \$ 63,758 |
| TOTAL EXPENDITURES | \$ 441,438 | \$ 628,412 | \$ 770,202 | \$ 752,399 | \$ 666,019 | \$ 743,533 |

GENERAL FUND: MANAGER'S OFFICE



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



**GENERAL FUND
MANAGER'S OFFICE (103-027)**

Mission

The mission of the Town Manager's Office is to improve citizen awareness, understanding and participation in Town programs, services, and issues, as well as promote a positive public image of the organization; provide quality print, media, video and communication support to all Town departments; assist Town Council with information dissemination and media relations; and facilitate and improve communications to help create an informed employee work base; oversee a records management program for the Town that provides for the identification, maintenance, retention, security, electronic storage, disposition, and preservation of the Town records, including Public information requests; administer Town Elections ensuring a fair and just election process; attest contracts, assessment certification, and other legal instruments when executed by the authorized officers of the Town of Trophy Club; and perform such other duties as may be required of the Town Secretary by the Town Charter, the Town Council, or state law.

Departmental Goal

The Manager's Office Department facilitates the success of the Town through customer service, communication, coordination and collaboration, and fiscal integrity. The Manager's Office staff combines the efficient and effective use of knowledge and problem solving to administer policy in a manner that is both reliable and accurate. The Manager's Office provides customer service through anticipating customer expectations; leadership and direction to the organization; municipal and special elections; maintenance of official records; responses to requests for information and assistance; and serves as a liaison between Town administration and the Town Council, as well as to the media.

Fiscal Year 2007- 2008 Accomplishments

- Completed the programs and services assigned by the Town Council as outlined by the FY07-08 Budget.
- Strengthened intergovernmental relations, particularly with Municipal Utility Districts (MUD), surrounding cities and school district.
- Continued a proactive communication process, utilizing the newsletter, list-serve, website, Channel 7, the marquees and Citizen Relationship Management System (CRMs).
- Ensured that appropriate training was provided to qualified staff and professional residents on boards and commissions.
- Reviewed and reconfigured the workforce and working environment to maximize efficiency and improve workflow for all employees, volunteers, boards, commissions and advisory groups.
- Worked with elected officials, fellow staff members and residents to ensure orderly and timely development of remaining land within the Town.
- Worked with volunteers and Town Council to develop survey of current interests.
- Completed Public Improvement District (PID) bond funding.
- Completed a four public entity agreement to construct Northwest Parkway to serve Byron Nelson High School.
- Worked with the Municipal Utility Districts (MUD), Town Council, and consultant to develop and produce a financial analysis for Town/MUD consolidation scenarios.
- Contracted for city-wide communication device (Connect CTY) to notify residents of road closures, important meeting dates and times, and public safety issues.
- Conducted a Joint Election in May.
- Facilitated 174 requests for information.
- Played an intricate role in the first residential Pubic Improvement District in the State of Texas by facilitating the meetings and supplying support services to the many parties involved and controlling the legal documents and agreements between the Town and the private developer.
- Expanded newsletter circulation by negotiating an agreement with the Trophy Club Times.
- Completed digitization of Town Ordinances, Resolutions, Proclamations and Minutes.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND
MANAGER'S OFFICE (continued)

Fiscal Year 2008-2009 Departmental Objectives

- Continue development, review, and construction of Public Improvement District (PID).
- Continue facilitation of joint Town and Municipal Utility District consolidation study.
- Continue focus on evaluating and attracting new economic development growth and funding options to the Town.
- Oversight and management of Northwest Parkway construction project that involves four public entities and a private developer.
- Continue discussions with the Army Corps of Engineers to develop and finalize a Loop Road Connection plan.
- Develop in conjunction with the Town Council, a long term strategic plan and Town goals.
- Continue to pursue funding and partnership opportunities with Denton and Tarrant Counties for construction projects.
- Develop Economic Development Strategic Plan utilizing EDC-4B Board Members.
- Develop Long Term Capital Improvement Plan.
- Update the Records Policy Manual and provide staff training.
- Research and implement a more comprehensive Agenda Management System and provide staff training.
- Redesign the Town of Trophy Club's website.
- Begin an extensive process of developing a record control schedule for all Town Departments and conduct an inventory of said records.
- Begin digitization process of the Permit Department files.

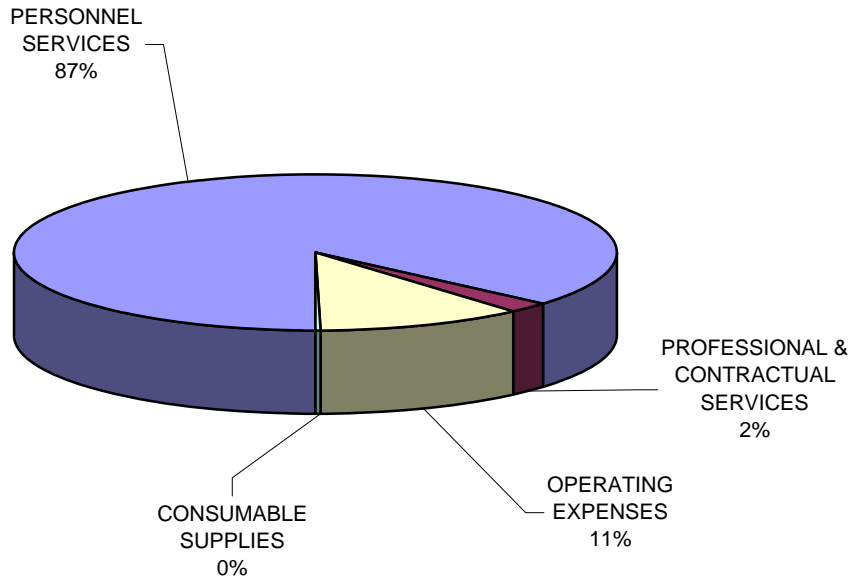
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Produce weekly update for the Town Council | N/A | N/A | N/A | 52 |
| • Number of Open Records Requests Processed | N/A | N/A | N/A | 72 |
| • Number of Elections Conducted | N/A | N/A | N/A | 2 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Completion of program and services adopted or amended in Budget | N/A | N/A | N/A | 100% |
| • Town documents uploaded to records management software within 3 days of approval | N/A | N/A | N/A | 100% |
| • Post approved minutes of all Town Boards and Commissions to the Town's website | N/A | N/A | N/A | 100% |

| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 3.5 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**MANAGER'S OFFICE
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
MANAGER'S OFFICE
103-027

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | - | 276,687 | 276,687 | 282,589 | 292,630 | 304,335 |
| 50006 | Salaries Adjustments | - | 68,600 | - | - | 73,657 | 79,110 |
| 50010 | Overtime | - | 3,025 | 3,025 | 1,022 | 500 | 500 |
| 50016 | Longevity | - | 466 | 466 | 466 | 778 | 1,068 |
| 50020 | Retirement | - | 36,222 | 36,222 | 35,456 | 37,479 | 39,590 |
| 50026 | Medical Insurance | - | 15,803 | 16,500 | 16,161 | 18,191 | 23,070 |
| 50027 | Dental Insurance | - | 947 | 947 | 953 | 1,069 | 1,355 |
| 50028 | Vision Insurance | - | 258 | 258 | 256 | 284 | 362 |
| 50029 | Life Insurance & Other | - | 1,902 | 4,000 | 3,633 | 1,772 | 1,814 |
| 50030 | Social Security Taxes | - | 17,959 | 17,959 | 16,592 | 18,633 | 19,309 |
| 50035 | Medicare Taxes | - | 4,200 | 4,200 | 4,144 | 4,358 | 4,516 |
| 50040 | Unemployment Taxes | - | 945 | 945 | 377 | 1,134 | 1,197 |
| 50045 | Worker's Compensation | - | 591 | 591 | 218 | 838 | 871 |
| 50050 | Auto Allowance | - | 9,600 | 10,200 | 10,075 | 10,800 | 10,800 |
| 50060 | Pre-Employment Physicals/Testing | - | - | - | 35 | - | - |
| 50070 | Employee Relations | - | 1,750 | 1,750 | 460 | 838 | 880 |
| TOTAL PERSONNEL SERVICES | | \$ - | \$ 438,956 | \$ 373,751 | \$ 372,437 | \$ 462,961 | \$ 488,777 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55070 | Independent Labor | - | 1,958 | 1,958 | 1,405 | 1,958 | 2,154 |
| 55075 | Records Management | - | 1,375 | 1,375 | 953 | 1,020 | 1,040 |
| 55095 | Equipment Maintenance | - | 350 | 350 | 277 | - | - |
| 55160 | Professional Outside Services | - | 5,000 | 6,500 | 6,375 | 4,324 | 19,324 |
| 55995 | Mayor/Council Expenses | - | 4,573 | 5,000 | 4,802 | 5,273 | 9,611 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ - | \$ 13,256 | \$ 15,183 | \$ 13,813 | \$ 12,575 | \$ 32,130 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | - | 780 | 780 | 371 | 803 | 827 |
| 60010 | Communications/Pagers/Mobiles | - | 3,538 | 3,538 | 2,337 | 2,700 | 2,754 |
| 60035 | Postage | - | 1,050 | 1,050 | 1,211 | 1,071 | 1,092 |
| 60040 | Service Charges & Fees | - | - | - | 10 | - | - |
| 60065 | Newsletter/Year In Review | - | 20,922 | 20,922 | 20,922 | 20,922 | 21,759 |
| 60066 | Publications/Books/Subscriptions | - | 154 | 600 | 438 | 154 | 162 |
| 60070 | Dues & Memberships | - | 14,445 | 14,445 | 12,185 | 11,056 | 11,609 |
| 60075 | Meetings | - | 1,893 | 1,893 | 1,949 | 1,761 | 1,814 |
| 60080 | Schools & Training | - | 1,755 | 1,755 | 2,468 | 1,815 | 2,206 |
| 60100 | Travel & Per Diem | - | 1,666 | 4,500 | 4,691 | 2,915 | 3,411 |
| 60115 | Elections | - | 7,660 | 4,500 | 3,519 | 12,325 | 7,660 |
| 60125 | Advertising | - | 3,800 | 3,800 | 2,093 | 3,800 | 3,876 |
| 60245 | Miscellaneous Expenses | - | - | - | 198 | - | - |
| 60255 | Meals on Wheels | - | - | - | - | - | 1,200 |
| TOTAL OPERATING EXPENSES | | \$ - | \$ 57,663 | \$ 57,783 | \$ 52,393 | \$ 59,322 | \$ 57,169 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65085 | Office Supplies | - | 675 | 2,000 | 1,956 | 695 | 716 |
| 65095 | Maintenance Supplies | - | - | - | 20 | - | - |
| 65105 | Printing | - | 500 | 1,600 | 1,665 | 515 | 530 |
| TOTAL CONSUMABLE SUPPLIES | | \$ - | \$ 1,175 | \$ 3,600 | \$ 3,641 | \$ 1,210 | \$ 1,246 |
| TOTAL EXPENDITURES | | \$ - | \$ 511,050 | \$ 450,317 | \$ 442,284 | \$ 536,068 | \$ 579,322 |

GENERAL FUND: HUMAN RESOURCES



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



GENERAL FUND HUMAN RESOURCES (103-028)

Mission

The mission of Human Resources is to provide quality services and support in employment, training, employee relations, benefits, compensation, and payroll such that employees are enabled to better serve their customers and meet the organizational goals of the Town.

Departmental Goal

Human Resources is responsible for the selection, recruitment and retention of employees; benefits administration; classification and compensation; employee relations; drug testing program; training and development; payroll management; legal compliance with state and federal human resource and risk management laws and regulations; employee benefit insurance procurement; property and liability claims management; and decisions regarding risk avoidance, risk retention, risk financing and/or risk transfer; provide quality services and support in risk management techniques to protect Town physical, financial and human assets from damage, loss, or injury; attract and retain qualified individuals through a competitive compensation and benefits package; implement processes, procedures, and programs that ensure equal opportunity employment and legal compliance and enhance diversity in the workplace; and develop, update and administer competitive, responsive and cost-effective health, life and long/short-term disability programs.

Fiscal Year 2007- 2008 Accomplishments

- Ensured that the best-qualified and capable applicants were interviewed and hired when filling vacant positions.
- Ensured that employee benefits (group health insurance, dental insurance, retirement system, cafeteria plan, etc.) were competitive with local municipalities, while providing maximum benefit per dollar expended by the citizens.
- Implemented and completed personnel policies employee training.
- Implemented an internal monthly HR newsletter.
- Updated the Human Resources intranet page.
- Completed the 2007 Wage and Salary Survey using Texas Municipal League (TML) data.
- Developed an Employee Action Committee.
- Negotiated a minimum increase (7%) in health insurance costs without plan changes.

Fiscal Year 2008- 2009 Departmental Objectives

- Inspire and encourage a high level of employee morale through recognition, effective communication and delivering constant feedback.
- Update pay plan to market to address turnover, and become more competitive.
- Enhance risk management program related to high number of worker's compensation and general liability claims.
- Develop a Wellness Program for staff with the long-term goal of reducing overall costs associated with health premiums.
- Provide a health fair for employees and their families.
- Review and update the Town's Personnel Policy Manual.
- Through Employee Action Committee, enhance employee relations between coworkers by providing opportunities to learn and grow together in events such as monthly social gatherings in recognition of employees' anniversaries and birthdays.

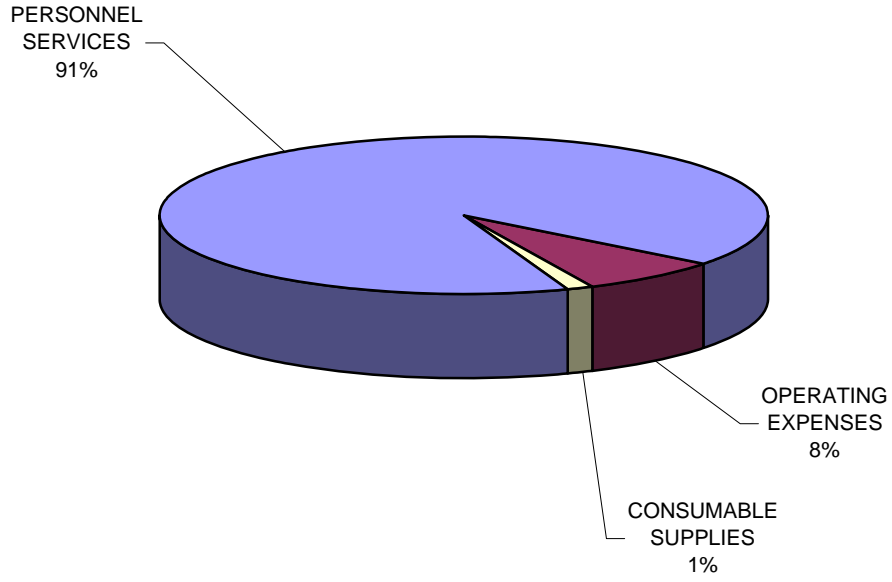
TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND
HUMAN RESOURCES (continued)

| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|---|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Number of applications processed (not including seasonal) | N/A | N/A | N/A | 350 |
| • FMLA requests processed | N/A | N/A | N/A | 10 |
| • Workers' compensation claims processed | N/A | N/A | N/A | 5 |
| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
| • Benefit issues identified and resolved within 10 working days | N/A | N/A | N/A | 95% |
| • Percentage of worker's compensation filed within legal requirements | N/A | N/A | N/A | 90% |
| • Maintain 90% employee retention (not including seasonal) | N/A | N/A | N/A | 100% |
| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
| • FTE | N/A | N/A | N/A | 0.5 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**HUMAN RESOURCES
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
HUMAN RESOURCES
103-028

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|----------------------------------|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | - | 15,529 | 17,000 | 16,902 | 23,807 | 24,759 |
| 50016 | Longevity | - | - | - | - | 68 | 98 |
| 50020 | Retirement | - | 1,941 | 2,200 | 2,081 | 2,937 | 3,107 |
| 50026 | Medical Insurance | - | 2,258 | 2,258 | 1,700 | 2,416 | 3,063 |
| 50027 | Dental Insurance | - | 130 | 130 | 135 | 195 | 247 |
| 50028 | Vision Insurance | - | 36 | 36 | 27 | 38 | 49 |
| 50029 | Life Insurance & Other | - | 153 | 1,200 | 918 | 2,950 | 2,958 |
| 50030 | Social Security Taxes | - | 963 | 963 | 1,029 | 1,470 | 1,528 |
| 50035 | Medicare Taxes | - | 225 | 225 | 241 | 344 | 357 |
| 50040 | Unemployment Taxes | - | 135 | 135 | 45 | 162 | 171 |
| 50045 | Worker's Compensation | - | 32 | 32 | 29 | 66 | 68 |
| 50060 | Pre-Employment Physicals/Testing | - | 19 | 19 | - | - | - |
| 50070 | Employee Relations | - | 1,300 | 1,300 | 556 | 1,300 | 1,625 |
| TOTAL PERSONNEL SERVICES | | \$ - | \$ 22,722 | \$ 25,498 | \$ 23,664 | \$ 35,753 | \$ 38,030 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | - | 60 | 60 | 3 | 25 | 26 |
| 60010 | Communications/Pagers/Mobiles | - | 210 | 210 | 289 | 210 | 210 |
| 60035 | Postage | - | 250 | 250 | 268 | 100 | 102 |
| 60066 | Publications/Books/Subscriptions | - | 419 | 419 | 211 | 440 | 462 |
| 60070 | Dues & Memberships | - | 429 | 429 | 438 | 475 | 499 |
| 60075 | Meetings | - | 125 | 125 | 11 | 130 | 134 |
| 60080 | Schools & Training | - | 402 | 402 | 611 | 850 | 893 |
| 60100 | Travel & Per Diem | - | 72 | 72 | 219 | 76 | 80 |
| 60110 | Physicals/Testing | - | 610 | 610 | 1,155 | 650 | 950 |
| 60360 | Furniture/Equipment < \$5000 | - | 500 | 500 | 909 | - | - |
| TOTAL OPERATING EXPENSES | | \$ - | \$ 3,077 | \$ 3,077 | \$ 4,115 | \$ 2,956 | \$ 3,355 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65085 | Office Supplies | - | 800 | 800 | 332 | 400 | 412 |
| 65105 | Printing | - | 1,000 | 1,000 | 14 | 110 | 113 |
| TOTAL CONSUMABLE SUPPLIES | | \$ - | \$ 1,800 | \$ 1,800 | \$ 346 | \$ 510 | \$ 525 |
| TOTAL EXPENDITURES | | \$ - | \$ 27,599 | \$ 30,375 | \$ 28,124 | \$ 39,219 | \$ 41,910 |

GENERAL FUND: FINANCE



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



GENERAL FUND FINANCE (103-029)

Mission

The Finance Department's mission is to safeguard the Town's assets by maximizing resources, minimizing costs and protecting cash principle; ensure the Town's financial accountability and responsible use of resources; and plan for the Town's future financial growth and ensure that the Town remains fiscally sound.

Departmental Goal

The Finance Department is the financial arm of Town operations, which is responsible for tax, treasury, budget and accounting functions. The department oversees preparation of various internal and external financial reports, manages the Town's portfolio, cash, debt service and hotel occupancy tax program. The department aims to optimize the Town's interest earnings potential; maintain a working relationship with the appraisal districts (Denton and Tarrant County); collect, record, summarize and report the results of all financial transactions that occur within Town operations; prepare the annual audit; provide the highest level of service in administering the Town's budget and implementing innovative approaches toward budgeting

Fiscal Year 2007- 2008 Accomplishments

- Backfilled the Financial Analyst position, which has been vacant for approximately two years.
- Successfully completed the integration and update of the financial software package to a Windows version.
- Completed Janitorial Services Request for Proposal (RFP) and negotiated selection of new vendor.
- Developed a grant notification and submittal process.
- Developed a vehicle/equipment loan and lease notification and submittal process.
- Developed an asset notification and submittal process.
- Further enhanced the Hotel & Motel reporting process, to include better auditing of federal/state exemptions.
- Submitted bi-annual Ways & Means report to Town Council.
- Received unqualified annual audit.
- Adopted a balanced budget with a reduction in expenditures.

Fiscal Year 2008- 2009 Departmental Objectives

- Take initial steps to obtain the Distinguished Budget Award and exemplary rating as a communication device, policy document, operation guide, and financial plan from the Government Finance Officers Association's (GFOA) Distinguished Budget Award program.
- Integrate billing options into Trophy Club's website by creating a means to make payments online (i.e. Municipal Court, Permitting, etc).
- Implement an education process to increase awareness of the Trophy Club Public Improvement District to both the general public and its residents.
- Continue the implementation and enhancement of our financial software package, to include document scanning.
- Continue development of a five year long-range Capital & Replacement Schedule, which will address critical infrastructure and operational needs.
- Continue development/update of accounting policies and procedures to ensure compliance with Governmental Accounting Standards Board (GASB)/GAAP requirements.
- Continue to improve and document internal control procedures.
- Receive unqualified annual audit.
- Research purchasing alternatives in an effort to continue reducing expenditures for next fiscal year.

TOWN OF TROPHY CLUB, TEXAS
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GENERAL FUND
FINANCE (continued)

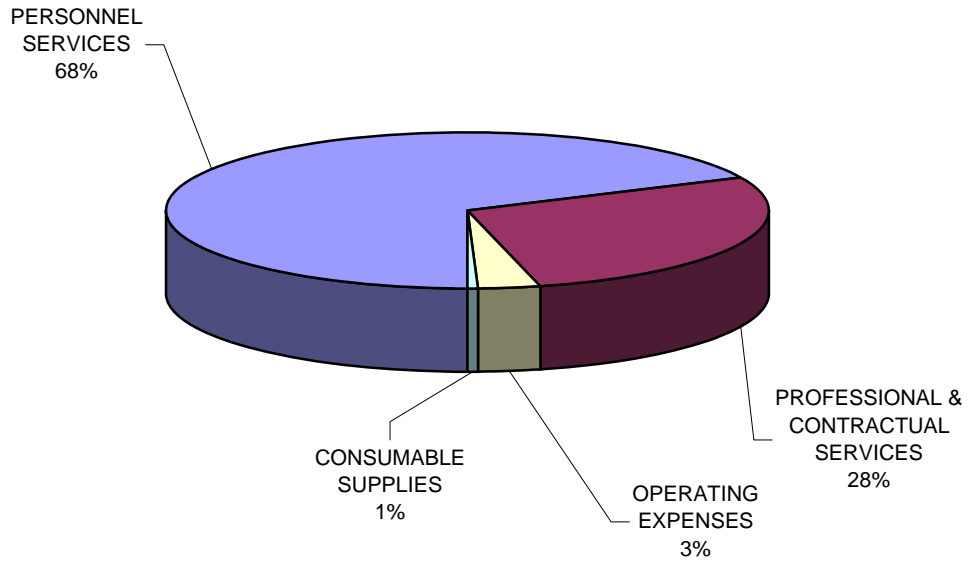
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Journal entries/checks processed | N/A | N/A | N/A | 3,500 |
| • Payroll transactions processed | N/A | N/A | N/A | 3,000 |
| • Purchase card transactions processed | N/A | N/A | N/A | 2,500 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • General obligation bond rating | N/A | N/A | N/A | A2 |
| • Overtime costs | N/A | N/A | N/A | \$3,500 |
| • Vendor invoices processed within 30 days | N/A | N/A | N/A | 99% |

| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 2.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

FINANCE
ADOPTED EXPENSES



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
FINANCE
103-029

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | - | 115,568 | 115,568 | 117,578 | 128,485 | 133,625 |
| 50010 | Overtime | - | 3,038 | 4,000 | 3,668 | 3,500 | 3,640 |
| 50016 | Longevity | - | 1,048 | 1,049 | 1,049 | 1,169 | 1,289 |
| 50017 | Certification | - | - | - | - | 900 | 900 |
| 50020 | Retirement | - | 14,957 | 16,000 | 15,008 | 16,489 | 17,432 |
| 50026 | Medical Insurance | - | 9,030 | 9,550 | 9,250 | 10,944 | 13,880 |
| 50027 | Dental Insurance | - | 591 | 591 | 583 | 688 | 872 |
| 50028 | Vision Insurance | - | 156 | 156 | 135 | 176 | 224 |
| 50029 | Life Insurance & Other | - | 936 | 936 | 690 | 903 | 925 |
| 50030 | Social Security Taxes | - | 7,403 | 7,403 | 7,087 | 8,044 | 8,308 |
| 50035 | Medicare Taxes | - | 1,731 | 1,731 | 1,657 | 1,881 | 1,943 |
| 50040 | Unemployment Taxes | - | 540 | 540 | 197 | 648 | 684 |
| 50045 | Worker's Compensation | - | 244 | 244 | 224 | 369 | 383 |
| 50060 | Pre-Employment Physicals/Testing | - | 14 | 14 | 35 | - | - |
| TOTAL PERSONNEL SERVICES | | \$ - | \$ 155,256 | \$ 157,782 | \$ 157,162 | \$ 174,196 | \$ 184,105 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55055 | Auditing | - | 26,777 | 26,777 | 26,775 | 36,997 | 40,697 |
| 55060 | Appraisal | - | 29,065 | 29,065 | 28,543 | 32,000 | 38,400 |
| 55065 | Tax Admin Fees | - | 2,493 | 2,493 | 2,502 | 2,800 | 3,360 |
| 55070 | Independent Labor | - | 360 | 360 | - | - | - |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ - | \$ 58,695 | \$ 58,695 | \$ 57,819 | \$ 71,797 | \$ 82,457 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | - | 360 | 360 | 66 | 100 | 103 |
| 60010 | Communications/Pagers/Mobiles | - | 497 | 498 | 304 | 498 | 508 |
| 60035 | Postage | - | 300 | 600 | 645 | 1,000 | 1,020 |
| 60040 | Service Charges & Fees | - | 300 | 1,600 | 1,433 | 200 | 206 |
| 60066 | Publications/Books/Subscriptions | - | 250 | 250 | 58 | 250 | 263 |
| 60070 | Dues & Memberships | - | 320 | 320 | 245 | 430 | 452 |
| 60075 | Meetings | - | 464 | 464 | 218 | 200 | 206 |
| 60080 | Schools & Training | - | 1,363 | 1,363 | 1,008 | 1,438 | 1,510 |
| 60100 | Travel & Per Diem | - | 2,000 | 2,000 | 1,232 | 2,332 | 2,449 |
| 60125 | Advertising | - | 2,040 | 3,000 | - | 2,240 | 2,464 |
| 60245 | Miscellaneous Expenses | - | - | - | 7 | - | - |
| 60360 | Furniture/Equipment < \$5000 | - | 1,200 | 1,200 | 1,057 | - | - |
| TOTAL OPERATING EXPENSES | | \$ - | \$ 9,094 | \$ 11,655 | \$ 6,272 | \$ 8,688 | \$ 9,179 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65085 | Office Supplies | - | 1,050 | 1,050 | 629 | 1,050 | 1,082 |
| 65105 | Printing | - | 255 | 2,000 | 1,703 | 500 | 515 |
| TOTAL CONSUMABLE SUPPLIES | | \$ - | \$ 1,305 | \$ 3,050 | \$ 2,332 | \$ 1,550 | \$ 1,597 |
| TOTAL EXPENDITURES | | \$ - | \$ 224,350 | \$ 231,182 | \$ 223,586 | \$ 256,231 | \$ 277,338 |

GENERAL FUND: INFORMATION SYSTEMS



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**GENERAL FUND
INFORMATION SERVICES (103-033)**

Mission

It is the mission of the Information Services (IS) Department to provide technological support to the Town of Trophy Club and the Trophy Club Municipal Utility Districts, providing the information systems resources for these entities to efficiently service the needs of our citizens.

Departmental Goal

Provide technological resources and support that enables the staff to work more efficiently and utilize technology to better serve the citizens of Trophy Club.

Fiscal Year 2007-2008 Accomplishments

- Provided ongoing software training for Town and Municipal Utility District (MUD) staff to improve job performance and increase efficiency.
- Worked with individual departments to find ways to utilize technology to streamline process and increase efficiency.
- Specific tracking of issues and resolutions with a built-in knowledge base.
- Designed and implemented Police video retention server and network.
- Researched and implemented Audio and Video upgrade to the Council/MUD Chambers.
- Replaced and updated 16 computers, two servers, two printers, and one plotter.

Fiscal Year 2008-2009 Departmental Objectives

- Plan for hardware and software upgrades, as required to keep up with staff needs and office locations.
- Stay informed of current security threats and provide for the most secure network possible with the resources available.
- E-Government: Continue to develop the website and work with departments to enable citizens to access additional information for as many services as feasible online.
- Continue to examine emerging technology that can increase productivity and utilize as feasible.
- Monitor telephone and cellular expenses frequently to ensure that we are getting the best value.
- Purchase and implement new agenda management program.

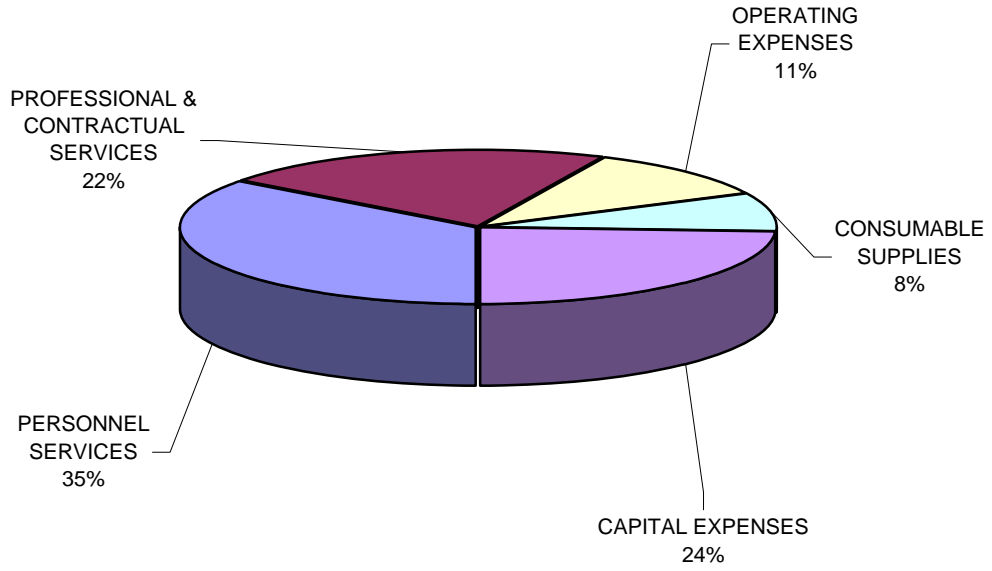
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Applications supported | N/A | N/A | N/A | 136 |
| • Devices/Servers supported | N/A | N/A | N/A | 269 |
| • Work order requests | N/A | N/A | N/A | 480 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Scheduled server uptime | N/A | N/A | N/A | 90% |
| • Scheduled web services uptime | N/A | N/A | N/A | 95% |
| • Work orders resolved within Helpdesk predefined timeframe categories | N/A | N/A | N/A | 90% |

| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 1.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**INFORMATION SYSTEMS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
INFORMATION SYSTEMS
103-033

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | - | 56,926 | 56,926 | 55,073 | 57,728 | 60,037 |
| 50016 | Longevity | - | 125 | 125 | 125 | 233 | 278 |
| 50020 | Retirement | - | 7,131 | 7,131 | 6,739 | 7,129 | 7,539 |
| 50026 | Medical Insurance | - | 5,618 | 5,618 | 4,432 | 4,831 | 6,127 |
| 50027 | Dental Insurance | - | 312 | 312 | 260 | 279 | 354 |
| 50028 | Vision Insurance | - | 72 | 72 | 72 | 76 | 98 |
| 50029 | Life Insurance & Other | - | 478 | 478 | 195 | 424 | 436 |
| 50030 | Social Security Taxes | - | 3,322 | 3,322 | 3,354 | 3,594 | 3,740 |
| 50035 | Medicare Taxes | - | 777 | 777 | 785 | 840 | 875 |
| 50040 | Unemployment Taxes | - | 270 | 270 | 100 | 324 | 342 |
| 50045 | Workman's Compensation | - | 116 | 116 | 106 | 159 | 166 |
| 50060 | Pre-Employment Physicals/Testing | - | - | - | 35 | - | - |
| TOTAL PERSONNEL SERVICES | | \$ - | \$ 75,147 | \$ 75,147 | \$ 71,277 | \$ 75,617 | \$ 79,992 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55030 | Software & Support | 69,151 | 40,139 | 40,139 | 48,636 | 44,747 | 51,284 |
| 55070 | Independent Labor | 603 | 1,464 | 1,464 | 702 | 1,464 | 1,610 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 69,754 | \$ 41,603 | \$ 41,603 | \$ 49,339 | \$ 46,211 | \$ 52,895 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 15 | 16,560 | 16,560 | 9,832 | 16,560 | 16,560 |
| 60010 | Communications/Pagers/Mobiles | - | 826 | 826 | 718 | 996 | 1,035 |
| 60035 | Postage | - | 100 | 100 | 29 | 75 | 75 |
| 60040 | Service Charges & Fees | - | - | - | 2 | - | - |
| 60066 | Publications/Books/Subsripts | 25 | 57 | 57 | 20 | 63 | 69 |
| 60070 | Dues & Memberships | 92 | 177 | 177 | 144 | 177 | 177 |
| 60075 | Meetings | - | 100 | 100 | - | 50 | 50 |
| 60080 | Schools & Training | 1,187 | 1,737 | 1,737 | 1,272 | 1,787 | 1,876 |
| 60100 | Travel & Per Diem | 553 | 1,581 | 1,581 | 961 | 1,463 | 1,507 |
| 60125 | Advertising | - | - | - | 223 | - | - |
| 60235 | Security | 4,473 | 1,793 | 1,793 | 1,643 | 1,847 | 1,902 |
| 60245 | Miscellaneous Expenses | 1 | - | - | 1 | - | - |
| 60360 | Furniture/Equipment < \$5000 | - | 1,000 | 1,000 | 967 | - | - |
| TOTAL OPERATING EXPENSES | | \$ 6,346 | \$ 23,931 | \$ 23,931 | \$ 15,812 | \$ 23,018 | \$ 23,252 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65055 | Hardware | 36,381 | 11,284 | 25,000 | 23,589 | 9,607 | 25,646 |
| 65085 | Office Supplies | - | 350 | 350 | 302 | 300 | 309 |
| 65090 | Printer Supplies & Maintenance | 8,756 | 4,525 | 14,500 | 14,131 | 7,313 | 7,679 |
| 65105 | Printing | - | 100 | 100 | 24 | 100 | 100 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 45,137 | \$ 16,259 | \$ 39,950 | \$ 38,047 | \$ 17,320 | \$ 33,734 |
| CAPITAL EXPENSES | | | | | | | |
| 69170 | Copier Lease Installments | - | 6,834 | 6,834 | 6,627 | 6,834 | 7,176 |
| 69195 | GASB34/Reserve For Replacement | - | 25,220 | 25,220 | 25,220 | 44,707 | 46,048 |
| TOTAL CAPITAL EXPENSES | | \$ - | \$ 32,054 | \$ 32,054 | \$ 31,847 | \$ 51,541 | \$ 53,224 |
| TOTAL EXPENDITURES | | \$ 121,237 | \$ 188,995 | \$ 212,686 | \$ 206,321 | \$ 213,707 | \$ 243,096 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND: LEGAL



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



**GENERAL FUND
LEGAL (103-034)**

Mission

Provide quality legal services and representation efficiently and ethically in all matters affecting the Town of Trophy Club in a manner that helps to achieve the Town's goals and objectives. Provide the best possible legal instruments for Town projects within the time available for document preparation and review.

Departmental Goal

Provide the most effective legal representation possible in litigation-related activities involving the Town of Trophy Club, while meeting all court-imposed deadlines and making all efforts to minimize outside legal fees associated with litigation. Assist Town Departments in a proactive manner to minimize legal liabilities and provide legally viable options to accomplish goals, to the extent allowed.

Fiscal Year 2007- 2008 Accomplishments

- Minimize costs of outside legal counsel by obtaining necessary training, acting as lead legal counsel, and by utilizing outside legal counsel in a consulting capacity to the extent practicable.

Fiscal Year 2008- 2009 Departmental Objectives

- Provide legal representation for and advice to Town Council, Staff, and Town appointed boards and commissions.
- Prepare and/or review ordinances, resolutions, and contracts for Town Council consideration.
- Provide legal advice on programs, procedures, projects and services provided by the Town.

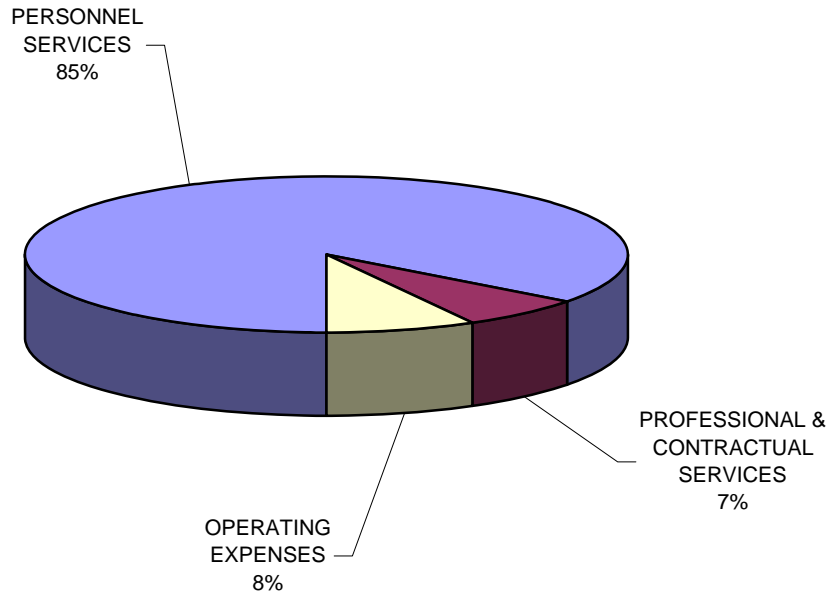
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Ordinances/Resolutions/documents reviewed/prepared | N/A | N/A | N/A | 100 |
| • Agendas reviewed | N/A | N/A | N/A | 35 |
| • Requests for general legal research/advice/meetings attended | N/A | N/A | N/A | 300 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Percentage of trials successfully prosecuted | N/A | N/A | N/A | 95% |
| • Requests for legal services processed within provided deadline | N/A | N/A | N/A | 95% |

| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 1.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**LEGAL
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
LEGAL
103-034

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 94,240 | 99,323 | 103,000 | 101,951 | 105,361 | 109,575 |
| 50020 | Retirement | 11,098 | 12,415 | 12,415 | 12,477 | 12,959 | 13,697 |
| 50029 | Life Insurance & Other | - | 622 | 622 | - | 591 | 605 |
| 50030 | Social Security Taxes | 5,843 | 6,158 | 6,158 | 6,267 | 6,532 | 6,794 |
| 50035 | Medicare Taxes | 1,366 | 1,440 | 1,440 | 1,466 | 1,528 | 1,589 |
| 50040 | Unemployment Taxes | 45 | 270 | 270 | 99 | 324 | 342 |
| 50045 | Worker's Compensation | 107 | 203 | 203 | 186 | 290 | 301 |
| | TOTAL PERSONNEL SERVICES | \$ 112,699 | \$ 120,431 | \$ 124,108 | \$ 122,447 | \$ 127,585 | \$ 132,903 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55160 | Professional Outside Services | 200 | 14,500 | 37,000 | 34,216 | 10,000 | 10,000 |
| | TOTAL PROF & CONTRACTUAL SERVICES | \$ 200 | \$ 14,500 | \$ 37,000 | \$ 34,216 | \$ 10,000 | \$ 10,000 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 102 | 109 | 109 | 61 | 100 | 103 |
| 60010 | Communications/Pagers/Mobiles | 1,139 | 995 | 995 | 722 | 996 | 996 |
| 60035 | Postage | 28 | - | - | 1 | - | - |
| 60066 | Publications/Books/Subscripts | 4,813 | 6,393 | 6,393 | 6,058 | 8,200 | 8,774 |
| 60070 | Dues & Memberships | 460 | 455 | 455 | 370 | 455 | 469 |
| 60080 | Schools & Training | 325 | 425 | 425 | 175 | 425 | 438 |
| 60100 | Travel & Per Diem | 917 | 1,512 | 1,512 | 1,097 | 1,599 | 1,647 |
| 60245 | Miscellaneous Expenses | - | 125 | 125 | - | 129 | 133 |
| 60360 | Furniture/Equipment < \$5000 | - | - | - | - | - | - |
| | TOTAL OPERATING EXPENSES | \$ 7,784 | \$ 10,014 | \$ 10,014 | \$ 8,484 | \$ 11,904 | \$ 12,559 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65085 | Office Supplies | 50 | 129 | 129 | 73 | 100 | 103 |
| | TOTAL CONSUMABLE SUPPLIES | \$ 50 | \$ 129 | \$ 129 | \$ 73 | \$ 100 | \$ 103 |
| | TOTAL EXPENDITURES | \$ 120,732 | \$ 145,074 | \$ 171,251 | \$ 165,220 | \$ 149,589 | \$ 155,565 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND: POLICE



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



GENERAL FUND POLICE (103-035)

Mission

The mission of the Police Department is to provide for a safe environment for the citizens and visitors of Trophy Club by increasing police/community partnerships and encouraging the voluntary compliance of all laws and ordinances.

