

Town of Trophy Club, TX
Annual Program of Services
2013-2014



TOWN OF TROPHY CLUB ANNUAL PROGRAM OF SERVICES FISCAL YEAR 2013-14

This budget will raise more total property taxes than last year's budget by \$640,601, which is a 12.2% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$536,307.

RECORD VOTE ON ADOPTION OF BUDGET			
September 23 rd , 2013			
NAME:	TITLE:	YES	NO
Connie White	Mayor	X	
Danny Mayer	Council Member	X	
Clint Schroder	Council Member	X	
Bill Rose	Council Member	X	
Greg Lamont	Council Member	X	
Jeannette Tiffany	Council Member	X	
TOTAL		6	0

MUNICIPAL TAX RATES		
	2012-13	2013-14
	LAST YEAR	CURRENT YEAR
Maintenance and Operations	\$0.403543/\$100	\$0.384300/\$100
Debt	\$0.115000/\$100	\$0.115000/\$100
Total Property Tax Rate	\$0.518543/\$100	\$0.499300/\$100
Effective Tax Rate	\$0.518543/\$100	\$0.509899/\$100
Effective Maintenance and Operations Rate	\$0.406068/\$100	\$0.396824/\$100
Rollback Tax Rate	\$0.553553/\$100	\$0.543569/\$100
Debt Rate	\$0.115000/\$100	\$0.115000/\$100
Total Amount of Municipal Debt Obligation	\$1,472,381	\$1,583,092

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**ADOPTED
ON
SEPTEMBER 23, 2013**

PREPARED BY:

**MIKE SLYE
TOWN MANAGER**

**STEPHEN SEIDEL
ASSISTANT TOWN MANAGER**

**STEVEN GLICKMAN
FINANCE DIRECTOR**

**JOHN ZAGURSKI
BUDGET ANALYST**

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ELECTED OFFICIALS

Mayor	Connie White
Mayor Pro Tem	Jeannette Tiffany
Council Member	Bill Rose
Council Member	Greg Lamont
Council Member	Clint Schroeder
Council Member	Philip Shoffner
Council Member	Danny Mayer

APPOINTED OFFICIALS

Town Manager	Mike Slye
Town Attorney	Patricia Adams
Town Secretary/HR Manager	Tammy Ard
Municipal Judge	Honorable Mark Chambers

KEY STAFF

Assistant Town Manager	Stephen Seidel
Community Development Director	Carolyn Huggins
Emergency Medical Services & Fire Chief	Danny Thomas
Finance Director	Steven Glickman
Information Systems Director	Mike Pastor
Parks & Recreation Director	Adam Adams
Police Chief	Scott Kniffen
Public Information Officer/Marketing Manager	April Reiling
Streets Director	Ed Helton

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Trophy Club
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA (GFOA) HAS PRESENTED A DISTINGUISHED BUDGET PRESENTATION AWARD TO THE **TOWN OF TROPHY CLUB** FOR THE ANNUAL BUDGET BEGINNING **OCTOBER 01, 2012**.

IN ORDER TO RECEIVE THIS AWARD A GOVERNMENTAL UNIT MUST PUBLISH A BUDGET DOCUMENT THAT MEETS PROGRAM CRITERIA AS A POLICY DOCUMENT, AS AN OPERATIONS GUIDE, AS A FINANCIAL PLAN, AND AS A COMMUNICATIONS DEVICE.

THIS AWARD IS VALID FOR A PERIOD OF ONE YEAR ONLY. WE BELIEVE OUR CURRENT BUDGET CONTINUES TO CONFORM TO PROGRAM REQUIREMENTS AND WE ARE SUBMITTING IT TO GFOA TO DETERMINE ITS ELIGIBILITY FOR ANOTHER AWARD.

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READER'S GUIDE

The Reader's Guide provides an overview of the Town of Trophy Club's budget process and budget documents. The Town of Trophy Club has prepared a budget designed to meet the highest standards of performance in municipal budgeting. This document provides a summary of all budgeted funds, including both revenue and expenditure summaries. Major budget documents, the budget process, and the organization of the budget itself are described below.

MAJOR BUDGET DOCUMENTS

The Town of Trophy Club's budget process includes the production of three key documents. It is important to understand the timing and purpose of these documents in order to fully understand the process itself.

1. The Manager's Message

The Manager's Message is submitted to Town Council in late July as a part of the proposed budget. This report summarizes and identifies key issues with regard to revenues and expenditures for the coming year.

2. The Proposed Budget

Pursuant to the Town Charter, the proposed budget must be submitted to Town Council by July 31, or at least sixty (60) days prior to the first day of the new fiscal year. This document represents a balanced version of departmental budget requests versus projected revenues. The proposed budget is a product of policy as expressed by the Town Council and is prepared by the Town Manager and the Management Team, which is comprised of the department directors. (Any mathematical differences are due to rounding.)

3. The Adopted Budget

The adopted budget represents a modified version of the proposed budget after public hearings and Town Council review in August/September. Any changes deemed necessary by Town Council to funding levels or revenue projections are reflected in the adopted budget. Revisions may also be made to reflect any updates to budget information.

THE BUDGET PROCESS

The Town of Trophy Club uses a program-based budgeting process. Each budgeting unit or division is given a target or "baseline" funding level based upon the previous year's funding level. With a few exceptions, no fixed assets, wages and benefits, or one-time packages are included in baseline funding. Any funding request that represents new expenditures and programs, or that is in excess of baseline funding, must be submitted as a separate request or

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“package.” These packages may be either a new or restoration request for resources, depending upon the budgeting unit’s funding target.

1. Revenue Projection

The budget revenue projections for the new fiscal year begin early in the current fiscal year. The projections are made by the departments responsible for the revenues with help from the Finance Department. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information.

2. Proposed Budget Analysis/Compilation

The Finance Department reviews and compiles a preliminary draft of departmental budgets to present to the Management Team, which is comprised of the Town Manager and department directors. During Management Team discussions, each department director answers questions from the entire group concerning their budget.

Given revenue projections and baseline funding requirements, budget funding changes are made according to necessity and priority. A total recommended funding level is determined and is weighed against available resources.

3. Proposed Budget Development

The Town Manager, no later than July 31 each year (Charter Section 9.02), shall prepare and submit to the Town Council the annual budget covering the next fiscal year. The Town Manager’s proposed budget should assume, for each fund, operating revenues and resources that are equal to, or exceed, operating expenditures. The Town Manager’s budget message summarizes funding requirements, major changes in programs, and alternatives for funding.

4. Town Council Budget Study

A budget work session is held with the Town Council to review and discuss the proposed budget. Discussions and study may follow at subsequent work sessions up until budget adoption.

5. Capital Program

The Town Manager shall prepare and submit to the Council a five (5) year capital program no later than three months before the final date for submission of the budget. The capital program shall be revised and extended each year with regard to

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capital improvements still pending or in the process of construction or acquisition (Charter Section 9.08).

6. Public Hearing/Budget Adoption

A public hearing on the proposed budget and two public hearings on the tax rate (if required by Truth in Taxation laws) are held in August and September prior to final budget consideration. At the public hearings, citizens may make formal comments concerning the proposed budget. The public also has the opportunity to attend Town Council budget work sessions in August and September.

Budget adoption occurs in September after Town Council deliberations and the public hearings. The Town Council adopts a tax rate to support adopted funding levels. Pursuant to the Town Charter the budget, in place for the preceding year shall remain in place on a month-to-month basis until such time as a new budget has been adopted if no Town Council action is taken before the end of the fiscal year, September 30.

7. Compilation of Adopted Budget/Budget Maintenance

The adopted budget is compiled and published during the first months of the new fiscal year. The adopted budget in the form of an amended proposed budget is available for public inspection in October. Ledger accounts are prepared for the new fiscal year prior to October 1.

Budget maintenance is a year-round activity of divisions/departments and Budget Office staff. Other spending control mechanisms include monthly review of expenditures by the Finance Department. During the budget process departments make revenue and expenditure estimates for the current year with the assistance of the Budget Team.

Finally, program goals, objectives, and measures are evaluated during budget implementation to determine the effectiveness of program activities and levels of appropriate funding for subsequent years.