Departmental Goal

The Police Department is committed to providing the highest level of police service through public education, emergency response and enforcement activity. By utilizing dedicated and highly trained personnel, the Police Department can more efficiently protect the lives, property and welfare of our community.

Fiscal Year 2007- 2008 Accomplishments

- Recruited and graduated Class of 2008 Law Enforcement Explorer Post 953.
- Completed a second Citizen's Police Academy.
- Work toward becoming a recognized agency by continuing to update applicable policy and procedures to ensure legal and procedural clarity, structure, and conformity.
- Continued to promote appropriate law enforcement strategies that serve to keep the level of crime among the lowest in the DFW metroplex.
- Conducted two Public Safety programs (fall and spring) to increase public awareness of crime prevention tactics they can use.
- Planned and coordinated 1st Annual Trophy Club Bike Rodeo.
- Implemented Citizens on Patrol program for graduates of the Citizens Police Academy to provide those volunteers with means to further participate in the police/community partnership.
- Worked with the Fire Department to complete the Town Emergency Plan.
- Initiated a needs assessment to replace the existing police building with a new facility.
- Initiated planning for a new School Resource Officer in anticipation of the new high school.
- Obtained an extension of the state grant funding of the School Resource Officer.
- Applied for state grant funding for a Special Crimes Investigator.
- Continued with Child Predator Internet Crimes Detail in partnership with schools and the Secret Service.
- Obtained a grant for a new Mobile Crime Scene Unit.

Fiscal Year 2008- 2009 Departmental Objectives

- Continue to recruit and graduate a new for Law Enforcement Explorer Post 953 class.
- Hold a third additional Citizen's Police Academy.
- Increase participation in our National Night Out (NNO) Against Crime activities and Neighborhood Watch program through assignment of a part-time Community Service Officer.
- Finalize work toward becoming a state recognized agency.
- Continue to update applicable policy and procedures to ensure legal and procedural clarity, structure and conformity.
- Continue to promote appropriate law enforcement strategies that serve to keep the level of crime among the lowest in the DFW metroplex.
- Continue to conduct two Public Safety programs (fall and spring) to increase public awareness of crime prevention tactics they can use.
- Update and improve the Citizens on Patrol program
- Partnership with Fire Department to implement training for the Community Emergency Response Team.
- Complete the needs assessment to replace the police building with a new facility.
- Continue planning for a "phasing in" of new police positions to provide adequate law enforcement for a new high school and residential development.
- Continue with Child Predator Internet Crimes Detail in partnership with schools and the Secret Service.

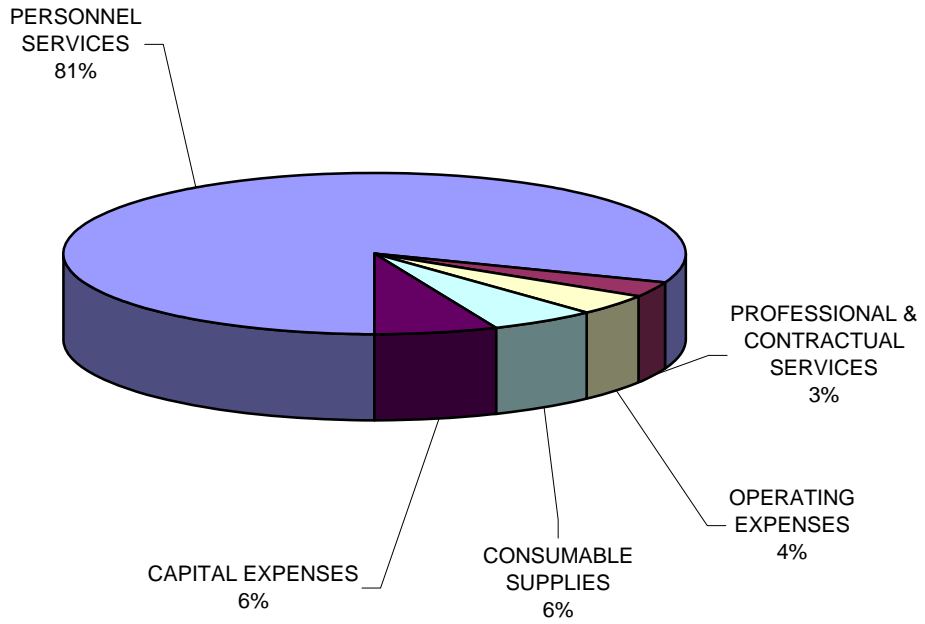
TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND
POLICE (continued)

| <i>Workload Measures</i> | <i>2006-07</i> <i>Actual</i> | <i>2007-08</i> <i>Actual</i> | <i>2007-08</i> <i>Estimate</i> | <i>2008-09</i> <i>Proposed</i> |
|--|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| • Calls for service | N/A | N/A | N/A | 17,500 |
| • Total crimes reported | N/A | N/A | N/A | 355 |
| • Number of index crimes | N/A | N/A | N/A | 190 |
| <i>Productivity Measures</i> | <i>2006-07</i> <i>Actual</i> | <i>2007-08</i> <i>Actual</i> | <i>2007-08</i> <i>Estimate</i> | <i>2008-09</i> <i>Proposed</i> |
| • Index crimes cleared by suspect arrest | N/A | N/A | N/A | 40% |
| • Average response time (min/call) | N/A | N/A | N/A | 1.25 |
| • Time on call (min/call) | N/A | N/A | N/A | 26 |
| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
| • FTE | N/A | N/A | N/A | 15.5 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**POLICE
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
POLICE
103-035

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 680,206 | 736,314 | 736,314 | 724,522 | 776,054 | 935,671 |
| 50010 | Overtime | 40,219 | 45,375 | 45,375 | 43,732 | 47,922 | 59,339 |
| 50011 | DPS Holiday Pay | 12,383 | 14,841 | 14,841 | 14,384 | 15,389 | 20,492 |
| 50015 | Longevity/Certification | 11,500 | - | - | - | - | - |
| 50016 | Longevity | - | 5,388 | 5,388 | 5,388 | 5,303 | 6,823 |
| 50017 | Certification | - | 7,200 | 7,200 | 6,100 | 7,200 | 9,000 |
| 50020 | Retirement | 86,880 | 100,997 | 100,997 | 96,681 | 104,697 | 128,953 |
| 50025 | Group Insurance | 71,090 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 73,568 | 73,568 | 68,685 | 76,450 | 125,092 |
| 50027 | Dental Insurance | - | 4,786 | 4,786 | 4,916 | 5,419 | 8,640 |
| 50028 | Vision Insurance | - | 1,154 | 1,154 | 1,136 | 1,239 | 2,000 |
| 50029 | Life Insurance & Other | - | 6,331 | 6,331 | 4,649 | 5,764 | 6,962 |
| 50030 | Social Security Taxes | 44,044 | 48,380 | 48,380 | 45,537 | 50,468 | 58,986 |
| 50035 | Medicare Taxes | 10,301 | 11,315 | 11,315 | 10,650 | 11,803 | 13,795 |
| 50040 | Unemployment Taxes | 793 | 3,915 | 3,915 | 1,616 | 4,860 | 5,985 |
| 50045 | Workman's Compensation | 27,279 | 17,776 | 17,776 | 16,448 | 24,189 | 29,465 |
| 50055 | Clothing Allowance | 170 | 300 | 300 | 400 | 1,800 | 1,800 |
| 50060 | Pre-Employment Physicals/Testing | 335 | 2,576 | 2,576 | 1,704 | 2,430 | 5,870 |
| TOTAL PERSONNEL SERVICES | | \$ 985,198 | \$ 1,080,216 | \$ 1,080,216 | \$ 1,046,545 | \$ 1,140,987 | \$ 1,418,874 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55035 | Abatements | - | 1,200 | 1,200 | 515 | 1,200 | 1,500 |
| 55040 | TCIC Access | 1,956 | 2,016 | 2,016 | 1,874 | 2,016 | 3,000 |
| 55070 | Independent Labor | 9,639 | 15,200 | 15,200 | 4,550 | 7,200 | 21,200 |
| 55090 | Vehicle Maintenance | 14,949 | 15,130 | 15,130 | 16,552 | 15,130 | 19,387 |
| 55095 | Equipment Maintenance | 2,348 | 3,500 | 3,500 | 4,363 | 3,000 | 4,500 |
| 55100 | Building Maintenance | 7,402 | 6,500 | 6,500 | 5,420 | 6,500 | 18,000 |
| 55120 | Cleaning Services | 3,176 | 4,002 | 4,002 | 2,888 | 7,920 | 8,237 |
| 55160 | Professional Outside Services | 2,400 | - | 10,000 | 10,000 | - | 100,000 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 41,870 | \$ 47,548 | \$ 57,548 | \$ 46,163 | \$ 42,966 | \$ 175,823 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 202 | 385 | 385 | 169 | 300 | 400 |
| 60010 | Communications/Pagers/Mobiles | 5,260 | 8,065 | 8,065 | 6,559 | 7,968 | 7,968 |
| 60020 | Electricity | 18,985 | 19,294 | 19,294 | 21,666 | 20,259 | 22,285 |
| 60025 | Water | 934 | 1,575 | 1,575 | 1,032 | 1,622 | 1,671 |
| 60035 | Postage | 650 | 1,560 | 1,560 | 1,018 | 1,000 | 1,020 |
| 60066 | Publications/Books/Subscrip | - | 950 | 950 | 623 | 450 | 1,000 |
| 60070 | Dues & Memberships | 969 | 1,700 | 1,700 | 1,394 | 1,715 | 1,851 |
| 60075 | Meetings | - | 500 | 500 | 484 | 625 | 756 |
| 60080 | Schools & Training | 834 | 4,500 | 4,500 | 3,648 | 4,500 | 7,225 |
| 60095 | Schools & Training-TCLEOSE | 971 | 4,015 | - | - | - | - |
| 60096 | Emergency Management | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 60100 | Travel & Per Diem | 2,666 | 4,800 | 4,800 | 2,843 | 4,800 | 5,760 |
| 60125 | Advertising | 55 | 250 | 250 | - | 250 | 255 |
| 60160 | Programs & Special Projects | 4,569 | 5,230 | 5,230 | 5,159 | 5,900 | 8,900 |
| 60161 | Child Safety Programs | 590 | 22,370 | - | - | - | - |
| 60170 | Animal Control | 75 | 3,000 | 3,000 | 1,034 | 2,000 | 2,100 |
| 60175 | Code Enforcement | - | 400 | 400 | - | 450 | 473 |
| 60185 | Prisoner-Sit Out DCSSO | 320 | - | - | - | - | - |
| 60190 | Investigative Materials & Supp | 1,674 | 3,440 | 3,440 | 2,759 | 3,500 | 5,070 |
| 60195 | Flags & Repair | 2,522 | - | - | - | - | - |
| 60245 | Miscellaneous Expenses | 755 | 1,000 | 1,000 | 859 | 1,500 | 2,000 |
| 60360 | Furniture/Equipment < \$5000 | - | - | - | 440 | - | - |
| TOTAL OPERATING EXPENSES | | \$ 43,031 | \$ 84,033 | \$ 57,649 | \$ 50,687 | \$ 57,839 | \$ 69,733 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
POLICE
103-035

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|----------------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | 30,428 | 40,511 | 40,511 | 43,405 | 52,866 | 65,509 |
| 65010 | Uniforms | 5,534 | 6,300 | 6,300 | 9,556 | 6,600 | 11,948 |
| 65015 | Protective Clothing | 1,991 | 2,280 | 2,280 | 1,845 | 8,430 | 6,937 |
| 65020 | Qualifications | 1,083 | 2,030 | 2,030 | 1,082 | 2,500 | 4,075 |
| 65025 | Small Equipment | 2,569 | 7,715 | 7,715 | 9,688 | 2,500 | 28,850 |
| 65085 | Office Supplies | 2,527 | 3,750 | 3,750 | 3,728 | 3,750 | 4,125 |
| 65095 | Maintenance Supplies | 1,684 | 2,315 | 2,315 | 1,310 | 2,112 | 2,217 |
| 65105 | Printing | 620 | 1,156 | 1,156 | - | 800 | 824 |
| 65110 | Camera Supplies & Processing | - | 920 | 920 | 14 | 800 | 880 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 46,436 | \$ 66,977 | \$ 66,977 | \$ 70,628 | \$ 80,358 | \$ 125,365 |
| CAPITAL EXPENSES | | | | | | | |
| 69006 | Grant Match | - | 25,639 | 25,639 | 25,264 | 41,500 | 43,636 |
| 69035 | Vehicles | 52,283 | 38,123 | 78,257 | 78,257 | 22,122 | 176,129 |
| 69055 | Radar | - | - | - | - | - | 32,731 |
| 69170 | Copier Lease Installments | 3,142 | - | - | - | - | - |
| 69215 | Video Equipment | - | - | 44,471 | 44,471 | 17,565 | 16,906 |
| 69315 | Police Records Management System | 12,121 | 11,004 | 11,004 | 11,434 | 8,447 | 78,580 |
| TOTAL CAPITAL EXPENSES | | \$ 67,546 | \$ 74,766 | \$ 159,371 | \$ 159,426 | \$ 89,634 | \$ 347,982 |
| TOTAL EXPENDITURES | | \$ 1,184,081 | \$ 1,353,541 | \$ 1,421,761 | \$ 1,373,448 | \$ 1,411,784 | \$ 2,137,777 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND: MUNICIPAL COURT



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



GENERAL FUND MUNICIPAL COURT (103-036)

Mission

The mission of the Municipal Court Department is to provide those Town of Trophy Club serves with high quality customer service that is effective, efficient, and delivered in a professional environment, while accomplishing the duties incumbent upon it by the Town of Trophy Club Charter and the laws of the State of Texas, thereby earning and maintaining the public's respect, confidence and satisfaction; and to ensure all defendants receive fair and impartial treatment and are aware of all options available under state law.

Departmental Goal

Provide fair, timely, and speedy resolution of cases involving violations, infractions, and crimes in a manner, which is efficient both for the Town and for the defendants/citizens; ensure defendants' strict compliance with judicial orders, including the payment of Court-ordered fines and fees and the completion of Court-ordered time obligations such as jail time, special counseling or classes or Community Service; ensure timely processing of all monies received, as well as the reconciliation of these accounts and forwarding of mandatory payments to the appropriate parties.

Fiscal Year 2007- 2008 Accomplishments

- Successfully completed first Statewide Warrant Roundup and cleared 38 warrants, totaling approximately \$4,100 with a minimal \$100 in associated expenses.
- Incorporated software updates and change in court costs mandated by legislative update.
- Municipal Court Clerk sat for Level II Certification testing and passed two of three required modules.
- Visited with several vendors to begin researching the possibility of accepting payments via the internet.
- Enhanced court oversight process by broadening random audit process, to include dismissals, monetary adjustments and credit for time served.
- Successful transition of quarterly Comptroller and monthly internal reconciliation report process from Court Administrator to Court Clerk.

Fiscal Year 2008- 2009 Departmental Objectives

- Maintain high profile in state and local professional organizations, such as the Texas Court Clerks Association (TCCA), North Texas Court Clerks Association (NTCCA), Texas Municipal Courts Education Center (TMCEC), and the North Texas Municipal Court Administrators (NTMCA).
- Court Administrator and Court Clerk to achieve Level II Certification.
- Deputy Court Clerk to attend thirty-two (32) hour New Court Clerk Program.
- Enhance the phone message system by offering various menu options in which to defendants may receive information.
- Upgrade to Windows based version of current court software.
- Continue development/update of Standard Operating Procedures (SOP) for Court, to include finalization of judge and prosecutor orders.
- Complete research and incorporate increased convenience by accepting payments via the internet.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND
MUNICIPAL COURT (continued)

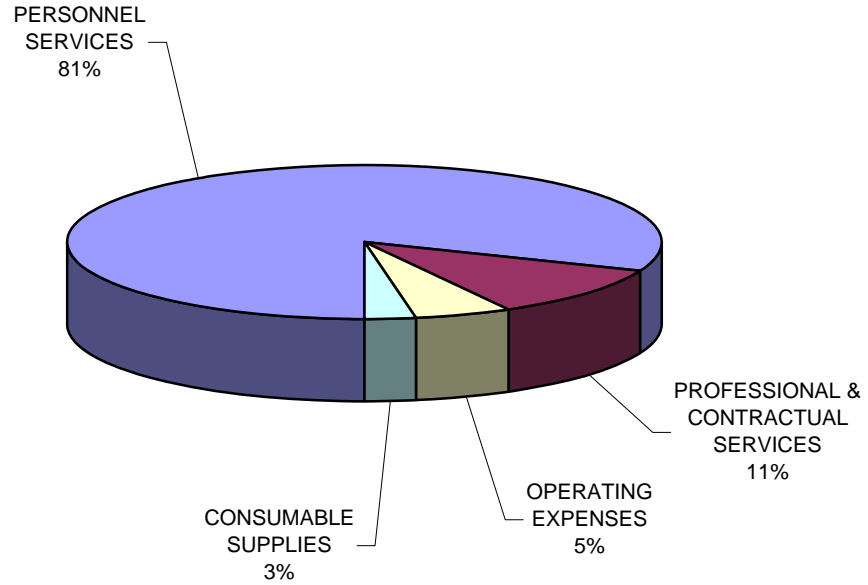
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Tickets processed | N/A | N/A | N/A | 1,550 |
| • Offenses processed | N/A | N/A | N/A | 1,690 |
| • Warrants issued | N/A | N/A | N/A | 360 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|---|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Quarterly Comptroller report filed timely | N/A | N/A | N/A | 100% |
| • Dismissal rate (Motion by State) | N/A | N/A | N/A | 3.5% |
| • Collection company clearance rate | N/A | N/A | N/A | 35% |

| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 1.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**MUNICIPAL COURT
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
MUNICIPAL COURT
103-036

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-2010 PROJECTED |
|--|-------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|------------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 43,409 | 41,616 | 41,616 | 43,166 | 43,877 | 45,632 |
| 50010 | Overtime | 292 | - | - | - | - | - |
| 50015 | Longevity/Certification | 585 | - | - | - | - | - |
| 50016 | Longevity | - | 675 | 675 | 675 | 765 | 855 |
| 50017 | Certification | - | - | - | - | 900 | 900 |
| 50020 | Retirement | 5,148 | 5,286 | 5,286 | 5,307 | 5,602 | 5,923 |
| 50025 | Group Insurance | 5,976 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 6,120 | 6,120 | 6,137 | 6,548 | 8,305 |
| 50027 | Dental Insurance | - | 330 | 330 | 332 | 354 | 448 |
| 50028 | Vision Insurance | - | 84 | 84 | 86 | 89 | 114 |
| 50029 | Life Insurance & Other | - | 386 | 386 | 282 | 353 | 367 |
| 50030 | Social Security Taxes | 2,471 | 2,308 | 2,308 | 2,381 | 2,488 | 2,512 |
| 50035 | Medicare Taxes | 578 | 540 | 540 | 557 | 582 | 588 |
| 50040 | Unemployment Taxes | 45 | 270 | 270 | 102 | 324 | 342 |
| 50045 | Workman's Compensation | - | 86 | 86 | 79 | 125 | 130 |
| TOTAL PERSONNEL SERVICES | | \$ 58,504 | \$ 57,701 | \$ 57,701 | \$ 59,104 | \$ 62,007 | \$ 66,116 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55070 | Independent Labor | 36 | 240 | 240 | - | - | - |
| 55100 | Building Maintenance | - | - | - | - | - | - |
| 55150 | Judge's Compensation | 3,600 | 4,500 | 4,500 | 3,300 | 4,500 | 4,875 |
| 55155 | Jury Fees | 126 | 180 | 180 | - | 180 | 180 |
| 55160 | Professional Outside Services | 313 | 1,444 | 1,444 | 247 | 500 | 550 |
| 55165 | Collection Fees | 1,152 | 1,080 | 1,080 | 912 | 1,080 | 1,112 |
| 55170 | TCIC Warrant Expense | 1,155 | 1,980 | 1,980 | 1,815 | 1,980 | 2,039 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 6,382 | \$ 9,424 | \$ 9,424 | \$ 6,274 | \$ 8,240 | \$ 8,757 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 31 | 50 | 50 | 21 | 35 | 36 |
| 60035 | Postage | 394 | 600 | 600 | 430 | 600 | 612 |
| 60040 | Service Charges & Fees | 907 | 1,210 | 1,210 | 942 | 1,100 | 1,100 |
| 60066 | Publications/Books/Subscripts | 148 | 124 | 124 | 36 | 130 | 137 |
| 60070 | Dues & Memberships | 175 | 150 | 150 | 150 | 190 | 209 |
| 60080 | Schools & Training | 102 | 350 | 350 | 331 | 400 | 440 |
| 60100 | Travel & Per Diem | 364 | 845 | 845 | 50 | 1,114 | 1,225 |
| 60125 | Advertising | 252 | 350 | 350 | - | 100 | 105 |
| 60185 | Prisoner-Sit Out DCSO | - | 540 | 540 | 40 | 240 | 240 |
| 60245 | Miscellaneous Expenses | 157 | 200 | 200 | 302 | 240 | 240 |
| TOTAL OPERATING EXPENSES | | \$ 2,530 | \$ 4,419 | \$ 4,419 | \$ 2,303 | \$ 4,149 | \$ 4,344 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | 40 | - | - | - | - | - |
| 65020 | Qualifications | 43 | - | - | - | - | - |
| 65085 | Office Supplies | 411 | 550 | 550 | 394 | 567 | 584 |
| 65105 | Printing | 125 | 1,580 | 1,580 | 1,502 | 1,500 | 1,580 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 619 | \$ 2,130 | \$ 2,130 | \$ 1,896 | \$ 2,067 | \$ 2,164 |
| TOTAL EXPENDITURES | | \$ 68,035 | \$ 73,674 | \$ 73,674 | \$ 69,576 | \$ 76,463 | \$ 81,381 |

GENERAL FUND: FACILITIES MANAGEMENT



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**GENERAL FUND
FACILITIES MANAGEMENT (103-037)**

Mission

Provide maintenance of Town facilities in an aesthetically pleasing and orderly manner, which instills employee pride and efficiency and improves public approval.

Departmental Goal

The Facilities Management department is responsible for building maintenance, janitorial services and utilities for the Town's municipal buildings.

Fiscal Year 2007- 2008 Accomplishments

- Negotiated and implemented new Janitorial Service contract.
- Renovated restrooms by installing new lavatories.

Fiscal Year 2008- 2009 Departmental Objectives

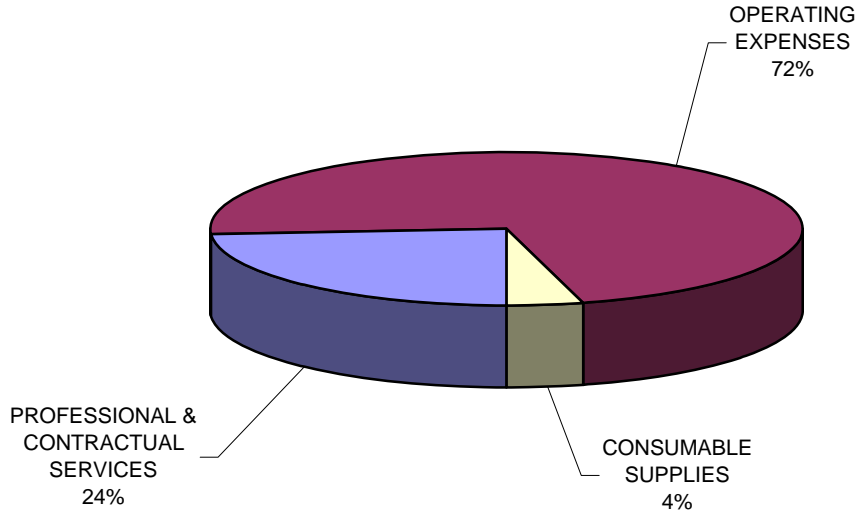
- Enhance building security by replacing front entry doors.
- Continue to provide and monitor custodial services for designated Town's buildings.

Staff

| | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|-------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**FACILITIES MANAGEMENT
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
FACILITIES MANAGEMENT
103-037

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55100 | Building Maintenance | - | 17,945 | 17,945 | 21,265 | 16,400 | 17,220 |
| 55120 | Cleaning Services | - | 4,306 | 4,306 | 4,044 | 7,920 | 8,316 |
| TOTAL PROF & CONTRACT SERVICES | | \$ - | \$ 22,251 | \$ 22,251 | \$ 25,308 | \$ 24,320 | \$ 25,536 |
| OPERATING EXPENSES | | | | | | | |
| 60020 | Electricity | - | 19,588 | 19,588 | 15,279 | 19,000 | 19,950 |
| 60025 | Water | - | 3,090 | 3,090 | 815 | 1,000 | 1,030 |
| 60055 | Insurance | - | 53,025 | 53,025 | 47,827 | 53,025 | 55,676 |
| TOTAL OPERATING EXPENSES | | \$ - | \$ 75,703 | \$ 75,703 | \$ 63,921 | \$ 73,025 | \$ 76,656 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65095 | Maintenance Supplies | - | 3,000 | 3,000 | 3,290 | 3,400 | 3,570 |
| 65097 | Vending Machine Supplies | - | - | - | - | 960 | 960 |
| TOTAL CONSUMABLE SUPPLIES | | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,290 | \$ 4,360 | \$ 4,530 |
| TOTAL EXPENDITURES | | \$ - | \$ 100,954 | \$ 100,954 | \$ 92,520 | \$ 101,705 | \$ 106,722 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND: RECREATION



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**GENERAL FUND
RECREATION (103-041)**

Mission

The mission of the Recreation Department is to preserve and enhance the Town of Trophy Club's exceptional quality of life by offering our citizens a variety of recreational and athletic opportunities and special events that combine to create an environment that fosters both community spirit and pride.

Departmental Goal

To foster a positive community image through the holding of special events and Town sponsored functions. Create and implement recreational programming throughout all Town facilities, giving our citizens a more diverse and expanded range of leisure and athletic opportunities. Expand the special event programs by creating new public events around existing themes.

Fiscal Year 2007- 2008 Accomplishments

- Successfully assumed the swim team program and exceeded the maximum program enrollment.
- Continued working with the Northwest Independent School District to implement the second year of youth Day Camp program operated in Northwest Independent School District facilities.
- Continued to expand the special event program by adding new events, increasing participation by 33%.
- Worked with the University of North Texas and various local non-profit organizations to implement two separate 5k race events.
- Completed the process of breaking-out the Recreation Department into individual programs for more efficient expense and revenue reporting.

Fiscal Year 2008- 2009 Departmental Objectives

- Work with Northwest Independent School District to increase Day Camp enrollment by distributing fliers in school earlier than in past years.
- Implement a recreation programming model to examine all recreational opportunities available throughout the build-out phase of the Town.
- Using the Comprehensive Park Plan, explore the Town's athletic programming needs.
- Implement a joint-use agreement with the Northwest Independent School District for facilities at Byron Nelson High School for classroom space to hold recreation programs.
- Continue expanding community events by adding two additional events (Easter Celebration and Pet Fair).
- Increase community sponsorships of events.

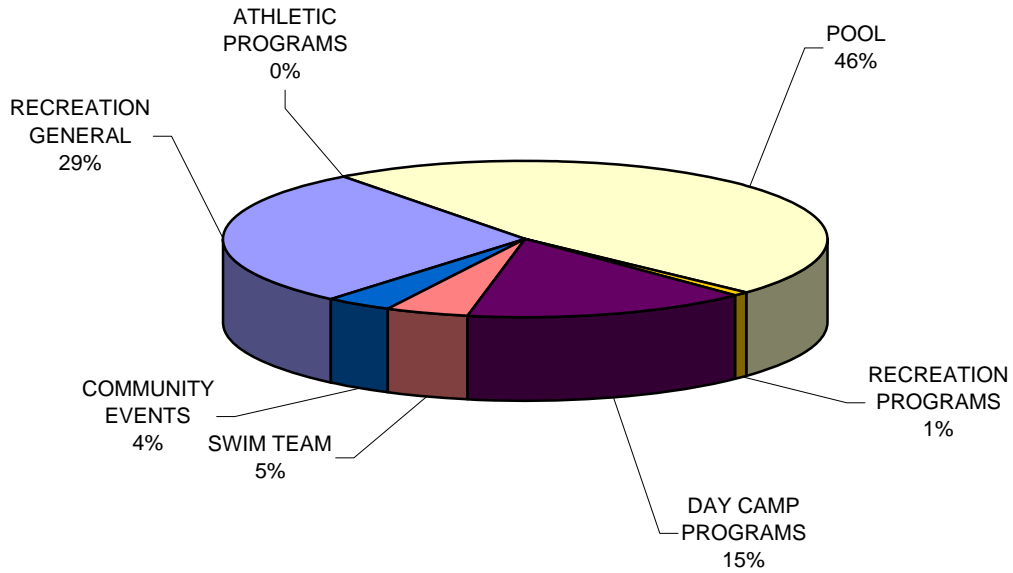
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|-------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Recreation programs offered | N/A | N/A | N/A | 8 |
| • Community Events offered | N/A | N/A | N/A | 7 |
| • Swim Team enrollment | N/A | N/A | N/A | 180 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Recreation program enrollment as to capacity | N/A | N/A | N/A | 70% |
| • Attendees at events (cumulative) | N/A | N/A | N/A | 1,700 |
| • Sponsorship increase from previous year | N/A | N/A | N/A | 30% |

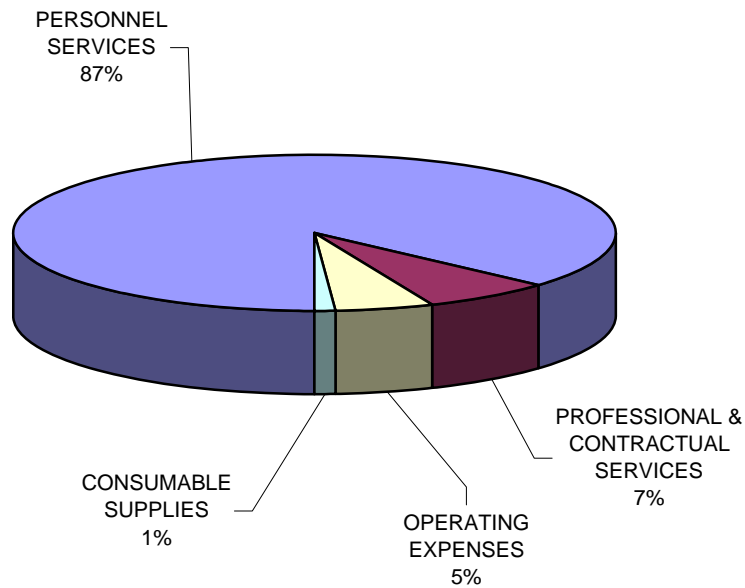
| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 2.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**TOTAL RECREATION
ADOPTED EXPENSES**



**RECREATION GENERAL
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

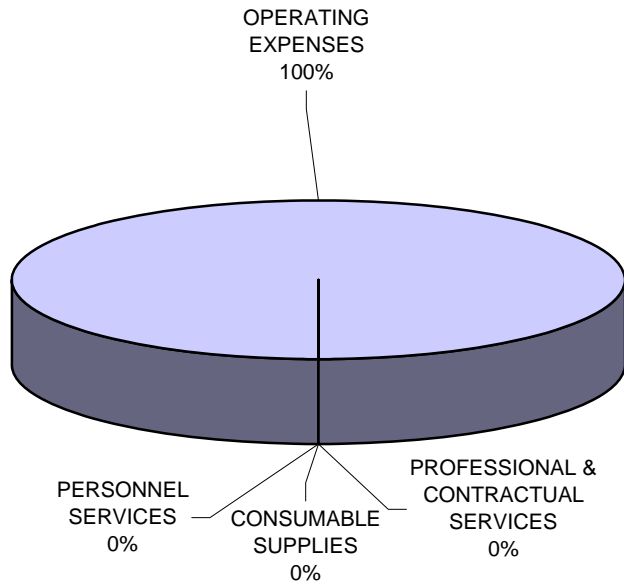
LINE ITEM DETAIL

GENERAL FUND
RECREATION: RECREATION GENERAL
103-041

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | - | 82,169 | 82,169 | 75,047 | 81,868 | 85,143 |
| 50016 | Longevity | - | 135 | 135 | 135 | 248 | 293 |
| 50020 | Retirement | - | 10,550 | 10,550 | 9,484 | 10,358 | 10,942 |
| 50026 | Medical Insurance | - | 9,576 | 9,576 | 7,283 | 8,529 | 10,816 |
| 50027 | Dental Insurance | - | 548 | 548 | 440 | 511 | 648 |
| 50028 | Vision Insurance | - | 136 | 136 | 117 | 131 | 167 |
| 50029 | Life Insurance & Other | - | 701 | 701 | 76 | 614 | 634 |
| 50030 | Social Security Taxes | - | 4,677 | 4,677 | 4,440 | 4,963 | 5,099 |
| 50035 | Medicare Taxes | - | 1,094 | 1,094 | 1,038 | 1,161 | 1,192 |
| 50040 | Unemployment Taxes | - | 405 | 405 | 155 | 486 | 513 |
| 50045 | Worker's Compensation | - | 814 | 814 | 747 | 2,200 | 2,287 |
| 50050 | Auto Allowance | - | 2,100 | 2,100 | 2,188 | 2,100 | 2,100 |
| 50060 | Pre-Employment Physicals/Testing | - | 38 | 38 | 70 | - | - |
| | TOTAL PERSONNEL SERVICES | \$ - | \$ 112,944 | \$ 112,944 | \$ 101,219 | \$ 113,169 | \$ 119,834 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55070 | Independent Labor | - | 1,150 | 1,150 | 1,126 | 1,200 | 1,300 |
| 55095 | Equipment Maintenance | - | 1,500 | 1,500 | - | 1,500 | 1,575 |
| 55160 | Collection Fees | - | 6,468 | 6,468 | 5,390 | 6,468 | 733 |
| | TOTAL PROF & CONTRACTUAL SERVICES | \$ - | \$ 9,118 | \$ 9,118 | \$ 6,516 | \$ 9,168 | \$ 3,608 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | - | 330 | 330 | 11 | 75 | 77 |
| 60010 | Communications/Pagers/Mobiles | - | 1,055 | 1,055 | 1,084 | 996 | 996 |
| 60035 | Postage | - | 100 | 100 | 215 | 100 | 55 |
| 60066 | Publications/Books/Subscriptions | - | 250 | 250 | 278 | 250 | 255 |
| 60070 | Dues & Memberships | - | 560 | 560 | 564 | 134 | 141 |
| 60075 | Meetings | - | 500 | 500 | 203 | 400 | 420 |
| 60080 | Schools & Training | - | 1,090 | 1,090 | 1,733 | 1,480 | 1,554 |
| 60100 | Travel & Per Diem | - | 2,361 | 2,361 | 1,632 | 1,600 | 1,750 |
| 60125 | Advertising | - | 2,650 | 2,650 | 2,625 | 1,134 | 1,225 |
| 60245 | Miscellaneous Expenses | - | 400 | 400 | 329 | 100 | 105 |
| 60260 | Community Events | - | 47,150 | 47,150 | 51,064 | - | - |
| 60360 | Furniture/Equipment < \$5000 | - | 320 | 320 | 99 | 410 | 450 |
| | TOTAL OPERATING EXPENSES | \$ - | \$ 56,766 | \$ 56,766 | \$ 59,838 | \$ 6,679 | \$ 7,028 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65010 | Uniforms | - | 360 | 360 | 334 | 198 | 210 |
| 65040 | Safety Equipment | - | 100 | 100 | 104 | 100 | 105 |
| 65085 | Office Supplies | - | 1,750 | 1,750 | 1,742 | 1,000 | 1,030 |
| 65105 | Printing | - | 300 | 300 | 118 | 315 | 331 |
| | TOTAL CONSUMABLE SUPPLIES | \$ - | \$ 2,510 | \$ 2,510 | \$ 2,298 | \$ 1,613 | \$ 1,676 |
| | TOTAL EXPENDITURES | \$ - | \$ 181,338 | \$ 181,337 | \$ 169,870 | \$ 130,629 | \$ 132,146 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**ATHLETIC PROGRAMS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

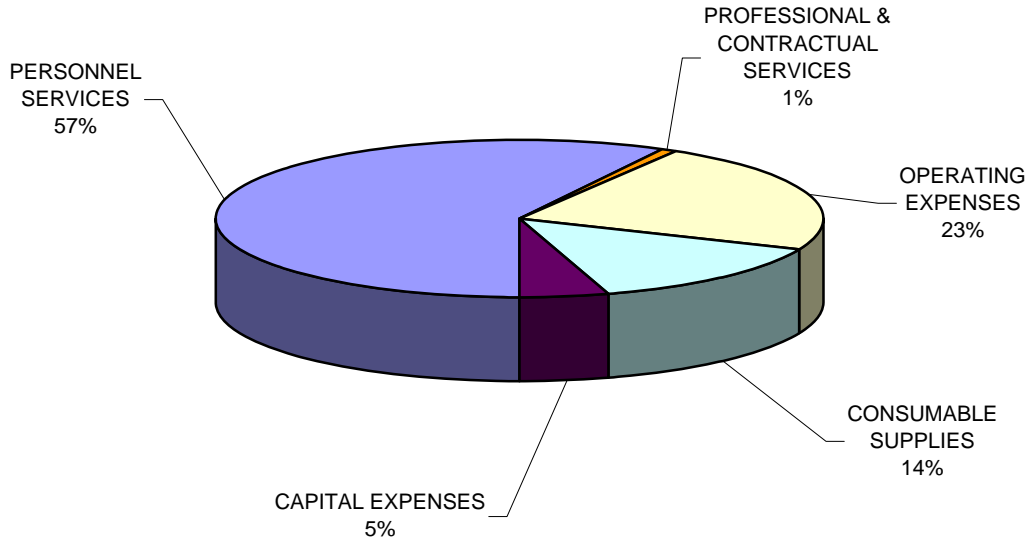
LINE ITEM DETAIL

GENERAL FUND
RECREATION: ATHLETIC PROGRAMS
103-041-001

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50060 | Pre-Employment Physicals/Testing | - | 100 | 100 | - | - | 50 |
| | TOTAL PERSONNEL SERVICES | \$ - | \$ 100 | \$ 100 | \$ - | \$ - | \$ 50 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55070 | Independent Labor | 1,073 | 4,216 | 1,000 | 777 | - | 1,938 |
| | TOTAL PROF & CONTRACTUAL SERVICES | \$ 1,073 | \$ 4,216 | \$ 1,000 | \$ 777 | \$ - | \$ 1,938 |
| OPERATING EXPENSES | | | | | | | |
| 60070 | Dues & Memberships | 140 | 800 | 200 | 200 | - | 572 |
| 60075 | Meetings | - | 100 | 100 | - | - | 50 |
| 60080 | Schools & Training | - | 200 | 200 | 35 | 100 | 105 |
| 60100 | Travel & Per Diem | - | 278 | 278 | 267 | 256 | 269 |
| 60125 | Advertising | - | 600 | - | - | - | 318 |
| 60245 | Miscellaneous Expenses | - | 100 | 100 | - | - | 50 |
| | TOTAL OPERATING EXPENSES | \$ 140 | \$ 2,078 | \$ 878 | \$ 502 | \$ 356 | \$ 1,364 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65094 | Program Supplies | 168 | 2,750 | 200 | 180 | - | 1,090 |
| 65105 | Printing | - | 600 | - | - | - | 309 |
| | TOTAL CONSUMABLE SUPPLIES | \$ 168 | \$ 3,350 | \$ 200 | \$ 180 | \$ - | \$ 1,399 |
| | TOTAL EXPENDITURES | \$ 1,381 | \$ 9,744 | \$ 2,178 | \$ 1,459 | \$ 356 | \$ 4,751 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**POOL
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

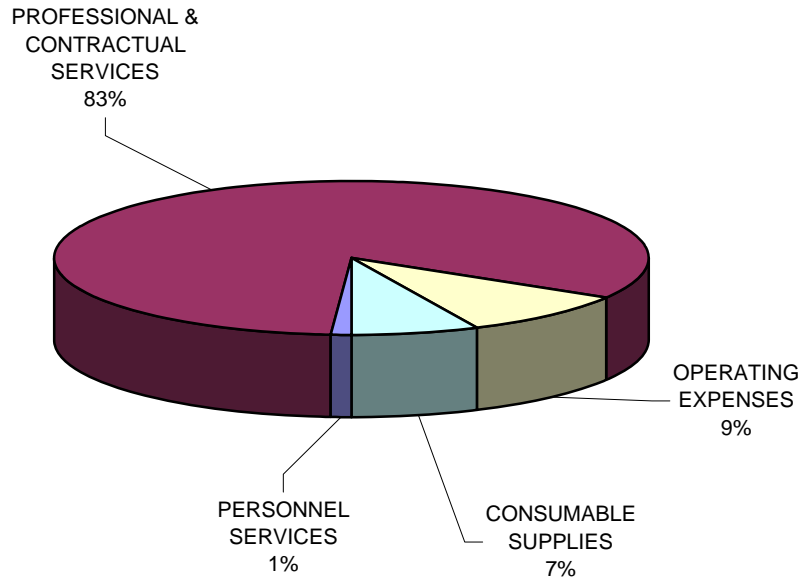
LINE ITEM DETAIL

GENERAL FUND
RECREATION: POOL
103-041-002

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 91,648 | 107,609 | 107,609 | 97,022 | 102,607 | 106,711 |
| 50010 | Overtime | 311 | 2,475 | 2,475 | - | 2,000 | 2,000 |
| 50016 | Longevity | - | - | - | - | - | 96 |
| 50020 | Retirement | 2,500 | 3,060 | 3,060 | 3,085 | 3,194 | 3,638 |
| 50025 | Group Insurance | 2,105 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 2,709 | 2,709 | 2,708 | 2,899 | 3,676 |
| 50027 | Dental Insurance | - | 156 | 156 | 154 | 167 | 212 |
| 50028 | Vision Insurance | - | 43 | 43 | 43 | 46 | 59 |
| 50029 | Life Insurance & Other | - | 227 | 227 | 41 | 209 | 217 |
| 50030 | Social Security Taxes | 5,673 | 6,825 | 6,825 | 5,987 | 6,486 | 6,746 |
| 50035 | Medicare Taxes | 1,327 | 1,596 | 1,596 | 1,400 | 1,517 | 1,578 |
| 50040 | Unemployment Taxes | 396 | 432 | 432 | 846 | 1,490 | 1,573 |
| 50045 | Worker's Compensation | 2,432 | 2,115 | 2,115 | 2,115 | 2,733 | 2,843 |
| 50050 | Auto Allowance | 443 | - | - | - | - | - |
| 50060 | Pre-Employment Physicals/Testing | 1,033 | 1,000 | 1,000 | 989 | 504 | 504 |
| TOTAL PERSONNEL SERVICES | | \$ 107,867 | \$ 128,248 | \$ 128,248 | \$ 114,390 | \$ 123,852 | \$ 129,853 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55070 | Independent Labor | 2,446 | 1,912 | 3,000 | 2,771 | 2,008 | 2,108 |
| 55140 | Health Inspections | - | 225 | 225 | - | 225 | 225 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 2,446 | \$ 2,137 | \$ 3,225 | \$ 2,771 | \$ 2,233 | \$ 2,333 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 1,300 | 665 | 665 | 1,209 | 1,270 | 1,308 |
| 60010 | Communications/Pagers/Mobiles | 774 | 707 | 707 | 1,076 | 1,171 | 1,194 |
| 60020 | Electricity | 20,056 | 22,000 | 22,000 | 20,050 | 23,100 | 24,255 |
| 60025 | Water | 5,771 | 7,605 | 7,605 | 7,861 | 7,833 | 8,068 |
| 60035 | Postage | - | - | - | 15 | - | - |
| 60070 | Dues & Memberships | 3,520 | 1,795 | 1,795 | 4,059 | 145 | 152 |
| 60075 | Meetings | 89 | 300 | 300 | 142 | 275 | 289 |
| 60080 | Schools & Training | 629 | 440 | 440 | 309 | 800 | 840 |
| 60100 | Travel & Per Diem | 554 | 2,199 | 2,199 | 892 | 372 | 391 |
| 60125 | Advertising | 374 | 650 | 650 | 219 | 650 | 683 |
| 60155 | Special Events | - | 1,700 | 1,700 | 1,352 | 1,700 | 1,785 |
| 60245 | Miscellaneous Expenses | 638 | 100 | 100 | 14 | 100 | 105 |
| 60280 | Property Maintenance | 8,005 | 9,435 | 9,435 | 17,312 | 9,350 | 10,285 |
| 60360 | Furniture/Equipment < \$5000 | 1,143 | 2,050 | 2,050 | 1,801 | 1,800 | 1,890 |
| TOTAL OPERATING EXPENSES | | \$ 42,853 | \$ 49,646 | \$ 49,646 | \$ 56,309 | \$ 48,566 | \$ 51,245 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65010 | Uniforms | 3,088 | 1,940 | 1,940 | 8,235 | 1,260 | 1,400 |
| 65025 | Small Equipment | 1,160 | 3,000 | 3,000 | 1,405 | 2,500 | 2,575 |
| 65030 | Chemicals | 5,306 | 11,115 | 11,115 | 10,361 | 11,448 | 13,500 |
| 65040 | Safety Equipment | 188 | 600 | 600 | 635 | 1,000 | 1,050 |
| 65055 | Hardware | 78 | 250 | 250 | 41 | 250 | 263 |
| 65085 | Office Supplies | 268 | 500 | 500 | 597 | 515 | 530 |
| 65094 | Program Supplies | - | 290 | 290 | 189 | 290 | 305 |
| 65095 | Maintenance Supplies | 668 | 2,000 | 2,000 | 1,434 | 1,850 | 1,943 |
| 65096 | Concessions | 6,456 | 10,000 | 10,000 | 5,952 | 10,500 | 11,025 |
| 65105 | Printing | 194 | 400 | 400 | 558 | 350 | 361 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 17,406 | \$ 30,095 | \$ 30,095 | \$ 29,408 | \$ 29,963 | \$ 32,950 |
| CAPITAL EXPENSES | | | | | | | |
| 69005 | Capital Expenses | - | - | - | - | - | - |
| 69195 | GASB34/Reserve For Replacement | - | 5,000 | 5,000 | 5,000 | 10,000 | 15,000 |
| TOTAL CAPITAL EXPENSES | | - | 5,000 | 5,000 | 5,000 | 10,000 | 15,000 |
| TOTAL EXPENDITURES | | \$ 170,572 | \$ 215,126 | \$ 216,214 | \$ 207,878 | \$ 214,614 | \$ 231,381 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**RECREATION PROGRAMS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

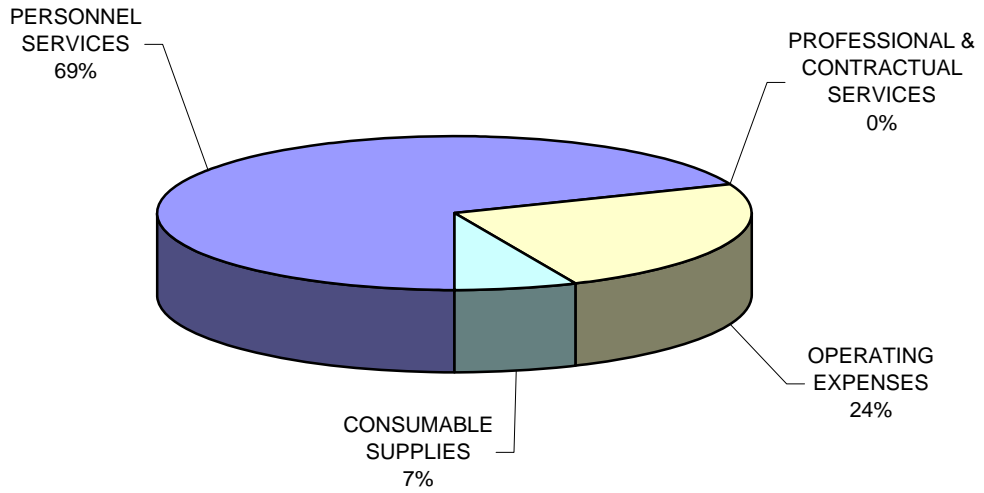
LINE ITEM DETAIL

GENERAL FUND
 RECREATION: RECREATION PROGRAMS
 103-041-003

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50060 | Pre-Employment Physicals/Testing | - | 100 | 100 | - | 50 | 55 |
| | TOTAL PERSONNEL SERVICES | \$ - | \$ 100 | \$ 100 | \$ - | \$ 50 | \$ 55 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55070 | Independent Labor | 1,808 | 7,500 | 3,700 | 3,695 | 3,750 | 3,375 |
| 55165 | Collection Fees | 348 | - | - | - | - | - |
| | TOTAL PROF & CONTRACTUAL SERVICES | \$ 2,156 | \$ 7,500 | \$ 3,700 | \$ 3,695 | \$ 3,750 | \$ 3,375 |
| OPERATING EXPENSES | | | | | | | |
| 60055 | Insurance | - | 400 | 400 | - | - | - |
| 60075 | Meetings | - | 100 | 100 | - | 50 | 65 |
| 60125 | Advertising | - | 1,000 | - | - | 225 | 350 |
| 60245 | Miscellaneous Expenses | - | 500 | - | - | 50 | 51 |
| 60360 | Furniture/Equipment < \$5000 | - | 850 | 850 | 230 | 100 | 125 |
| | TOTAL OPERATING EXPENSES | \$ - | \$ 2,850 | \$ 1,350 | \$ 230 | \$ 425 | \$ 591 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65010 | Uniforms | - | 210 | 210 | - | 20 | 150 |
| 65094 | Program Supplies | 49 | - | - | - | 100 | 103 |
| 65105 | Printing | - | 400 | 400 | - | 200 | 225 |
| | TOTAL CONSUMABLE SUPPLIES | \$ 49 | \$ 610 | \$ 610 | \$ - | \$ 320 | \$ 478 |
| | TOTAL EXPENDITURES | 2,205 | 11,060 | 5,760 | 3,925 | 4,545 | 4,499 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**DAY CAMP PROGRAMS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

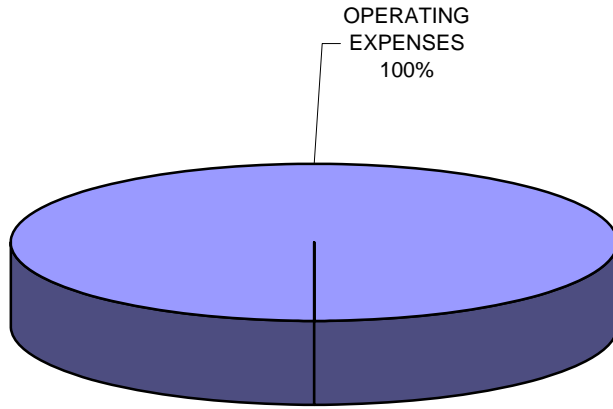
LINE ITEM DETAIL

GENERAL FUND
RECREATION: DAY CAMP PROGRAMS
103-041-004

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 13,035 | 38,703 | 22,300 | 22,283 | 41,360 | 43,014 |
| 50010 | Overtime | - | 630 | 630 | 359 | - | - |
| 50030 | Social Security Taxes | 808 | 2,439 | 2,439 | 1,404 | 2,564 | 2,667 |
| 50035 | Medicare Taxes | 189 | 570 | 570 | 328 | 600 | 624 |
| 50040 | Unemployment Taxes | 68 | 1,080 | 1,080 | 249 | 1,296 | 1,368 |
| 50045 | Workman's Compensation | - | 794 | 794 | 794 | 1,081 | 1,124 |
| 50060 | Pre-Employment Physicals/Testing | 310 | 541 | 541 | 353 | 430 | 473 |
| | TOTAL PERSONNEL SERVICES | \$ 14,410 | \$ 44,757 | \$ 28,354 | \$ 25,770 | \$ 47,331 | \$ 49,270 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55070 | Independent Labor | - | 200 | 200 | - | - | - |
| | TOTAL PROF & CONTRACTUAL SERVICES | \$ - | \$ 200 | \$ 200 | \$ - | \$ - | \$ - |
| OPERATING EXPENSES | | | | | | | |
| 60010 | Communications/Pagers/Mobiles | 456 | 420 | 420 | 321 | 420 | 428 |
| 60030 | Rent | 2,793 | 4,531 | 4,531 | 3,799 | 4,563 | 4,791 |
| 60055 | Insurance | - | 420 | 420 | 50 | 441 | 463 |
| 60075 | Meetings | 27 | 300 | 300 | 72 | 250 | 258 |
| 60080 | Schools & Training | - | 280 | 280 | 140 | 450 | 473 |
| 60105 | Rent Equipment | 1,450 | 5,140 | 5,140 | 3,714 | 5,225 | 5,486 |
| 60125 | Advertising | 587 | 400 | 1,429 | 1,558 | 1,500 | 1,530 |
| 60159 | Field Trips | 1,950 | 4,950 | 4,950 | 2,821 | 3,500 | 3,675 |
| 60245 | Miscellaneous Expenses | 50 | 200 | 200 | - | 200 | 204 |
| 60360 | Furniture/Equipment < \$5000 | - | 450 | 450 | 324 | 100 | 105 |
| | TOTAL OPERATING EXPENSES | \$ 7,312 | \$ 17,091 | \$ 18,120 | \$ 12,798 | \$ 16,649 | \$ 17,413 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | 304 | 1,029 | - | - | - | - |
| 65010 | Uniforms | 792 | 1,520 | 1,520 | 975 | 840 | 950 |
| 65085 | Office Supplies | - | 350 | 350 | 207 | 200 | 206 |
| 65094 | Program Supplies | 2,193 | 4,500 | 4,500 | 2,469 | 3,000 | 3,150 |
| 65095 | Maintenance Supplies | 32 | 350 | 350 | 23 | 150 | 158 |
| 65105 | Printing | - | 400 | 400 | - | 412 | 424 |
| | TOTAL CONSUMABLE SUPPLIES | \$ 3,321 | \$ 8,149 | \$ 7,120 | \$ 3,673 | \$ 4,602 | \$ 4,888 |
| | TOTAL EXPENDITURES | \$ 25,043 | \$ 70,197 | \$ 53,794 | \$ 42,241 | \$ 68,582 | \$ 71,571 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**COMMUNITY EVENT PROGRAMS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

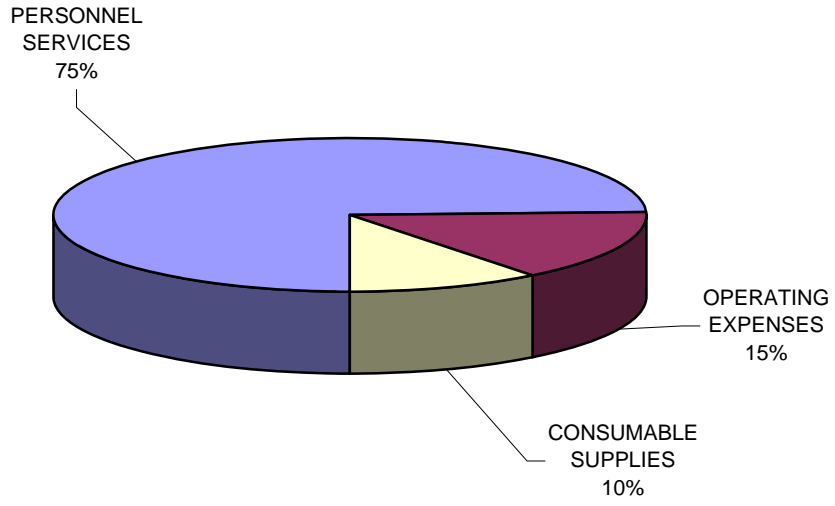
GENERAL FUND
RECREATION: COMMUNITY EVENT PROGRAMS
103-041-005

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED [1] | 2009-10 PROJECTED |
|---------------------------------|-------------------------------|---------------------------|---------------------------|----------------------------|-----------------------------|--------------------------------|------------------------------|
| OPERATING EXPENSES | | | | | | | |
| 60070 | Dues & Memberships | - | - | - | - | 360 | 378 |
| 60080 | Schools & Training | - | - | - | - | 170 | 200 |
| 60100 | Travel & Per Diem | - | - | - | - | 430 | 452 |
| 60262 | Fall Festival Activities | - | - | - | - | 7,940 | 8,734 |
| 60263 | Christmas Lighting Activities | - | - | - | - | 829 | 912 |
| 60264 | Pitch Hit Run Activities | - | - | - | - | 150 | 165 |
| 60267 | Easter Activities | - | - | - | - | 1,000 | 1,100 |
| 60268 | Arbor Day Activities | - | - | - | - | 4,415 | 4,857 |
| 60269 | Spring Pet Fair Activities | - | - | - | - | 935 | 1,029 |
| 60270 | 4th of July Activities | - | - | - | - | - | 42,000 |
| TOTAL OPERATING EXPENSES | | \$ - | \$ - | \$ - | \$ - | \$ 16,229 | \$ 59,825 |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ 16,229 | \$ 59,825 |

[1] FY 2008-09, Community Events separated out from General Recreation budget. Previously budgeted as a single line item.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**SWIM TEAM PROGRAMS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
RECREATION: SWIM TEAM PROGRAM
103-041-006

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED [1] | 2009-10 PROJECTED |
|----------------------------------|----------------------------------|-------------------|-------------------|--------------------|---------------------|------------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | - | - | - | - | 13,260 | 13,790 |
| 50030 | Social Security Taxes | - | - | - | - | 822 | 855 |
| 50035 | Medicare Taxes | - | - | - | - | 192 | 200 |
| 50040 | Unemployment Taxes | - | - | - | - | 972 | 1,026 |
| 50045 | Worker's Compensation | - | - | - | - | 346 | 360 |
| 50060 | Pre-Employment Physicals/Testing | - | - | - | - | 84 | 84 |
| TOTAL PERSONNEL SERVICES | | \$ - | \$ - | \$ - | \$ - | \$ 15,676 | \$ 16,315 |
| OPERATING EXPENSES | | | | | | | |
| 60070 | Dues & Memberships | - | - | - | - | 2,375 | 3,540 |
| 60075 | Meetings | - | - | - | - | 175 | 180 |
| 60100 | Travel & Per Diem | - | - | - | - | 356 | 374 |
| 60125 | Advertising | - | - | - | - | 250 | 255 |
| TOTAL OPERATING EXPENSES | | \$ - | \$ - | \$ - | \$ - | \$ 3,156 | \$ 4,349 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65010 | Uniforms | - | - | - | - | 1,900 | 2,250 |
| 65094 | Program Supplies | - | - | - | - | 300 | 315 |
| TOTAL CONSUMABLE SUPPLIES | | \$ - | \$ - | \$ - | \$ - | \$ 2,200 | \$ 2,565 |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ 21,032 | \$ 23,229 |

[1] FY 2008-09, Swim Team separated out from Pool budget. Previously included as a portion of all line items.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND: PARKS



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**GENERAL FUND
PARKS (103-042)**

Mission

The mission of the Parks Department is to preserve and enhance the Town of Trophy Club's exceptional quality of life through the planning, maintaining, and landscaping of the parks and public areas.

Departmental Goal

Care for and maintain all of the Town's landscaping and public parks. Install the necessary amount of trees in order to remain a Tree City. Build upon and add to the existing amenities of all the Town's parks. Coordinate the funding of park projects with Economic Development Corporation (EDC) 4A and 4B. Plan for the development and acquisition of additional Parkland that will address both the current and future needs of the community.

Fiscal Year 2007- 2008 Accomplishments

- Worked with sports associations and the Park Board to plan and develop additional park properties.
- Installed new amenities at Harmony Park, as part of a restoration and improvement project in conjunction with EDC 4A.
- Began and completed formulating a Comprehensive Park Plan consistent with long term goals and projects.
- Developed marketing strategies to increase visibility and awareness of the parks and recreational facilities.
- Created outdoor programming for the current parks.
- Assumed maintenance and preparation of all sports fields.

Fiscal Year 2008- 2009 Departmental Objectives

- Develop maintenance plan to address the future active and passive parkland acquisitions.
- Develop a maintenance plan to address increased field usage by the sports associations.
- Implement and maintain additional fields for football at the Baptist church.
- Look for ways to reduce and conserve water in irrigation operations.

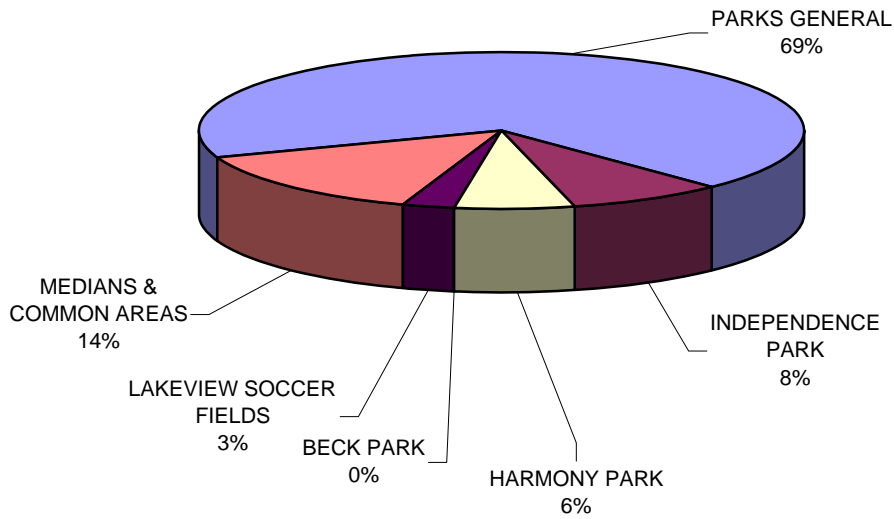
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Medians and common areas maintained | N/A | N/A | N/A | 85 |
| • Sports fields maintained | N/A | N/A | N/A | 17 |
| • Average weekly irrigation repairs/adjustments/replacements | N/A | N/A | N/A | 50 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Construction of additional t-ball fields | N/A | N/A | N/A | 3 |
| • Planting of trees for Tree City requirements | N/A | N/A | N/A | 50 |
| • Conversion of non-irrigated medians to xeriscape landscaping | N/A | N/A | N/A | 5 |

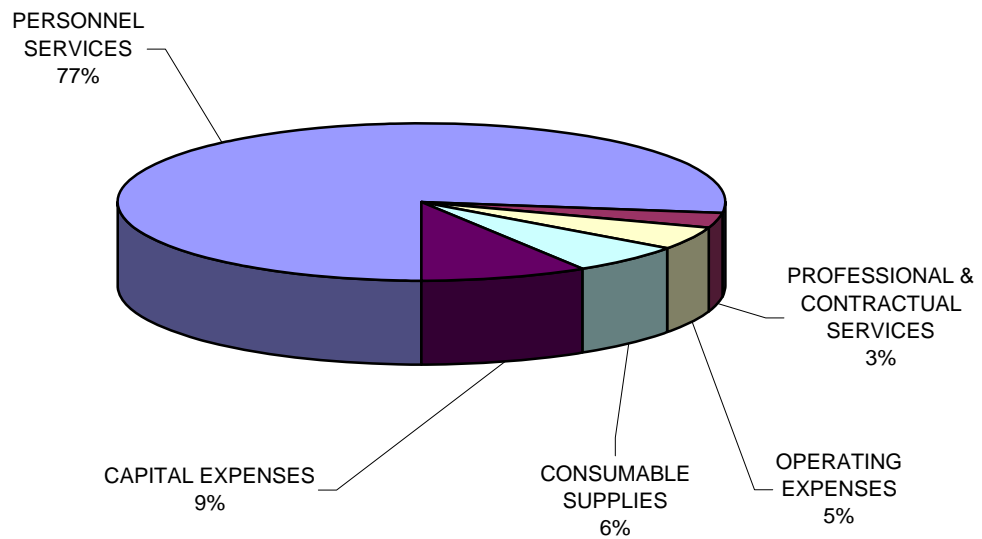
| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 8.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**TOTAL PARKS
ADOPTED EXPENSES**



**PARKS GENERAL
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
PARKS: PARKS GENERAL
103-042

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 313,877 | 260,836 | 260,836 | 262,497 | 276,665 | 287,731 |
| 50010 | Overtime | 11,967 | 9,750 | 9,750 | 9,369 | 12,500 | 13,000 |
| 50015 | Longevity/Certification | 540 | - | - | - | - | - |
| 50016 | Longevity | - | 730 | 900 | 900 | 1,480 | 2,313 |
| 50017 | Certification | - | 1,500 | 1,500 | - | 1,500 | 1,500 |
| 50020 | Retirement | 38,816 | 34,364 | 34,364 | 33,493 | 36,192 | 38,330 |
| 50025 | Group Insurance | 45,181 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 38,559 | 40,000 | 39,539 | 41,259 | 52,325 |
| 50027 | Dental Insurance | 21 | 2,632 | 2,632 | 2,623 | 2,816 | 3,571 |
| 50028 | Vision Insurance | - | 579 | 579 | 601 | 635 | 811 |
| 50029 | Life Insurance & Other | - | 2,443 | 2,443 | 2,171 | 2,180 | 2,263 |
| 50030 | Social Security Taxes | 19,068 | 16,038 | 16,038 | 15,530 | 17,162 | 17,641 |
| 50035 | Medicare Taxes | 4,459 | 3,751 | 3,751 | 3,630 | 4,014 | 4,126 |
| 50040 | Unemployment Taxes | 1,204 | 2,025 | 2,025 | 641 | 2,430 | 2,565 |
| 50045 | Workman's Compensation | 5,259 | 5,550 | 8,850 | 12,419 | 7,687 | 8,011 |
| 50050 | Auto Allowance | 3,757 | 2,100 | 2,100 | 2,013 | 2,100 | 2,100 |
| 50060 | Pre-Employment Physicals/Testing | 587 | 213 | 213 | - | 430 | 473 |
| TOTAL PERSONNEL SERVICES | | \$ 444,737 | \$ 381,071 | \$ 385,982 | \$ 385,426 | \$ 409,050 | \$ 436,760 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55005 | Engineering | 290 | - | - | - | - | - |
| 55070 | Independent Labor | 1,881 | 450 | 450 | 453 | - | - |
| 55090 | Vehicle Maintenance | 4,060 | 5,750 | 6,100 | 6,160 | 5,750 | 6,038 |
| 55095 | Equipment Maintenance | 7,473 | 8,450 | 8,550 | 8,512 | 8,000 | 8,560 |
| 55100 | Building Maintenance | 3,695 | 3,250 | 3,250 | 3,210 | 2,750 | 2,888 |
| 55145 | Consultants | 590 | 250 | 250 | 200 | 250 | 250 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 17,988 | \$ 18,150 | \$ 18,600 | \$ 18,534 | \$ 16,750 | \$ 17,735 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 232 | 60 | 60 | 34 | 62 | 64 |
| 60010 | Communications/Pagers/Mobiles | 5,996 | 3,790 | 3,790 | 3,857 | 4,056 | 4,137 |
| 60020 | Electricity | 1,981 | 2,625 | 2,625 | 2,248 | 2,756 | 2,894 |
| 60025 | Water | - | 1,500 | 1,500 | - | 1,500 | 1,545 |
| 60035 | Postage | 70 | 150 | 150 | 113 | 50 | 51 |
| 60066 | Publications/Books/Subscripts | 767 | 500 | 500 | 493 | 500 | 525 |
| 60070 | Dues & Memberships | 1,180 | 645 | 645 | 411 | 910 | 1,001 |
| 60075 | Meetings | 457 | 500 | 500 | 461 | 500 | 550 |
| 60080 | Schools & Training | 2,376 | 1,500 | 1,500 | 1,329 | 2,000 | 2,200 |
| 60085 | Training (Safety) | 428 | 500 | 500 | 455 | 300 | 315 |
| 60100 | Travel & Per Diem | 2,647 | 857 | 857 | 823 | 857 | 943 |
| 60105 | Rent Equipment | 1,279 | 100 | 100 | - | - | - |
| 60125 | Advertising | 1,561 | 625 | 625 | 284 | 625 | 656 |
| 60200 | Irrigation Repairs | - | - | - | - | - | - |
| 60245 | Miscellaneous Expenses | 444 | 125 | 125 | 142 | 125 | 138 |
| 60260 | Community Events | 43,429 | - | - | 432 | - | - |
| 60266 | Tree City | 10,000 | - | 800 | 1,335 | 10,000 | 10,000 |
| 60280 | Property Maintenance | 1,431 | 790 | 790 | 714 | 800 | 1,200 |
| 60360 | Furniture/Equipment < \$5000 | 4,426 | 2,990 | 2,990 | 1,972 | - | - |
| TOTAL OPERATING EXPENSES | | \$ 78,705 | \$ 17,257 | \$ 18,057 | \$ 15,103 | \$ 25,041 | \$ 26,218 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

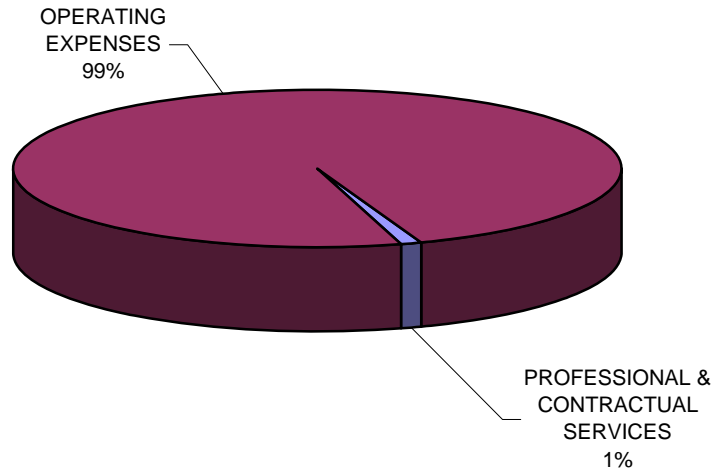
LINE ITEM DETAIL

GENERAL FUND
PARKS: PARKS GENERAL
103-042

| ACCOUNT NUMBER DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| CONSUMABLE SUPPLIES | | | | | | |
| 65005 Fuel & Lube | 14,475 | 14,953 | 17,000 | 16,857 | 19,766 | 21,743 |
| 65010 Uniforms | 5,188 | 5,840 | 5,840 | 5,811 | 5,685 | 5,685 |
| 65025 Small Equipment | 449 | - | 400 | 400 | - | 5,700 |
| 65035 Small Tools | 2,308 | 2,400 | 2,400 | 2,558 | 5,430 | 5,702 |
| 65040 Safety Equipment | 1,414 | 1,250 | 1,250 | 1,241 | 1,250 | 1,313 |
| 65055 Hardware | 632 | 500 | 500 | 112 | - | - |
| 65085 Office Supplies | 1,462 | 350 | 350 | 363 | 250 | 258 |
| 65095 Maintenance Supplies | 114 | - | - | (114) | - | - |
| TOTAL CONSUMABLE SUPPLIES | \$ 26,043 | \$ 25,293 | \$ 27,740 | \$ 27,228 | \$ 32,381 | \$ 40,399 |
| CAPITAL EXPENSES | | | | | | |
| 69005 Capital Expenses | 7,000 | 24,172 | 44,430 | 44,430 | 24,699 | 105,660 |
| 69006 Grant Match | - | - | 3,500 | 3,398 | - | - |
| 69035 Vehicles | 90,723 | 16,922 | 16,922 | 16,922 | 16,923 | 44,881 |
| 69305 Capital Leases | 11,970 | - | - | - | 5,719 | 5,514 |
| TOTAL CAPITAL EXPENSES | \$ 109,692 | \$ 41,094 | \$ 64,852 | \$ 64,750 | \$ 47,341 | \$ 156,055 |
| TOTAL EXPENDITURES | \$ 677,164 | \$ 482,866 | \$ 515,231 | \$ 511,041 | \$ 530,563 | \$ 677,167 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**INDEPENDENCE PARK
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

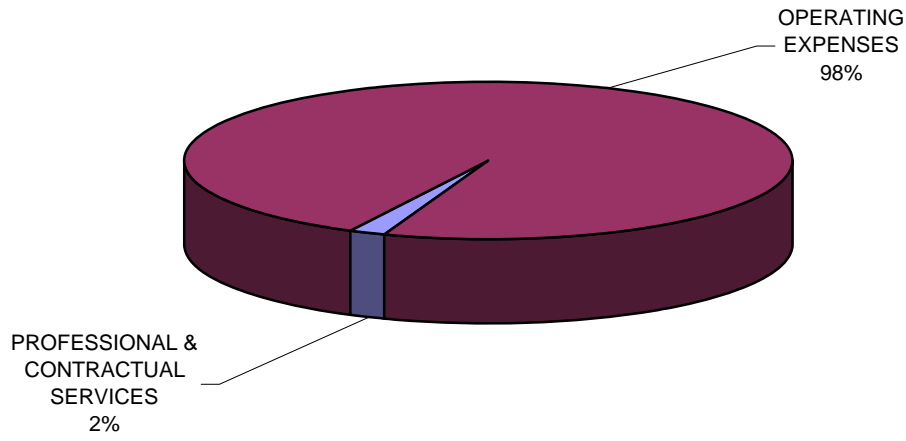
LINE ITEM DETAIL

GENERAL FUND
 PARKS: INDEPENDENCE PARK
 103-042-001

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55185 | Portable Toilets | 1,320 | 680 | 680 | 1,037 | 714 | 750 |
| | TOTAL PROF & CONTRACTUAL SERVICES | \$ 1,320 | \$ 680 | \$ 680 | \$ 1,037 | \$ 714 | \$ 750 |
| OPERATING EXPENSES | | | | | | | |
| 60020 | Electricity | 16,012 | 18,150 | 18,150 | 17,252 | 19,058 | 20,011 |
| 60025 | Water | 8,988 | 19,000 | 16,000 | 13,050 | 19,000 | 19,570 |
| 60105 | Rent Equipment | - | 100 | 100 | 163 | 250 | 263 |
| 60280 | Property Maintenance | 28,806 | 26,500 | 26,500 | 26,627 | 26,500 | 27,825 |
| | TOTAL OPERATING EXPENSES | \$ 53,805 | \$ 63,750 | \$ 60,750 | \$ 57,092 | \$ 64,808 | \$ 67,668 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65095 | Maintenance Supplies | - | - | - | - | - | - |
| | TOTAL CONSUMABLE SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL EXPENDITURES | \$ 55,125 | \$ 64,430 | \$ 61,430 | \$ 58,129 | \$ 65,522 | \$ 68,418 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**HARMONY PARK
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

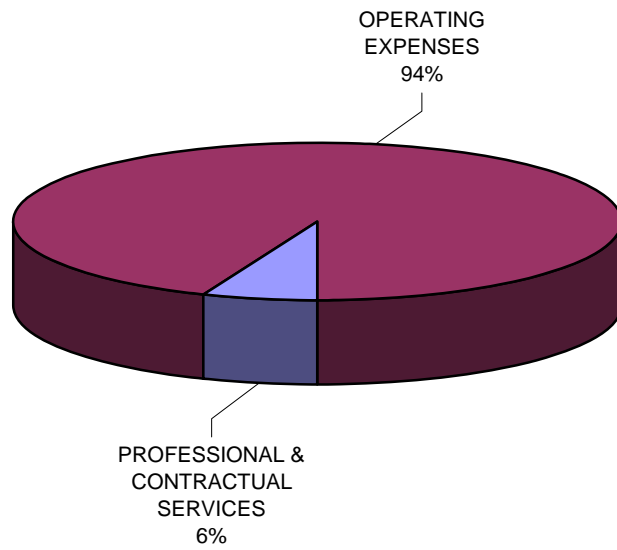
LINE ITEM DETAIL

GENERAL FUND
 PARKS: HARMONY PARK
 103-042-003

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55185 | Portable Toilets | 1,093 | 984 | 1,250 | 1,207 | 1,033 | 1,085 |
| | TOTAL PROF & CONTRACTUAL SERVICES | \$ 1,093 | \$ 984 | \$ 1,250 | \$ 1,207 | \$ 1,033 | \$ 1,085 |
| OPERATING EXPENSES | | | | | | | |
| 60020 | Electricity | 3,131 | 18,000 | 8,000 | 6,649 | 14,000 | 14,700 |
| 60025 | Water | 7,497 | 8,500 | 13,000 | 11,454 | 18,500 | 19,055 |
| 60105 | Rent Equipment | 310 | 100 | 100 | 94 | 100 | 105 |
| 60280 | Property Maintenance | 21,923 | 18,000 | 34,000 | 33,919 | 16,700 | 17,535 |
| | TOTAL OPERATING EXPENSES | \$ 32,861 | \$ 44,600 | \$ 55,100 | \$ 52,116 | \$ 49,300 | \$ 51,395 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65095 | Maintenance Supplies | - | - | - | - | - | - |
| | TOTAL CONSUMABLE SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| CAPITAL EXPENSES | | | | | | | |
| 69086 | \$474K CO Payment | 49,645 | - | - | - | - | - |
| | TOTAL CAPITAL EXPENSES | \$ 49,645 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL EXPENDITURES | \$ 83,599 | \$ 45,584 | \$ 56,350 | \$ 53,323 | \$ 50,333 | \$ 52,480 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**LAKEVIEW SOCCER FIELDS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

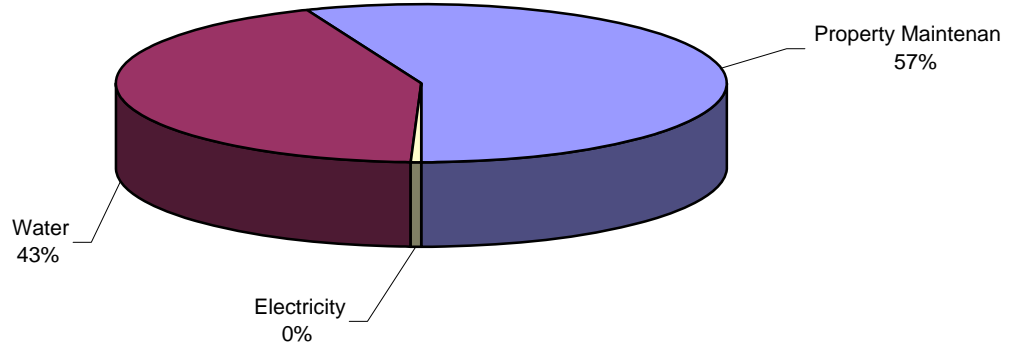
LINE ITEM DETAIL

GENERAL FUND
PARKS: LAKEVIEW SOCCER FIELDS
103-042-005

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55185 | Portable Toilets | 1,024 | 1,224 | 1,224 | 949 | 1,285 | 1,349 |
| | TOTAL PROF & CONTRACTUAL SERVICES | \$ 1,024 | \$ 1,224 | \$ 1,224 | \$ 949 | \$ 1,285 | \$ 1,349 |
| OPERATING EXPENSES | | | | | | | |
| 60025 | Water | 6,487 | 16,800 | 9,000 | 6,892 | 15,100 | 15,553 |
| 60280 | Property Maintenance | 7,917 | 4,000 | 4,000 | 4,000 | 4,700 | 4,935 |
| | TOTAL OPERATING EXPENSES | \$ 14,404 | \$ 20,800 | \$ 13,000 | \$ 10,891 | \$ 19,800 | \$ 20,488 |
| | TOTAL EXPENDITURES | \$ 15,428 | \$ 22,024 | \$ 14,224 | \$ 11,840 | \$ 21,085 | \$ 21,837 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**MEDIANS & COMMON AREAS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
PARKS: MEDIANS & COMMON AREAS
103-042-006

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--------------------------------|----------------------|---------------------------|---------------------------|----------------------------|-----------------------------|----------------------------|------------------------------|
| OPERATING EXPENSES | | | | | | | |
| 60020 | Electricity | 526 | 441 | 441 | 563 | 463 | 486 |
| 60025 | Water | 24,347 | 46,093 | 35,000 | 30,832 | 47,593 | 49,021 |
| 60280 | Property Maintenance | 71,031 | 63,300 | 65,000 | 64,847 | 61,750 | 63,603 |
| TOTAL OPERATING EXPENSE | | \$ 95,904 | \$ 109,834 | \$ 100,441 | \$ 96,243 | \$ 109,806 | \$ 113,109 |
| TOTAL EXPENDITURES | | \$ 95,904 | \$ 109,834 | \$ 100,441 | \$ 96,243 | \$ 109,806 | \$ 113,109 |

GENERAL FUND: COMMUNITY DEVELOPMENT



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

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GENERAL FUND COMMUNITY DEVELOPMENT (103-043)

Mission

The mission of the Community Development Department is to Maintain Trophy Club in such a manner that it enhances quality of life for current and future residents by seeking compliance with the Town's Code of Ordinances. Provide prompt, friendly, and efficient customer service to all.