FINANCIAL STRUCTURE

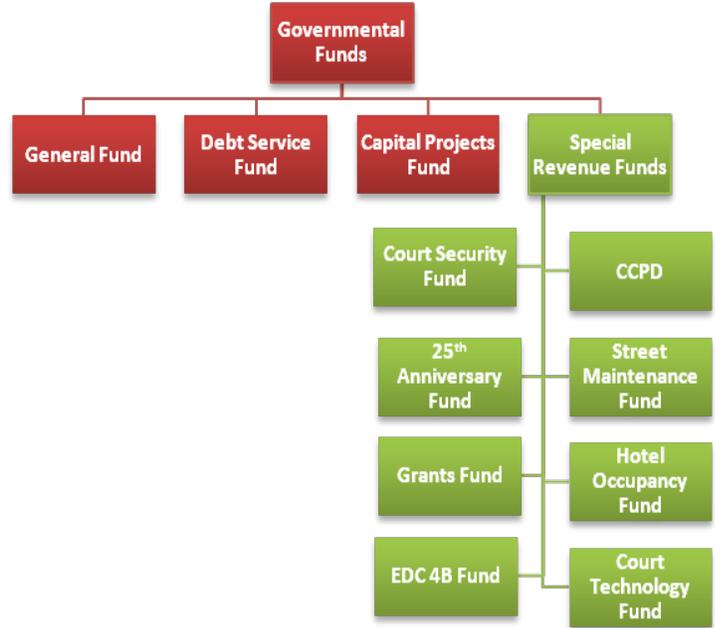
The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as any liabilities or residual equities or balances. Normally, funds are 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 comprised of departments.

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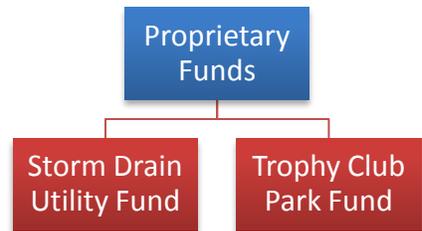
BUDGETED FUNDS

The Town employs three types of funds: Governmental, Proprietary, and Fiduciary.

1. **Governmental Funds** are accounted for on a modified accrual basis. The specific funds which make up the Governmental Fund type are as follows: General Fund, Debt Service Fund, Capital Projects Fund, CCPD Fund, Street Maintenance Sales Tax Fund, Hotel Occupancy Tax Fund, Court Technology Fund, Court Security Fund, 25th Anniversary Fund, Grants Fund, and EDC 4B Fund. Each of the above-mentioned funds operate separately and independently from one another; therefore, they are budgeted separately and include separate financial statements. Each fund represents a specific function and maintains individual objectives.



2. **Proprietary Funds** are used to account for “business-type” activities that are financed by the revenues generated from these activities. The Town of Trophy Club has two of these funds: The Trophy Club Park Fund and the Storm Drain Utility Fund. Proprietary Funds are accounted for on the full accrual basis.



3. **Fiduciary Funds** are resources that the Town of Trophy Club holds in trust for individuals or other governments. The only Fiduciary Fund the town has is the Public Improvement District (PID) No. 1 Debt Services Agency Fund. This fund accounts for bond proceeds, assessments and related debt associated with the issuance of bonds by the Town as an agent for the Public Improvement District.

- **Major Funds:** A major fund must make up at least 10% of the Town’s total expenditures.

General Fund - The primary operating fund of the Town. 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 major revenue sources are ad valorem taxes, sales taxes, licenses and permits, and franchise fees.

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Capital Projects Fund - This fund is utilized for the acquisition and construction of major capital assets. Capital Project funds are created to account for proceeds from the sale of general obligation bonds, certificates of obligation, tax or revenue notes, or operating funds set aside or reserved for such projects to be used for the costs associated with the acquisition or construction of major capital assets.

Debt Service Fund - This 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.

- **Non-Major Funds**

Special Revenue Funds - These 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 Occupancy Fund** – Funds from hotel occupancy taxes can be used to promote tourism in Trophy Club.
- **Street Maintenance Fund** – A 0.25% voter approved sales tax for which funds may be used to maintain the Town’s streets.
- **Grants Fund** – This fund accounts for any receipts and uses of grants the Town may receive throughout the fiscal year.
- **Crime Control Prevention District (CCPD) Fund** – A 0.25% voter approved sales tax for which funds may be used to finance activities related to crime control and prevention including, but not limited to, equipment, training, and programs.
- **Court Security Fund** – This fund is used to provide security for the Trophy Club Municipal Court through a \$3 per violation fee.
- **Court Technology Fund** - This fund is used to purchase technology related items used by the Trophy Club Municipal Court through a \$4 per violation fee.
- **25th Anniversary Fund** – This fund is used to account for donations, sponsorships, and expenditures related to the Town’s 25th Anniversary festivities.
- **EDC 4B Fund** – Funded by a 0.50% voter approved sales tax, the Trophy Club 4B Economic Development Corporation is a Discreetly Presented Component Unit that may be used to fund economic and community development. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The Town of Trophy Club’s primary government is financially accountable for the Trophy Club 4B Economic

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Development Corporation. The Town presents the financial statements of the 4B Economic Development Corporation discretely. Discrete presentation entails reporting component unit financial data in one or more columns separate from the financial data of the primary government.

- **Proprietary Funds**

- **Trophy Club Park Fund** – Funded by user fees, this fund accounts for revenue and expenditures associated with servicing, maintaining, and improving parkland the Town leases from the Army Corp of Engineers adjacent to Lake Grapevine.
- **Storm Drainage Utility Fund** – Funded by a drainage fee collected from residents and businesses each month, this fund accounts for revenues and expenditures associated construction and maintenance of the Town’s storm drainage system.

BASIS OF BUDGETING AND ACCOUNTING

The budgetary and accounting policies in this document conform to generally accepted accounting principles (GAAP). The General, Debt Service, Capital Projects, and Special Revenue Funds along with discretely presented component units 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. 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 that 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 that are generally recognized when due.

Proprietary Funds, which include the Drainage Utility Fund and the Trophy Club Park Fund, are prepared using the accrual basis of accounting. In accrual accounting, revenues are recognized when earned, regardless of when cash is received. Likewise, expenses are also recognized when incurred, not considering the actual cash flow. The measurement focus is thus focused on the flow of economic resources. Depreciation is not displayed. And capital expenditures and bond principal payments are shown as utilized within the fund.

ORGANIZATIONAL RELATIONSHIP

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, and Recreation

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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, Lakeview Soccer Fields, and Medians & Common Areas.

BUDGET ADMINISTRATION AND DEVELOPMENT

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.

I. BUDGET PERIOD

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 last day of July 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 on Budget - The Council shall hold a public hearing on the budget and shall provide adequate public notice of such hearing, including publication of notice as required by State law.
- C. 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.
- D. 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. If the Council fails to adopt a budget by the beginning of the fiscal year, the budget currently in place for the preceding year shall remain in place on a month-to-month basis until such time as a new budget has been adopted.

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- E. Amendment - The Council by ordinance may make supplemental appropriations for the year. To address a public emergency affecting life, health, property, or the public peace, the Council may also make emergency appropriations. Such appropriations may be made by emergency ordinance. The level of budgetary control for amendments must be, at a minimum, made on a fund level.
- F. Transfers - At any time during or before the fiscal year, the Council may by resolution transfer part or all of the unencumbered appropriation balance from one department, fund, service, strategy or organizational unit to the appropriation for other departments or organizational units or a new appropriation. The Town Manager may transfer funds among programs within a department, fund, service, strategy, or organizational unit and shall report such transfers to the Council in writing in a timely manner.
- G. Public Records - The budget, budget message, and all supporting schedules shall be in a public record in the office of the Town Secretary and shall be public records available to the public for inspection upon request.
- H. Balanced Budget Required - The Town of Trophy Club will develop balanced budgets in which current resources (current revenues plus fund balance) will equal or exceed current expenditures.
- I. Funding of Current Expenditures with Current Revenues - The budget will assure that current expenditures are funded with current revenues. Current operating expenses will not be capitalized or funded through the use of long-term debt.

III. **REVENUE POLICIES**

- 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.
- C. Fund Balance Policy - The Town recently implemented this policy to establish a key element of the financial stability of the Town by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the Town's general operations.

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BUDGET CALENDAR
Fiscal Year 2013

April 1	Monday	<ul style="list-style-type: none"> • Capital & Personnel Needs Request Forms provided to Managers • Denton Central Appraisal District begins sending out weekly preliminary appraisal totals
April 12	Friday	<ul style="list-style-type: none"> • Base Budget worksheets provided to Managers
April 19	Friday	<ul style="list-style-type: none"> • Capital Needs Request Forms due back from Managers
April 29	Monday	<ul style="list-style-type: none"> • Tarrant County Appraisal District submits 1st preliminary appraisal totals
May 1	Wednesday	<ul style="list-style-type: none"> • Review of Capital Needs with Managers
May 6	Monday	<ul style="list-style-type: none"> • Mid-Year Review Presentation to Council
May 10	Friday	<ul style="list-style-type: none"> • Budget Business Plans (goals, measures, etc) due back from Departments
May 13	Monday	<ul style="list-style-type: none"> • Tarrant County Appraisal District submits 2nd preliminary appraisal totals
May 24	Friday	<ul style="list-style-type: none"> • Meet with Departments to analyze & discuss proposed departments budgets
June 11	Tuesday	<ul style="list-style-type: none"> • Publish notice of public hearing of CCPD public hearing • Management Team Strategic Business Planning Retreat
June 14	Friday	<ul style="list-style-type: none"> • Preliminary GF Expenditures and Revenues Completed
July 15	Monday	<ul style="list-style-type: none"> • Management Budget Update with Council – 5:30PM Workshop
July 25	Thursday	<ul style="list-style-type: none"> • Certified Appraisal Roll Due from Denton & Tarrant Appraisal Districts
July 31	Wednesday	<ul style="list-style-type: none"> • Hand Deliver Hard Copy of Proposed Budget to Council Members
August 1	Thursday	<ul style="list-style-type: none"> • Denton County Tax Assessor/Collector provides Effective and Rollback Tax Rates (Submit to newspaper on August 1st)
August 2	Friday	<ul style="list-style-type: none"> • Council Workshop - Budget Discussion - 1:00 PM
August 5	Monday	<ul style="list-style-type: none"> • Submit Effective & Rollback Rate Calculations to Town Council • Vote to Propose Tax Rate (if over Effective Rate) • Set Public Hearings for September 3rd and September 9th
August 7	Wednesday	<ul style="list-style-type: none"> • Publish Notice of Effective and Rollback Tax Rates, Statement of Increase/Decrease
August 14	Wednesday	<ul style="list-style-type: none"> • Publish Notice of Public Hearing on Tax Increase (if applicable)
August 19	Monday	<ul style="list-style-type: none"> • Resolution accepting proposed SAP & setting public hearing date
August 21	Wednesday	<ul style="list-style-type: none"> • Publish Notice of Hearing on PID Service Assessment. Town Secretary mails public hearing notices to property owners liable for assessment
September 3	Tuesday	<ul style="list-style-type: none"> • Public Hearing on PID Service Assessment
September 9	Monday	<ul style="list-style-type: none"> • Public Hearing on Budget • Public Hearing on PID Service Assessment • Announce Vote on Tax Rate
September 18	Wednesday	<ul style="list-style-type: none"> • Publish Notice of Tax Revenue Increase
September 23	Monday	<ul style="list-style-type: none"> • Budget Adoption • Tax Rate Adoption • Approve Tax Roll • Vote to Ratify Property Tax Revenue • Adopt PID Assessment Rate
October 1	Tuesday	<ul style="list-style-type: none"> • Fiscal Year 2013-2014 Begins

TOWN OF TROPHY CLUB

100 Municipal Drive, Trophy Club, TX 76262 • Phone 682-831-4600 • www.trophyclub.org

September 23, 2013

Trophy Club Town Council
100 Municipal Drive
Trophy Club, TX 76262

Dear Town Council:

In accordance with the Trophy Club Town Charter and the State of Texas Local Government Code, the adopted FY14 Budget for the fiscal year beginning October 1, 2013 and ending September 30, 2014 is presented along with an attached 5-year Capital Improvement Program.

The adopted FY14 Budget presents in financial terms the plan for accomplishment of municipal objectives during the forthcoming fiscal year. Preparation of this document requires a comparison of the anticipated revenues with proposed programs and priorities that are based on Town Council priorities, service demands or prior project commitments.

While the proposed budget does not fund all departmental requests, it meets Town Council goals expressed during the planning process. The proposed budget has been formulated by reflecting the core values of:

- ✓ Providing exceptional governmental services;
- ✓ Remaining fiscally sound;
- ✓ Effectively allocating resources to meet citizen needs; and
- ✓ Valuing our employees

The attached document is a conservative financial plan developed utilizing advanced planning methods and Governmental Accounting Standards Board (GASB) 34 provisions and complying with the adopted Fund Balance Policy (GASB 54). Prudent financial and operational philosophies have guided budget development. Every budget seeks to allocate scarce resources, and there will always be more needs than available funds.

The adopted FY14 Budget is based on a property tax rate of \$0.4993 per \$100 assessed valuation, a \$0.019243 decrease from the current fiscal year. The FY14 Budget highlights include:

- A full-time Animal Control Officer (previously part-time).
- An additional Parks Maintenance employee.
- 50% funding of a full-time Firefighter.

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- 50% funding of a full-time Marketing/Economic Development analyst.
- Adding a Planner to the Planning & Zoning Department.
- Adding a part-time accountant/bookkeeper to the Finance Department.
- Continued funding of the formal Capital Replacement Program.
- Community 'Skunk Works' program.
- 2% Cost of Living Adjustment effective October 1, 2013 for all employees.
- Competitive market salary adjustment for Police patrol officers.
- Fence replacement along the common area behind Beck Elementary School.
- Implementation of three projects identified in Phase 1 Stormwater Master Plan.
- Continued Road improvements including Indian Creek road rehab project and Meadowbrook Drive.

The adopted FY14 Budget has been placed on the Town website at www.trophyclub.org in order to continue our efforts to broaden public communication and increase transparency regarding the Town's finances and budget process.

I am grateful to the Town Council for providing clear direction and guidance from the outset of this budget cycle and the conviction to adopt this fiscal year's budget. This budget lays the groundwork for a continuation of a strong foundation to carry on the Town's duties and responsibilities and meeting the goals and objectives outlined by the Town Council. Each Department Manager examined their departments for innovative and cost saving approaches for service delivery and customer service. I am very appreciative of the entire Management Team for their dedicated efforts in developing this budget.

I appreciate the opportunity to lead an organization that provides our community with better services, programs, and quality of life. Trophy Club truly is "a great place to call home!"

Sincerely,



Michael T. Slye
Town Manager
September 23, 2013

MAJOR BUDGET ISSUES

The adopted budget includes total revenues of \$10,496,157 and expenditures of \$13,964,406. Expenditures exceed revenues by \$3,468,246 due to expenditures of \$3,528,771 in the Capital Projects Fund for which debt was issued in prior periods. Excluding the Capital Projects Fund, the overall budget contains a surplus (revenues over expenditures) of \$60,525, with \$56,553 being attributed to the General Fund. This section discusses, by fund, the major issues addressed in the FY 14 budget.

GENERAL FUND

Revenues – Each revenue source is carefully evaluated during the budget process to ensure adequate levels of funding. As the Town reaches substantial build out, with accompanying smaller increases in assessed value and sharp decreases in licensing and permitting revenue, it endeavors to diversify its revenue sources to reduce reliance on property taxes. Identified diversification areas include maximization of sales tax revenue along the Highway 114 corridor and accompanying increased franchise fee collections that are included with substantial build-out.

A. Property Tax – The largest revenue source in the General Fund is the ad valorem tax. Although a tax rate below the effective tax rate was adopted, property tax revenue in FY 14 is expected to grow by \$452,148 over the FY 13 estimate. This can be attributed to over \$100M in new properties added to the tax roll in FY 14. Extensive growth is expected over the next two years, and is a major consideration when projecting future property tax revenues.

1. Property Tax Rate - The FY14 Budget is based on a property tax rate of \$0.4993 per \$100 assessed valuation, a \$0.019243 decrease from FY 13. A goal of staff and council was to adopt a tax rate below \$0.50 per \$100 assessed valuation, which was achieved. The adopted tax rate includes \$0.1150 to service debt and \$0.3843 to fund maintenance and operations.

2. Property Tax Base - The certified 2013 appraisal rolls show an increase of 15.86% over the 2012 certified values. The majority of the increase, 11.71%, is attributed to new properties added to the tax roll this year. The average appraised home value is \$291,790. In FY14 there are a projected 265 homes to be built; this will continue to increase the total assessed value of Trophy Club, which will in turn increase total revenues derived from property tax at the current tax rate.