Departmental Goal

Provide a high level of service to our customers in the areas of permitting, building inspection, code enforcement, as well as municipal facility construction and maintenance, ensuring all facilities and infrastructure are constructed and maintained in accordance with federal, state, local, and international codes in the interest of life, health, and public safety.

Fiscal Year 2007- 2008 Accomplishments

- Monitored and inspected all residential and commercial construction projects to ensure compliance with Town adopted construction codes.
- Reviewed and amended existing ordinances to maintain accuracy and serve the needs of the residents.
- Worked with Northwest Independent School District (NISD) to provide quality facilities, including the start of construction of Byron Nelson High School with joint-use facilities such as sports fields, Library, and Performing Arts Center.
- Worked with developers to complete development and infrastructure of Churchill Downs and The Highlands subdivisions and started the building process in neighborhoods 3 + 4 (Turnberry).
- Issued forty-eight (48) building permits in the Turnberry subdivision, and three (3) building permits in Churchill Downs subdivision.

Fiscal Year 2008- 2009 Departmental Objectives

- Achieve quality building inspections at the NISD Byron Nelson High School project, to allow expected completion in summer 2009.
- Maintain turn around time of building plan review and building inspections in the Highlands and Churchill Downs subdivisions.
- Building Official to complete Certified Building Official certification.
- Work with architects, engineers, and contractors for potential commercial development.
- Conduct quality inspections through consistent interpretations of building codes, zoning, and other ordinances.
- Upgrade software to streamline permitting process in order to handle large-scale development.

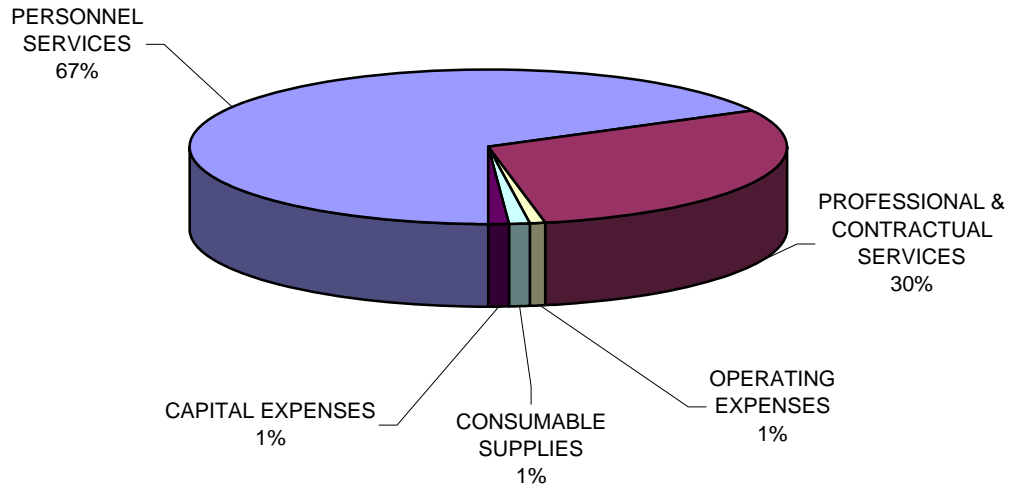
TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND
COMMUNITY DEVELOPMENT (continued)

| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|---|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Number of inspections annually | N/A | N/A | N/A | 2,000 |
| • Number of plan reviews complete per week (new permits issued) | N/A | N/A | N/A | 6 |
| • Number of citizen/contractors inquiries per day (phone calls and walk-ins) | N/A | N/A | N/A | 50 |
| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
| • Turn around time for plan review (in days) | N/A | N/A | N/A | <4 |
| • Response time for all inquiries (in days) | N/A | N/A | N/A | <1 |
| • Turn around time to perform inspections after called in by contractor (in days) | N/A | N/A | N/A | <2 |
| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
| • FTE | N/A | N/A | N/A | 2.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**COMMUNITY DEVELOPMENT
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
COMMUNITY DEVELOPMENT
103-043

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 157,836 | 119,870 | 119,870 | 112,538 | 109,084 | 113,447 |
| 50010 | Overtime | 2,832 | 2,000 | 2,000 | 2,640 | 1,250 | 1,250 |
| 50015 | Longevity/Certification Pay | 2,220 | - | - | - | - | - |
| 50016 | Longevity | - | 555 | 555 | 555 | 645 | 915 |
| 50020 | Retirement | 19,492 | 15,303 | 15,303 | 14,458 | 13,650 | 14,452 |
| 50025 | Group Insurance | 14,903 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 15,941 | 15,941 | 10,186 | 9,662 | 12,254 |
| 50027 | Dental Insurance | - | 955 | 955 | 587 | 558 | 707 |
| 50028 | Vision Insurance | - | 247 | 247 | 164 | 153 | 195 |
| 50029 | Life Insurance & Other | - | 1,085 | 1,085 | 780 | 830 | 849 |
| 50030 | Social Security Taxes | 9,836 | 7,107 | 7,107 | 7,123 | 6,881 | 7,168 |
| 50035 | Medicare Taxes | 2,300 | 1,662 | 1,662 | 1,666 | 1,609 | 1,676 |
| 50040 | Unemployment Taxes | 159 | 810 | 810 | 297 | 648 | 684 |
| 50045 | Workman's Compensation | (582) | 1,633 | 1,633 | 1,498 | 2,269 | 2,366 |
| 50050 | Auto Allowance | 2,563 | - | - | - | - | - |
| 50055 | Clothing Allowance | 8 | - | - | - | - | - |
| 50060 | Pre-Employment Physicals/Testing | 220 | 19 | 19 | 65 | - | - |
| TOTAL PERSONNEL SERVICES | | \$ 211,786 | \$ 167,188 | \$ 167,188 | \$ 152,557 | \$ 147,239 | \$ 155,963 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55005 | Engineering | 12,478 | 16,770 | 10,770 | 10,731 | 10,000 | 10,500 |
| 55035 | Abatements | 820 | - | - | - | - | - |
| 55070 | Independent Labor | 13,443 | - | - | - | - | - |
| 55080 | Maintenance & Repairs | - | - | - | - | - | - |
| 55090 | Vehicle Maintenance | 511 | 500 | 500 | 119 | 250 | 263 |
| 55100 | Building Maintenance | 5,421 | - | - | 84 | - | - |
| 55120 | Cleaning Services | 3,927 | - | - | 132 | - | - |
| 55130 | Trash Removal/Recycling | 291,544 | 307,889 | 307,889 | 301,783 | 316,750 | 354,250 |
| 55140 | Health Inspections | 4,100 | 5,000 | 5,000 | 6,450 | 4,500 | 4,860 |
| 55145 | Consultants | 48 | 4,000 | 900 | 906 | - | - |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 332,293 | \$ 334,159 | \$ 325,059 | \$ 320,205 | \$ 331,500 | \$ 369,873 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 69 | 140 | 140 | 60 | 75 | 77 |
| 60010 | Communications/Pagers/Mobiles | 1,243 | 885 | 4,885 | 4,168 | 1,206 | 1,206 |
| 60020 | Electricity | 96,200 | - | - | - | - | - |
| 60025 | Water | 657 | - | - | - | - | - |
| 60030 | Rent | - | - | - | - | - | - |
| 60035 | Postage | 465 | 125 | 125 | 664 | 125 | 128 |
| 60066 | Publications/Books/Subscrip | 784 | 300 | 300 | - | 300 | 306 |
| 60070 | Dues & Memberships | 785 | 550 | 550 | 173 | 445 | 467 |
| 60075 | Meetings | 19 | 400 | 400 | - | 100 | 103 |
| 60080 | Schools & Training | 1,838 | 2,569 | 600 | 585 | 1,740 | 1,827 |
| 60100 | Travel & Per Diem | 1,061 | 940 | 99 | 81 | 302 | 317 |
| 60105 | Rent Equipment | - | - | - | - | - | - |
| 60125 | Advertising | 966 | 300 | 300 | - | 300 | 306 |
| 60170 | Animal Control | 2,393 | - | - | - | - | - |
| 60175 | Code Enforcement | 492 | - | - | - | - | - |
| 60205 | Street Repairs | - | - | - | - | - | - |
| 60215 | Street Sweeping | - | - | - | - | - | - |
| 60220 | Striping & Signage | - | - | - | - | - | - |
| 60245 | Miscellaneous Expenses | 165 | 200 | 200 | 64 | 200 | 206 |
| 60280 | Property Maintenance | - | - | - | - | - | - |
| 60360 | Furniture/Equipment < \$5000 | 1,043 | 800 | 2,800 | 1,631 | - | - |
| TOTAL OPERATING EXPENSES | | \$ 108,180 | \$ 7,209 | \$ 10,399 | \$ 7,426 | \$ 4,793 | \$ 4,943 |

TOWN OF TROPHY CLUB, TEXAS
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LINE ITEM DETAIL

GENERAL FUND
COMMUNITY DEVELOPMENT
103-043

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|----------------------------------|--------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | 2,904 | 3,528 | 1,550 | 1,526 | 2,800 | 2,940 |
| 65010 | Uniforms | 516 | 1,200 | 1,200 | 957 | 664 | 684 |
| 65085 | Office Supplies | 1,480 | 1,400 | 1,400 | 1,172 | 1,000 | 1,030 |
| 65095 | Maintenance Supplies | (21) | - | - | - | - | - |
| 65105 | Printing | 154 | 650 | 650 | 587 | 325 | 325 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 5,032 | \$ 6,778 | \$ 4,800 | \$ 4,242 | \$ 4,789 | \$ 4,979 |
| CAPITAL EXPENSES | | | | | | | |
| 69005 | Capital Expenses | - | - | - | - | - | - |
| 69035 | Vehicles | 14,857 | 5,585 | 5,585 | 5,585 | 5,585 | 5,585 |
| 69195 | GASB34/Reserve For Replacement | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENSES | | \$ 14,857 | \$ 5,585 | \$ 5,585 | \$ 5,585 | \$ 5,585 | \$ 5,585 |
| TOTAL EXPENDITURES | | \$ 672,148 | \$ 520,919 | \$ 513,031 | \$ 490,015 | \$ 493,906 | \$ 541,343 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND: PLANNING & ZONING



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



**GENERAL FUND
PLANNING & ZONING (103-044)**

Mission

The mission of the Planning & Zoning Department is to support the goals and objectives of the Comprehensive Land Use Plan and other adopted development guides; support and implementing the Town Council's development goals by reviewing and enforcing current regulations and policies; support the decisions, policies and directives of the Zoning Board of Adjustment, Planning and Zoning Commission and Town Council on matters impacting the physical development of the community; explain policies to the public and developers consistently and professionally; provide a review process for the development community that is timely and efficient; as well as ensure that the Zoning and Subdivision ordinances reflect current Council policies.

Departmental Goal

The Planning and Zoning Department provides for the review, analysis and processing of development projects impacting the physical growth of the community. The purpose of this review process is to ensure that proposed developments follow adopted plans, guidelines, and policies (Comprehensive Zoning Ordinance, Subdivision Regulations) that are beneficial to the community as a whole. The Planning Department is the primary contact for property owners, developers, surveyors, and engineers who desire to develop property in the Town. Primary activities include the review and recommendation of proposed subdivision plats, rezoning, site plans, and variances to the Zoning Board of Adjustment, Planning and Zoning Commission, and Town Council.

Fiscal Year 2007- 2008 Accomplishments

- Amended planned development ordinances and subdivider's agreements for Planned Development No. 27 (The Highlands) to allow the developer and builders quicker accessibility to the neighborhoods to begin construction.
- Preliminary Platted Canterbury Hills & Water's Edge subdivisions.
- Nine Final Plats approved for a total of 557 platted residential lots.
- Three replats approved (2 residential, 1 commercial).
- Reviewed Value Place Hotel Signage per Council directive.
- Nine zoning variance requests presented to the Zoning Board of Adjustment on behalf of property owners (5 approved, 2 approved with stipulations, 1 denied, 1 withdrawn).

Fiscal Year 2008- 2009 Departmental Objectives

- Provide effective planning support to the public, Town staff, the Planning & Zoning Commission and Town Council.
- Review and facilitate platting and development of future phases of PD-27, The Highlands at Trophy Club, Canterbury Hills, and Waters Edge at Hogan's Glen.
- Ensure that the design of all plans, specifications, and plats of all developments are in compliance with Town Ordinances and development practices.
- Coordinate with the Town Engineer, Planning Consultant and Building Inspector/Official to ensure the construction and inspections of all developments are in compliance with engineering principals and development practices and Town Ordinances.
- Provide accurate and timely information and assistance to other Town departments, developers, engineers, contractors and citizens.
- Maintain department web page, providing current project/development information to residents and developers.
- Evaluate Comprehensive Land Use Plan to assess need to update to reflect growth and development of the Town.
- Continue to support the Planning and Zoning Commission, Zoning Board of Adjustment, and Town Council by providing agenda support, reports, analysis, recommendations and meeting minutes concerning development matters.

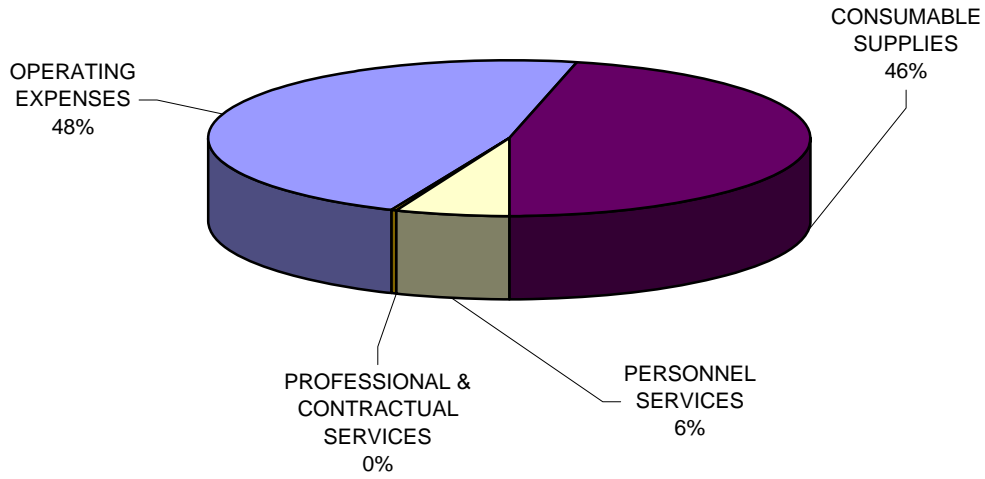
TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GENERAL FUND
PLANNING & ZONING (continued)

| <i>Workload Measures</i> | <i>2006-07</i> <i>Actual</i> | <i>2007-08</i> <i>Actual</i> | <i>2007-08</i> <i>Estimate</i> | <i>2008-09</i> <i>Proposed</i> |
|--|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| • P&Z meetings attended | N/A | N/A | N/A | 18 |
| • ZBA meetings attended | N/A | N/A | N/A | 6 |
| • Plats processed | N/A | N/A | N/A | 6 |
| • Ordinance amendments to reflect Council policies | N/A | N/A | N/A | 2 |
| <i>Productivity Measures</i> | <i>2006-07</i> <i>Actual</i> | <i>2007-08</i> <i>Actual</i> | <i>2007-08</i> <i>Estimate</i> | <i>2008-09</i> <i>Proposed</i> |
| • Plats filed with Denton County and Tarrant County within 30 days of approval (%) | N/A | N/A | N/A | 90% |
| • Development Review Committee meetings held | N/A | N/A | N/A | 12 |
| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
| • FTE | N/A | N/A | N/A | 1.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**PLANNING & ZONING
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
PLANNING & ZONING
103-044

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 23,187 | 45,900 | 45,900 | 47,761 | 49,580 | 51,564 |
| 50015 | Longevity/Certification | 446 | - | - | - | - | - |
| 50016 | Longevity | - | - | - | - | - | 160 |
| 50020 | Retirement | 2,782 | 5,738 | 5,738 | 5,838 | 6,098 | 6,465 |
| 50025 | Group Insurance | 2,097 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 4,515 | 4,515 | 4,528 | 4,831 | 6,127 |
| 50027 | Dental Insurance | - | 261 | 261 | 261 | 279 | 354 |
| 50028 | Vision Insurance | - | 72 | 72 | 73 | 76 | 98 |
| 50029 | Life Insurance & Other | - | 420 | 420 | 499 | 399 | 412 |
| 50030 | Social Security Taxes | 1,434 | 2,846 | 2,846 | 2,901 | 3,074 | 3,207 |
| 50035 | Medicare Taxes | 335 | 666 | 666 | 678 | 719 | 750 |
| 50040 | Unemployment Taxes | 45 | 270 | 270 | 99 | 324 | 342 |
| 50045 | Workman's Compensation | 27 | 94 | 94 | 86 | 136 | 142 |
| 50060 | Pre-Employment Physicals/Testing | 40 | - | - | - | - | - |
| TOTAL PERSONNEL SERVICES | | \$ 30,394 | \$ 60,782 | \$ 60,782 | \$ 62,726 | \$ 65,516 | \$ 69,621 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55005 | Engineering | 120,009 | 48,000 | 55,000 | 48,806 | 55,000 | 55,000 |
| 55020 | Town Planner | 5,548 | 14,000 | 14,000 | 6,431 | 11,000 | 19,000 |
| 55025 | Town Planner Ordinances | - | - | - | - | - | - |
| 55060 | Appraisal | - | - | - | - | 500 | 500 |
| TOTAL PROF & CONTRACT SERVICES | | \$ 125,557 | \$ 62,000 | \$ 69,000 | \$ 55,238 | \$ 66,500 | \$ 74,500 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | - | - | - | 125 | 150 | 155 |
| 60035 | Postage | 114 | 250 | 250 | 304 | 255 | 260 |
| 60066 | Publications/Books/Subscripts | 75 | 337 | 337 | 163 | 337 | 347 |
| 60070 | Dues & Memberships | 130 | 205 | 205 | 205 | 285 | 294 |
| 60075 | Meetings | - | 150 | 150 | 44 | 220 | 227 |
| 60080 | Schools & Training | 125 | 375 | 375 | 350 | 480 | 494 |
| 60100 | Travel & Per Diem | 43 | 150 | 150 | 228 | 698 | 719 |
| 60125 | Advertising | 1,012 | 1,290 | 1,290 | 1,111 | 1,970 | 1,970 |
| 60225 | Platt Filing Fees | 1,084 | 1,290 | 1,290 | 3,132 | 1,290 | 1,329 |
| 60230 | Computer Mapping | 1,381 | 4,000 | 4,000 | 1,062 | 2,800 | 2,940 |
| 60240 | ZBA Hearings | 35 | 680 | 680 | 99 | - | - |
| 60245 | Miscellaneous Expenses | - | 50 | 50 | - | 50 | 55 |
| 60360 | Furniture/Equipment < \$5,000 | - | - | - | - | - | - |
| TOTAL OPERATING EXPENSES | | \$ 3,998 | \$ 8,777 | \$ 8,777 | \$ 6,824 | \$ 8,535 | \$ 8,789 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65085 | Office Supplies | 481 | 424 | 424 | 244 | 437 | 450 |
| 65105 | Printing | 70 | 300 | 300 | 276 | 200 | 206 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 551 | \$ 724 | \$ 724 | \$ 520 | \$ 637 | \$ 656 |
| TOTAL EXPENDITURES | | \$ 160,500 | \$ 132,283 | \$ 139,283 | \$ 125,307 | \$ 141,188 | \$ 153,566 |

GENERAL FUND: STREETS



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**GENERAL FUND
STREETS (103-046)**

Mission

The mission of the Streets Department is to constantly strive to create and maintain above-standard roadways and infrastructure in a cost-effective manner; and to consistently work towards having a very efficient storm sewer system that protects our environment, our infrastructure and our residents.

Departmental Goal

The Streets Department is responsible for professionally maintaining, inspecting and enhancing the Town's Roadways and Infrastructure in a manner that is dedicated to excellence and community satisfaction. Storm Sewer, a division of the Streets Department, is responsible for professionally inspecting, repairing and maintaining the Town's Storm Sewer infrastructure in a manner that best serves the community and the environment.

Fiscal Year 2007- 2008 Accomplishments

- Increased amount of concrete paving repairs performed by Town employees rather than outside contractors.
- Developed plans and initiated process to begin construction of street bond program Phase II, including Oak Hill, Avenue 20, Brook Hollow Lane, and Brook Hollow Court.
- Created a street sign inventory.
- Devised and implemented procedure for inspecting, repairing and maintaining the Town storm sewer network.

Fiscal Year 2008- 2009 Departmental Objectives

- Continue to increase amount of in house street repairs.
- Provide street sweeping service on a regular schedule, twice per year.
- Refine current storm drain inspection process.
- Develop and complete a professional Drainage Study covering the entire Town.

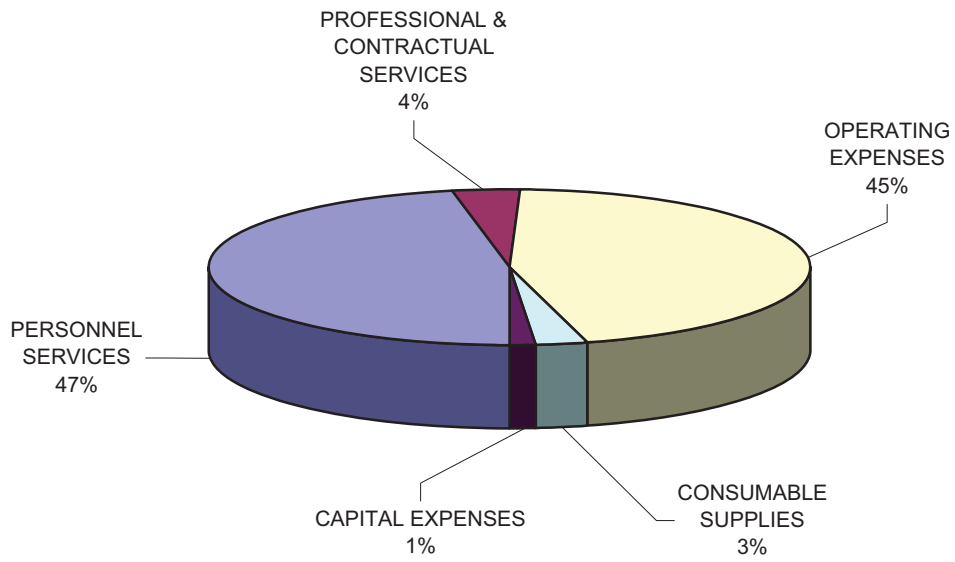
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|---|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Street sweeping (curb miles) | N/A | N/A | N/A | 26 |
| • Concrete placed/poured (cubic yards) | N/A | N/A | N/A | 6 |
| • Striping (linear feet) | N/A | N/A | N/A | 56 |
| • Storm Drain Structure Inspection & Cleaning | N/A | N/A | N/A | 60 |
| • Storm Drain System Repairs | N/A | N/A | N/A | 45 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|---|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Response to resident calls in under 48 hours | N/A | N/A | N/A | 100% |
| • Development Review Committee meetings held | N/A | N/A | N/A | 26 |
| • Ratio of lane miles of street maintained per employee | N/A | N/A | N/A | 82:1 |

| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 6.0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**STREETS
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

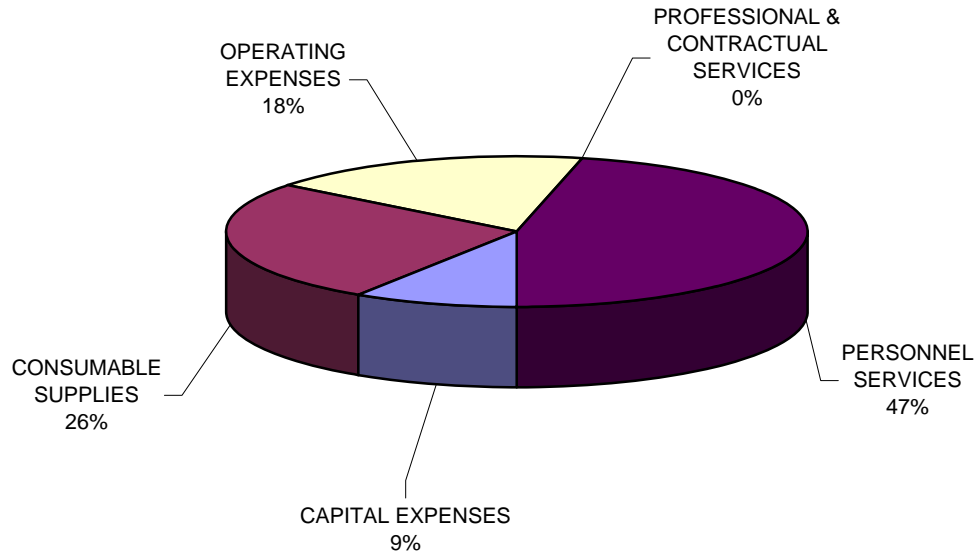
LINE ITEM DETAIL

GENERAL FUND
STREETS
103-046

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 105,258 | 180,382 | 157,000 | 155,771 | 190,952 | 198,590 |
| 50010 | Overtime | 1,361 | 4,800 | 800 | 617 | 4,992 | 5,500 |
| 50016 | Longevity | - | - | - | - | 281 | 536 |
| 50020 | Retirement | 12,570 | 23,748 | 20,000 | 19,560 | 24,136 | 25,578 |
| 50025 | Group Insurance | 12,993 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 23,481 | 19,000 | 18,287 | 25,125 | 31,864 |
| 50027 | Dental Insurance | - | 1,390 | 1,390 | 923 | 1,302 | 1,651 |
| 50028 | Vision Insurance | - | 336 | 336 | 255 | 357 | 456 |
| 50029 | Life Insurance & Other | - | 1,601 | 1,601 | 1,033 | 1,431 | 1,478 |
| 50030 | Social Security Taxes | 6,242 | 11,301 | 9,200 | 9,065 | 11,689 | 12,082 |
| 50035 | Medicare Taxes | 1,460 | 2,643 | 2,643 | 2,120 | 2,734 | 2,826 |
| 50040 | Unemployment Taxes | 164 | 1,261 | 1,261 | 475 | 1,513 | 1,597 |
| 50045 | Workman's Compensation | 325 | 2,495 | 7,100 | 20,856 | 14,548 | 15,171 |
| 50050 | Auto Allowance | 125 | 4,800 | 4,800 | 3,325 | - | - |
| 50060 | Pre-Employment Physicals/Testing | 70 | 426 | 426 | 200 | 639 | 852 |
| TOTAL PERSONNEL SERVICES | | \$ 140,568 | \$ 258,664 | \$ 225,557 | \$ 232,487 | \$ 279,699 | \$ 298,181 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55005 | Engineering | - | 215,086 | 30,000 | 21,866 | 18,900 | 18,900 |
| 55090 | Vehicle Maintenance | 550 | 1,500 | 1,500 | 1,022 | 1,125 | 1,238 |
| 55095 | Equipment Maintenance | - | - | 2,000 | 1,608 | 1,000 | 1,100 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 550 | \$ 216,586 | \$ 33,500 | \$ 24,497 | \$ 21,025 | \$ 21,238 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | - | - | - | 19 | 50 | 50 |
| 60010 | Communications/Pagers/Mobiles | 1,096 | 1,430 | 1,430 | 2,055 | 1,836 | 1,836 |
| 60020 | Electricity | - | 102,893 | 92,000 | 90,032 | 108,038 | 118,842 |
| 60035 | Postage | - | - | - | 81 | 100 | 100 |
| 60070 | Dues & Memberships | - | 250 | 250 | 240 | 428 | 441 |
| 60080 | Schools & Training | 179 | 1,200 | 1,200 | 548 | 1,100 | 1,250 |
| 60100 | Travel & Per Diem | 504 | 550 | 550 | 428 | 1,896 | 1,996 |
| 60125 | Advertising | - | - | 2,000 | 840 | 1,000 | 1,000 |
| 60205 | Street Repairs | 120,601 | 141,500 | 67,000 | 64,850 | 144,500 | 164,500 |
| 60220 | Striping & Signage | 6,617 | 13,000 | 16,000 | 15,215 | 11,000 | 47,170 |
| TOTAL OPERATING EXPENSES | | \$ 128,997 | \$ 260,823 | \$ 180,430 | \$ 174,308 | \$ 269,948 | \$ 337,135 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | 3,977 | 4,759 | 7,750 | 7,648 | 12,584 | 13,842 |
| 65010 | Uniforms | 2,110 | 3,628 | 3,628 | 2,489 | 3,160 | 3,160 |
| 65085 | Office Supplies | - | - | 1,000 | 479 | 650 | 650 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 6,087 | \$ 8,387 | \$ 12,378 | \$ 10,699 | \$ 16,394 | \$ 17,652 |
| CAPITAL EXPENSES | | | | | | | |
| 69005 | Capital Expenses | 17,890 | - | - | - | - | - |
| 69035 | Vehicles | 7,589 | 7,589 | 7,589 | 7,589 | 7,589 | 62,289 |
| TOTAL CAPITAL EXPENSES | | \$ 25,479 | \$ 7,589 | \$ 7,589 | \$ 7,589 | \$ 7,589 | \$ 62,289 |
| TOTAL EXPENDITURES | | \$ 301,681 | \$ 752,049 | \$ 459,454 | \$ 449,579 | \$ 594,655 | \$ 736,495 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**STORM SEWER
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

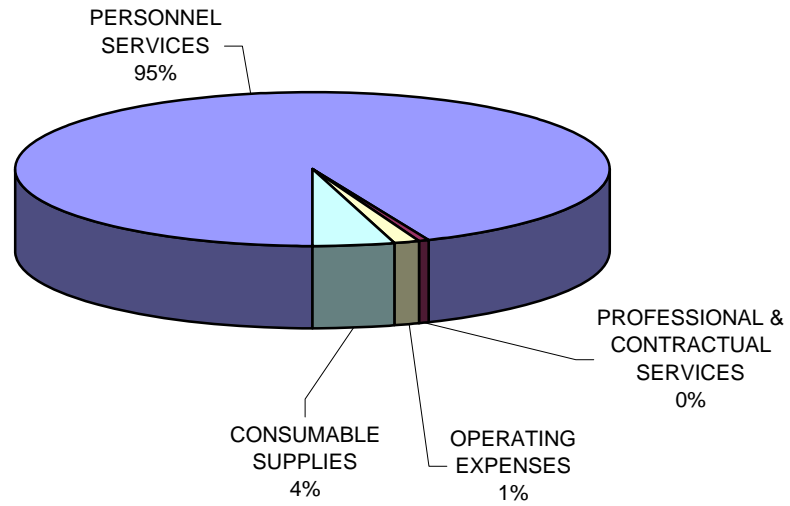
LINE ITEM DETAIL

GENERAL FUND
STREETS: STORM SEWER
103-046-001

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|--------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 11,639 | 13,464 | 13,464 | 13,758 | 14,339 | 14,913 |
| 50010 | Overtime | 221 | 825 | 825 | 88 | 858 | 892 |
| 50016 | Longevity | - | - | - | - | 54 | 74 |
| 50020 | Retirement | 1,397 | 1,786 | 1,786 | 1,695 | 1,876 | 1,985 |
| 50025 | Group Insurance | 1,410 | - | - | - | - | - |
| 50026 | Medical Insurance | - | 1,490 | 1,490 | 1,490 | 1,594 | 2,022 |
| 50027 | Dental Insurance | - | 86 | 86 | 86 | 92 | 117 |
| 50028 | Vision Insurance | - | 24 | 24 | 24 | 25 | 32 |
| 50029 | Life Insurance & Other | - | 125 | 125 | 89 | 115 | 120 |
| 50030 | Social Security Taxes | 735 | 886 | 886 | 845 | 946 | 985 |
| 50035 | Medicare Taxes | 172 | 207 | 207 | 198 | 221 | 230 |
| 50040 | Unemployment Taxes | 15 | 89 | 89 | 33 | 107 | 113 |
| 50045 | Workman's Compensation | - | 188 | 188 | 172 | 336 | 349 |
| TOTAL PERSONNEL SERVICES | | \$ 15,587 | \$ 19,170 | \$ 19,170 | \$ 18,479 | \$ 20,563 | \$ 21,832 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55005 | Engineering | - | 4,000 | 4,000 | 9,462 | 4,000 | 4,000 |
| 55070 | Independent Labor | 7,633 | 8,500 | 8,500 | 8,499 | 8,500 | 8,500 |
| 55080 | Maintenance & Repair | 503 | 15,000 | 15,000 | 539 | 2,000 | 2,060 |
| 55095 | Equipment Maintenance | - | - | - | - | 5,500 | 5,775 |
| 55130 | Trash Removal/Recycling | 8,740 | 10,000 | 10,000 | 11,186 | 10,000 | 10,200 |
| 55160 | Professional Outside Services | - | - | - | - | - | 125,000 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 16,876 | \$ 37,500 | \$ 37,500 | \$ 29,687 | \$ 30,000 | \$ 155,535 |
| OPERATING EXPENSES | | | | | | | |
| 60025 | Water | - | - | - | - | - | - |
| 60070 | Dues & Memberships | 2,167 | 2,100 | 2,100 | 2,267 | 2,100 | 2,100 |
| 60080 | Schools & Training | - | - | - | - | 400 | 600 |
| 60100 | Travel & Per Diem | - | 150 | 150 | - | 300 | 400 |
| 60125 | Advertising | - | - | - | - | - | 200 |
| 60215 | Street Sweeping | 2,584 | 6,000 | 6,000 | 4,295 | 7,500 | 9,000 |
| 60245 | Miscellaneous Expenses | 295 | 204 | 204 | 90 | 304 | 354 |
| TOTAL OPERATING EXPENSES | | \$ 5,046 | \$ 8,454 | \$ 8,454 | \$ 6,652 | \$ 10,604 | \$ 12,654 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | - | - | - | - | - | - |
| 65105 | Printing | - | 250 | 250 | 197 | 258 | 266 |
| TOTAL CONSUMABLE SUPPLIES | | \$ - | \$ 250 | \$ 250 | \$ 197 | \$ 258 | \$ 266 |
| CAPITAL EXPENSES | | | | | | | |
| 69195 | GASB34/Reserve For Replacement | - | 46,926 | 46,926 | 57,286 | 52,915 | - |
| TOTAL CAPITAL EXPENSES | | \$ - | \$ 46,926 | \$ 46,926 | \$ 57,286 | \$ 52,915 | \$ - |
| TOTAL EXPENDITURES | | \$ 37,510 | \$ 112,300 | \$ 112,300 | \$ 112,300 | \$ 114,340 | \$ 190,287 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**CONSTRUCTION INSPECTION
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

GENERAL FUND
CONSTRUCTION INSPECTION
103-046-002

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED [1] | 2009-10 PROJECTED |
|--|----------------------------------|-------------------|-------------------|--------------------|---------------------|------------------------|----------------------|
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | - | - | 23,700 | 23,618 | 51,000 | 53,040 |
| 50010 | Overtime | - | - | 2,200 | 2,135 | 5,000 | 5,100 |
| 50020 | Retirement | - | - | 3,250 | 3,165 | 6,888 | 7,268 |
| 50026 | Medical Insurance | - | - | 2,150 | 2,083 | 4,831 | 6,127 |
| 50027 | Dental Insurance | - | - | 200 | 120 | 279 | 354 |
| 50028 | Vision Insurance | - | - | 100 | 33 | 76 | 98 |
| 50029 | Life Insurance & Other | - | - | 200 | 140 | 410 | 417 |
| 50030 | Social Security Taxes | - | - | 1,650 | 1,546 | 3,472 | 3,605 |
| 50035 | Medicare Taxes | - | - | 400 | 362 | 812 | 843 |
| 50040 | Unemployment Taxes | - | - | 100 | 99 | 324 | 342 |
| 50045 | Workman's Compensation | - | - | - | - | 4,152 | 4,311 |
| 50060 | Pre-Employment Physicals/Testing | - | - | 100 | 80 | - | - |
| TOTAL PERSONNEL SERVICES | | \$ - | \$ - | \$ 34,050 | \$ 33,380 | \$ 77,244 | \$ 81,505 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55090 | Vehicle Maintenance | - | - | 1,000 | 707 | 375 | 375 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ - | \$ - | \$ 1,000 | \$ 707 | \$ 375 | \$ 375 |
| OPERATING EXPENSES | | | | | | | |
| 60010 | Communications/Pagers/Mobiles | - | - | 600 | 495 | 1,140 | 1,140 |
| TOTAL OPERATING EXPENSES | | \$ - | \$ - | \$ 600 | \$ 495 | \$ 1,140 | \$ 1,140 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | - | - | 1,450 | 1,235 | 3,106 | 3,261 |
| 65010 | Uniforms | - | - | - | - | 590 | 590 |
| 65055 | Hardware | - | - | 4,000 | 3,859 | - | - |
| TOTAL CONSUMABLE SUPPLIES | | \$ - | \$ - | \$ 5,450 | \$ 5,094 | \$ 3,696 | \$ 3,851 |
| CAPITAL EXPENSES | | | | | | | |
| 69035 | Vehicles | - | - | 45,744 | 45,744 | - | - |
| 69040 | Vehicle Equipment | - | - | 4,900 | 4,844 | - | - |
| TOTAL CAPITAL EXPENSES | | \$ - | \$ - | \$ 50,644 | \$ 50,587 | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ 91,744 | \$ 90,263 | \$ 82,455 | \$ 86,871 |

[1] FY 2008-09, Construction Inspection separated out from Streets budget. Previously included as a portion of all line items.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TROPHY CLUB PARK FUND



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**TROPHY CLUB PARK FUND
TROPHY CLUB PARK (142-042)**

Mission

Trophy Club Park's mission is to provide recreational needs of Trophy Club as it develops, to preserve open space for the enjoyment of all visitors, and to provide specific areas for environmental education.