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- B. Licensing and Permits** – Licensing and Permits are the second largest revenue source for the general fund. This revenue source grouping contains Building Permits, Fire Permits, Miscellaneous Permits, Plumbing Permits, and Multifamily Residence License. This revenue source is expected to increase 1.03% from the FY13 estimate, however, as the Town approaches substantial build-out this revenue source will decline sharply. The deep reduction in revenue derived from licensing and permits is considered when looking to the future. Increased property valuation from new property on future tax rolls will make up for the substantial loss of this revenue source along with any increased collections of sales taxes and franchise fees.
- C. Franchise Fees** – The third largest revenue source in the General Fund is franchise fees. It has been identified that franchise fees are an area where the Town can further diversify its revenue sources as it nears build out due to the increase in the number of properties requiring cable, gas, electric, telephone, and refuse services. The fees are projected based on the past and current trends and franchisee’s estimates. Franchise fees are projected to increase 3.6% over the FY13 estimate, and should continue to increase as the Town approaches build out.
- D. Sales Tax** – Sales tax receipts are the fourth largest revenue in the general fund. The FY14 budget projects a 1.07% growth in receipts over the current year’s estimate. Included in the sales tax are general sales taxes and mixed beverage taxes. Sales tax revenue is wholly dependent on the local economic conditions and can fluctuate. The Town does have the potential for major commercial development along the corridor of Highway 114 that could help diversify the Town’s revenue sources in future years. However, in order to remain fiscally responsible, the Town does not assume any major developments will be constructed prior to FY 2016.
- E. Fines and Fees** – Fines and fees represent revenue generated from the municipal court, development related fees, and recreation based fees. This revenue source is expected to decrease 15% compared to the FY13 estimate, due to new developments reaching build-out which decreases the number of development related fees collected and further strengthens the Town’s need to diversify its revenue sources.

Strategic Management Planning – Vision TC was adopted in April of 2013 and is being utilized by Trophy Club Town Council to facilitate discussions and decisions. An all Boards and Commissions meeting was held and the plan was presented to them to aid in vertical integration. Last year a charter election was held and provisions were passed, the main change being the addition of a 7th Council seat that will be filled by a November 2013 election.

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Municipal Utility District Services Contract – A significant change to previous years is the relationship between the Town and Utility District. In previous years, the Town and Utility District shared some employee expenses equally at 50%. During FY10, the Town and Utility District opted to negotiate an agreement that would eliminate 50% employees of except for Fire/EMS personnel, by entering into an agreement for contract services. The FY14 agreement calls for the Utility District to pay the Town \$77,048 to provide IT services, mowing/landscape services, and this year they removed HR duties. The Town will continue to offer Permit services to the Utility District at no charge, and it is agreed that the Utility District will provide their own payroll services and continue to provide building maintenance.

Personnel – Being primarily service oriented, municipal governments are extremely reliant on their employees. The Town of Trophy Club is no different, and Council and Management have made a priority of valuing Town employees. However, for a department to add positions a demonstrated need must first exist. Citizens and Council have come to expect the highest level of service at the lowest possible cost, all while being competitive in the marketplace. The adopted budget exemplifies this exact sentiment.

- A. Compensation** - The FY14 Budget includes a 2% Cost of Living Allowance (COLA) in addition to a one-time stipend that varies by position (Director, Manager, Supervisor, etc.). Additionally, competitive market salary adjustments for Police patrol officers are included in the FY14 budget. The overall effort to bring employees salaries to competitive rates will continue, and the Town’s strategy will be reviewed annually to determine the extent of future endeavors.
- B. Health Insurance** - The Health insurance program in FY14 continues with the Texas Municipal League Intergovernmental Employees Benefit Pool (TML IEBP). The Town offers three plans: a PPO, an HRA, and an HAS; rates for the plans increased 5%, 2%, and 0% respectively. TML IEBP is a non-profit health provider centered on providing full service health protection of political subdivisions of Texas.
- C. Personnel Changes** – Personnel changes are considered on an as needed basis after a demonstrated need exists. As the Town grows, service level demand also grows. In order to meet increasing service demand the FY14 budget includes the following personnel changes:
- A full-time Animal Control Officer (previously part-time).
 - An additional Parks Maintenance employee.
 - A Detective in the Police Department
 - 50% funding of a full-time Firefighter (Other 50% paid for by the MUD).

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- Funding of a full-time Marketing/Economic Development analyst (Split between the General Fund and 4B).
- Adding a Senior Planner to the Planning & Zoning Department.
- Adding a part-time accountant/bookkeeper to the Finance Department.

Purchased Services and Supplies – Two areas where fiscal responsibility can be applied most effectively are in the services and supplies the Town purchases. The Town endeavors to increase the budgets for previously approved purchased services and supplies at a rate equal to or less than inflation. Any new programs that require the purchase of services or supplies will be carefully examined in the context of any potential revenue they generate and benefit they bring to Town citizens.

Equipment Replacement – The Town funds equipment replacement by setting aside an amount each year equal to each department’s equipment depreciation. Expenditures for FY14 include the following items:

- Fence replacement along the common area behind Beck Elementary School.
- A new truck for animal control, with slide.
- A replacement vehicle for a Detective.
- A Toughbook and new radios for EMS.
- A new generator for Facilities Management.
- Various scheduled replacements for Information Services.

Fund Balance – The Town Council has adopted a Fund Balance Policy with a goal of 30% of the Town’s annual general fund expenditures being classified as unassigned fund balance. An unassigned fund balance of less than 15% is a cause for concern unless it is planned or deliberate. The Town’s budgeted fund balance in the general fund is projected at 37% of expenditures, which is well above the Town’s policy. The Town endeavors to maintain its current strong fund balance levels, but will consider use of fund balance to fund major capital acquisitions while maintaining an ending fund balance within the Town’s policy.

OTHER FUNDS

Capital Improvement Program – The five-year Capital Improvement Program includes scheduled construction of major capital improvements such as streets, facilities, parks, etc. These improvements are generally funded by debt, but may be funded by existing fund balances or grants when available. In FY13 the Town issued \$3M in Certificates of Obligation (CO) with \$1.3M to fund identified streets projects and \$1.7M to fund identified drainage improvements. When considering capital improvements the Town considers federal and state

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mandates, the effect on Town citizens, and the effect a project will have on future operating budgets. The following projects are included in the Capital Improvement Program for FY14:

- Street improvements including Indian Creek road rehab project and Meadowbrook Drive (both partially funded by Denton County).
- Street improvements to Phoenix Drive (Pebble Beach to Shields).
- Street improvements to Pin Oak Court.
- Implementation of three projects identified in Phase 1 Stormwater Master Plan – Timber Ridge, Fresh Meadow, and Skyline/Indian Creek.
- Land Acquisition and Facility Planning for a new police station and a new town hall.

Debt Service Fund – In FY 2013 the Town of Trophy Club dissolved the Economic Development Fund 4A. Before dissolving the 4A Fund the Town defeased debt related to the 4A fund and other debt held by the Town, which in turn decreased total debt service payments from last year's projections. The Town also issued a \$3M CO for streets and drainage projects.

Economic Development Fund 4A and 4B – In FY13 the Town of Trophy Club dissolved the Economic Development Fund 4A. The 0.50% 4A sales tax was reallocated between the Economic Development Fund 4B and a newly created Crime Control Prevention District. This essentially doubled the revenues for the 4B. Both 4A and 4B combined to service the 2002-A GO Bonds, which were to be defeased prior to dissolving the 4A. Due to a lack of fund balance in 4B the Town defeased the debt with \$660,000 of fund balance from the General Fund. To repay this debt the 4B fund has an interlocal agreement with the Town to pay just under \$55,000 every year for the next 15 years to the General Fund.

Crime Control and Prevention District (CCPD) - The CCPD is a newly created fund for FY14. The fund receives its revenues from a 0.25% sales tax. This fund is to help the police department with capital replacement costs, supplies, and activities related to crime control and prevention.

Street Maintenance Sales Tax Fund - In May 2006, citizens approved a 0.25% Street Maintenance Sales Tax, with collections beginning in October 2006. The sales tax was needed to augment the funding provided in the General Fund for the maintenance of town streets. State law requires that the tax be reauthorized by the citizens after the initial four years. In order for the tax to not lapse, the Council held a reauthorization election on May 8, 2010 in which voters approved the reauthorization of the sales tax. Beginning in FY10, the Street Maintenance sales tax receipts and expenditures were reported as a separate fund. The FY14 budget projects a 2.1% growth in receipts.