Departmental Goal

Maintain and operate all current facilities and programs while exploring and creating new ones in order to allow Trophy Club residents to utilize the park resources to the fullest extent possible.

Fiscal Year 2007- 2008 Accomplishments

- Changed the name of the park to one that residents will more closely identify.
- Changed the pricing structure to more adequately reflect operational changes in the park.
- Created directional trail system for motorized visitors.
- Created a youth motorized trail area.
- Surveyed citizens to determine outdoor recreational programming needs.
- Installed a new permanent bathroom in the park.
- Held Trophy Club Park Grand Re-Opening Event that had over 600 attendees.
- Installed 3,000 feet of post and cable fencing for safety.

Fiscal Year 2008- 2009 Departmental Objectives

- Complete all Federal Emergency Management Agency (FEMA) objectives and improvements.
- Complete all Texas Parks & Wildlife Department (TPWD) grant improvements.
- Add Red Bull sponsored motocross area.
- Complete interpretive trail system.
- Install automated entry gate system.
- Review all areas of parks operation to improve inefficiencies and expenses.
- Begin the process of developing a master park plan.
- Increase Town awareness and use of the park through advertisement and increasing number of events held at the park.

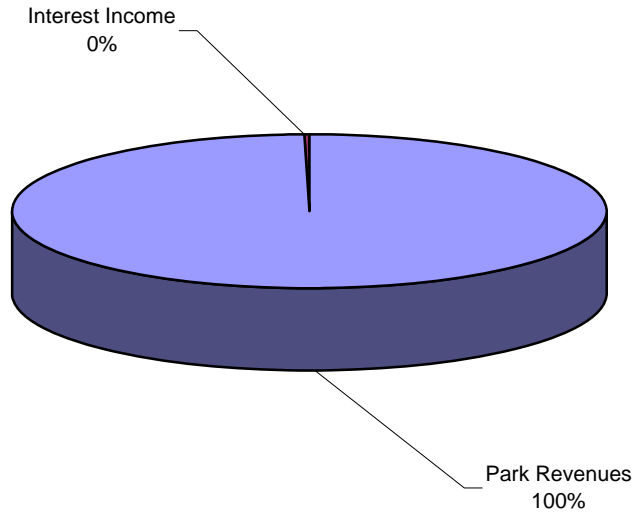
| <i>Workload Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Motorized trail maintained (miles) | N/A | N/A | N/A | 9 |
| • Non-Motorized trails maintained (miles) | N/A | N/A | N/A | 3 |
| • Park attendant monitoring (hours per week) | N/A | N/A | N/A | 40 |

| <i>Productivity Measures</i> | <i>2006-07 Actual</i> | <i>2007-08 Actual</i> | <i>2007-08 Estimate</i> | <i>2008-09 Proposed</i> |
|------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| • Special Events at park | N/A | N/A | N/A | 6 |
| • Classes offered at park | N/A | N/A | N/A | 2 |

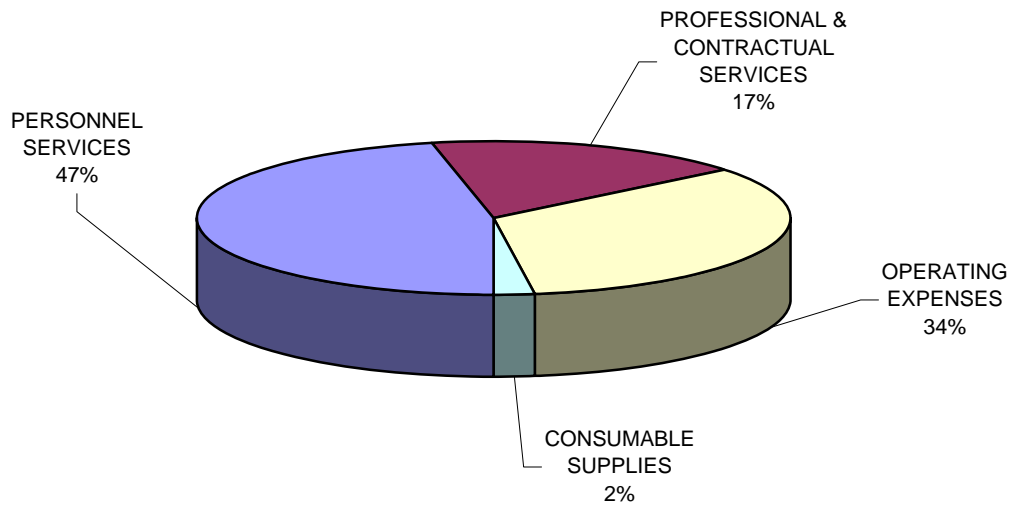
| <i>Staff</i> | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|--------------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 1.4 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**TROPHY CLUB PARK FUND
ADOPTED REVENUES**



**TROPHY CLUB PARK FUND
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

TROPHY CLUB PARK FUND
142-000
142-042

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|--|----------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| REVENUES | | | | | | | |
| 44010 | Park Revenues | (65,000) | (109,780) | (109,780) | (46,575) | (107,263) | (112,606) |
| 49010 | Interest Income | (245) | (200) | (200) | (32) | (200) | (200) |
| 49900 | Miscellaneous Income | (18) | - | - | (21) | - | - |
| TOTAL REVENUES | | \$ (65,263) | \$ (109,980) | \$ (109,980) | \$ (46,629) | \$ (107,463) | \$ (112,806) |
| PERSONNEL SERVICES | | | | | | | |
| 50005 | Salaries & Wages | 12,566 | 15,300 | 15,300 | 26,705 | 41,180 | 42,828 |
| 50016 | Longevity | - | - | - | - | - | 64 |
| 50020 | Retirement | 1,407 | 1,913 | 1,913 | 2,056 | 2,129 | 2,259 |
| 50026 | Medical Insurance | 75 | 1,806 | 1,806 | 1,806 | 1,932 | 2,451 |
| 50027 | Dental Insurance | 4 | 104 | 104 | 102 | 112 | 141 |
| 50028 | Vision Insurance | 2 | 29 | 29 | 29 | 31 | 39 |
| 50029 | Life Insurance & Other | - | 143 | 143 | 110 | 139 | 344 |
| 50030 | Social Security Taxes | 774 | 949 | 949 | 1,625 | 2,553 | 2,659 |
| 50035 | Medicare Taxes | 181 | 222 | 222 | 380 | 597 | 622 |
| 50040 | Unemployment Taxes | 105 | 108 | 108 | 144 | 454 | 479 |
| 50045 | Worker's Compensation | 79 | 309 | 309 | 283 | 1,076 | 1,121 |
| 50060 | Pre-Employment Physicals/Testing | 62 | 38 | 38 | 60 | 70 | 70 |
| TOTAL PERSONNEL SERVICES | | \$ 16,456 | \$ 20,920 | \$ 20,920 | \$ 33,301 | \$ 50,273 | \$ 53,077 |
| PROFESSIONAL & CONTRACTUAL SERVICES | | | | | | | |
| 55010 | Park Administration | - | 12,000 | 12,000 | 12,000 | 5,000 | 5,000 |
| 55015 | Police and EMS Services | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 55045 | Legal | - | 500 | 500 | - | - | - |
| 55070 | Independent Labor | 14,332 | 16,848 | - | - | - | - |
| 55095 | Equipment Maintenance | - | 1,500 | 1,500 | - | 1,800 | 1,890 |
| 55145 | Consultants | 1,146 | 2,500 | 2,500 | 535 | 2,500 | 2,625 |
| 55165 | Collection Fees | - | 1,645 | 1,645 | - | 1,500 | 1,500 |
| 55185 | Portable Toilets | 1,961 | 2,448 | 2,448 | 2,316 | 2,766 | 2,904 |
| TOTAL PROF & CONTRACTUAL SERVICES | | \$ 17,439 | \$ 42,441 | \$ 25,593 | \$ 19,852 | \$ 18,566 | \$ 18,919 |
| OPERATING EXPENSES | | | | | | | |
| 60005 | Telephone | 399 | 405 | 405 | 558 | 100 | 103 |
| 60010 | Communications/Pagers/Mobiles | 800 | 1,465 | 1,465 | 1,209 | 2,340 | 2,387 |
| 60020 | Electricity | 1,513 | 2,888 | 2,888 | 947 | 3,466 | 3,813 |
| 60025 | Water | 1,133 | 3,000 | 3,000 | 1,359 | 4,000 | 4,400 |
| 60055 | Insurance | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 60070 | Dues & Memberships | - | 240 | 240 | - | 405 | 425 |
| 60080 | Schools & Training | - | 460 | 460 | 68 | 1,125 | 1,181 |
| 60100 | Travel & Per Diem | - | - | - | - | 1,452 | 1,452 |
| 60125 | Advertising | 25 | 2,000 | 4,500 | 3,951 | 2,000 | 2,100 |
| 60245 | Miscellaneous Expenses | - | 500 | 500 | 585 | 500 | 525 |
| 60260 | Community Events | - | - | - | - | 2,800 | 3,000 |
| 60280 | Property Maintenance | 13,943 | 26,600 | 15,000 | 13,742 | 13,000 | 13,650 |
| TOTAL OPERATING EXPENSES | | \$ 22,813 | \$ 42,558 | \$ 33,458 | \$ 27,419 | \$ 36,188 | \$ 38,036 |
| CONSUMABLE SUPPLIES | | | | | | | |
| 65005 | Fuel & Lube | - | 1,529 | - | - | 806 | 887 |
| 65010 | Uniforms | 241 | 426 | 426 | 338 | 30 | 31 |
| 65035 | Small Tools | - | - | - | 697 | - | - |
| 65085 | Office Supplies | 208 | 206 | 206 | 178 | 200 | 206 |
| 65095 | Maintenance Supplies | 28 | 400 | 400 | 116 | 400 | 600 |
| 65105 | Printing | 968 | 1,500 | 1,500 | 599 | 1,000 | 1,050 |
| TOTAL CONSUMABLE SUPPLIES | | \$ 1,446 | \$ 4,061 | \$ 2,532 | \$ 1,927 | \$ 2,436 | \$ 2,774 |
| CAPITAL EXPENSES | | | | | | | |
| 69005 | Capital Expenses | - | - | - | - | - | - |
| 69006 | Grant Match | - | - | 32,636 | 32,636 | - | - |
| 69260 | Loan Repayment/Waterline | 4,488 | - | - | - | - | - |
| TOTAL CAPITAL EXPENSES | | \$ 4,488 | \$ - | \$ 32,636 | \$ 32,636 | \$ - | \$ - |
| TOTAL EXPENDITURES | | \$ 62,644 | \$ 109,980 | \$ 115,139 | \$ 115,135 | \$ 107,463 | \$ 112,806 |
| TOTAL REVENUES OVER EXPENSES | | \$ 2,619 | \$ - | \$ (5,159) | \$ (68,507) | \$ - | \$ - |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

HOTEL & MOTEL FUND



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**HOTEL & MOTEL FUND
(403-000)**

Mission

Through the receipt of Hotel & Motel Tax, the mission of this fund is to promote tourism in Trophy Club.

Departmental Goal

The Hotel & Motel Tax Fund was created for Fiscal Year 2007-08 when Town Council adopted and levied a tax on November 20, 2006 for the occupancy of hotel rooms at the maximum rate authorized pursuant to Chapter 351 of the Texas Tax Code. Section 351.002 of the Texas Tax Code authorizes a municipality to adopt an ordinance to impose a tax on a person who, under contract or agreement, pays for the use or possession or for the right to use or possession of a room in a hotel. Furthermore, this fund is utilized to account for the receipt and distribution of the Town's Hotel/Motel Occupancy Tax, which is currently levied at 7% of room rental rates.

Fiscal Year 2007- 2008 Accomplishments

- Received and reviewed revenue reports timely (postmarked on or before the 20th day of the month following the reporting period).

Fiscal Year 2008- 2009 Departmental Objectives

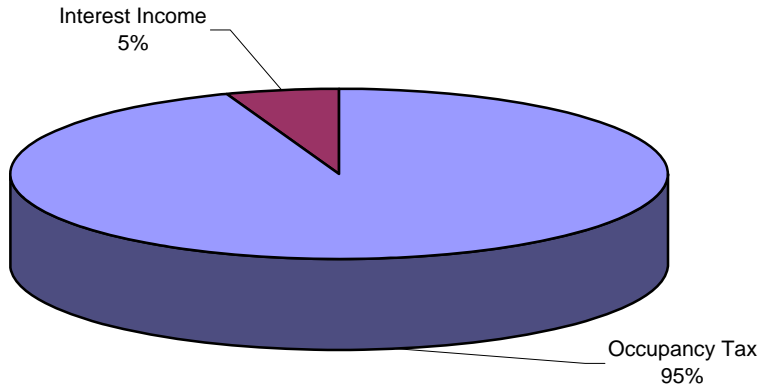
- Develop fund allocation procedure to distribute tax collections for events within Trophy Club.

Staff

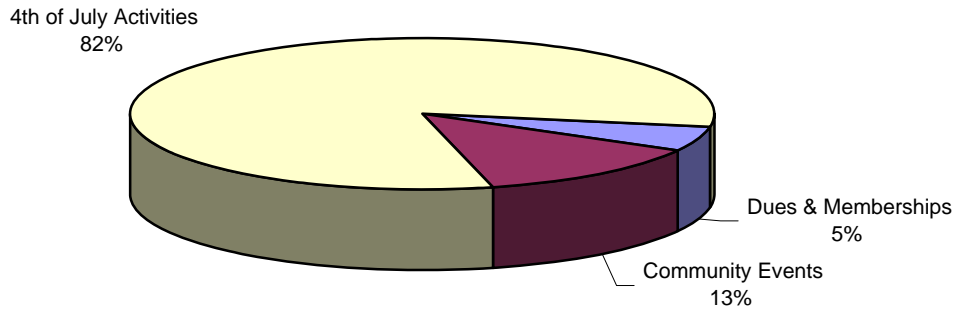
| | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|-------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**HOTEL & MOTEL FUND
ADOPTED REVENUES**



**HOTEL & MOTEL FUND
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

HOTEL & MOTEL FUND
 403-000
 403-030

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|---------------------------|-------------------------------------|-------------------|--------------------|--------------------|---------------------|--------------------|----------------------|
| REVENUES | | | | | | | |
| 40040 | Occupancy Tax | - | (13,000) | (22,927) | (25,352) | (25,900) | (27,195) |
| 49010 | Interest Income | - | (500) | (24) | (24) | (1,500) | (1,575) |
| 49035 | Prior Year Reserves | - | - | - | - | (19,280) | - |
| | TOTAL REVENUES | \$ - | \$ (13,500) | \$ (22,951) | \$ (25,376) | \$ (46,680) | \$ (28,770) |
| OPERATING EXPENSES | | | | | | | |
| 60070 | Dues & Memberships | - | - | - | - | 2,500 | 2,575 |
| 60260 | Community Events | - | - | - | - | 6,000 | 6,180 |
| 60270 | 4th of July Activities | - | - | - | - | 38,180 | - |
| | TOTAL EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ 46,680 | \$ 8,755 |
| | TOTAL REVENUES OVER EXPENSES | \$ - | \$ 13,500 | \$ 22,951 | \$ 25,376 | \$ - | \$ 20,015 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

CAPITAL PROJECTS FUND



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**CAPITAL PROJECTS FUND
(503-000)**

Mission

The mission of Capital Projects is to provide a segregation of funding sources for major acquisitions, renovations, and development, as well as allocate and expense proceeds in a manner that is consistent with Council-approved projects.

Departmental Goal

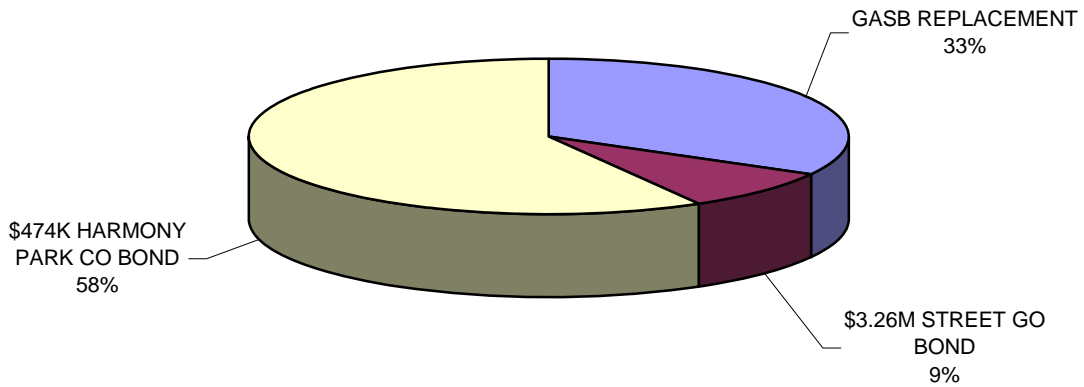
The purpose of the Capital Projects Fund, which was created during the FY07-08 budget, is to account for financial resources that are utilized for the acquisition, construction or maintenance of capital facilities or equipment (other than those financed by proprietary or trust funds). With the exception of current equipment replacement related to Information Technology (GASB34), a majority of these projects, which generally involve Facilities Maintenance, Parks and Streets, typically involve major infrastructure development and improvement and have a project life of over twelve (12) months. Capital Projects are generally funded through General Obligation (GO) and Certificate of Obligation (CO) bonds.

Staff

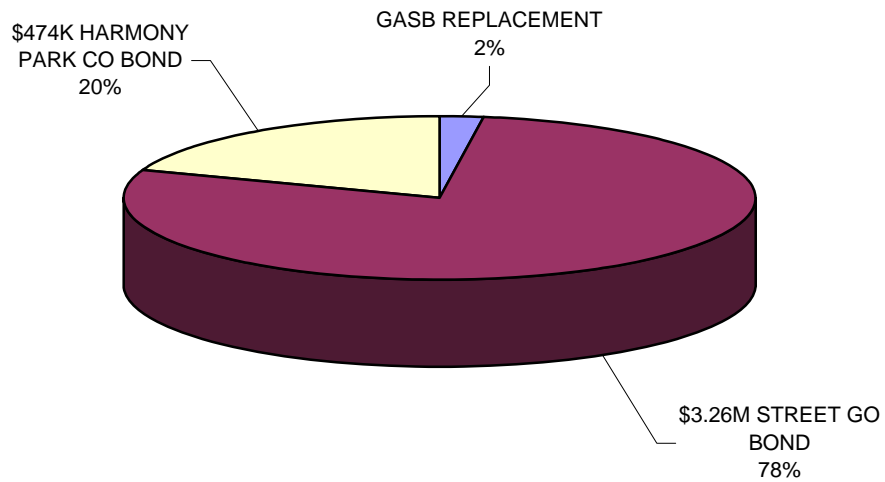
| | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|-------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**CAPITAL PROJECTS FUND
ADOPTED REVENUES**



**CAPITAL PROJECTS FUND
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

CAPITAL PROJECTS FUND
GASB REPLACEMENT
503-001

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|-------------------|-------------------------------------|-------------------|--------------------|--------------------|---------------------|--------------------|----------------------|
| REVENUES | | | | | | | |
| 49036 | GASB Reserves | - | (68,523) | (68,523) | (64,221) | (37,849) | (21,365) |
| | TOTAL REVENUES | \$ - | \$ (68,523) | \$ (68,523) | \$ (64,221) | \$ (37,849) | \$ (21,365) |
| EXPENSES | | | | | | | |
| 69005 | Capital Expenses | - | 68,523 | 68,523 | 64,221 | 37,849 | 21,365 |
| | TOTAL EXPENSES | \$ - | \$ 68,523 | \$ 68,523 | \$ 64,221 | \$ 37,849 | \$ 21,365 |
| | TOTAL REVENUES OVER EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

CAPITAL PROJECTS FUND
\$3.26M STREET GO BOND
503-002

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|-----------------------|------------------------------------|-----------------------|-----------------------|------------------------|-------------------------|------------------------|--------------------------|
| REVENUES | | | | | | | |
| 49010 | Interest Income | (66,499) | (70,403) | (67,000) | (66,526) | (10,000) | - |
| 49105 | Bond/CO Proceeds | (3,260,000) | - | - | - | - | - |
| | TOTAL REVENUES | \$ (3,326,499) | \$ (70,403) | \$ (67,000) | \$ (66,526) | \$ (10,000) | \$ - |
| EXPENSES | | | | | | | |
| 55005 | Engineering | 147,852 | - | 88,000 | 87,815 | - | - |
| 60350 | Interfund Trans Out (I&S) | - | 70,403 | 62,000 | 62,000 | 10,000 | - |
| 65105 | Printing | 1,216 | - | - | - | - | - |
| 69270 | Street Repairs/Bond Program | 480,613 | 2,233,332 | 1,192,000 | 1,205,228 | 1,380,364 | - |
| 70005 | Paying Agent Fees | 500 | - | - | - | - | - |
| 70020 | Bond/CO Issuance Cost | 47,038 | - | - | - | - | - |
| | TOTAL EXPENSES | \$ 677,219 | \$ 2,303,735 | \$ 1,342,000 | \$ 1,355,043 | \$ 1,390,364 | \$ - |
| | TOTAL REVENUES OVER EXPENSE | \$ (2,649,280) | \$ 2,233,332 | \$ 1,275,000 | \$ 1,288,517 | \$ 1,380,364 | \$ - |
| | BALANCE | \$ (2,649,280) | \$ (415,948) | \$ (415,948) | \$ (1,360,763) | \$ 19,601 | \$ 19,601 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

CAPITAL PROJECTS FUND
\$474K HARMONY PARK CO BOND
503-003

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|-----------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|
| REVENUES | | | | | | | |
| 49010 | Interest Income | (7,064) | (1,918) | (11,000) | (10,686) | - | - |
| 49035 | Prior Year Reserves | - | - | - | - | (67,104) | - |
| 49105 | Bond/CO Proceeds | (474,000) | - | - | - | - | - |
| | TOTAL REVENUES | \$ (481,064) | \$ (1,918) | \$ (11,000) | \$ (10,686) | \$ (67,104) | \$ - |
| EXPENSES | | | | | | | |
| 55055 | Engineering | - | - | 8,500 | 8,486 | - | - |
| 60350 | Interfund Trans Out (I&S) | 7,064 | 1,918 | 10,000 | 10,000 | - | - |
| 69400 | Restrooms | - | 146,500 | - | - | 136,000 | - |
| 69405 | Lighting | - | - | 186,000 | 185,136 | - | - |
| 69410 | Parking Lots | - | 147,000 | 108,000 | 107,309 | 210,000 | - |
| 70005 | Paying Agent Fees | 500 | - | - | - | - | - |
| 70020 | Bond/CO Issuance Cost | 5,000 | - | 750 | 750 | - | - |
| | TOTAL EXPENSES | \$ 12,564 | \$ 295,418 | \$ 313,250 | \$ 311,681 | \$ 346,000 | \$ - |
| | TOTAL REVENUES OVER EXPENSES | \$ (468,500) | \$ 293,500 | \$ 302,250 | \$ 300,995 | \$ 278,896 | \$ - |
| | BALANCE | \$ (468,500) | \$ (175,000) | \$ (166,250) | \$ (167,505) | \$ 111,391 | \$ 111,391 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

INTEREST & SINKING FUND



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



INTEREST & SINKING FUND
(523-000)

Mission

The mission of the Interest & Sinking Fund is to retire outstanding general obligation bonds and pay interests on the indebtedness.

Departmental Goal

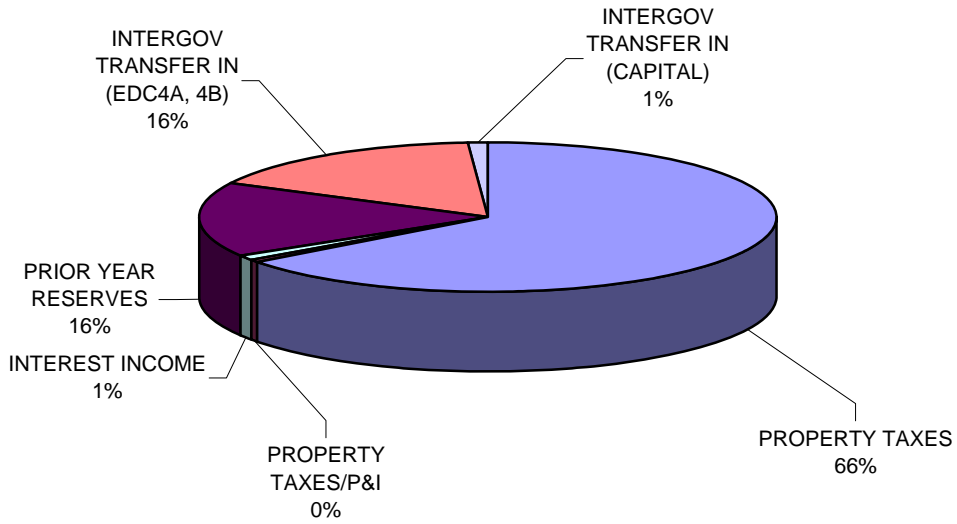
The Interest & Sinking Fund, established by ordinances authorizing the issuance of General Obligation Bonds (GO), accounts for the accumulation of resources, and the payment of general long-term debt principal and interest. General Obligation Bonds and Certificates of Obligation (CO) are issued to finance major improvements for the construction of streets, parks, recreation centers, fire stations, police stations, libraries and other general governmental projects. Property taxes are the principal source of revenue in the Interest & Sinking Fund.

Staff

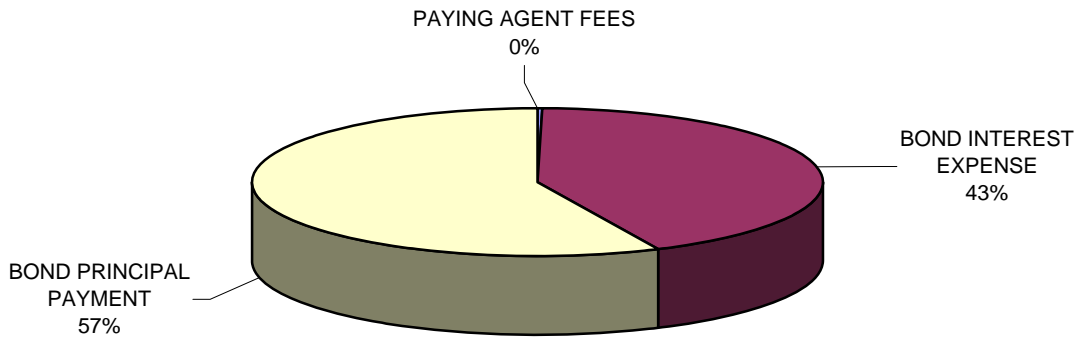
| | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|-------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**INTEREST & SINKING FUND
ADOPTED REVENUES**



**INTEREST & SINKING FUND
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

INTEREST & SINKING FUND

523-000

523-051

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|-------------------------------------|-------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|----------------------|
| REVENUES | | | | | | | |
| 40000 | Property Taxes | (420,194) | (583,242) | (583,242) | (587,837) | (622,735) | (690,788) |
| 40015 | Property Taxes/P & I | (3,000) | (3,000) | (3,000) | (4,987) | (3,000) | (3,000) |
| 48000 | Contribution From PID | - | - | (131,342) | (131,342) | - | - |
| 49010 | Interest Income | (12,000) | (12,000) | (12,000) | (12,730) | (12,000) | (12,000) |
| 49035 | Prior Year Reserves | - | (83,962) | (83,962) | - | (155,463) | - |
| 49135 | Intergov Trans In (EDC4A, 4B) | (105,432) | (162,057) | (162,057) | (161,076) | (157,183) | (162,672) |
| 49155 | Interfund Trans In (Capital) | (72,572) | (72,321) | - | - | (10,000) | - |
| 49900 | Miscellaneous Income | - | (131,342) | - | - | - | - |
| TOTAL REVENUES | | \$ (613,198) | \$ (1,047,924) | \$ (975,603) | \$ (897,971) | \$ (960,381) | \$ (868,460) |
| EXPENSES | | | | | | | |
| 70005 | Paying Agent Fees | 1,550 | 1,500 | 2,816 | 2,816 | 2,000 | 2,000 |
| 70025 | Bond Interest Expense | 237,370 | 457,935 | 457,935 | 457,924 | 387,918 | 369,728 |
| 70035 | Bond Principal Payment | 305,000 | 447,000 | 447,000 | 447,000 | 515,000 | 540,000 |
| TOTAL EXPENSES | | \$ 543,920 | \$ 906,435 | \$ 907,751 | \$ 907,739 | \$ 904,918 | \$ 911,728 |
| TOTAL REVENUES OVER EXPENSES | | \$ 69,278 | \$ 141,489 | \$ 67,852 | \$ (9,768) | \$ 55,463 | \$ (43,268) |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

ECONOMIC DEVELOPMENT CORPORATION 4A FUND



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



**ECONOMIC DEVELOPMENT CORPORATION 4A FUND
 (143-030)**

Mission

EDC4A will continue to use its resources to promote and implement capital park projects that will enhance the lives of the current residents that use our park and recreational amenities as well as attract new residents to our Town as a result of our diverse and attractive park system.

Departmental Goal

The Development Corporation Act of 1979 authorizes municipalities to enact sales and use tax for the purpose of economic development and provides the guidelines under which the Economic Development Corporation functions. All cities located in a country with a population of less than 500,000 may impose the tax if the new combined local sales tax rate does not exceed 2%.

The Town Council called for election on March 21, 2000, and on May 6, 2000, the voters of the Town of Trophy Club approved a half-cent sales tax to promote economic development. Results were canvassed on May 9, 2000.

Five individuals comprise the corporation's board of directors, and each member cannot exceed a term of six (6) years. Furthermore, these board members are selected and appointed by the Town Council. The Town Council approves the EDC budget on an annual basis.

The 4A tax is primarily intended for manufacturing and industrial development, and cities may use the money raised by this sales tax to acquire or pay for land, buildings, equipment, facilities, expenditures, targeted infrastructure and improvements related to various other purposes. 4A corporations may also use their revenue to undertake projects eligible under 4B without voting to abolish the 4a tax and imposing the 4B tax, but only after a public hearing and voter approval.

Fiscal Year 2007- 2008 Accomplishments

- Provided funding for a parking lot at Harmony Park to provide relief for the local youth sport organizations.

Fiscal Year 2008- 2009 Departmental Objectives

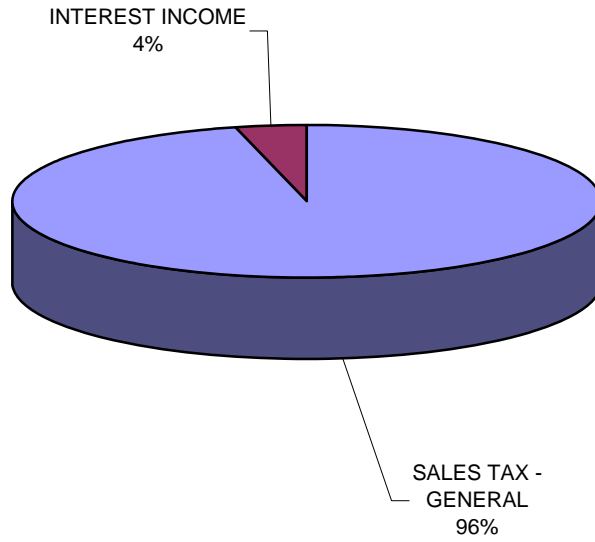
- To provide funding for a revised Trophy Club Park Concept Plan that will allow for additional park uses and present the plan to the Army Corp of Engineers for adoption.
- To use its resources as needed to assist the Town in the development and implementation of park amenities identified within the Comprehensive Park Plan.

Staff

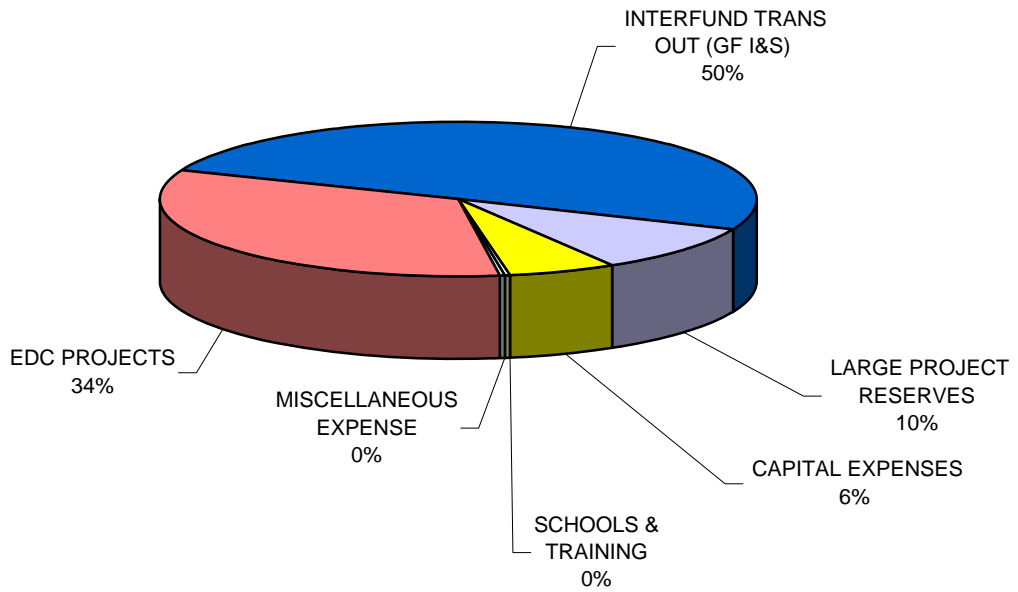
| | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|-------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**EDC4A FUND
ADOPTED REVENUES**



**EDC4A FUND
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

ECONOMIC DEVELOPMENT CORPORATION 4A FUND
143-000
143-030

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|-----------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| REVENUES | | | | | | | |
| 40030 | Sales Tax - General | (237,168) | (230,000) | (239,184) | (215,999) | (251,143) | (258,677) |
| 49010 | Interest Income | (15,161) | (13,000) | (9,893) | (9,893) | (10,000) | (10,000) |
| | TOTAL REVENUES | \$ (252,329) | \$ (243,000) | \$ (249,077) | \$ (225,892) | \$ (261,143) | \$ (268,677) |
| EXPENSES | | | | | | | |
| 55045 | Legal | - | 300 | - | - | 300 | 300 |
| 60070 | Dues & Memberships | 350 | - | - | 5 | - | - |
| 60080 | Schools & Training | (75) | 750 | - | - | 750 | 750 |
| 60245 | Miscellaneous Expenses | - | 100 | 20 | 19 | 100 | 100 |
| 60280 | Property Maintenance | - | - | - | - | - | - |
| 60315 | EDC Projects | - | 40,000 | 65,690 | 43,482 | 87,611 | 84,656 |
| 60335 | Interfund Trans Out (GF I&S) | 105,433 | 162,057 | 162,057 | 161,076 | 130,821 | 135,713 |
| 60340 | Large Project Reserves | 145,876 | 29,593 | 11,310 | 11,310 | 26,361 | 26,958 |
| 65085 | Office Supplies | - | 200 | - | - | 200 | 200 |
| 69005 | Capital Expenses | 5,000 | 10,000 | 10,000 | 10,000 | 15,000 | 20,000 |
| | TOTAL EXPENSES | \$ 256,584 | \$ 243,000 | \$ 249,077 | \$ 225,892 | \$ 261,143 | \$ 268,677 |
| | TOTAL REVENUES OVER EXPENSES | \$ (4,255) | \$ - | \$ - | \$ - | \$ - | \$ - |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

ECONOMIC DEVELOPMENT CORPORATION 4B FUND



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



**ECONOMIC DEVELOPMENT CORPORATION 4B FUND
 (113-030)**

Mission

The mission of the Trophy Club Economic Development Corporation 4B (EDC 4B) is to promote economic development within the town and the State of Texas in order to eliminate unemployment and under employment, and to promote and encourage employment and the public welfare of, for, and on behalf of the town by undertaking, developing, providing, and financing projects* under the Economic Development Act and as defined in Section 4B of the Act.

Departmental Goal

The EDC 4B is responsible for designing a strategy each year for the expenditure of the 1/2% sales and use tax receipts received by Trophy Club. These taxes may be used for the purposes defined in Section B of Article 5190.6, V.T.C.S., of the Development of the Town of Trophy Club as defined in the Comprehensive Land Use Plan. The strategy, along with an implementation and an oversight plan, is presented to the Town Council, Town of Trophy Club by August 1 of each year. The EDC 4B is established by the Economic Development Act. Its members are appointed by the Town Council.

Fiscal Year 2007- 2008 Accomplishments

- Began to develop a Business Retention Plan.
- Actively promoted development of key sites and existing commercial structures to their highest and best use.
- Refined Trophy Club's economic development marketing materials, investigated a new branding campaign, and continued outreach efforts to developers, business owners, and elected officials.
- Developed a relationship and partnership with the Northwest Chamber of Commerce.
- Investigated and researched development of potential new business incentives.
- Reviewed and revised mission statement, vision, and short term goals.
- Continued dialogue with developers to further encourage and define their development plans.
- Initiated and conducted a strategic planning session with a professional facilitator.
- Received partial results of Buxton Retail Study and actively promoted results among retailers.
- Attended International Council of Shopping Centers deal-making conference in San Antonio, Texas.
- Contracted with GSBS Architects to begin a Design Charrette for the property located at Trophy Club Dr and Highway 114.

Fiscal Year 2008- 2009 Departmental Objectives

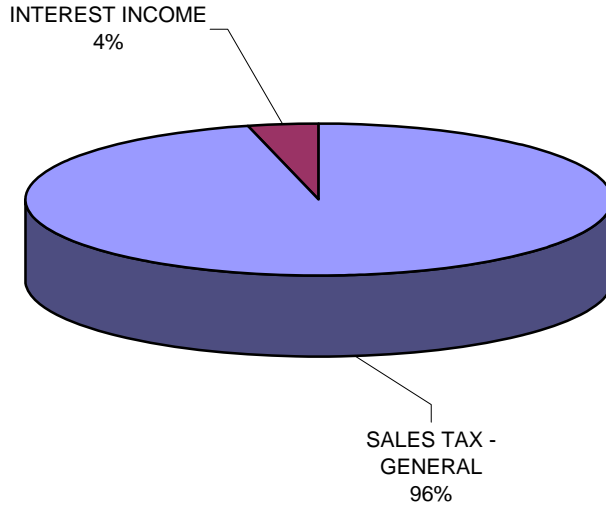
- Develop and implement the adopted strategic plan.
- Finalize Buxton Study utilizing the remaining eight retail matches.
- Attend International Council of Shopping Centers (ICSC) deal-making conference in San Antonio, Texas.
- Initiate a Town branding and marketing study and move forward with results.
- Continue actively marketing key development sites and existing commercial structures.
- Research development and architectural firms to design conceptual plans for existing commercial development sites, and actively market the results.
- Complete the GSBS Architects Design Charratte for the property located at Trophy Club Dr and Highway 114.
- Initiate a Design Charrette process for 17 acres located across from Byron Nelson High School.

Staff

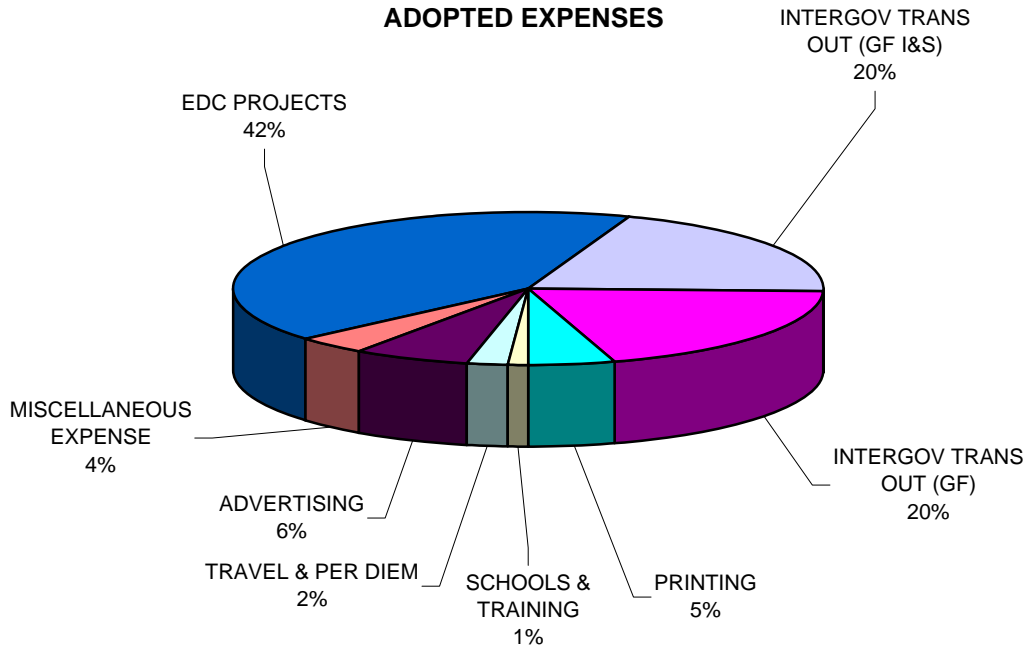
| | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|-------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**EDC4B FUND
ADOPTED REVENUES**



**EDC4B FUND
ADOPTED EXPENSES**



"a great place to call home"

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

ECONOMIC DEVELOPMENT CORPORATION 4B FUND

113-000

113-030

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|-------------------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| REVENUES | | | | | | | |
| 40030 | Sales Tax - General | (118,584) | (115,000) | (115,000) | (107,999) | (125,572) | (129,339) |
| 49010 | Interest Income | (7,482) | (6,000) | (6,000) | (5,319) | (5,000) | (5,000) |
| TOTAL REVENUES | | \$ (126,066) | \$ (121,000) | \$ (121,000) | \$ (113,318) | \$ (130,572) | \$ (134,339) |
| EXPENSES | | | | | | | |
| 60066 | Publications/Books/Subscriptions | - | 100 | 100 | 119 | 100 | 100 |
| 60070 | Dues & Memberships | - | 2,500 | 2,500 | 2,650 | - | - |
| 60080 | Schools & Training | 525 | 1,400 | - | - | 1,400 | 1,400 |
| 60100 | Travel & Per Diem | - | 3,000 | 1,500 | 654 | 3,000 | 3,150 |
| 60125 | Advertising | 9,387 | 11,310 | 2,300 | 2,232 | 8,373 | 8,373 |
| 60245 | Miscellaneous Expenses | 2,307 | 5,000 | 100 | 231 | 5,000 | 5,000 |
| 60315 | EDC Projects | 15,000 | 20,000 | 69,879 | 62,921 | 54,571 | 57,592 |
| 60335 | Intergov Trans Out (GF I&S) | - | - | - | - | 26,362 | 26,958 |
| 60340 | Large Project Reserves | - | 45,924 | 33,299 | 33,299 | - | - |
| 60355 | Intergov Trans Out (GF) | 16,364 | 25,566 | 11,122 | 11,122 | 25,566 | 25,566 |
| 65085 | Office Supplies | 8 | 200 | 200 | 91 | 200 | 200 |
| 65105 | Printing | - | 6,000 | - | - | 6,000 | 6,000 |
| TOTAL EXPENSES | | \$ 109,823 | \$ 121,000 | \$ 121,000 | \$ 113,319 | \$ 130,572 | \$ 134,339 |
| TOTAL REVENUES OVER EXPENSES | | \$ 16,242 | \$ - | \$ - | \$ - | \$ - | \$ - |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB BUDGET & TAX CODIFICATION



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

RESOLUTION NO. 2008-17

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB, TEXAS APPROVING THE PLACEMENT OF A PROPOSAL ON THE SEPTEMBER 22, 2008, TOWN COUNCIL PUBLIC MEETING AGENDA TO ADOPT A 2008 TAX RATE THAT WILL EXCEED THE LOWER OF THE ROLLBACK RATE OR THE EFFECTIVE TAX RATE; CALLING PUBLIC HEARINGS ON A TAX INCREASE TO BE HELD ON AUGUST 18, 2008 AND SEPTEMBER 08, 2008; REQUIRING PUBLICATION OF A NOTICE OF PUBLIC HEARING ON TAX INCREASE IN ACCORDANCE WITH THE LAW; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council desires to consider adoption of a tax rate of *\$0.43051 per \$100 valuation*, which will exceed the lower of the rollback rate or the effective tax rate, in accordance with the requirements of the Texas Tax Code Chapter 26 and to schedule public hearings on the proposed tax increase as required by law;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB, TEXAS:

Section 1. The Town Council desires to consider adoption a tax rate for the 2008 tax year of *\$0.43051 per \$100 valuation* that will exceed the lower of the rollback rate or the effective tax rate.

Section 2. The Town Council hereby approves the placement of an item on the September 22, 2008 Town Council public meeting agenda, such meeting being a regular Council meeting, to vote on a proposed tax rate of *\$0.43051 per \$100 valuation* that will exceed the lower of the rollback rate or the effective tax rate.

Section 3. The Town Council hereby calls public hearings on the proposed tax increase to be held in the Svore Municipal Building located at 100 Municipal Drive, Trophy Club, Texas 76262 on August 18, 2008 and September 08, 2008 at 7:00 p.m., such dates being weekdays which are not public holidays. The first public hearing will not be held until at least seven days after notice of both public hearings have been published in the *Trophy Club Times*, a newspaper having general circulation within the Town, in the form of the attached Notice of Public Hearing on Tax Increase, which is incorporated into this Resolution for all purposes meeting the size requirements specified Texas Tax Code §26.06. The Town Manager and the Assistant Town Manager are hereby directed to publish such notice in accordance with this Resolution and in

accordance with Texas Tax Code §26.06. At both public hearings, the Town Council will afford adequate opportunity for both proponents and opponents of the tax increase to present their views.

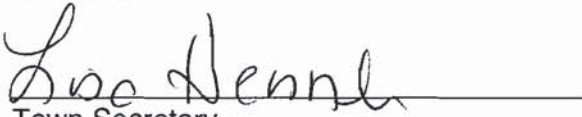
Section 4. This Resolution shall become effective immediately upon its passage and approval at a regular meeting of the Town Council of the Town of Trophy Club, Texas on this the 4th day of August, 2008, at which meeting a quorum was present and the meeting was held in accordance with the provisions of Texas Government Code §551.001, et seq. The Town Secretary is hereby directed to record this Resolution and the vote on the proposal to place the item for a tax increase on the September 22, 2008 Town Council agenda.

PASSED AND APPROVED by the Town Council of the Town of Trophy Club, Texas, this 4th day of August, 2008.



Nick Sanders, Mayor
Town of Trophy Club, Texas

ATTEST:



Loo Henna
Town Secretary
Town of Trophy Club, Texas

[Seal]

APPROVED AS TO FORM:



Patricia Adams
Town Attorney
Town of Trophy Club, Texas



TOWN OF TROPHY CLUB, TEXAS

ORDINANCE NO. 2008-27

AN ORDINANCE OF THE TOWN OF TROPHY CLUB, TEXAS ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009, AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT, OPERATION, ACTIVITY, PURCHASE, ACCOUNT AND OTHER EXPENDITURES; PROVIDING FOR EMERGENCY EXPENDITURES AND EXPENDITURES AS ALLOWED BY APPLICABLE STATE LAW; PROVIDING FOR FILING OF DOCUMENTS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Trophy Club is a home rule municipality regulated by state law and its Charter; and

WHEREAS, the Charter of the Town provides that the Town Manager shall prepare a proposed budget annually and submit that budget to Council; and

WHEREAS, the proposed budget for the Town of Trophy Club, Texas (the "Town") which has been filed with the Town Secretary is a budget to cover all proposed expenditures of the Town for the fiscal year beginning October 1, 2008, and ending September 30, 2009; and

WHEREAS, the budget shows as definitely as possible each of the various projects for which appropriations are set up in the budget, shows the estimated amount of money carried in the budget for each of such projects, and otherwise complies with all requirements of the home rule Charter for the Town; and

WHEREAS, public notice of a public hearing on the proposed annual budget, stating the date, time, and place and subject matter of the public hearing, was given as required by the laws of the State of Texas; and

WHEREAS, the Town Council has studied the budget and listened to the comments received at the public hearing and has determined that the budget attached hereto is in the best interest of the Town of Trophy Club.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB, TEXAS:

SECTION 6.
SAVINGS

All rights and remedies of the Town of Trophy Club, Texas, are expressly saved as to any and all provisions of any other Ordinance affecting budget requirements, which have secured at the time of the effective date of this Ordinance.


SECTION 7.
ENGROSSMENT AND ENROLLMENT

The Town Secretary of the Town of Trophy Club is hereby directed to engross and enroll this Ordinance by filing this Ordinance in the ordinance records of the Town as required in the Town Charter.

SECTION 8.
EFFECTIVE DATE

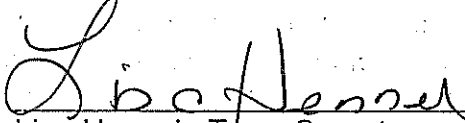
This Ordinance shall be effective from and after its date of passage in accordance with law, and it is so ordained.

PASSED AND APPROVED by the Town Council of the Town of Trophy Club, Texas, this the 22ND day of September 2008.



Nick Sanders, Mayor
Town of Trophy Club, Texas

ATTEST:

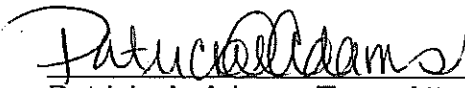


Lisa Hennek, Town Secretary
Town of Trophy Club, Texas

[SEAL]



APPROVED AS TO FORM:



Patricia A. Adams, Town Attorney
Town of Trophy Club, Texas

PUBLIC IMPROVEMENT DISTRICT OPERATIONS & MAINTENANCE FUND



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services



**PUBLIC IMPROVEMENT DISTRICT NO.1
OPERATIONS & MAINTENANCE FUND (703-050)**

Mission

The Public Improvement District Act (PID Act) requires that a service plan cover a period of at least five years. Furthermore, this plan shall be reviewed and updated appropriately, and then accepted and adopted by the Town Council on an annual basis for the purpose of determining the budget for improvements and levying an assessment.

Emergency services shall include, without limitation, fire suppression and control, inspection services, arson investigations, hazardous material response, search and rescue, emergency recovery and extraction, pre-hospital medical stabilization or transportation of persons who are sick, injured, wounded, or otherwise incapacitated or helpless including basic life support ambulance services, advance life support ambulance services, air ambulance services, and quick-response unit services provided by the Town.

Departmental Goal

The Highlands of Trophy Club is located in the Town of Trophy Club, Texas, within Denton County, Texas. The planned development contains approximately 697 acres, of which approximately 609 acres is within the Public Improvement District (PID). Approximately 49 acres is within the planned development but outside of the proposed PID boundaries. At completion, the PID is expected to consist of approximately 1,474 residential units, two parks, entry monuments, and associated rights-of-way, landscaping, and infrastructure necessary to provide roadways, drainage and utilities to the PID.

The Services that may be provided by a PID include “special supplemental services for improvement and promotion of the district, including services relating to advertising, promotion, health and sanitation, water and wastewater, public safety, security, business recruitment, development, recreation and cultural enhancement.”

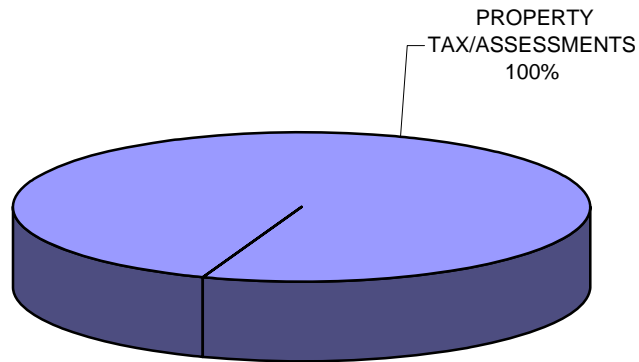
After analyzing the Authorized Services authorized by the PID Act, the Town had determined that emergency services should be undertaken by the Town and will be of special benefit to Assessed Property within the PID.

Staff

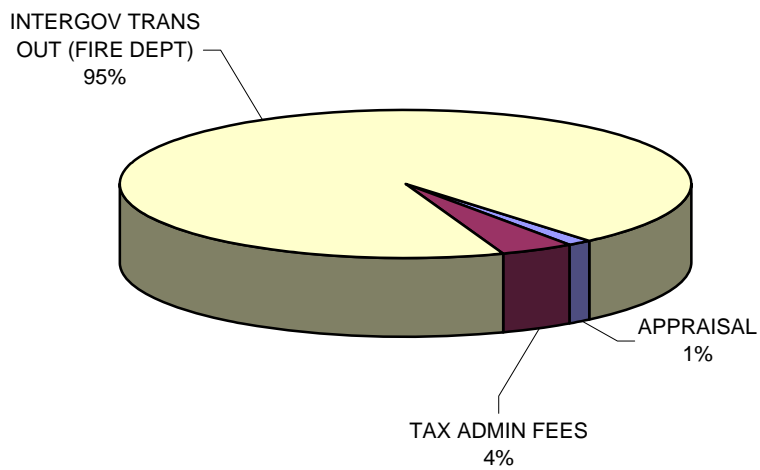
| | <i>2006-07</i> | <i>2007-08</i> | <i>2007-08</i> | <i>2008-09</i> |
|-------|----------------|----------------|----------------|----------------|
| • FTE | N/A | N/A | N/A | 0 |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

**PID O&M FUND
ADOPTED REVENUES**



**PID O&M FUND
ADOPTED EXPENSES**



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LINE ITEM DETAIL

PUBLIC IMPROVEMENT DISTRICT FUND
OPERATIONS & MAINTANENCE
703-000
703-050

| ACCOUNT NUMBER | DESCRIPTION | 2006-07 ACTUAL | 2007-08 BUDGET | 2007-08 AMENDED | 2007-08 ESTIMATE | 2008-09 ADOPTED | 2009-10 PROJECTED |
|-----------------|-------------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|----------------------|
| REVENUES | | | | | | | |
| 40000 | Property Taxes/Assessments | - | - | (6,995) | (7,065) | (16,308) | - |
| 40005 | Property Tax/Assess Prior Year | - | - | - | - | - | - |
| 40015 | Property Tax/Assess P & I | - | - | (4) | (4) | - | - |
| 49011 | Interest Income | - | - | (3,240) | (3,240) | - | - |
| | TOTAL REVENUES | \$ - | \$ - | \$ (10,239) | \$ (10,309) | \$ (16,308) | \$ - |
| EXPENSES | | | | | | | |
| 55060 | Appraisal | - | - | 100 | 100 | 210 | - |
| 55065 | Tax Admin Fees | - | - | 387 | 387 | 677 | - |
| 60345 | Intergov Trans Out (Fire Dept) | - | - | - | - | 15,421 | - |
| | TOTAL EXPENSES | \$ - | \$ - | \$ 487 | \$ 487 | \$ 16,308 | \$ - |
| | TOTAL REVENUES OVER EXPENSES | \$ - | \$ - | \$ 9,752 | \$ 9,822 | \$ - | \$ - |

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

PUBLIC IMPROVEMENT DISTRICT BUDGET & TAX CODIFICATION



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

TOWN OF TROPHY CLUB, TEXAS

RESOLUTION NO. 2008- 21

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB, TEXAS ACCEPTING A SERVICE AND ASSESSMENT PLAN FOR AUTHORIZED SERVICES FOR THE TOWN OF TROPHY CLUB PUBLIC IMPROVEMENT DISTRICT NO. 1 (THE HIGHLANDS AT TROPHY CLUB); SETTING A DATE FOR A PUBLIC HEARING; AUTHORIZING THE PUBLICATION OF NOTICE; ENACTING OTHER PROVISIONS RELATING THERETO; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on March 16, 2007, the Town received a petition meeting the requirements of Sec. 372.005 of the Public Improvement District Assessment Act (the "Act") requesting the creation of a public improvement district over a portion of the area of the Town to be known as The Town of Trophy Club Public Improvement District No. 1(the "District"); and

WHEREAS, the petition contained the signatures of the owners of taxable property representing more than fifty percent of the appraised value of taxable real property liable for assessment within the District, as determined by the then current ad valorem tax rolls of the Denton Central Appraisal District and the signatures of property owners who own taxable real property that constitutes more than fifty percent of the area of all taxable property that is liable for assessment by the District; and

WHEREAS, on May 7, 2007, after due notice, the Town Council of the Town (the "Town Council") held the public hearing in the manner required by law on the advisability of the Improvement Projects and services described in the petition as required by Sec. 372.009 of the PID Act and made the findings required by Sec. 372.009(b) of the PID Act and, by Resolution No. 2008-08, adopted by a majority of the members of the Town Council, authorized the District in accordance with its finding as to the advisability of certain public improvement projects and services; and

WHEREAS, on May 18, 2007, the Town published notice of its authorization of the District in the Trophy Club Times, a newspaper of general circulation in the Town; and

WHEREAS, no written protests of the District from any owners of record of property within the District were filed with the Town Secretary within 20 days after May 18, 2007; and

WHEREAS, on May 21, 2007, the Council adopted a resolution (the "Cost Resolution") determining the total costs of the District improvements, directing the filing of a proposed assessment roll, and directing related action; and

WHEREAS, pursuant to Sections 372.013 and 372.014 of the PID Act, the Town Council has directed the preparation of a Service and Assessment Plan for Authorized Services for the District (the "Plan"), such Plan is attached hereto as Exhibit B, covers a period of at least five years, and defines the annual indebtedness and the projected costs of the Authorized Services, as identified and defined in the Plan; and

WHEREAS, the Plan includes an assessment plan that apportions the cost of the Authorized Services to be assessed against property in the District and such apportionment is made on the basis of special benefits accruing to the property because of the Authorized Services; and

WHEREAS, after determining the total cost of the Authorized Services, the Town Council directed the preparation of an Assessment Roll that states the assessment against each parcel of land in the District and such Assessment Roll is attached to and a part of the Plan; and

WHEREAS, the Town Council notes that the Plan and Assessment Roll may be amended with such changes as the Town Council deems appropriate before such Plan and Assessment Roll are adopted as final by the Town Council; and

WHEREAS, the Town has determined to call a public hearing regarding the levy of assessments pursuant to the Plan and the Assessment Roll pursuant to Section 372.016 of the Act; and

WHEREAS, the Town desires to publish notice of a public hearing to adopt the Plan and Assessment Roll in order to provide notice to all interested parties of the Town's proposed levy of assessments against property in the District, pursuant to Section 372.016 of the Act; and

WHEREAS, the Town desires to file the Plan and Assessment Roll with the Town Secretary such that they are available for public inspection pursuant to Section 372.016 of the Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB, TEXAS, THAT:

Section 1. Findings. The findings and determinations set forth in the preambles hereto are hereby incorporated by reference for all purposes.

Section 2. Calling Public Hearing. The Town Council hereby calls a public hearing (the "Public Hearing") for 7:00 p.m. on September 22, 2008 at the regular meeting place of the Town Council of the Town of Trophy Club, Texas, Svore Municipal Building, 100 Municipal Drive, Trophy Club, Texas, to consider approving the Plan, with such changes and amendments as the Town Council deems necessary, and the Assessment Roll with such amendments to the assessments on any parcel as the Town Council deems necessary. After all objections made at such hearing have been heard, the Town Council may (i) levy the assessments as special assessments against each

parcel of property in the District as set forth in the proposed Plan and Assessment Roll; (ii) specify the method of payment of the assessment, and (iii) provide that assessments be paid in periodic installments. Notice of the hearing setting out the matters required by Section 372.016 of the Act shall be given by publication at least eleven (11) days before the date of the hearing, in a newspaper of general circulation in the Town. Notice of such hearing shall also be given by the mailing of a copy of the notice containing the information required by Section 372.016(b) of the Act at least eleven (11) days prior to the hearing to the current address of each owner of property liable for an assessment in the proposed Assessment Roll as reflected on the tax rolls of the Denton Central Appraisal District. All residents and property owners within the District, and all other persons, are hereby invited to appear in person, or by their attorney, and contend for or contest the Plan and the Assessment Roll, and the proposed assessments and offer testimony pertinent to any issue presented on the amount of the assessments, purpose of the assessments, special benefit of the assessments, and the costs of collection and the penalties and interest on delinquent assessments. At or on the adjournment of the hearing conducted pursuant to Section 372.016 on the proposed assessments, the Town Council must hear and pass on any objection to a proposed assessment. The Town Council may amend a proposed assessment on any parcel. The failure of a property owner to receive notice does not invalidate the proceeding.

Section 3. Publication of Notice. The Town Council hereby directs Town Staff to cause the publication of notice of the Public Hearing substantially in the form attached as Exhibit A; such publication to occur before the 10th day before the date of the hearing.

Section 4. Conduct of Public Hearing. The Town Council shall convene at the location and at the time specified in the notice described above for the public hearing and shall conduct the public hearing in connection with its approval of the Plan and the Assessment Roll and the levy of the proposed assessments, including costs of collection and penalties and interest on delinquent assessments. At such public hearing, the Town Council will hear and pass on any objections to the Plan and the Assessment Roll and the levy of the proposed assessments (which objections may be written or oral). At or on the adjournment of the hearing, Council may amend a proposed assessment on any parcel. After all objections, if any, have been heard and passed upon, the Town may (i) levy the assessments as special assessments against each parcel of property in the District as set forth in the Plan and Assessment Roll, (ii) specify the method of payment of the assessment, and (iii) provide that the assessments be paid in periodic installments.

Section 5. Filing of Plans and Assessment Roll. The Plan and Assessment Roll shall be filed in the office of the Town Secretary and be made available to any member of the public who wishes to inspect the same.

Section 6. Effective Date. This Resolution shall become effective upon its passage in accordance with law.

PASSED AND APPROVED this 8th day of September, 2008.




Nick Sanders, Mayor

ATTEST:



Lisa Hennek, Town Secretary

APPROVED AS TO FORM:



Patricia A. Adams, Town Attorney



EXHIBIT A
TOWN OF TROPHY CLUB
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT a public hearing will be conducted by the Town Council of the Town of Trophy Club, Texas on the 22th day of September, 2008 at 7:00 p.m. at the Svore Municipal Building at 100 Municipal Drive, Trophy Club, Denton County, Texas 76262. The public hearing will be held to consider proposed assessments to be levied against the assessable property within THE TOWN OF TROPHY CLUB PUBLIC IMPROVEMENT DISTRICT NO. 1 (the "District") pursuant to the provisions of Chapter 372 of the Texas Local Government Code, as amended.

The general nature of the improvements is emergency services (the "Authorized Services"), including, without limitation, fire suppression and control, inspection services, arson investigations, hazardous material response, search and rescue, emergency recovery and extraction, pre-hospital medical stabilization or transportation of persons who are sick, injured, wounded, or otherwise incapacitated or helpless including basic life support ambulance services, advanced life support ambulance services, air ambulance services, and quick-response unit services provided by the Town.

The total annual cost of the Authorized Services is approximately \$ [REDACTED] (to be determined).

The boundaries of the District are described in Exhibit A attached hereto and made a part hereof for all purposes.

All written or oral objections will be considered at the public hearing.

A copy of the Service and Assessment Plan for Authorized Services and proposed Assessment Roll, which includes the assessments to be levied against each parcel in the District, is available for public inspection at the office of the Town Secretary, Town of Trophy Club, at 100 Municipal Drive, Trophy Club, Texas 76262.

WITNESS MY HAND AND THE OFFICIAL SEAL OF THE TOWN, this 8th day of September, 2008.

/s/ Lisa Hennek
Town Secretary
Town of Trophy Club, Texas

EXHIBIT A BOUNDARIES

The District includes approximately 435 acres located within the corporate limits of the Town of Trophy Club, Denton County, Texas. The District is located at the northeast, southeast and southwest corners of the intersection of State Highway 78 and State Highway 205 and south of Farm to Market Road 2755 between County Road 483 and County Road 484. The District is more particularly described by metes and bounds available for inspection at Town Hall, 100 Municipal Drive, Trophy Club, Texas 76262. For more information call (882) 831-4600.

EXHIBIT B
SERVICE AND ASSESSMENT PLAN FOR AUTHORIZED SERVICES

(Will Be Provided Prior To Council Meeting)

THE TOWN OF TROPHY CLUB
PUBLIC IMPROVEMENT DISTRICT NO. 1
(THE HIGHLANDS AT TROPHY CLUB)
SERVICE AND ASSESSMENT PLAN

AUTHORIZED SERVICES

SEPTEMBER 4, 2008

THE TOWN OF TROPHY CLUB
PUBLIC IMPROVEMENT DISTRICT NO. 1
(THE HIGHLANDS AT TROPHY CLUB)
SERVICE AND ASSESSMENT PLAN

AUTHORIZED SERVICES

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List of Exhibits

| | |
|-----------|-----------------|
| Exhibit A | The PID Map |
| Exhibit B | Assessment Roll |

Section I
PLAN DESCRIPTION AND DEFINED TERMS

A. Introduction

This Service and Assessment Plan is prepared and adopted in conformance with the PID Act and pursuant to the Assessment Ordinance (both as hereinafter defined).

On April 16, 2007, the Town of Trophy Club Town Council passed and approved a resolution approving and authorizing the creation of The Town of Trophy Club Public Improvement District No. 1 (the Highlands at Trophy Club) (the "PID") to finance certain public improvements and the Authorized Services for the benefit of certain property in the PID, all of which is located within the Town.

The PID Act governs the creation of public improvement districts within the State of Texas. Section 372.014 of the PID Act states that "an assessment plan must be included in the annual service plan." The assessment plan is described in Section V of this Service and Assessment Plan.

Section 372.015 of the PID Act states that "the governing body of the municipality or county shall apportion the cost of an improvement to be assessed against property in an improvement district." The method of assessing the costs of the Authorized Improvements to the property in the PID is included in Section V of this Service and Assessment Plan.

Section 372.016 of the PID Act states that "after the total cost of an improvement is determined, the governing body of the municipality or county shall prepare a proposed assessment roll. The roll must state the assessment against each parcel of land in the district, as determined by the method of assessment chosen by the municipality or county under this subchapter." The Assessment Roll for the PID is included as **Exhibit B** of this Service and Assessment Plan. The Assessments as shown on the Assessment Roll are based on the method of assessment described in Section V of this Service and Assessment Plan.

Capitalized terms used herein shall have the meanings ascribed to them in this section of the Service and Assessment Plan.

B. Definitions

The terms used herein shall have the following meanings:

"Annual Collection Costs" mean the following actual or budgeted costs, as applicable, related to the annual collection costs of outstanding Assessments, including the costs or anticipated costs of: (i) computing, levying, collecting and transmitting the Assessments (whether by the Town or otherwise), (ii) the Town in any way related to the collection of the Assessments, including, without limitation, the administration of the PID, maintaining the record of the Assessments, including, without limitation, any associated legal expenses, the reasonable costs of other consultants and advisors and contingencies and reserves for such costs as deemed appropriate by the Town Council.

“Annual Service Plan Update” has the meaning set forth in the first paragraph of Section IV of this Service and Assessment Plan.

“Assessed Property” means Parcels within the PID other than Non-Benefited Property.

“Assessment” means the assessment levied against a Parcel imposed pursuant to the Assessment Ordinance and the provisions herein, as shown on the Assessment Roll.

“Assessment Ordinance” means the Assessment Ordinance approved by the Town Council to approve the imposition of the Assessments.

“Assessment Rate” means the rate determined by dividing the costs of the Authorized Services for a fiscal year plus the Annual Collection Costs by the assessed value of the Assessed Property in the PID for the same fiscal year.

“Assessment Roll” means the document included in this Service and Assessment Plan as *Exhibit B*, as updated, modified or amended from time to time in accordance with the procedures set forth herein and in the PID Act.

“Authorized Services” mean those public services providing a special benefit to the Assessed Property and described in Section III herein and Section 372.003 of the PID Act.

“Delinquent Collection Costs” mean interest, penalties and expenses incurred or imposed with respect to any delinquent Assessments in accordance with §372.018(b) of the PID Act and the costs related to pursuing collection of a delinquent Assessment and foreclosing the lien against the assessed property, including attorneys’ fees.

“Non-Benefited Property” means Parcels within the boundaries of the PID that accrue no special benefit from the Authorized Services, including Public Property and any other property exempt from regular property taxes. **“Parcel”** means a parcel identified by a tax map identification number assigned by the Denton Central Appraisal District for real property tax purposes.

“PID” has the meaning set forth in Section I.A of this Service and Assessment Plan.

“PID Act” means Texas Local Government Code Chapter 372, Improvement Districts in Municipalities and Counties, Subchapter A, Public Improvement Districts, as amended.

“Public Property” means property within the boundaries of the PID that is owned by the federal government, the State of Texas, the Town, a school district, a public utility provider or any other public agency.

“Service and Assessment Plan” means this Service and Assessment Plan prepared for the PID pursuant to the PID Act.

“Town” means the Town of Trophy Club, Texas.

“Town Council” means the duly elected governing body of the Town.

Section II
PROPERTY INCLUDED IN THE PID

The Highlands of Trophy Club is located in the Town of Trophy Club, Texas, within Denton County, Texas. A map of the property within the PID is shown on **Exhibit A** to this Service and Assessment Plan. The property in the PID consists of most of the property within The Highlands of Trophy Club planned development.

The Highlands of Trophy Club planned development contains approximately 697 acres, of which approximately 609 acres is within the PID. Approximately 49 acres is within the planned development but outside of the proposed PID boundaries. This property is located within Trophy Club Municipal District No.1 (MUD 1) and Trophy Club Municipal District No. 2 (MUD 2). Approximately 38 acres of commercial uses is also within the planned development but not within the PID.

At completion, the PID is expected to consist of approximately 1,474 residential units, two parks, entry monuments, and associated rights-of-way, landscaping, and infrastructure necessary to provide roadways, drainage and utilities to the PID.

The estimated number of lots is based upon the Planned Development Ordinance and the Developer's estimated highest and best use of the property within the PID.

Section III
DESCRIPTION OF THE AUTHORIZED SERVICES

The services that may be provided by a PID include "special supplemental services for improvement and promotion of the district, including services relating to advertising, promotion, health and sanitation, water and wastewater, public safety, security, business recruitment, development, recreation, and cultural enhancement."

After analyzing the Authorized Services authorized by the PID Act, the Town has determined that emergency services (the "Authorized Services) should be undertaken by the Town and will be of special benefit to Assessed Property within the PID. These emergency services shall include, without limitation, fire suppression and control, inspection services, arson investigations, hazardous material response, search and rescue, emergency recovery and extraction, pre-hospital medical stabilization or transportation of persons who are sick, injured, wounded, or otherwise incapacitated or helpless including basic life support ambulance services, advanced life support ambulance services, air ambulance services, and quick-response unit services provided by the Town.

Section IV
SERVICE PLAN

The Act requires a service plan cover a period of at least five years. The plan shall be reviewed and updated annually for the purpose of determining the annual budget for improvements. The annual update to this Service and Assessment Plan is herein referred to as the "Annual Service Plan Update."

The annual projected costs are shown by the following table (Table IV-A). This budget is based on existing conditions of the property, where emergency services will be limited to construction activity within the PID. Changes to these conditions, included the construction and occupying of homes, will require a revision in the budget for emergency services to be provided to the PID.

Table IV-A
Annual Projected Costs

| Year | Annual Projected Costs of Authorized Services | Annual Collection Costs | Total Costs |
|------|---|-------------------------|-------------|
| 2008 | \$16,307.89 | \$0 | \$12,055.93 |
| 2009 | \$16,307.89 | \$0 | \$12,055.93 |
| 2010 | \$16,307.89 | \$0 | \$12,055.93 |
| 2011 | \$16,307.89 | \$0 | \$12,055.93 |
| 2012 | \$16,307.89 | \$0 | \$12,055.93 |

The annual projected costs are subject to revision and shall be updated in the Annual Service Plan Update to reflect any changes in the costs of the Authorized Services expected to be provided each year.

The annual projected sources of funds to pay the costs of the Authorized Services are shown by the following table (Table IV-B).

Table IV-B
Annual Projected Sources of Funds

| Year | Assessments | Annual Indebtedness and Other Funds | Total Sources of Funds |
|------|-------------|-------------------------------------|------------------------|
| 2008 | \$16,307.89 | \$0 | \$12,055.93 |
| 2009 | \$16,307.89 | \$0 | \$12,055.93 |
| 2010 | \$16,307.89 | \$0 | \$12,055.93 |
| 2011 | \$16,307.89 | \$0 | \$12,055.93 |
| 2012 | \$16,307.89 | \$0 | \$12,055.93 |

The projected sources of funds is subject to revision based on any changes in the costs of the Authorized Services to be provided to the PID. The sources of funds for the Authorized Services shown in Table IV-B shall be updated each year in the Annual Service Plan Update to reflect any changes in the sources of funds.

Section V
ASSESSMENT PLAN

The Act requires the Town Council to apportion the cost of Authorized Services on the basis of special benefits conferred upon the property from the Authorized Services. The Act provides that the cost of Authorized Services may be assessed: (i) equally per front foot or square foot; (ii) according to the value of the property as determined by the governing body, with or without regard to improvements on the property; or (iii) in any other manner that results in imposing equal shares of the cost on property similarly benefited.

The Town Council has determined to apportion the costs of the Authorized Services “according to the value of the property as determined by the governing body.” The costs of the Authorized Services will be assessed according to the certified tax roll each year, excluding only Non-Benefited Property.

The costs of the Authorized Services for the 2008-2009 fiscal year are estimated to be \$16,307.89. The Annual Collection Costs are estimated to be \$0, resulting in total costs to be collected of \$16,307.89

Table V
Calculation of the Assessment Rate

| | |
|---|--------------|
| Costs of Authorized Services | \$16,307.89 |
| Annual Collection Costs | |
| Total Assessments | \$16,307.89 |
| Assessed value of Assessed Property | \$14,056,101 |
| Assessment Rate (dollars per \$100 of AV) | \$.11602 |

The Assessment Rate shall be applied to each Parcel of Assessed Property to determine the Assessment to be collected for the 2008-2009 fiscal year.

The Assessments shall be paid in the same manner and at the same time and subject to the same remedies upon the failure to pay, to the extent allowed by law, as regular ad valorem property taxes. Delinquent Assessments shall be subject to Delinquent Collection Costs.

The determination by the Town Council of the assessment methodology set forth above is the result of the discretionary exercise by the Town Council of its legislative authority and governmental powers and is conclusive and binding on the current and all future owners of the Assessed Property.

Section VI
THE ASSESSMENT ROLL

The Assessment Roll is attached hereto as Exhibit B. The Assessment shown on each Parcel is equal to the assessed value of the Parcel multiplied by the Assessment Rate. The Assessment Roll shall be updated each year upon the preparation of each Annual Service Plan Update to

reflect the current parcels in the PID, the assessed value for each Parcel, and the Assessment and Annual Collection Costs due for that year.

**Section VIII
MISCELLANEOUS PROVISIONS**

A. Amendments

The Town Council reserves the right to the extent permitted by the Act to amend this Service and Assessment Plan without notice under the Act and without notice to property owners of Parcels: (i) to correct mistakes and clerical errors; (ii) to clarify ambiguities; and (iii) to provide procedures for the collection and enforcement of Assessments, Collection Costs, and other charges imposed by the Service and Assessment Plan.

B. Administration and Interpretation of Provisions

The Town Council shall administer the PID, this Service and Assessment Plan, and all Annual Service Plan Updates consistent with the PID Act, and shall make all interpretations and determinations related to the application of this Service and Assessment Plan unless stated otherwise herein or in the Bond Indenture, and as long as there is a rational basis for the determination made by the Town, such determination shall be conclusive.

C. Severability

If any provision, section, subsection, sentence, clause or phrase of this Service and Assessment Plan, or the application of same to an Parcel or any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Service and Assessment Plan or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this Service and Assessment Plan that no part hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other part hereof, and all provisions of this Service and Assessment Plan are declared to be severable for that purpose.

If any provision of this Service and Assessment Plan is determined by a court to be unenforceable, the unenforceable provision shall be deleted from this Service and Assessment Plan and the unenforceable provision shall, to the extent possible, be rewritten to be enforceable and to give effect to the intent of the City.