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Storm Drainage Utility Fund - The Town of Trophy Club charges a fee to Trophy Club property owners to cover the costs of providing the infrastructure and facilities that permit the safe drainage of storm water, the prevention of surface water stagnation, and the prevention of pollution arising from nonpoint runoff. The Town engaged the services of Freese and Nichols, Inc. (FNI) to conduct a master drainage study in order to better assess current infrastructure and future needs. Phase I of this study was completed and identified five major areas of concern related to storm drainage. The Town also engaged FNI to complete a financial analysis to correctly identify revenue options, appropriate expenses, and residential/commercial storm drainage fees necessary to accomplish these storm water improvement projects. Based on those recommendations, the fee for residential home owners increased from \$3 to \$6 in FY 13, and commercial entities were increased based on an Equivalent Residential Unit (ERU) system.

The Town has commenced Phase I implementation and issued \$1.7 million in Certificates of Obligation backed by storm water fee revenue to address three areas identified by FNI. Additionally, the Town has retained FNI to initiate Phase II which will include a regional analysis on water drainage and the impact on Trophy Club. The Town is looking to partner with surrounding municipalities, counties, and a developer as well as seeking grant funding. Below are the expected projects and their associated costs in a proposed phased timeline.

DRAINAGE SYSTEM IMPROVEMENTS						
	FY2014	FY2015	FY2016	FY2017	FY2018	TOTAL
Timber Ridge	258,000	-	-	-	-	258,000
Fresh Meadow	724,000	-	-	-	-	724,000
Trophy Club						
Drive Bridge over Marshall Creek	-	-	-	4,968,000	-	4,968,000
Skyline/Indian Creek (3 Phases)	498,825	-	-	-	5,507,000	6,005,825
Cypress Court	-	-	-	-	1,380,000	1,380,000
Bobcat Blvd.	-	575,000	-	-	-	575,000
TOTAL	\$1,480,825	\$575,000	\$ -	\$4,968,000	\$6,887,000	\$13,910,825

Trophy Club Vision 2030

Strategic Vision Overview

SGR was retained to facilitate a series of community meetings in which citizens, council members, and staff dialogued together over a series of strategic questions related to Trophy Club's history, governance, and future. Four meetings were held over a period of four months. At each meeting, participants met in groups of three, which were rotated with each question in order to enable them to interact with a variety of people throughout the process.

Trophy Club's History and Future

Trophy Club originally developed around the Country Club and has a rich history as a community in a picturesque setting. While maintaining its connection with golf, the town is now also the home of a great school system through NISD, unique homes, and a population that consists of people of all ages. Trophy Club citizens value having a strong sense of community, and they desire to be actively engaged in local government. Trophy Club is ideally situated on Highway 114 between Alliance Airport and DFW Airport. Due to the strategic location of this corridor, Trophy Club is in a great position to capitalize on the many benefits that this provides to its citizens and stakeholders. At the same time, it is important that Trophy Club plans strategically to maximize these opportunities.

Drivers for Trophy Club's Growth

Many factors contributed to Trophy Club's growth in the past. Some of those which were identified were:

- Golf
- Location
- Family Oriented
- Affluent, Yet Affordable
- Airport
- Picturesque
- Rural
- IBM
- Master Planned Community

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While some of those drivers still currently exist, participants perceive that there are new things that are now driving Trophy Club's growth. For example, some of the things that are currently driving growth are:

- Schools
- Real Estate Values
- Golf Course
- Hwy 114 (Location & Ease)
- Entire Hwy System
- Location Between DFW Airport and Alliance Airport
- Location Between Dallas and Fort Worth
- Youth Sports
- Safety
- Balance of Affluent Yet Affordable
- Parks
- Family Oriented

As Trophy Club moves into its future, it will be important for leaders to realize that the things that draw people to Trophy Club will be similar to the things that are currently drawing people to Trophy Club. The list may expand by a few items, but it is not likely to be radically different.

Citizen Satisfaction

Trophy Club residents enjoy an excellent quality of life. Community surveys indicate that they are highly satisfied with their lives, with the amenities that they have, and with the city as a whole. This is a very positive thing, but it also creates a measure of anxiety that as growth comes to Trophy Club it will erode the quality of life that residents now experience. There is a deep desire for city leaders to make decisions that will guard against the erosion of their quality of life.

Some things that participants hope will never change:

- Character & Elegance
- Country Club
- Small Town Feel
- Sense of Community
- Enclosed Safety
- Quality of Schools
- Beauty

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Citizen Hopes

Trophy Club residents also anticipate positive changes continuing to happen in the future. The participants desire more cohesiveness in the community. They also desire for there to be better relationships between town leaders and citizens, as well as between citizens themselves. Amongst the changes that participants hope for in the future are the following:

- Willingness to Embrace Change
- More Inclusive of Entire Town
- Less Negativity
- Senior Adult Activity Center
- Senior Adult Living Center
- Increased Property Values
- More Progressive

Trophy Club's Future

At the intersection of those things that people hope will never change and the things that they hope do change is the vision for Trophy Club 2030. Participants envision Trophy Club in the future of being:

- Progressive
- Cohesive
- Grounded (Not Pretentious)
- Regionally Synergized
- Re-inventive
- Business Friendly
- Creative
- Safety
- Family Oriented
- Thriving
- Green

5 Pillars for Trophy Club Vision 2030

1. A Premier Residential Community

Trophy Club should strive to be a premier residential community. Although developing the Highway 114 Corridor offers an opportunity for more retail and office developments, Trophy Club will continue to be a predominantly residential community. Participants want leaders to make decisions that will honor the residential nature of Trophy Club. Unique, affordable housing has been a major component of Trophy Club's heritage, and even as some commercial growth and redevelopment takes place, Trophy Club's DNA as a town will remain the same. Participants envision Trophy Club becoming the benchmark for what a residential community should be like in 2030. This will mean maintaining a commitment to being re-inventive and being sensitive to the need for redevelopment. Being a premier residential community will also mean becoming more environmentally green and having a proactive posture about protecting the environment by using new technologies and staying in step with emerging environmental standards. Trophy Club's brand centers on being a premier residential destination. This would include being a community where people can experience aging in place through senior living facilities. Participants believe that being strategic and consistent with greater branding is the key to promoting the positive benefits of Trophy Club.

Key Thoughts:

- Benchmark Residential Community
- Environmentally Friendly
- A Community for All Ages
- Faith Friendly Community
- Strategic Branding

Related Council Goals:

- Strong Partnerships and Community Involvement
- Healthy, Picturesque and Environmentally Sound

2. Economic Development

Trophy Club needs to be strategic and intentional in attracting businesses and jobs that add to the quality of life. Although it will continue to be a predominantly residential community, Trophy Club does need to develop more retail shopping and attract more job-producing businesses. Development on Highway 114 provides an opportunity for commercial development in Trophy Club. This is needed not only because of the amenities and jobs that it will provide to citizens, but it is also needed to help offset the town's dependence upon property taxes. Participants hope to attain a better balance between property taxes and sales taxes, but at the same time, they want leaders to be very intentional and discriminant about the businesses that Trophy Club will house. Attention needs to be given to making sure that these businesses fit in well with the current culture of Trophy Club. At the same time, the

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council should be open to wisely using such tools as establishing a TIF District in order to facilitate economic development. In addition to attracting new businesses, economic development should also focus on doing things that help retain existing businesses. Participants believe that efforts should be made to maximize the use of the town's parks and park facilities. As a part of this, leaders should carefully examine how Trophy Club Park can best be used to generate revenue for the town.

Key Thoughts:

- Strategic Commercial Development that Honors Trophy Club's Residential Culture
- Balance between Property Taxes and Sales Taxes
- Retain Businesses
- Maximize Economic Benefits of Parks and Facilities

Related Council Goals:

- Business-Friendly Economic Development
- Financial and Operational Stewardship

3. Amenities

Trophy Club should strive to strategically add and sustain the kinds of amenities that a premier residential community will have by 2030. Some of the things envisioned are as follows:

- Make the town more golf cart friendly and more bike friendly
- Improve the Trail System, making the town more walkable and more connected
- Build a partnership with schools to provide accessibility to the community
- Support and enhance parks
- Community/Senior Center
- Municipal/Public Safety Facility
- Maximize accessibility and possibilities offered by Trophy Club Park and Lake Grapevine
- Embrace "Modernization," including staying current with new technology

Providing these amenities will require that leaders plan strategically and develop the financial mechanisms to fund them. The town needs more economic development in order to provide the kinds of amenities that residents want. As with the first two pillars, this points to the importance of the council identifying the balance it wants between property taxes and sales taxes.