Exhibit A

PID MAP

(To Be Provided Prior To Public Hearing & Plan Adoption On September 22, 2008)

Exhibit B
ASSESSMENT ROLL

(To Be Provided Prior To Public Hearing & Plan Adoption On September 22, 2008)

TOWN OF TROPHY CLUB, TEXAS

ORDINANCE NO. 2008 - 26

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB ACCEPTING AND APPROVING AN UPDATE OF THE SERVICE AND ASSESSMENT PLAN FOR AUTHORIZED SERVICES AND AN UPDATED ASSESSMENT ROLL FOR THE TOWN OF TROPHY CLUB PUBLIC IMPROVEMENT DISTRICT NO. 1 ("PID"); MAKING AND ADOPTING FINDINGS; ACCEPTING AND APPROVING THE ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL FOR THE PID, ATTACHED AS AN EXHIBIT HERETO; REQUIRING COMPLIANCE WITH CHAPTER 372; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING SEVERABILITY, PROVIDING FOR ENGROSSMENT AND ENROLLMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on May 7, 2007, after due notice, the Town Council of the Town (the "Town Council") held the public hearing in the manner required by law on the advisability of the public improvements and services described in the petition as required by Sec. 372.009 of the PID Act and made the findings required by Sec. 372.009(b) of the PID Act and, by Resolution No. 2007-08 adopted by a majority of the members of the Town Council, authorized the District in accordance with its finding as to the advisability of the public improvements and services; and

WHEREAS, on November 5, 2007, after notice and a public hearing conducted in the manner require by law, the Town Council adopted Ordinance No. 2007-29 (the "Assessment Ordinance") approving a Service and Assessment Plan and Assessment Roll and the levy of assessments on property in the District;

WHEREAS, on December 13, 2007, the Town Council issued bonds secured directly and indirectly, respectively, by the assessments levied pursuant to the Assessment Ordinance;

WHEREAS, Section 372.013 of the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code (the "PID Act") and the Service and Assessment Plan require that the Service and Assessment Plan and Assessment Roll be annually reviewed and updated;

WHEREAS, the Annual Service Plan Update and updated Assessment Roll attached as Exhibit A hereto conform the original Assessment Roll to the principal and interest payment schedule required for the bonds, thereby reducing the amounts listed on the original Assessment Roll, and update the Assessment Roll to reflect prepayments, property divisions and changes to the budget allocation for District public improvements that occur during the year, if any; and

WHEREAS, the Town Council now desires to proceed with the adoption of this Ordinance which supplements the Assessment Ordinance and approves and adopts the Annual Service Plan Update and the Updated Assessment Roll attached thereto, in conformity with the requirements of the PID Act.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB, TEXAS:

Section 1.
Incorporation of Findings

The findings and determinations set forth in the preambles above are incorporated herein for all purposes and are hereby adopted.

Section 2.
Annual Service Plan Update and Updated Assessment Roll

The Annual Service Plan Update and Updated Assessment Roll attached hereto as Exhibit "A" are hereby accepted and approved and compliance with the PID Act in all matters is required.

Section 3.
Cumulative Repealer

That this Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such Ordinance on the date of adoption of this Ordinance shall continue to be governed by the provisions of that Ordinance and for that purpose the Ordinance shall remain in full force and effect.

Section 4.
Severability

If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this Ordinance or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the Town Council that no portion hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

Section 5.
Engrossment and Enrollment

The Town Secretary of the Town of Trophy Club is hereby directed to engross and enroll this Ordinance by filing this Ordinance in the ordinance records of the Town as required in the Town Charter.

Section 6.
Effective Date

This Ordinance shall take effect, and the levy of the Assessments, and the provisions and terms of the Plan shall be and become effective on upon passage and execution hereof in accordance with the law.

ADOPTED, PASSED, and APPROVED by the Town Council, by a vote of 3 members voting "for" and 0 members voting "against" and with 2 absentee, on this 22nd day of September, 2008.

Town of Trophy Club



Nick Sanders, Mayor

Attest:


Lisa Hennek, Town Secretary

Approved as to Form:


Patricia A. Adams, Town Attorney

**TOWN OF TROPHY CLUB PUBLIC IMPROVEMENT DISTRICT NO. 1
TROPHY CLUB, TEXAS**

ANNUAL SERVICE PLAN UPDATE

September 16, 2008

**EXHIBIT "A"
ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL**

**TOWN OF TROPHY CLUB PUBLIC IMPROVEMENT DISTRICT NO. 1
TROPHY CLUB, TEXAS**

ANNUAL SERVICE PLAN

A. Introduction

The Town of Trophy Club Public Improvement District No. 1 (the "PID") was created pursuant to the PID Act and a resolution of the Town Council on April 16, 2007 to finance certain public improvement projects for the benefit of the property in the PID. The Town of Trophy Club Public Improvement District No. 1 Special Assessment Revenue Bonds, Series 2007 in the aggregate principal amount of \$27,500,000 were issued to finance, refinance, provide or otherwise assist in the acquisition, construction and maintenance of the public improvements provided for the benefit of the property in the PID.

A service and assessment plan (the "Service and Assessment Plan") was prepared at the direction of the Town identifying the public improvements (the "Authorized Improvements") to be provided by the PID, the costs of the Authorized Improvements, the indebtedness to be incurred for the Authorized Improvements, and the manner of assessing the property in the PID for the costs of the Authorized Improvements. The Service and Assessment Plan is to be reviewed and updated annually. This document is the update of the Service and Assessment Plan for 2008.

The Town had an assessment roll (the "Assessment Roll") prepared identifying the assessments on each parcel, based on the method of assessment identified in the Service and Assessment Plan. This Annual Service Plan also explains the update of the Assessment Roll.

B. Update of the Service Plan

Annual Budget for the Public Improvements

The current total estimated costs of the Authorized Improvements is equal to \$22,438,977, which remains the same as the budget estimates included in the Service and Assessment Plan. There have been no budget line item amount revisions for the Authorized Improvements reported by the Developer.

As shown by Table A in the following page, the PID has incurred indebtedness in the total amount of \$27,500,000 in the form of the Series 2007 Bonds, which are to be repaid from Assessments, and the Developer is to fund the balance of the costs of the authorized Improvements as shown below.

Table A
Sources and Uses of Funds
Public Improvements

| <u>Sources of Funds:</u> | <u>Authorized Improvements</u> |
|--|------------------------------------|
| | <u>Series 2007 Bonds</u> |
| Bond proceeds | \$27,500,000 |
| Developer's contribution to prepayment reserve account | \$550,000 |
| Other private funds | \$1,989,012 |
| Total sources of funds | \$30,039,012 |
| <u>Uses of Funds:</u> | |
| Authorized improvements: | \$22,438,977 |
| Capitalized interest account | \$1,633,235 |
| Collection costs account | \$39,054 |
| Reserve account | \$2,750,000 |
| Prepayment reserve account | \$550,000 |
| Cost of issuance | \$2,627,746 |
| Total uses of funds | \$30,039,012 |

A service plan must cover a period of five years. All of the Authorized Improvements are expected to be provided within a period of five years. The anticipated budget for the Authorized Improvements over a period of five years and the indebtedness expected to be incurred for these costs is shown by Table B.

Table B
Authorized Improvements
PID Sources and Uses of Funds
2007 - 2012

| <u>Sources of Funds:</u> | <u>Authorized Improvements</u> | | <u>Total</u> |
|--|--------------------------------|-----------------------|--------------|
| | <u>Year 2007-2008</u> | <u>Year 2009-2012</u> | |
| Bond proceeds | \$20,350,035 | \$7,149,965 | \$27,500,000 |
| Developer's contribution to prepayment reserve account | \$550,000 | \$0 | \$550,000 |
| Other private funds | \$1,526,540 | \$462,472 | \$1,989,012 |
| PID - sources of funds | \$2,360,295 | \$907,313 | \$30,039,012 |
| <u>Uses of Funds:</u> | | | |
| Authorized improvements | \$14,826,540 | \$7,612,437 | \$22,438,977 |
| Capitalized interest account | \$1,633,235 | \$0 | \$1,633,235 |
| Collection costs account | \$39,054 | \$0 | \$39,054 |
| Costs of issuance | \$2,627,746 | \$0 | \$2,627,746 |
| Reserve account | \$2,750,000 | \$0 | \$2,750,000 |
| Prepayment reserve account | \$550,000 | \$0 | \$550,000 |
| PID - uses of funds | \$22,426,575 | \$7,612,437 | \$30,039,012 |

Debt Service and Collection Costs

The Annual Installments

The Assessment imposed on any parcel may be paid in full at any time. If not paid in full, the Assessment shall be payable in thirty annual installments of principal and interest beginning with the tax year following the issuance of the Bonds.

Pursuant to the Service and Assessment Plan, each Assessment shall bear interest at the rate on the Bonds commencing with the issuance of the Bonds. The interest rate on the Bonds is 7.75 percent per annum. Accordingly, the interest rate on the Bonds is used to calculate the interest on the Assessments. These payments, the "Annual Installments" of the Assessments, shall be billed by the Town in 2008 and will be delinquent on February 1, 2009.

Pursuant to the Service and Assessment Plan, the Annual Service Plan Update shall show the remaining balance of the Assessments, the Annual Installment and the Annual Collection Costs to be collected from each Parcel. Annual Collection Costs shall be allocated to each Parcel pro rata based upon the amount the Annual Installment on a Parcel bears to the amount of Annual Installments in the PID as a whole that are payable at the time of such allocation. Each Annual Installment shall be reduced by any credits applied under an applicable Bond Ordinance, such as capitalized interest and interest earnings on any account balances and by any other funds available to the PID.

Annual Budget for the Repayment of Indebtedness

Debt service is to be paid on the Bonds from the collection of the Annual Installments. The interest rate to be paid on the Bonds is 7.75%. In addition, "Collection Costs" are to be collected with the Annual Installments to pay expenses related to the collection of the Annual Installments.

The budget for the PID to be paid from the collection of Annual Installments for 2008 is shown by Table C.

Table C
Budget for the Annual Installments
To be collected for 2008

| | <u>Series 2007 Bonds</u> |
|--|--------------------------|
| Interest payment on April 1, 2009 | \$1,065,625 |
| Interest payment on October 1, 2009 | \$1,065,625 |
| Principal payment on October 1, 2009 | \$0 |
| Subtotal debt service on bonds | \$2,131,250 |
| Annual collection costs | \$41,209 |
| Subtotal Expenses | \$2,172,459 |
| Available capitalized interest account | \$0 |
| Available collection costs account | \$0 ¹ |
| Subtotal funds available | \$0 |
| Annual installment to be collected | \$2,172,459 ² |

¹ The balance in the Collection Cost Account is expected to be zero after the payment of all collection costs through January 31, 2009.

² The Annual Installment to be collected for 2008 is set at the maximum amount included in the SAP to allow for contingency amounts for subsequent years.

As shown in Table C above, the Annual Installment to be collected for 2008 is equal to \$2,172,459. The total debt service on the Series 2007 Bonds and the Annual Collection Costs for 2009 are shown as \$2,131,250 and \$41,209, respectively.

According to the Service and Assessment Plan, 1,474 units are estimated to be built within the PID, representing a total of 986.19 Equivalent Units. There were no prepayments of assessments through August 31, 2008. Accordingly, the principal and interest portion of Annual Installment to be collected from each Equivalent Unit is equal to \$2,161.09 (i.e. $\$2,131,250 \div 986.19 = \$2,161.09$) and the Annual Collection Costs to be collected from each Equivalent Unit is equal to \$41.79 (i.e. $\$41,209 \div 986.19 = \41.79). The total Annual Installment to be collected from each Equivalent Unit is equal to \$2,202.88 (i.e. $\$2,161.09 + \$41.79 = \$2,202.88$).

The Annual Installment for each Lot Type is calculated by multiplying the Annual Installment for each Equivalent Unit (i.e. \$2,202.88) by the equivalent unit factor for

each Lot Type. The Equivalent Units for Lot Type 1 is 1.00 per dwelling unit. The Annual Installment to be collected from each Lot Type 1 is, therefore, equal to \$2,202.88 (i.e. \$2,202.88 * 1.00 = \$2,202.88). The Annual Installment to be collected from each of the remaining Lot Types is calculated in the same manner and is shown in Table D below.

Table D
Annual Installments per Lot Types
To be collected for 2008

| Lot Type | Total Estimated Units | EU per Unit | Total EU | Annual Debt Service (P & I) Per EU | Annual Collection Costs Per EU | Annual Installment Per EU | Annual Installment Per Unit | Total Annual Installment |
|------------|-----------------------|-------------|----------|------------------------------------|--------------------------------|---------------------------|-----------------------------|--------------------------|
| Lot Type 1 | 163 | 1.00 | 163 | \$2,161.09 | \$41.79 | \$2,202.88 | \$2,202.88 | \$359,069.57 |
| Lot Type 2 | 508 | 0.76 | 386.08 | \$2,161.09 | \$41.79 | \$2,202.88 | \$1,674.19 | \$850,488.23 |
| Lot Type 3 | 377 | 0.62 | 233.74 | \$2,161.09 | \$41.79 | \$2,202.88 | \$1,365.79 | \$514,901.36 |
| Lot Type 4 | 177 | 0.53 | 93.81 | \$2,161.09 | \$41.79 | \$2,202.88 | \$1,167.53 | \$206,652.25 |
| Lot Type 5 | 249 | 0.44 | 109.56 | \$2,161.09 | \$41.79 | \$2,202.88 | \$969.27 | \$241,347.62 |
| Total | 1,474 | | 986.19 | | | | | \$2,172,459.04 |

C. Update of the Assessment Plan

The Service and Assessment Plan provided for the "Assessed Property" to be classified into one of five categories for purpose of allocating the Assessments, as follows:

- (i) Lot Type 1,
- (ii) Lot Type 2,
- (iii) Lot Type 3,
- (iv) Lot Type 4, and
- (v) Lot Type 5.

Lot Type 1 consists of single family dwelling units with a minimum size of 12,000 square feet. Lot Type 2 consists of single family dwelling units with a minimum size of 10,000 square feet (but not Lot Type 1). Lot Type 3 consists of single family dwelling units with a minimum size of 8,400 square feet (but not Lot Type 1 or 2). Lot Type 4 consists of single family dwelling units with a minimum size of 7,200 square feet (but not Lot Type 1, 2, or 3). Lot Type 5 consists of lots for attached dwelling units (townhouses) with a minimum size of 3,000 square feet.

The Service and Assessment Plan identified Equivalent Units for each lot in each Lot Type as follows:

| | |
|-----------------|------------------------|
| Lot Type 1 Lots | 1.00 per dwelling unit |
| Lot Type 2 Lots | 0.76 per dwelling unit |
| Lot Type 3 Lots | 0.62 per dwelling unit |
| Lot Type 4 Lots | 0.53 per dwelling unit |
| Lot Type 5 Lots | 0.44 per dwelling unit |

The equivalent unit values are the ratio of the Assessments as allocated to each lot in each property class. These equivalent unit factors were based on the average estimated value and the relative size of the average unit in each class. This method of assessing property has not been changed and Assessed Property will continue to be assessed as provided for in the Service and Assessment Plan.

D. Update of the Assessment Roll

The Assessment Roll is to be updated each year to reflect:

The identification of each Assessed Parcel in the PID (including, if available, the tax parcel identification number for such Parcel), (ii) the Assessments, including any adjustments as provided for in the Service and Assessment Plan or in the Act; (iii) the Annual Installment for the relevant year (if such Assessment is payable) for each Parcel; (iv) prepayments of the Assessments as provided for in this Service and Assessment Plan and (B) any other changes helpful to the administration of the PID and permitted by law.

The Assessment Roll and a summary of the Assessment Roll are shown in Appendix A. (roll to be completed upon receipt of parcels details from developer and engineer). Each parcel in the PID is identified, along with the Assessment on each Parcel and the Annual Installment to be collected from each parcel in each Improvement Area. Assessments are to be reallocated for the subdivision of any parcels.

According to the Service and Assessment Plan, upon the subdivision of any Parcel, the Administrator shall reallocate the Assessment for the Parcel prior to the subdivision among the new subdivided Parcels according to the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

- A = the Assessment for each new subdivided Parcel.
- B = the Assessment for the Parcel prior to subdivision.
- C = the Equivalent Units allocated to each newly subdivided Parcel
- D = the sum of the Equivalent Units for all of the new subdivided Parcels

The calculation of the Equivalent Units as to a Parcel shall be performed by the Administrator and confirmed by the Town Council based on the information available regarding the use of the Parcel. The estimate as confirmed shall be conclusive. The

number of units to be built on a Parcel may be estimated by net land area and reasonable density ratios. Lot type shall be determined by the description that is most similar to the lots being classified.

There have been parcel subdivisions and changes in the PID applicable for the Annual Installments to be collected in 2008. (Description will follow upon receipt of information from the developer and project engineer.)

There were no prepayments of Assessments through August 31, 2008.

The complete Assessment Roll is also available at the Town of Trophy Club, Trophy Club, Texas 76262.

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R305643 | \$0.00 | \$0.11602 | \$0.00 |
| R525799 | \$1,078,604.00 | \$0.11602 | \$1,251.40 |
| R73937 | \$0.00 | \$0.11602 | \$0.00 |
| R525684 | \$599,754.00 | \$0.11602 | \$695.83 |
| R533428 | \$0.00 | \$0.11602 | \$0.00 |
| R312617 | \$44,850.00 | \$0.11602 | \$52.03 |
| R312619 | \$891,260.00 | \$0.11602 | \$1,034.04 |
| R312675 | \$371,147.00 | \$0.11602 | \$430.60 |
| R313701 | \$55.00 | \$0.11602 | \$0.06 |
| R533425 | \$0.00 | \$0.11602 | \$0.00 |
| R313711 | \$105,733.00 | \$0.11602 | \$122.67 |
| R313720 | \$149,929.00 | \$0.11602 | \$173.95 |
| R525439 | \$0.00 | \$0.11602 | \$0.00 |
| R533432 | \$0.00 | \$0.11602 | \$0.00 |
| R533430 | \$0.00 | \$0.11602 | \$0.00 |
| R171484 | \$63.00 | \$0.11602 | \$0.07 |
| R171503 | \$1,123,001.00 | \$0.11602 | \$1,302.91 |
| R533433 | \$0.00 | \$0.11602 | \$0.00 |
| R312606 | \$667,728.00 | \$0.11602 | \$774.70 |
| R312607 | \$4,299.00 | \$0.11602 | \$4.99 |
| R98641 | \$0.00 | \$0.11602 | \$0.00 |
| R526080 | \$531,359.00 | \$0.11602 | \$616.48 |
| R171483 | \$0.00 | \$0.11602 | \$0.00 |
| R526085 | \$576,850.00 | \$0.11602 | \$669.26 |
| R67687 | \$2,458.00 | \$0.11602 | \$2.85 |
| R98639 | \$6,276.00 | \$0.11602 | \$7.28 |
| R526081 | \$9,906.00 | \$0.11602 | \$11.49 |
| R525800 | \$795,718.00 | \$0.11602 | \$923.19 |
| R525801 | \$1,774,089.00 | \$0.11602 | \$2,058.30 |
| R200175296 | \$0.00 | \$0.11602 | \$0.00 |
| R523471 | \$0.00 | \$0.11602 | \$0.00 |
| R523472 | \$0.00 | \$0.11602 | \$0.00 |
| R525688 | \$1,502.00 | \$0.11602 | \$1.74 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R525785 | \$1,494,493.00 | \$0.11602 | \$1,733.91 |
| R523348 | \$9,051.00 | \$0.11602 | \$10.50 |
| R526083 | \$5,503.00 | \$0.11602 | \$6.38 |
| R526084 | \$2,133,346.00 | \$0.11602 | \$2,475.11 |
| R313722 | \$1,744.00 | \$0.11602 | \$2.02 |
| R525430 | \$0.00 | \$0.11602 | \$0.00 |
| R313723 | \$590.00 | \$0.11602 | \$0.68 |
| R533437 | \$7,124.00 | \$0.11602 | \$8.27 |
| R533438 | \$6,975.00 | \$0.11602 | \$8.09 |
| R533439 | \$7,012.00 | \$0.11602 | \$8.14 |
| R533440 | \$6,989.00 | \$0.11602 | \$8.11 |
| R533441 | \$7,494.00 | \$0.11602 | \$8.69 |
| R533260 | \$0.00 | \$0.11602 | \$0.00 |
| R533262 | \$9,447.00 | \$0.11602 | \$10.96 |
| R533264 | \$9,526.00 | \$0.11602 | \$11.05 |
| R533287 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533289 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533290 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533291 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533292 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533293 | \$8,753.00 | \$0.11602 | \$10.16 |
| R533294 | \$9,252.00 | \$0.11602 | \$10.73 |
| R533295 | \$9,447.00 | \$0.11602 | \$10.96 |
| R533296 | \$8,600.00 | \$0.11602 | \$9.98 |
| R533297 | \$9,367.00 | \$0.11602 | \$10.87 |
| R533298 | \$10,064.00 | \$0.11602 | \$11.68 |
| R533307 | \$7,829.00 | \$0.11602 | \$9.08 |
| R533309 | \$7,828.00 | \$0.11602 | \$9.08 |
| R533310 | \$7,828.00 | \$0.11602 | \$9.08 |
| R533311 | \$7,828.00 | \$0.11602 | \$9.08 |
| R533312 | \$7,828.00 | \$0.11602 | \$9.08 |
| R533313 | \$9,062.00 | \$0.11602 | \$10.51 |
| R533314 | \$9,638.00 | \$0.11602 | \$11.18 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R533315 | \$9,541.00 | \$0.11602 | \$11.07 |
| R533316 | \$9,386.00 | \$0.11602 | \$10.89 |
| R533317 | \$9,461.00 | \$0.11602 | \$10.98 |
| R533318 | \$9,461.00 | \$0.11602 | \$10.98 |
| R533319 | \$9,488.00 | \$0.11602 | \$11.01 |
| R533320 | \$9,503.00 | \$0.11602 | \$11.03 |
| R533321 | \$9,580.00 | \$0.11602 | \$11.11 |
| R533322 | \$9,490.00 | \$0.11602 | \$11.01 |
| R533323 | \$9,467.00 | \$0.11602 | \$10.98 |
| R533324 | \$9,536.00 | \$0.11602 | \$11.06 |
| R533325 | \$9,735.00 | \$0.11602 | \$11.29 |
| R533326 | \$9,533.00 | \$0.11602 | \$11.06 |
| R533327 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533328 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533329 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533330 | \$9,439.00 | \$0.11602 | \$10.95 |
| R533331 | \$9,741.00 | \$0.11602 | \$11.30 |
| R533332 | \$10,178.00 | \$0.11602 | \$11.81 |
| R533333 | \$10,024.00 | \$0.11602 | \$11.63 |
| R533334 | \$9,653.00 | \$0.11602 | \$11.20 |
| R533335 | \$9,547.00 | \$0.11602 | \$11.08 |
| R533336 | \$9,499.00 | \$0.11602 | \$11.02 |
| R533337 | \$9,450.00 | \$0.11602 | \$10.96 |
| R533338 | \$9,405.00 | \$0.11602 | \$10.91 |
| R533339 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533340 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533341 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533342 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533343 | \$9,430.00 | \$0.11602 | \$10.94 |
| R533344 | \$9,584.00 | \$0.11602 | \$11.12 |
| R533345 | \$9,463.00 | \$0.11602 | \$10.98 |
| R533346 | \$9,591.00 | \$0.11602 | \$11.13 |
| R533347 | \$9,547.00 | \$0.11602 | \$11.08 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R533348 | \$9,530.00 | \$0.11602 | \$11.06 |
| R533349 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533350 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533351 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533352 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533353 | \$9,361.00 | \$0.11602 | \$10.86 |
| R533354 | \$9,431.00 | \$0.11602 | \$10.94 |
| R533355 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533356 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533357 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533358 | \$8,438.00 | \$0.11602 | \$9.79 |
| R533359 | \$8,438.00 | \$0.11602 | \$9.79 |
| R533360 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533361 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533362 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533363 | \$8,259.00 | \$0.11602 | \$9.58 |
| R533364 | \$9,013.00 | \$0.11602 | \$10.46 |
| R533365 | \$9,179.00 | \$0.11602 | \$10.65 |
| R533366 | \$9,472.00 | \$0.11602 | \$10.99 |
| R533367 | \$8,621.00 | \$0.11602 | \$10.00 |
| R533368 | \$8,118.00 | \$0.11602 | \$9.42 |
| R533369 | \$7,705.00 | \$0.11602 | \$8.94 |
| R533370 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533371 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533372 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533373 | \$8,438.00 | \$0.11602 | \$9.79 |
| R533374 | \$8,438.00 | \$0.11602 | \$9.79 |
| R533375 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533376 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533377 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533378 | \$7,580.00 | \$0.11602 | \$8.79 |
| R533379 | \$8,635.00 | \$0.11602 | \$10.02 |
| R533380 | \$8,111.00 | \$0.11602 | \$9.41 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R533381 | \$7,899.00 | \$0.11602 | \$9.16 |
| R533382 | \$9,445.00 | \$0.11602 | \$10.96 |
| R533383 | \$9,193.00 | \$0.11602 | \$10.67 |
| R533384 | \$8,041.00 | \$0.11602 | \$9.33 |
| R533385 | \$7,946.00 | \$0.11602 | \$9.22 |
| R533386 | \$8,058.00 | \$0.11602 | \$9.35 |
| R533387 | \$7,637.00 | \$0.11602 | \$8.86 |
| R533388 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533389 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533390 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533391 | \$9,504.00 | \$0.11602 | \$11.03 |
| R533392 | \$9,500.00 | \$0.11602 | \$11.02 |
| R533393 | \$8,250.00 | \$0.11602 | \$9.57 |
| R533394 | \$9,422.00 | \$0.11602 | \$10.93 |
| R533395 | \$9,412.00 | \$0.11602 | \$10.92 |
| R533396 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533397 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533398 | \$7,798.00 | \$0.11602 | \$9.05 |
| R533399 | \$8,381.00 | \$0.11602 | \$9.72 |
| R533400 | \$8,219.00 | \$0.11602 | \$9.54 |
| R533401 | \$9,228.00 | \$0.11602 | \$10.71 |
| R533402 | \$9,532.00 | \$0.11602 | \$11.06 |
| R533403 | \$9,501.00 | \$0.11602 | \$11.02 |
| R533404 | \$9,568.00 | \$0.11602 | \$11.10 |
| R533405 | \$9,239.00 | \$0.11602 | \$10.72 |
| R533406 | \$9,793.00 | \$0.11602 | \$11.36 |
| R533407 | \$9,507.00 | \$0.11602 | \$11.03 |
| R533408 | \$9,643.00 | \$0.11602 | \$11.19 |
| R533409 | \$9,382.00 | \$0.11602 | \$10.88 |
| R533410 | \$9,465.00 | \$0.11602 | \$10.98 |
| R533411 | \$9,498.00 | \$0.11602 | \$11.02 |
| R533412 | \$8,452.00 | \$0.11602 | \$9.81 |
| R533413 | \$9,444.00 | \$0.11602 | \$10.96 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R533414 | \$9,525.00 | \$0.11602 | \$11.05 |
| R533415 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533416 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533417 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533418 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533419 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533420 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533421 | \$9,367.00 | \$0.11602 | \$10.87 |
| R533422 | \$9,590.00 | \$0.11602 | \$11.13 |
| R533423 | \$0.00 | \$0.11602 | \$0.00 |
| R533425 | \$0.00 | \$0.11602 | \$0.00 |
| R533464 | \$0.00 | \$0.11602 | \$0.00 |
| R533428 | \$0.00 | \$0.11602 | \$0.00 |
| R533465 | \$0.00 | \$0.11602 | \$0.00 |
| R533431 | \$0.00 | \$0.11602 | \$0.00 |
| R533434 | \$0.00 | \$0.11602 | \$0.00 |
| R534852 | \$7,516.00 | \$0.11602 | \$8.72 |
| R534853 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534854 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534855 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534856 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534857 | \$7,597.00 | \$0.11602 | \$8.81 |
| R534858 | \$0.00 | \$0.11602 | \$0.00 |
| R534859 | \$8,262.00 | \$0.11602 | \$9.59 |
| R534860 | \$8,002.00 | \$0.11602 | \$9.28 |
| R534861 | \$26,409.00 | \$0.11602 | \$30.64 |
| R534862 | \$7,663.00 | \$0.11602 | \$8.89 |
| R534863 | \$7,663.00 | \$0.11602 | \$8.89 |
| R534864 | \$7,663.00 | \$0.11602 | \$8.89 |
| R534865 | \$7,659.00 | \$0.11602 | \$8.89 |
| R534866 | \$7,619.00 | \$0.11602 | \$8.84 |
| R534867 | \$7,543.00 | \$0.11602 | \$8.75 |
| R534868 | \$8,749.00 | \$0.11602 | \$10.15 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R534869 | \$7,881.00 | \$0.11602 | \$9.14 |
| R534870 | \$8,832.00 | \$0.11602 | \$10.25 |
| R534871 | \$7,542.00 | \$0.11602 | \$8.75 |
| R534872 | \$7,620.00 | \$0.11602 | \$8.84 |
| R534873 | \$7,788.00 | \$0.11602 | \$9.04 |
| R534874 | \$7,981.00 | \$0.11602 | \$9.26 |
| R534875 | \$8,377.00 | \$0.11602 | \$9.72 |
| R534876 | \$8,683.00 | \$0.11602 | \$10.07 |
| R534877 | \$8,028.00 | \$0.11602 | \$9.31 |
| R534878 | \$7,493.00 | \$0.11602 | \$8.69 |
| R534879 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534880 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534881 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534882 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534883 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534884 | \$7,429.00 | \$0.11602 | \$8.62 |
| R534885 | \$7,446.00 | \$0.11602 | \$8.64 |
| R534886 | \$6,753.00 | \$0.11602 | \$7.83 |
| R534887 | \$6,753.00 | \$0.11602 | \$7.83 |
| R534888 | \$6,753.00 | \$0.11602 | \$7.83 |
| R534889 | \$6,753.00 | \$0.11602 | \$7.83 |
| R534890 | \$7,448.00 | \$0.11602 | \$8.64 |
| R534891 | \$6,754.00 | \$0.11602 | \$7.84 |
| R534892 | \$8,034.00 | \$0.11602 | \$9.32 |
| R534893 | \$7,593.00 | \$0.11602 | \$8.81 |
| R534894 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534895 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534896 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534897 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534898 | \$7,474.00 | \$0.11602 | \$8.67 |
| 20447888 | \$10,740.00 | \$0.11602 | \$12.46 |
| R533305 | \$2,801.00 | \$0.11602 | \$3.25 |
| R533454 | \$877.00 | \$0.11602 | \$1.02 |

Assessment Roll
The Town of Trophy Club
Public Improvement dlstrict No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|--------------|----------------------------|-----------------|--------------------|
| R533450 | \$9,402.00 | \$0.11602 | \$10.91 |
| R533451 | \$6,381.00 | \$0.11602 | \$7.40 |
| R533452 | \$6,272.00 | \$0.11602 | \$7.28 |
| R533286 | \$2,273.00 | \$0.11602 | \$2.64 |
| 20446270 | \$94,980.00 | \$0.11602 | \$110.20 |
| 20446646 | \$16,070.00 | \$0.11602 | \$18.64 |
| R533265 | \$9,567.00 | \$0.11602 | \$11.10 |
| R533480 | \$0.00 | \$0.11602 | \$0.00 |
| R533490 | \$0.00 | \$0.11602 | \$0.00 |
| R533498 | \$0.00 | \$0.11602 | \$0.00 |
| R533500 | \$0.00 | \$0.11602 | \$0.00 |
| R533501 | \$0.00 | \$0.11602 | \$0.00 |
| Total | \$14,056,101.00 | | \$16,307.89 |

TOWN OF TROPHY CLUB, TEXAS

ORDINANCE NO. 2008 - 30

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB ACCEPTING AND APPROVING A SERVICE AND ASSESSMENT PLAN FOR AUTHORIZED SERVICES AND ASSESSMENT ROLL FOR THE TOWN OF TROPHY CLUB PUBLIC IMPROVEMENT DISTRICT NO.1; MAKING A FINDING OF SPECIAL BENEFIT TO THE PROPERTY IN THE DISTRICT; LEVYING SPECIAL ASSESSMENTS AGAINST PROPERTY WITHIN THE DISTRICT; PROVIDING FOR PAYMENT OF THE ASSESSMENTS IN ACCORDANCE WITH CHAPTER 372, TEXAS LOCAL GOVERNMENT CODE, AS AMENDED; PROVIDING FOR THE METHOD OF ASSESSMENT AND THE PAYMENT OF THE ASSESSMENT; PROVIDING PENALTIES AND INTEREST ON DELINQUENT ASSESSMENTS, PROVIDING FOR SEVERABILITY; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on March 16, 2007, a petition was submitted and filed with the Town Secretary of the Town (the "Town Secretary") pursuant to the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code (the "PID Act"), requesting the creation of a public improvement district over a portion of the area of the Town to be known as The Town of Trophy Club Public Improvement District No. 1 (the "District"); and

WHEREAS, the petition contained the signatures of the owners of taxable property representing more than fifty percent of the appraised value of taxable real property liable for assessment within the District, as determined by the then current ad valorem tax rolls of the Denton Central Appraisal District and the signatures of property owners who own taxable real property that constitutes more than fifty percent of the area of all taxable property that is liable for assessment by the District; and

WHEREAS, on May 7, 2007, after due notice, the Town Council of the Town (the "Town Council") held the public hearing in the manner required by law on the advisability of the public improvements and services described in the petition as required by Sec. 372.009 of the PID Act and made the findings required by Sec. 372.009(b) of the PID Act and, by Resolution No. 2007-08 adopted by a majority of the members of the Town Council, authorized the District in accordance with its finding as to the advisability of the public improvements and services; and

WHEREAS, on May 18, 2007, the Town published notice of its authorization of the District in the Trophy Club Times, a newspaper of general circulation in the Town; and

WHEREAS, no written protests of the District from any owners of record of property within the District were filed with the Town Secretary within 20 days after May 18, 2007; and

WHEREAS, on May 21, 2007, the Council adopted a resolution (the "Cost Resolution") determining the total costs of the District improvements, directing the filing of a proposed assessment roll, and directing related action; and

WHEREAS, the Town Council, pursuant to Section 372.016(b) of the PID Act, published notice of a public hearing in a newspaper of general circulation in the Town to consider the proposed "Assessment Roll" and the "Service and Assessment Plan for Authorized Services" (the "Plan") and the levy of the "Assessments" on property in the District; and

WHEREAS, the Town Council, pursuant to Section 372.016(c) of the PID Act, mailed notice of the public hearing to consider the proposed Assessment Roll and the Plan and the levy of Assessments on property in the District to the last known address of the owners of the property liable for the Assessments; and

WHEREAS, the Town Council convened the hearing at 5:30 p.m. on the 29th day of September, 2008, at which all persons who appeared, or requested to appear, in person or by their attorney, were given the opportunity to contend for or contest the Plan, the Assessment Roll, and each proposed assessment, and to offer testimony pertinent to any issue presented on the amount of the assessment, the allocation of costs of the Authorized Services, the purposes of the assessment, the special benefits of the assessment, and the penalties and interest on delinquent Assessments; and

WHEREAS, the Town Council finds and determines that the Assessment Roll and the Plan should be approved and that the assessments should be levied as provided in the Plan and Assessment Roll; and

WHEREAS, the Town Council further finds that there were no written objections or evidence submitted to the Town Secretary in opposition to the Plan, the allocation of Costs, the Assessment Roll, and the levy of assessments; and

WHEREAS, the Town Council closed the hearing, and, after considering all written and documentary evidence presented at the hearing, including all written comments and statements filed with the Town, determined to proceed with the adoption of this Ordinance in conformity with the requirements of the PID Act.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF TROPHY CLUB, TEXAS:

Section 1. Terms.

Terms not otherwise defined herein are defined in the Service and Assessment Plan for Authorized Services (the "Plan") attached hereto and incorporated herein as **Exhibit A.**

Section 2. Findings.

The findings and determinations set forth in the preambles are hereby incorporated by reference for all purposes. The Town Council hereby finds, determines, and ordains, as follows:

(a) The apportionment of the costs of the Authorized Services pursuant to the Plan is fair and reasonable, reflects an accurate presentation of the special benefit each property will receive from the construction of the public improvements identified in the Plan, and is hereby approved;

(b) The Plan covers a period of at least five years and defines projected costs for the Authorized Services;

(c) The Plan apportions the cost of the Authorized Services to be assessed against property in the District and such apportionment is made on the basis of special benefits accruing to the property because of the Authorized Services.

(d) All of the real property in the District which is being assessed in the amounts shown in the Assessment Roll will be benefited by the Authorized Services proposed to be provided through the District in the Plan, and each parcel of real property will receive special benefits in each year equal to or greater than each annual Assessment and will receive special benefits during the term of the Assessments equal to or greater than the total amount assessed;

(e) The method of apportionment of the costs of the Authorized Services set forth in the Plan results in imposing equal shares of the Costs on property similarly benefited, and results in a reasonable classification and formula for the apportionment of the costs of the Authorized Services;

(f) The Plan should be approved as the service plan and assessment plan for the District as described in Sections 372.013 and 372.014 of the PID Act;

(g) The Assessment Roll in the form attached as **Exhibit B** to the Plan (the "Assessment Roll") should be approved as the assessment roll for the District;

(h) The provisions of the Plan relating to due and delinquency dates for the Assessments, interest and penalties on delinquent Assessments and procedures in connection with the imposition and collection of Assessments should be approved and will expedite collection of the Assessments in a timely manner in order to provide the services needed and required for the area within the District; and

(i) A written notice of the date, hour, place and subject to this meeting of the Town Council was posted at a place convenient to the public for the time required by law preceding this meeting, as required by the Open Meetings Act,

Chapter 551, Texas Government Code, as amended, and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter hereof has been discussed, considered, and formally acted upon.

Section 3. Assessment Plan.

The Plan is hereby accepted and approved pursuant to the PID Act Sections 372.013 and 372.014 as the service and assessment plan for the District.

Section 4. Assessment Roll.

The Assessment Roll is hereby accepted and approved pursuant to the PID Act Section 372.016 assessment roll of the District.

Section 5. Levy and Payment of Special Assessments for Costs of Improvement Project.

(a) The Town Council hereby levies an assessment on each tract of property located within the District, as shown and described in the Plan and the Assessment Roll, in the respective amounts shown on the Assessment Roll as a special assessment on the properties set forth in the Assessment Roll.

(b) The levy of the Assessments shall be effective on the date of execution of this Ordinance levying assessments and strictly in accordance with the terms of the Plan.

(c) Each Assessment shall be paid annually pursuant to the terms of the Plan.

(d) Each Assessment shall be collected each year in the manner set forth in the Plan by the Denton County Tax Assessor Collector or other qualified collection agent, duly authorized by the Town Council.

Section 6. Method of Assessment.

The method of apportioning the costs of the Authorized Services is as set forth in the Plan.

Section 7. Appointment of Administrator

MuniCap, Inc., of Columbia, Maryland, is hereby appointed and designated as the Administrator of the Service and Assessment Plan for Authorized Services and of the Assessments levied by this Ordinance. The Administrator shall perform the duties of the Administrator described in the Plan and in this Ordinance. The Administrator's fees, charges and expenses for providing such service shall constitute Collection Costs.

Section 8. Penalties and Interest on Delinquent Assessments.

Delinquent Assessments shall be subject to the penalties, interest, procedures, and foreclosure sales set forth in the Plan. The Assessments shall have lien priority as specified in the PID Act and the Plan.

Section 9. Applicability Of Tax Code.

To the extent not inconsistent with this Ordinance, and not inconsistent with the PID Act or the other laws governing public improvement districts, the provisions of the Texas Tax Code shall be applicable to the imposition and collection of Assessments by the Town.

Section 10. Severability.

If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this Ordinance or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the Town Council that no portion hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

Section 11. Engrossment and Enrollment.

The Town Secretary of the Town of Trophy Club is hereby directed to engross and enroll this Ordinance by filing this Ordinance in the ordinance records of the Town as required in the Town Charter.

Section 12. Effective Date.

This Ordinance shall take effect, and the levy of the Assessments, and the provisions and terms of the Plan shall be and become effective on upon passage and execution hereof.

ADOPTED, PASSED, and APPROVED by the Town Council, by a vote of 4 members voting "for" and 0 members voting "against" and with 1 absentee, on this 29th day of September, 2008.