Trophy Club is a picturesque community; residents value this. Residents desire that parks, trails, and other things that enable them to enjoy the area continue to be a priority for the future. Code enforcement is an important aspect of maintaining the beauty of the city, and maximizing the natural beauty of Trophy Club—including enhancing the view and entrance from Highway 114.

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Key Thoughts:

- Strategically Add Amenities that Residents Want
- Use Economic Development to Provide more Amenities
- Maintain Picturesque Beauty of Trophy Club
- Make the View and Entrance from Highway 114 more Appealing

Related Council Goals:

- Financial and Operational Stewardship
- Healthy, Picturesque, and Environmentally Sound

4. Excellence in Governance

Trophy Club needs to become known for excellence in communication and transparency from the Council and Management. Participants desire that Trophy Club's governance be characterized by transparency and excellence in communicating with citizens. They envision the town leadership being proactive in seeking citizen input in a variety of ways. Excellence includes being intentional about communicating plans, events, news, and developments to the public. Trophy Club is well known for being a safe place to live, and since residents value this safety, they want to foster a high standard in public safety, staff, and municipal services.

Key Thoughts:

- Pro-active Communication
- Strive for Excellence
- Highly Transparent
- Promote Public Safety

Related Council Goals:

- Safe and Secure
- Financial and Operational Stewardship

5. Trophy Club's Relationship with Other Governmental Agencies

Maintaining healthy relationships with other governmental agencies is a key to Trophy Club's success, and none is more important to Trophy Club than its relationship with NISD. This must be an ongoing priority. The school's success will have a big impact upon the town's success. In order to continue to provide excellent customer service to citizens in the region Trophy Club also needs to maintain healthy relationships with entities such as:

- Southlake
- Roanoke

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- Westlake
- Denton County
- Tarrant County
- MUD
- TxDot
- Corps of Engineers
- Other cities in the region

Trophy Club should continue to be cooperative with MUD while also examining the ways in which this relationship should evolve. Dialogue with MUD about the most cost effective and efficient way to provide services in the future should begin now.

Key Thoughts:

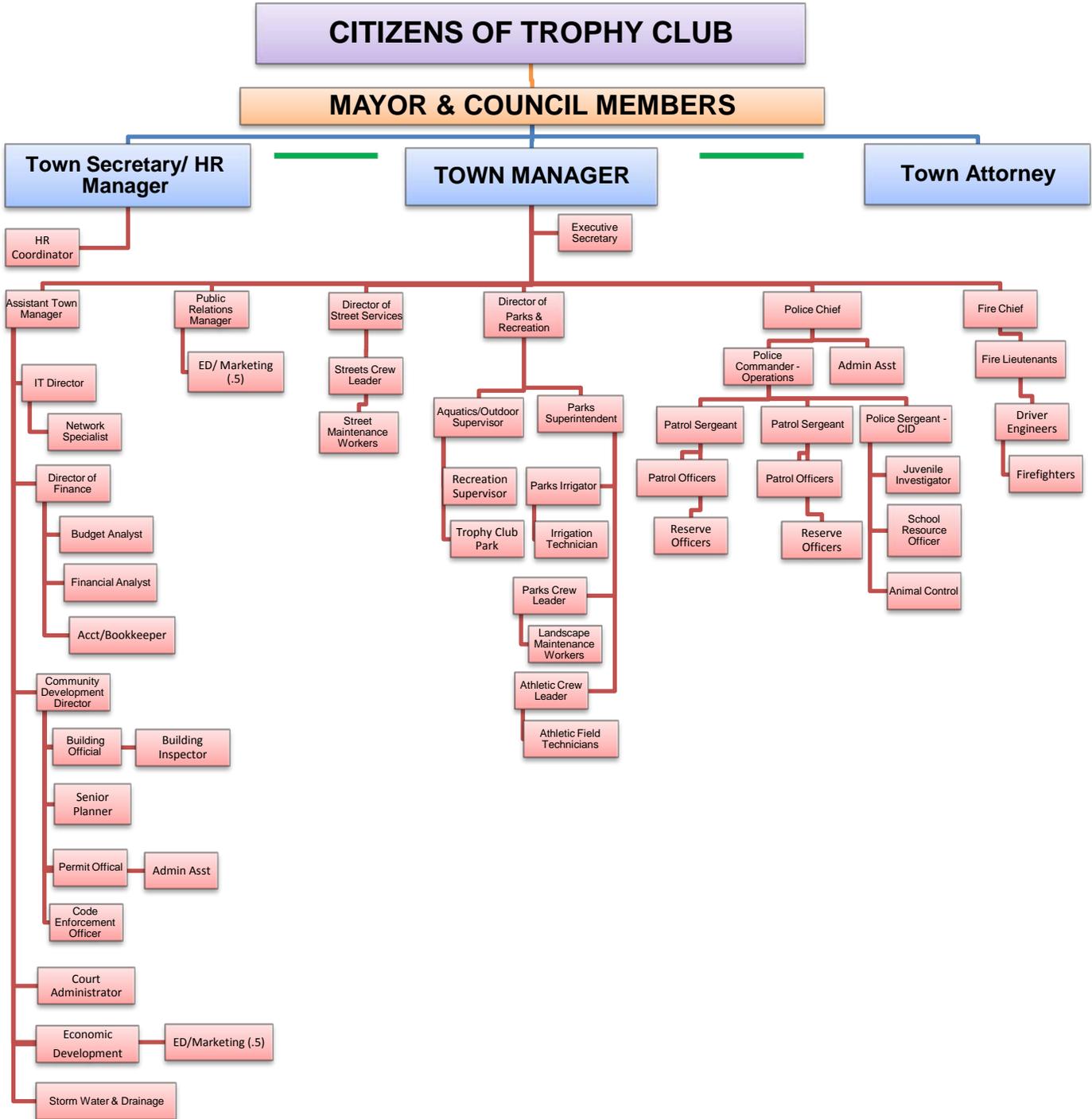
- Maintain Positive Relationships with other Governmental Agencies
- Trophy Club's Relationships with MUD and NISD are Especially Important

Related Council Goals:

- Strong Partnerships and Community Involvement
- Business-Friendly Economic Development

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Town Organizational Chart



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Full Time Equivalent (FTE) Summary

	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 CHANGES	2013-14 ADOPTED
GENERAL FUND						
Administrative Services						
Manager's Office	3.5	4.0	4.8	4.0	2.0	6.0
Human Resources	0.5	1.0	1.0	1.0	-	1.0
Information Services	1.0	2.0	2.0	2.0	-	2.0
Legal	1.0	1.0	1.0	1.0	-	1.0
Public Safety Services						
Police	15.5	16.0	16.5	20.8	2.2	23.0
Emergency Medical Services	6.3	6.3	6.6	6.8	0.7	7.5
Streets	4.0	4.0	4.0	3.8	-	3.8
Parks	7.5	7.5	11.5	9.5	0.8	10.3
Medians	-	-	-	3.0	-	3.0
Recreation*	2.1	2.1	2.1	2.1	-	2.1
Planning and Zoning	1.0	1.0	1.0	1.0	0.8	1.8
Community Development	1.5	2.0	3.5	5.0	-	5.0
Financial Services						
Finance	3.0	3.0	3.0	3.0	0.4	3.4
Municipal Court	1.0	1.0	1.0	1.0	-	1.0
Facilities Management	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL GENERAL FUND	48.0	51.0	58.0	63.0	6.8	70.8
TROPHY CLUB PARK FUND	1.4	1.4	2.7	1.4	-	1.4
STREET MAINTENANCE SALES TAX FUND	0.6	0.6	0.6	0.7	-	0.7
STORM DRAINAGE UTILITY FUND	0.3	0.3	0.3	0.5	-	0.5
ECONOMIC DEVELOPMENT 4B	-	-	-	-	0.4	0.4
TOTAL FULL TIME EQUIVALENTS (FTEs)	50.3	53.3	61.6	66.6	7.2	73.8

*Does not Include Seasonal FTEs for FY 14

- The Town Managers office merged the positions of Human Resource Manager with the Town Secretary position. Three new positions were created: a Human Resources Generalist position, an Executive Secretary position, and a shared Marketing/Economic Development Specialist (shared with the Economic Development 4B Fund).
- Finance added a part-time accounting/bookkeeper position.
- Three police officers that entered after the first quarter last year are now equivalent to 1 FTE (which equivocates to a 0.7 FTE increase); the animal control officer went from part-time to full-time, which added 0.5 FTE, and the department added a new detective position.
- EMS added a full-time firefighter that is split with the MUD.
- Planning & Zoning is adding a Senior Planner position this year.