Town of Trophy Club



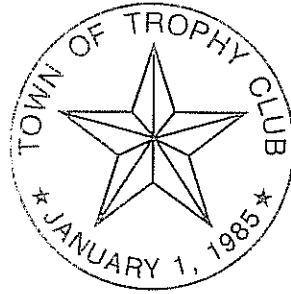
Nick Sanders, Mayor

Attest:


Lisa Hennek, Town Secretary

Approved as to Form:

Patricia Adams
Patricia A. Adams, Town Attorney



THE TOWN OF TROPHY CLUB
PUBLIC IMPROVEMENT DISTRICT NO. 1
(THE HIGHLANDS AT TROPHY CLUB)
SERVICE AND ASSESSMENT PLAN

AUTHORIZED SERVICES

SEPTEMBER 4, 2008

THE TOWN OF TROPHY CLUB
PUBLIC IMPROVEMENT DISTRICT NO. 1
(THE HIGHLANDS AT TROPHY CLUB)
SERVICE AND ASSESSMENT PLAN

AUTHORIZED SERVICES

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List of Exhibits

| | |
|-----------|-----------------|
| Exhibit A | The PID Map |
| Exhibit B | Assessment Roll |

Section I
PLAN DESCRIPTION AND DEFINED TERMS

A. Introduction

This Service and Assessment Plan is prepared and adopted in conformance with the PID Act and pursuant to the Assessment Ordinance (both as hereinafter defined).

On April 16, 2007, the Town of Trophy Club Town Council passed and approved a resolution approving and authorizing the creation of The Town of Trophy Club Public Improvement District No. 1 (the Highlands at Trophy Club) (the "PID") to finance certain public improvements and the Authorized Services for the benefit of certain property in the PID, all of which is located within the Town.

The PID Act governs the creation of public improvement districts within the State of Texas. Section 372.014 of the PID Act states that "an assessment plan must be included in the annual service plan." The assessment plan is described in Section V of this Service and Assessment Plan.

Section 372.015 of the PID Act states that "the governing body of the municipality or county shall apportion the cost of an improvement to be assessed against property in an improvement district." The method of assessing the costs of the Authorized Improvements to the property in the PID is included in Section V of this Service and Assessment Plan.

Section 372.016 of the PID Act states that "after the total cost of an improvement is determined, the governing body of the municipality or county shall prepare a proposed assessment roll. The roll must state the assessment against each parcel of land in the district, as determined by the method of assessment chosen by the municipality or county under this subchapter." The Assessment Roll for the PID is included as *Exhibit B* of this Service and Assessment Plan. The Assessments as shown on the Assessment Roll are based on the method of assessment described in Section V of this Service and Assessment Plan.

Capitalized terms used herein shall have the meanings ascribed to them in this section of the Service and Assessment Plan.

B. Definitions

The terms used herein shall have the following meanings:

"**Annual Collection Costs**" mean the following actual or budgeted costs, as applicable, related to the annual collection costs of outstanding Assessments, including the costs or anticipated costs of: (i) computing, levying, collecting and transmitting the Assessments (whether by the Town or otherwise), (ii) the Town in any way related to the collection of the Assessments, including, without limitation, the administration of the PID, maintaining the record of the Assessments, including, without limitation, any associated legal expenses, the reasonable costs of other consultants and advisors and contingencies and reserves for such costs as deemed appropriate by the Town Council.

“Annual Service Plan Update” has the meaning set forth in the first paragraph of Section IV of this Service and Assessment Plan.

“Assessed Property” means Parcels within the PID other than Non-Benefited Property.

“Assessment” means the assessment levied against a Parcel imposed pursuant to the Assessment Ordinance and the provisions herein, as shown on the Assessment Roll.

“Assessment Ordinance” means the Assessment Ordinance approved by the Town Council to approve the imposition of the Assessments.

“Assessment Rate” means the rate determined by dividing the costs of the Authorized Services for a fiscal year plus the Annual Collection Costs by the assessed value of the Assessed Property in the PID for the same fiscal year.

“Assessment Roll” means the document included in this Service and Assessment Plan as *Exhibit B*, as updated, modified or amended from time to time in accordance with the procedures set forth herein and in the PID Act.

“Authorized Services” mean those public services providing a special benefit to the Assessed Property and described in Section III herein and Section 372.003 of the PID Act.

“Delinquent Collection Costs” mean interest, penalties and expenses incurred or imposed with respect to any delinquent Assessments in accordance with §372.018(b) of the PID Act and the costs related to pursuing collection of a delinquent Assessment and foreclosing the lien against the assessed property, including attorneys’ fees.

“Non-Benefited Property” means Parcels within the boundaries of the PID that accrue no special benefit from the Authorized Services, including Public Property and any other property exempt from regular property taxes. **“Parcel”** means a parcel identified by a tax map identification number assigned by the Denton Central Appraisal District for real property tax purposes.

“PID” has the meaning set forth in Section I.A of this Service and Assessment Plan.

“PID Act” means Texas Local Government Code Chapter 372, Improvement Districts in Municipalities and Counties, Subchapter A, Public Improvement Districts, as amended.

“Public Property” means property within the boundaries of the PID that is owned by the federal government, the State of Texas, the Town, a school district, a public utility provider or any other public agency.

“Service and Assessment Plan” means this Service and Assessment Plan prepared for the PID pursuant to the PID Act.

“Town” means the Town of Trophy Club, Texas.

“Town Council” means the duly elected governing body of the Town.

Section II
PROPERTY INCLUDED IN THE PID

The Highlands of Trophy Club is located in the Town of Trophy Club, Texas, within Denton County, Texas. A map of the property within the PID is shown on *Exhibit A* to this Service and Assessment Plan. The property in the PID consists of most of the property within The Highlands of Trophy Club planned development.

The Highlands of Trophy Club planned development contains approximately 697 acres, of which approximately 609 acres is within the PID. Approximately 49 acres is within the planned development but outside of the proposed PID boundaries. This property is located within Trophy Club Municipal District No.1 (MUD 1) and Trophy Club Municipal District No. 2 (MUD 2). Approximately 38 acres of commercial uses is also within the planned development but not within the PID.

At completion, the PID is expected to consist of approximately 1,474 residential units, two parks, entry monuments, and associated rights-of-way, landscaping, and infrastructure necessary to provide roadways, drainage and utilities to the PID.

The estimated number of lots is based upon the Planned Development Ordinance and the Developer's estimated highest and best use of the property within the PID.

Section III
DESCRIPTION OF THE AUTHORIZED SERVICES

The services that may be provided by a PID include "special supplemental services for improvement and promotion of the district, including services relating to advertising, promotion, health and sanitation, water and wastewater, public safety, security, business recruitment, development, recreation, and cultural enhancement."

After analyzing the Authorized Services authorized by the PID Act, the Town has determined that emergency services (the "Authorized Services") should be undertaken by the Town and will be of special benefit to Assessed Property within the PID. These emergency services shall include, without limitation, fire suppression and control, inspection services, arson investigations, hazardous material response, search and rescue, emergency recovery and extraction, pre-hospital medical stabilization or transportation of persons who are sick, injured, wounded, or otherwise incapacitated or helpless including basic life support ambulance services, advanced life support ambulance services, air ambulance services, and quick-response unit services provided by the Town.

Section IV
SERVICE PLAN

The Act requires a service plan cover a period of at least five years. The plan shall be reviewed and updated annually for the purpose of determining the annual budget for improvements. The annual update to this Service and Assessment Plan is herein referred to as the "Annual Service Plan Update."

The annual projected costs are shown by the following table (Table IV-A). This budget is based on existing conditions of the property, where emergency services will be limited to construction activity within the PID. Changes to these conditions, included the construction and occupying of homes, will require a revision in the budget for emergency services to be provided to the PID.

Table IV-A
Annual Projected Costs

| Year | Annual Projected Costs of Authorized Services | Annual Collection Costs | Total Costs |
|------|---|-------------------------|-------------|
| 2008 | \$16,307.89 | \$0 | \$16,307.89 |
| 2009 | \$16,307.89 | \$0 | \$16,307.89 |
| 2010 | \$16,307.89 | \$0 | \$16,307.89 |
| 2011 | \$16,307.89 | \$0 | \$16,307.89 |
| 2012 | \$16,307.89 | \$0 | \$16,307.89 |

The annual projected costs are subject to revision and shall be updated in the Annual Service Plan Update to reflect any changes in the costs of the Authorized Services expected to be provided each year.

The annual projected sources of funds to pay the costs of the Authorized Services are shown by the following table (Table IV-B).

Table IV-B
Annual Projected Sources of Funds

| Year | Assessments | Annual Indebtedness and Other Funds | Total Sources of Funds |
|------|-------------|-------------------------------------|------------------------|
| 2008 | \$16,307.89 | \$0 | \$16,307.89 |
| 2009 | \$16,307.89 | \$0 | \$16,307.89 |
| 2010 | \$16,307.89 | \$0 | \$16,307.89 |
| 2011 | \$16,307.89 | \$0 | \$16,307.89 |
| 2012 | \$16,307.89 | \$0 | \$16,307.89 |

The projected sources of funds is subject to revision based on any changes in the costs of the Authorized Services to be provided to the PID. The sources of funds for the Authorized Services shown in Table IV-B shall be updated each year in the Annual Service Plan Update to reflect any changes in the sources of funds.

Section V
ASSESSMENT PLAN

The Act requires the Town Council to apportion the cost of Authorized Services on the basis of special benefits conferred upon the property from the Authorized Services. The Act provides that the cost of Authorized Services may be assessed: (i) equally per front foot or square foot; (ii) according to the value of the property as determined by the governing body, with or without regard to improvements on the property; or (iii) in any other manner that results in imposing equal shares of the cost on property similarly benefited.

The Town Council has determined to apportion the costs of the Authorized Services "according to the value of the property as determined by the governing body." The costs of the Authorized Services will be assessed according to the certified tax roll each year, excluding only Non-Benefited Property.

The costs of the Authorized Services for the 2008-2009 fiscal year are estimated to be \$16,307.89. The Annual Collection Costs are estimated to be \$0, resulting in total costs to be collected of \$16,307.89

Table V
Calculation of the Assessment Rate

| | |
|---|--------------|
| Costs of Authorized Services | \$16,307.89 |
| Annual Collection Costs | |
| Total Assessments | \$16,307.89 |
| Assessed value of Assessed Property | \$14,056,101 |
| Assessment Rate (dollars per \$100 of AV) | \$.11602 |

The Assessment Rate shall be applied to each Parcel of Assessed Property to determine the Assessment to be collected for the 2008-2009 fiscal year.

The Assessments shall be paid in the same manner and at the same time and subject to the same remedies upon the failure to pay, to the extent allowed by law, as regular ad valorem property taxes. Delinquent Assessments shall be subject to Delinquent Collection Costs.

The determination by the Town Council of the assessment methodology set forth above is the result of the discretionary exercise by the Town Council of its legislative authority and governmental powers and is conclusive and binding on the current and all future owners of the Assessed Property.

Section VI
THE ASSESSMENT ROLL

The Assessment Roll is attached hereto as Exhibit B. The Assessment shown on each Parcel is equal to the assessed value of the Parcel multiplied by the Assessment Rate. The Assessment Roll shall be updated each year upon the preparation of each Annual Service Plan Update to

reflect the current parcels in the PID, the assessed value for each Parcel, and the Assessment and Annual Collection Costs due for that year.

**Section VIII
MISCELLANEOUS PROVISIONS**

A. Amendments

The Town Council reserves the right to the extent permitted by the Act to amend this Service and Assessment Plan without notice under the Act and without notice to property owners of Parcels: (i) to correct mistakes and clerical errors; (ii) to clarify ambiguities; and (iii) to provide procedures for the collection and enforcement of Assessments, Collection Costs, and other charges imposed by the Service and Assessment Plan.

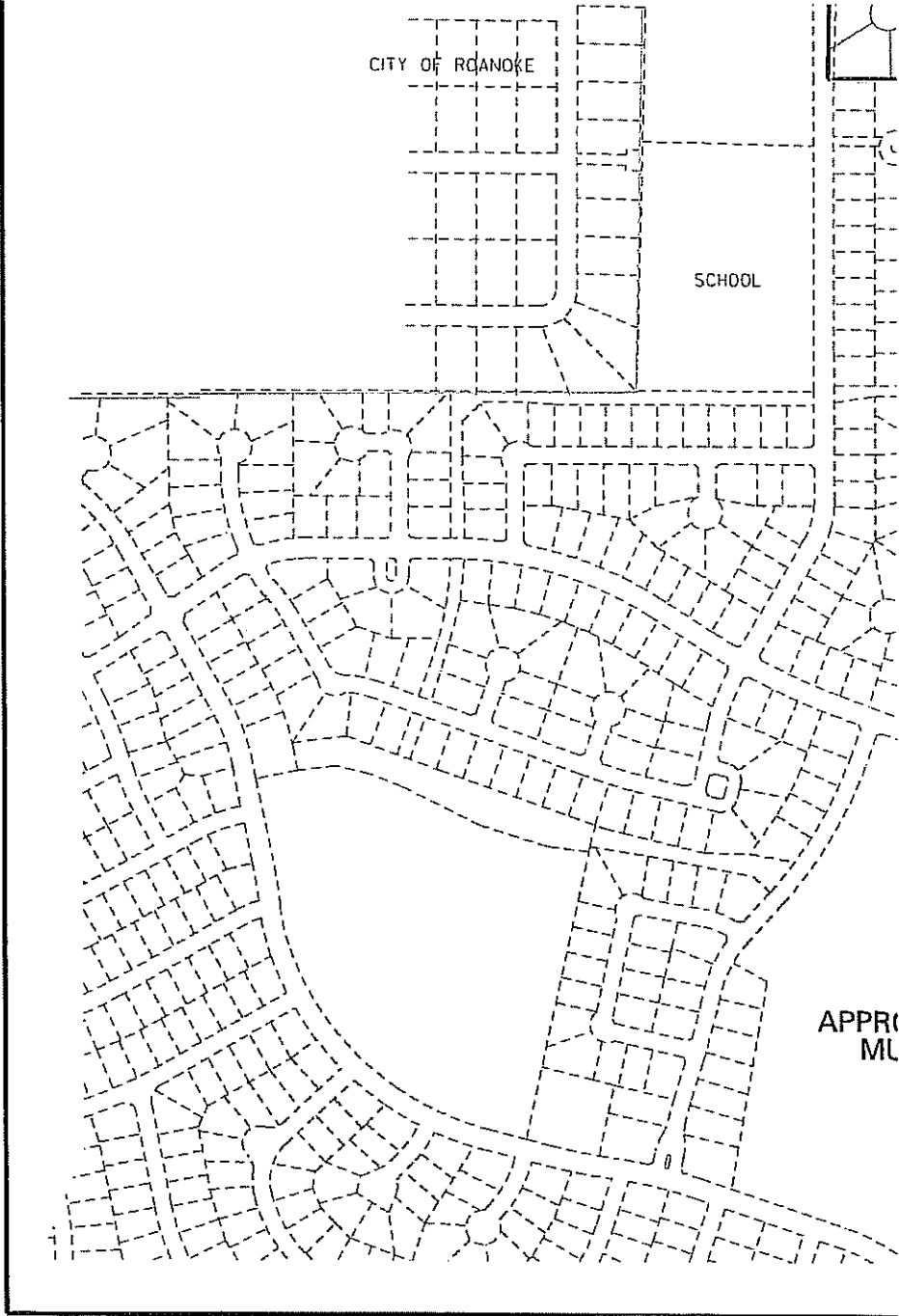
B. Administration and Interpretation of Provisions

The Town Council shall administer the PID, this Service and Assessment Plan, and all Annual Service Plan Updates consistent with the PID Act, and shall make all interpretations and determinations related to the application of this Service and Assessment Plan unless stated otherwise herein or in the Bond Indenture, and as long as there is a rational basis for the determination made by the Town, such determination shall be conclusive.

C. Severability

If any provision, section, subsection, sentence, clause or phrase of this Service and Assessment Plan, or the application of same to an Parcel or any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Service and Assessment Plan or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this Service and Assessment Plan that no part hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other part hereof, and all provisions of this Service and Assessment Plan are declared to be severable for that purpose.

If any provision of this Service and Assessment Plan is determined by a court to be unenforceable, the unenforceable provision shall be deleted from this Service and Assessment Plan and the unenforceable provision shall, to the extent possible, be rewritten to be enforceable and to give effect to the intent of the City.



Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R305643 | \$0.00 | \$0.11602 | \$0.00 |
| R525799 | \$1,078,604.00 | \$0.11602 | \$1,251.40 |
| R73937 | \$0.00 | \$0.11602 | \$0.00 |
| R525684 | \$599,754.00 | \$0.11602 | \$695.83 |
| R533428 | \$0.00 | \$0.11602 | \$0.00 |
| R312617 | \$44,850.00 | \$0.11602 | \$52.03 |
| R312619 | \$891,260.00 | \$0.11602 | \$1,034.04 |
| R312675 | \$371,147.00 | \$0.11602 | \$430.60 |
| R313701 | \$55.00 | \$0.11602 | \$0.06 |
| R533425 | \$0.00 | \$0.11602 | \$0.00 |
| R313711 | \$105,733.00 | \$0.11602 | \$122.67 |
| R313720 | \$149,929.00 | \$0.11602 | \$173.95 |
| R525439 | \$0.00 | \$0.11602 | \$0.00 |
| R533432 | \$0.00 | \$0.11602 | \$0.00 |
| R533430 | \$0.00 | \$0.11602 | \$0.00 |
| R171484 | \$63.00 | \$0.11602 | \$0.07 |
| R171503 | \$1,123,001.00 | \$0.11602 | \$1,302.91 |
| R533433 | \$0.00 | \$0.11602 | \$0.00 |
| R312606 | \$667,728.00 | \$0.11602 | \$774.70 |
| R312607 | \$4,299.00 | \$0.11602 | \$4.99 |
| R98641 | \$0.00 | \$0.11602 | \$0.00 |
| R526080 | \$531,359.00 | \$0.11602 | \$616.48 |
| R171483 | \$0.00 | \$0.11602 | \$0.00 |
| R526085 | \$576,850.00 | \$0.11602 | \$669.26 |
| R67687 | \$2,458.00 | \$0.11602 | \$2.85 |
| R98639 | \$6,276.00 | \$0.11602 | \$7.28 |
| R526081 | \$9,906.00 | \$0.11602 | \$11.49 |
| R525800 | \$795,718.00 | \$0.11602 | \$923.19 |
| R525801 | \$1,774,089.00 | \$0.11602 | \$2,058.30 |
| R200175296 | \$0.00 | \$0.11602 | \$0.00 |
| R523471 | \$0.00 | \$0.11602 | \$0.00 |
| R523472 | \$0.00 | \$0.11602 | \$0.00 |
| R525688 | \$1,502.00 | \$0.11602 | \$1.74 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R525785 | \$1,494,493.00 | \$0.11602 | \$1,733.91 |
| R523348 | \$9,051.00 | \$0.11602 | \$10.50 |
| R526083 | \$5,503.00 | \$0.11602 | \$6.38 |
| R526084 | \$2,133,346.00 | \$0.11602 | \$2,475.11 |
| R313722 | \$1,744.00 | \$0.11602 | \$2.02 |
| R525430 | \$0.00 | \$0.11602 | \$0.00 |
| R313723 | \$590.00 | \$0.11602 | \$0.68 |
| R533437 | \$7,124.00 | \$0.11602 | \$8.27 |
| R533438 | \$6,975.00 | \$0.11602 | \$8.09 |
| R533439 | \$7,012.00 | \$0.11602 | \$8.14 |
| R533440 | \$6,989.00 | \$0.11602 | \$8.11 |
| R533441 | \$7,494.00 | \$0.11602 | \$8.69 |
| R533260 | \$0.00 | \$0.11602 | \$0.00 |
| R533262 | \$9,447.00 | \$0.11602 | \$10.96 |
| R533264 | \$9,526.00 | \$0.11602 | \$11.05 |
| R533287 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533289 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533290 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533291 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533292 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533293 | \$8,753.00 | \$0.11602 | \$10.16 |
| R533294 | \$9,252.00 | \$0.11602 | \$10.73 |
| R533295 | \$9,447.00 | \$0.11602 | \$10.96 |
| R533296 | \$8,600.00 | \$0.11602 | \$9.98 |
| R533297 | \$9,367.00 | \$0.11602 | \$10.87 |
| R533298 | \$10,064.00 | \$0.11602 | \$11.68 |
| R533307 | \$7,829.00 | \$0.11602 | \$9.08 |
| R533309 | \$7,828.00 | \$0.11602 | \$9.08 |
| R533310 | \$7,828.00 | \$0.11602 | \$9.08 |
| R533311 | \$7,828.00 | \$0.11602 | \$9.08 |
| R533312 | \$7,828.00 | \$0.11602 | \$9.08 |
| R533313 | \$9,062.00 | \$0.11602 | \$10.51 |
| R533314 | \$9,638.00 | \$0.11602 | \$11.18 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|-------------------------------|-----------------|--------------------|
| R533315 | \$9,541.00 | \$0.11602 | \$11.07 |
| R533316 | \$9,386.00 | \$0.11602 | \$10.89 |
| R533317 | \$9,461.00 | \$0.11602 | \$10.98 |
| R533318 | \$9,461.00 | \$0.11602 | \$10.98 |
| R533319 | \$9,488.00 | \$0.11602 | \$11.01 |
| R533320 | \$9,503.00 | \$0.11602 | \$11.03 |
| R533321 | \$9,580.00 | \$0.11602 | \$11.11 |
| R533322 | \$9,490.00 | \$0.11602 | \$11.01 |
| R533323 | \$9,467.00 | \$0.11602 | \$10.98 |
| R533324 | \$9,536.00 | \$0.11602 | \$11.06 |
| R533325 | \$9,735.00 | \$0.11602 | \$11.29 |
| R533326 | \$9,533.00 | \$0.11602 | \$11.06 |
| R533327 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533328 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533329 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533330 | \$9,439.00 | \$0.11602 | \$10.95 |
| R533331 | \$9,741.00 | \$0.11602 | \$11.30 |
| R533332 | \$10,178.00 | \$0.11602 | \$11.81 |
| R533333 | \$10,024.00 | \$0.11602 | \$11.63 |
| R533334 | \$9,653.00 | \$0.11602 | \$11.20 |
| R533335 | \$9,547.00 | \$0.11602 | \$11.08 |
| R533336 | \$9,499.00 | \$0.11602 | \$11.02 |
| R533337 | \$9,450.00 | \$0.11602 | \$10.96 |
| R533338 | \$9,405.00 | \$0.11602 | \$10.91 |
| R533339 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533340 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533341 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533342 | \$9,396.00 | \$0.11602 | \$10.90 |
| R533343 | \$9,430.00 | \$0.11602 | \$10.94 |
| R533344 | \$9,584.00 | \$0.11602 | \$11.12 |
| R533345 | \$9,463.00 | \$0.11602 | \$10.98 |
| R533346 | \$9,591.00 | \$0.11602 | \$11.13 |
| R533347 | \$9,547.00 | \$0.11602 | \$11.08 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R533348 | \$9,530.00 | \$0.11602 | \$11.06 |
| R533349 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533350 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533351 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533352 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533353 | \$9,361.00 | \$0.11602 | \$10.86 |
| R533354 | \$9,431.00 | \$0.11602 | \$10.94 |
| R533355 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533356 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533357 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533358 | \$8,438.00 | \$0.11602 | \$9.79 |
| R533359 | \$8,438.00 | \$0.11602 | \$9.79 |
| R533360 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533361 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533362 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533363 | \$8,259.00 | \$0.11602 | \$9.58 |
| R533364 | \$9,013.00 | \$0.11602 | \$10.46 |
| R533365 | \$9,179.00 | \$0.11602 | \$10.65 |
| R533366 | \$9,472.00 | \$0.11602 | \$10.99 |
| R533367 | \$8,621.00 | \$0.11602 | \$10.00 |
| R533368 | \$8,118.00 | \$0.11602 | \$9.42 |
| R533369 | \$7,705.00 | \$0.11602 | \$8.94 |
| R533370 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533371 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533372 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533373 | \$8,438.00 | \$0.11602 | \$9.79 |
| R533374 | \$8,438.00 | \$0.11602 | \$9.79 |
| R533375 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533376 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533377 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533378 | \$7,580.00 | \$0.11602 | \$8.79 |
| R533379 | \$8,635.00 | \$0.11602 | \$10.02 |
| R533380 | \$8,111.00 | \$0.11602 | \$9.41 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R533381 | \$7,899.00 | \$0.11602 | \$9.16 |
| R533382 | \$9,445.00 | \$0.11602 | \$10.96 |
| R533383 | \$9,193.00 | \$0.11602 | \$10.67 |
| R533384 | \$8,041.00 | \$0.11602 | \$9.33 |
| R533385 | \$7,946.00 | \$0.11602 | \$9.22 |
| R533386 | \$8,058.00 | \$0.11602 | \$9.35 |
| R533387 | \$7,637.00 | \$0.11602 | \$8.86 |
| R533388 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533389 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533390 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533391 | \$9,504.00 | \$0.11602 | \$11.03 |
| R533392 | \$9,500.00 | \$0.11602 | \$11.02 |
| R533393 | \$8,250.00 | \$0.11602 | \$9.57 |
| R533394 | \$9,422.00 | \$0.11602 | \$10.93 |
| R533395 | \$9,412.00 | \$0.11602 | \$10.92 |
| R533396 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533397 | \$7,620.00 | \$0.11602 | \$8.84 |
| R533398 | \$7,798.00 | \$0.11602 | \$9.05 |
| R533399 | \$8,381.00 | \$0.11602 | \$9.72 |
| R533400 | \$8,219.00 | \$0.11602 | \$9.54 |
| R533401 | \$9,228.00 | \$0.11602 | \$10.71 |
| R533402 | \$9,532.00 | \$0.11602 | \$11.06 |
| R533403 | \$9,501.00 | \$0.11602 | \$11.02 |
| R533404 | \$9,568.00 | \$0.11602 | \$11.10 |
| R533405 | \$9,239.00 | \$0.11602 | \$10.72 |
| R533406 | \$9,793.00 | \$0.11602 | \$11.36 |
| R533407 | \$9,507.00 | \$0.11602 | \$11.03 |
| R533408 | \$9,643.00 | \$0.11602 | \$11.19 |
| R533409 | \$9,382.00 | \$0.11602 | \$10.88 |
| R533410 | \$9,465.00 | \$0.11602 | \$10.98 |
| R533411 | \$9,498.00 | \$0.11602 | \$11.02 |
| R533412 | \$8,452.00 | \$0.11602 | \$9.81 |
| R533413 | \$9,444.00 | \$0.11602 | \$10.96 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|----------------------------|-----------------|--------------------|
| R533414 | \$9,525.00 | \$0.11602 | \$11.05 |
| R533415 | \$9,418.00 | \$0.11602 | \$10.93 |
| R533416 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533417 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533418 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533419 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533420 | \$7,500.00 | \$0.11602 | \$8.70 |
| R533421 | \$9,367.00 | \$0.11602 | \$10.87 |
| R533422 | \$9,590.00 | \$0.11602 | \$11.13 |
| R533423 | \$0.00 | \$0.11602 | \$0.00 |
| R533425 | \$0.00 | \$0.11602 | \$0.00 |
| R533464 | \$0.00 | \$0.11602 | \$0.00 |
| R533428 | \$0.00 | \$0.11602 | \$0.00 |
| R533465 | \$0.00 | \$0.11602 | \$0.00 |
| R533431 | \$0.00 | \$0.11602 | \$0.00 |
| R533434 | \$0.00 | \$0.11602 | \$0.00 |
| R534852 | \$7,516.00 | \$0.11602 | \$8.72 |
| R534853 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534854 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534855 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534856 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534857 | \$7,597.00 | \$0.11602 | \$8.81 |
| R534858 | \$0.00 | \$0.11602 | \$0.00 |
| R534859 | \$8,262.00 | \$0.11602 | \$9.59 |
| R534860 | \$8,002.00 | \$0.11602 | \$9.28 |
| R534861 | \$26,409.00 | \$0.11602 | \$30.64 |
| R534862 | \$7,663.00 | \$0.11602 | \$8.89 |
| R534863 | \$7,663.00 | \$0.11602 | \$8.89 |
| R534864 | \$7,663.00 | \$0.11602 | \$8.89 |
| R534865 | \$7,659.00 | \$0.11602 | \$8.89 |
| R534866 | \$7,619.00 | \$0.11602 | \$8.84 |
| R534867 | \$7,543.00 | \$0.11602 | \$8.75 |
| R534868 | \$8,749.00 | \$0.11602 | \$10.15 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|------------|-------------------------------|-----------------|--------------------|
| R534869 | \$7,881.00 | \$0.11602 | \$9.14 |
| R534870 | \$8,832.00 | \$0.11602 | \$10.25 |
| R534871 | \$7,542.00 | \$0.11602 | \$8.75 |
| R534872 | \$7,620.00 | \$0.11602 | \$8.84 |
| R534873 | \$7,788.00 | \$0.11602 | \$9.04 |
| R534874 | \$7,981.00 | \$0.11602 | \$9.26 |
| R534875 | \$8,377.00 | \$0.11602 | \$9.72 |
| R534876 | \$8,683.00 | \$0.11602 | \$10.07 |
| R534877 | \$8,028.00 | \$0.11602 | \$9.31 |
| R534878 | \$7,493.00 | \$0.11602 | \$8.69 |
| R534879 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534880 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534881 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534882 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534883 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534884 | \$7,429.00 | \$0.11602 | \$8.62 |
| R534885 | \$7,446.00 | \$0.11602 | \$8.64 |
| R534886 | \$6,753.00 | \$0.11602 | \$7.83 |
| R534887 | \$6,753.00 | \$0.11602 | \$7.83 |
| R534888 | \$6,753.00 | \$0.11602 | \$7.83 |
| R534889 | \$6,753.00 | \$0.11602 | \$7.83 |
| R534890 | \$7,448.00 | \$0.11602 | \$8.64 |
| R534891 | \$6,754.00 | \$0.11602 | \$7.84 |
| R534892 | \$8,034.00 | \$0.11602 | \$9.32 |
| R534893 | \$7,593.00 | \$0.11602 | \$8.81 |
| R534894 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534895 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534896 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534897 | \$6,683.00 | \$0.11602 | \$7.75 |
| R534898 | \$7,474.00 | \$0.11602 | \$8.67 |
| 20447888 | \$10,740.00 | \$0.11602 | \$12.46 |
| R533305 | \$2,801.00 | \$0.11602 | \$3.25 |
| R533454 | \$877.00 | \$0.11602 | \$1.02 |

Assessment Roll
The Town of Trophy Club
Public Improvement district No. 1
(The Highlands at Trophy Club)

| Tax Parcel | Net Taxable Assessed Value | Assessment Rate | FY08-09 Assessment |
|--------------|-------------------------------|-----------------|--------------------|
| R533450 | \$9,402.00 | \$0.11602 | \$10.91 |
| R533451 | \$6,381.00 | \$0.11602 | \$7.40 |
| R533452 | \$6,272.00 | \$0.11602 | \$7.28 |
| R533286 | \$2,273.00 | \$0.11602 | \$2.64 |
| 20446270 | \$94,980.00 | \$0.11602 | \$110.20 |
| 20446646 | \$16,070.00 | \$0.11602 | \$18.64 |
| R533265 | \$9,567.00 | \$0.11602 | \$11.10 |
| R533480 | \$0.00 | \$0.11602 | \$0.00 |
| R533490 | \$0.00 | \$0.11602 | \$0.00 |
| R533498 | \$0.00 | \$0.11602 | \$0.00 |
| R533500 | \$0.00 | \$0.11602 | \$0.00 |
| R533501 | \$0.00 | \$0.11602 | \$0.00 |
| Total | \$14,056,101.00 | | \$16,307.89 |

APPRAISAL REVIEW BOARD

DENTON COUNTY, TEXAS

ORDER APPROVING APPRAISAL RECORDS
FOR 2008

On July 18, the Appraisal Review Board of Denton County, Texas, met to approve the appraisal records for tax year 2008.

The Board finds that the appraisal records, as corrected by the Chief Appraiser according to the orders of the Board, should be approved.

The Board finds that the sum of appraised values, as determined by the Chief Appraiser, on all properties on which protests have been filed but not determined by this Board is five percent or less of the total appraised value of all other taxable properties.

The Board therefore APPROVES the appraisal records as corrected.

Signed on July 18, 2008


Betty McCrary,
CHAIRMAN APPRAISAL REVIEW BOARD


CERTIFICATION OF 2008 APPRAISAL RECORDS

JULY 18, 2008

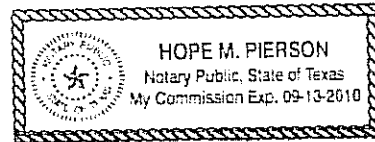
"I, Joe Rogers, Chief Appraiser for the Denton Central Appraisal District,
Solemnly swear that I have made, or caused to be made, a diligent inquiry to
ascertain all property in the district subject to appraisal by me, and that I have
included in the records all property that I am aware of at an appraised value
determined as required by law."



JOE ROGERS, CHIEF APPRAISER
DENTON CENTRAL APPRAISAL DISTRICT



HOPE PIERSON
NOTARY PUBLIC
EXPIRES: 09/13/2010



DENTON County

2008 CERTIFIED TOTALS

As of Certification

ESD2 - TROPHY CLUB PID NO 1 EMERGENCY SERVICE

Property Court 238

ARB Approved Totals

7/19/2008 6:40:39PM

| Land | | Value | | | |
|---------------------------|------------|------------|--------------------------|---------------------------|-------------------------|
| Homesite | | 0 | | | |
| Non Homesite | | 23,074,872 | | | |
| Ag Market | | 6,917,266 | | | |
| Timber Market | | 0 | | Total Land | (+) |
| | | | | | 29,992,138 |
| Improvement | | Value | | | |
| Homesite | | 0 | | | |
| Non Homesite | | 0 | | Total Improvements | (+) |
| | | | | | 0 |
| Non Real | | Count | Value | | |
| Personal Property | | 3 | 121,790 | | |
| Mineral Property | | 0 | 0 | | |
| Autos | | 0 | 0 | Total Non Real | (+) |
| | | | | | 121,790 |
| | | | | Market Value | = |
| | | | | | 30,113,928 |
| Ag | Non Exempt | Exempt | | | |
| Total Productivity Market | 6,917,266 | 0 | | | |
| Ag Use | 28,351 | 0 | Productivity Loss | (-) | 6,888,915 |
| Timber Use | 0 | 0 | Appraised Value | = | 23,225,013 |
| Productivity Loss | 6,888,915 | 0 | | | |
| | | | Homestead Cap | (-) | 0 |
| | | | Assessed Value | = | 23,225,013 |
| Exemption | Count | Local | State | Total | |
| EX | 13 | 0 | 9,168,912 | 9,168,912 | Total Exemptions |
| | | | | | (-) |
| | | | | | 9,168,912 |
| | | | | | Net Taxable |
| | | | | | = |
| | | | | | 14,056,101 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 12.768.56 = 14,056,101 * (0.090840 / 100)

Tax Increment Finance Value 0
 Tax Increment Finance Levy 0.00



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

GLOSSARY

Account: A six-digit numerical code of which the first character defines the specific classification of dollar values in the financial records, i.e., assets, liabilities, equities, revenues and expenditures/expense. The remaining digits provide a further breakdown of account types into specific character and object groupings.

Accrual Accounting: A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent. For example, in accrual accounting, revenue that was earned between April 1 and June 30, but for which payment was not received until July 10, is recorded as being received on June 30 rather than July 10.

Appropriation: A legal authorization made by the Town Council that permits the Town to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended.

Appropriation Ordinance: The official enactment by the Town Council to establish legal authority for Town officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Denton County Appraisal District.)

Audit: A comprehensive examination of how an organization's resources were actually utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

Authorized Position (A.P.): A position included in the proposed budget document, authorized by the Town Council as part of the total authorized strength of a department. Positions are specifically approved by designated classification titles and corresponding salary level, based on an analysis by the Human Resources Department of the tasks to be performed.

Balance Sheet: A financial statement that discloses the assets, liabilities, and equity of a specific governmental fund as of a specific date.

Bond: An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid.

Budget: A financial plan for a specified period of time (fiscal year) that includes all planned expenditures for various municipal services and the proposed means of financing them.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Budget Adjustment: A legal procedure utilized during the fiscal year by the Town staff and Town Council to revise a budget appropriation. The Town of Trophy Club's Town Charter requires Town Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any interdepartmental or interfund adjustments. Town staff has the prerogative to adjust expenditures within a departmental budget.

Budget Calendar: The schedule of key dates or milestones, which the Town departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the Town staff to present a comprehensive financial program to the Town Council.

Budget Message: The opening section of the budget that provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Town Manager. The Budget Message is also referred to as the Town Manager's Message.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgeted Funds: Funds that are planned for certain uses but have not yet been formally or legally appropriated by the legislative body. The budget document that is submitted for Town Council approval is comprised of budgeted funds.

Capital Equipment Budget: The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items, such as salaries, services, and supplies. The Capital Equipment Budget includes funds for capital equipment purchases, which are usually distinguished from operating items according to their value and projected useful life. Examples include vehicles, minor equipment, furniture, machinery, building improvements, and special tools. The dollar value varies according to the policy established by each jurisdiction.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be acquired over a fixed period of years.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities, and large scale remodeling.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Balance: Cash on hand and cash equivalents at any point in time, net of inflows and outflows.

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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.

Commitment: The pledge of appropriated funds to purchase an item or service. Funds are committed when a requisition is issued through the Purchasing Division of the Town.

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

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

Delinquent Taxes: Taxes that remain unpaid on and after the date due, on which a penalty for nonpayment is attached.

Department: A major administrative division of the Town that indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost usefulness or expired useful life from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

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

Encumbrance: The commitment of appropriated funds to purchase an item or service. Committed funds become encumbered when a purchasing requisition becomes an actual purchase order.

Enterprise Fund: A governmental accounting fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is to recover the cost of providing goods through user fees.

Expenditure: Decreases in the use of net financial resources other than through interfund transfer.

Expenses: Outflows or other depletion of assets or incurrence of liabilities during a specific period of time, which result from the delivery or production of goods, rendering of services, or carrying out of other activities that constitute the entity's ongoing major central operations.

Fiscal Year: The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The Town of Trophy Club's fiscal year is October 1 through September 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

Fund: A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities of government functions. Seven major fund types and two account groups are commonly used: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, general fixed asset account group, and general long-term debt account group.

Fund Balance: The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

General Fund: The largest fund within the Town that accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public health, parks and community services, libraries, public works and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position and results of governmental operations.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose. In the Town of Trophy Club, these are funds from Denton County, the State of Texas, and through recovery of indirect costs from federal and state agencies.

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

Inventory: A detailed listing of property currently held by the government showing quantities, descriptions and values of the property, units of measure, and unit prices.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Levy: To impose taxes, special assessments, or service charges for the support of Town activities.

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Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Long-Term Debt: Any unmatured debt that is not a fund liability and at the same time has a maturity of more than one year.

Modified Accrual Accounting: A basis of accounting in which revenues should be recognized in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period that they are incurred. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Operating Budget: The portion of the budget that pertains to daily operations, which provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Fund: A fund restricted to a fiscal budget year.

Performance Budget: A budget that focuses upon activities rather than line items. Workload and unit cost data are collected in order to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, or cost per employee hour of garbage collection.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

Program Budget: A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

Reconciliation: A detailed analysis of changes in revenue or expenditure balances within a fund.

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Retained Earnings: The difference between assets and liabilities for enterprise and internal service funds.

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principle and interest of the bond.

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Risk Management: An organized attempt to protect a government's assets against accidental loss, utilizing the most economical methods.

Source of Revenue: Revenues are classified according to their source or point of origin.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Voucher: A document indicating that a transaction has occurred. It usually specifies the accounts related to the transaction.



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