Budget in Brief

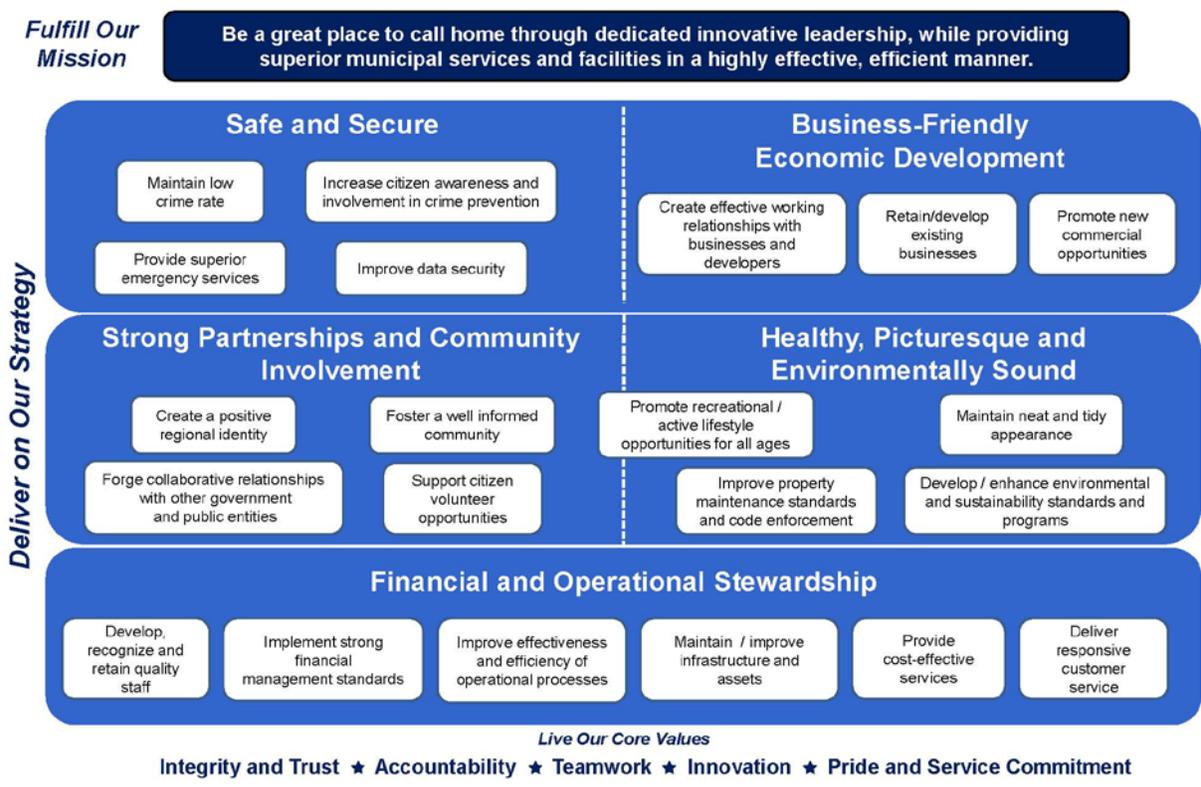
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Budget in Brief

The Town of Trophy Club weathered the recession well, not experiencing the shortfalls and deep budget cuts that many across the country felt. Texas, more specifically North Texas, has been one of the strongest areas to recover and grow after the recession. The financial outlook for the Town is positive showing a growth in new home starts and a corresponding increase in revenues, with the new possibility of a mixed-use development that will potentially expand the sales tax base. The slow growth and uncertainty of the United States' economy makes it even more important now to be fiscally responsible with the budget and our estimates in the future. This year's budget document reflects the Town Council and Town Staff's efforts to meet the challenges the next year will bring.

The Town of Trophy Club is coming close to build-out, as a result the revenues received from housing related permits will decrease, but total assessed property value is still expected to increase. The biggest challenge that the Town now faces is to be fiscally responsible while maintaining its high level of service. With a steadily growing population there will be a corresponding increase in services and town personnel. The budget is developed around the goals and objectives set forth by the Town council in the Strategy map.

Town of Trophy Club - Strategy Map



Staff Initiative

Personnel

- Provide quality personnel support services in employment, training, employee relations, benefits, compensation, and payroll such that employees are enabled to better serve community members and meet the organizational goals of the Town.
- Promote competitive pay, benefits, and a healthy work environment in order to retain and attract qualified and competent staff.

Technology

- Utilize current and new technology to create greater efficiency in the Town government.
 - Online Records Migration

Economic Development

- Continue to work with commercial property owners and brokers to attract and retain businesses.
- Begin implementing EDC Strategic Plan.

Public Safety

- Provide a safe environment for the citizens and visitors of Trophy Club by increasing police-community partnerships and encouraging voluntary compliance of all laws and ordinances.
- Trophy Club EMS will continue to provide and maintain community education programs.

Town Facilities

- The Town will begin the process of acquiring land for a new police building and municipal complex.

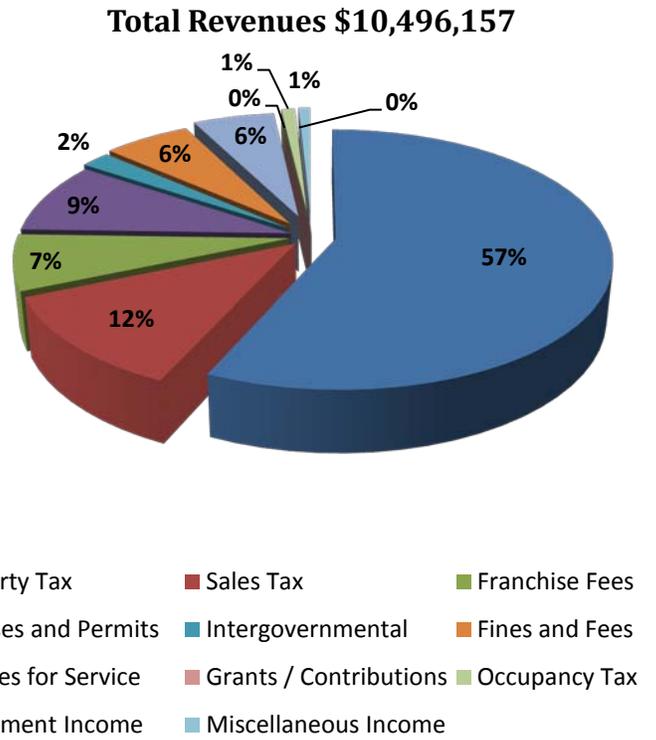
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Budget Highlights

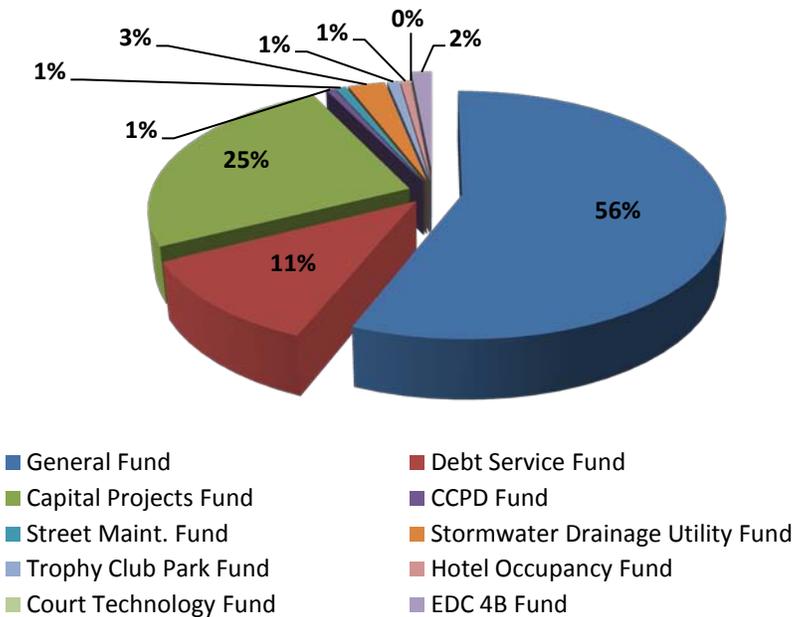
- The Town of Trophy Club lowered its tax rate 3.7% from \$0.518543/\$100 in FY13 to \$0.4993/\$100. Despite the decreased tax rate, property tax revenue is expected to increase \$454,320 or 11% from the FY13 budget.
- General Fund expenditures are expected to increase 7.3% compared to the previous year's adopted budget. Personnel expenditures are expected to increase 10.7% compared to the previous year's budget, primarily due to new personnel added for FY14. Capital replacement expenditures are expected to decrease 18.3% from the FY13 budget due to less scheduled replacements compared to FY13.
- Street and Drainage construction projects, funded by the 2013 CO, are expected to begin in FY14. Projects include: Indian Creek, Pin Oak Court, and Phoenix Drive Street Reconstruction and Drainage System Improvements for Timber Ridge, Fresh Meadow, and Skyline/Indian Creek.
- In FY13 the Town dissolved the EDC 4A Fund and allocated the 0.50% sales tax between the EDC 4B Fund and a new, voter approved Crime Control and Prevention District (CCPD).
- The Town secured architectural services to complete a study for a proposed Police Station and Town Hall and is currently in the land acquisition and planning process for the Police Station. The Police Station is a priority due to working space and the fact that the Town does not own the current facility. It is expected that a Town Hall will follow shortly after the Police Station due to limited work space in the current facility. Estimated costs for the two facilities combined are in the \$8M to \$12M range and would be financed with debt.

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Revenues- All Funds		
Property Tax		\$ 5,959,720
General Fund	4,589,856	
Debt Service Fund	1,369,864	
Sales Tax		1,235,375
General Fund	625,375	
CCPD	152,500	
Street Maint. Fund	152,500	
EDC 4B	305,000	
Franchise Fees		729,870
License and Permits		937,860
Intergovernmental		214,008
Fines and Fees		633,227
General Fund	494,227	
Trophy Club Park Fund	130,000	
Court Technology Fund	5,000	
Court Security Fund	4,000	
Charges for Service		594,297
General Fund	202,263	
Stormwater Drainage Utility Fund	392,034	
Occupancy Tax		100,000
Investment Income		6,800
General Fund	5,500	
Debt Services Fund	1,000	
Capital Projects Fund	100	
Hotel Occupancy Fund	100	
EDC 4B	100	
Miscellaneous Income		85,000
Total Revenues		\$ 10,496,157



Expenditures All Funds \$13,964,403



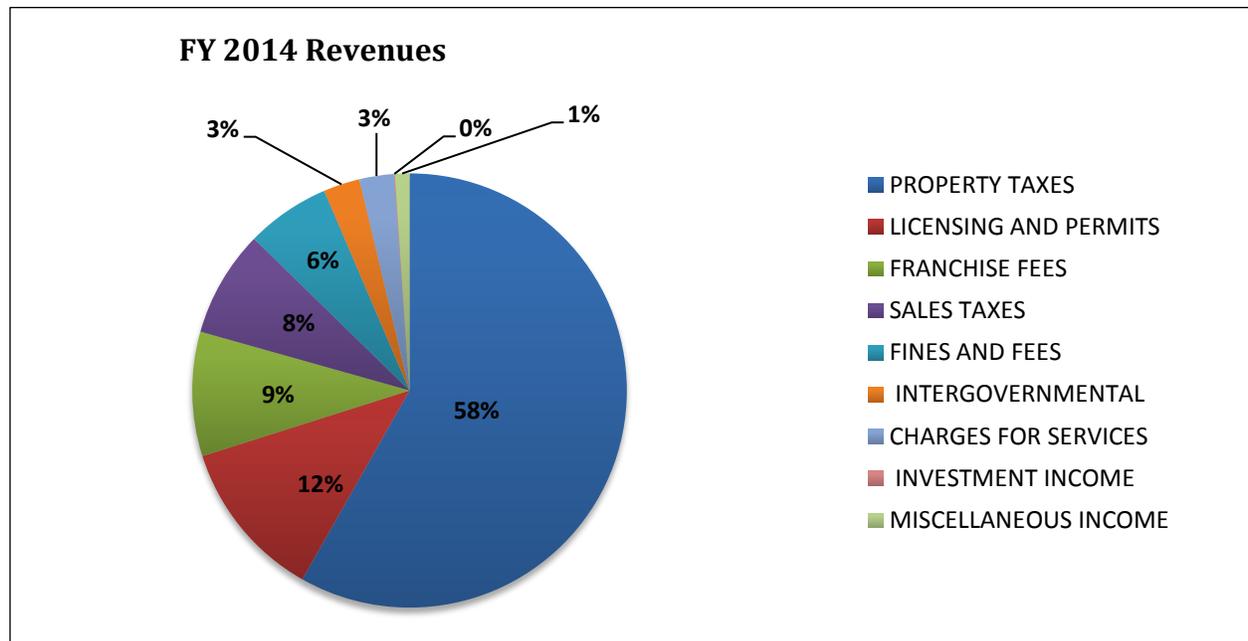
Expenditures All Funds	
General Fund	\$ 7,838,406
Debt Service Fund	1,585,092
Capital Projects Fund	3,528,871
CCPD Fund	85,000
Street Maintenance Fund	112,675
Stormwater Drainage Utility	378,283
Trophy Club Park Fund	121,710
Hotel Occupancy Fund	100,100
Court Technology Fund	4,166
EDC 4B Fund	210,100
Total Expenditures	\$13,964,403

Please note: Expenditures exceeding revenues in total reflects a draw-down in available balances – primarily due to capital projects expenditures (Corresponding bond proceeds reflected as revenue in prior years – related expenditures generally made over several years)

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General Fund – Revenues

	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	% Change (From FY 13 Budget)	% Change (From FY 13 Estimate)
Property Taxes	\$4,135,536	\$4,137,708	\$4,589,856	11.0%	10.9%
Licensing and Permits	870,185	928,301	937,860	7.8%	1.0%
Franchise Fees	675,654	704,403	729,870	8.0%	3.6%
Sales Taxes	634,170	618,700	625,375	-1.4%	1.1%
Fines and Fees	493,910	569,019	494,227	0.1%	-13.1%
Intergovernmental	163,643	169,512	214,008	30.8%	26.2%
Charges for Service	217,161	224,508	202,263	-6.9%	-9.9%
Investment Income	4,000	5,300	5,500	37.5%	3.8%
Miscellaneous Income	97,500	193,084	85,000	-12.8%	-56.0%
TOTAL	\$7,291,759	\$7,550,535	\$7,883,959	8.1%	4.4%



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Revenues – Highlights:

- Property tax revenue is expected to increase \$454,320 or 11% over the FY13 budget as a result of new properties being added to the tax roll for FY14 despite a tax rate decrease of 3.7%.
- Revenue from Licensing and Permits are expected to increase 7.8% or \$67,675 from the FY13 budget due to continued high levels of residential permits issued anticipated throughout FY14.
- Franchise fee collections are expected to increase 8% or \$54,216 from the FY13 budget due to more homes and businesses residing within Trophy Club compared to the previous year.
- Sales Taxes are expected to increase 1.1% or \$6,675 from FY13 estimates.
- Intergovernmental revenues are expected to increase 30.8% or \$50,365 primarily related to payments from EDC 4B to the General Fund to repay amounts borrowed from the General Fund to defease debt in FY13.
-

General Fund - Expenditures

By Department

FY14 EXPENDITURES	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	% Change (From FY 13 Budget)	% Change (From FY 13 Est.)
Manager's Office	\$ 691,824	\$ 700,645	\$ 872,641	26.1%	24.5%
Human Resources	113,906	105,538	98,382	-13.6%	-6.8%
Information Services	348,141	359,146	374,271	7.5%	4.2%
Legal	168,638	164,977	184,246	9.3%	11.7%
Police	1,811,015	1,893,241	1,963,011	8.4%	3.7%
Emergency Medical Services	810,618	802,615	853,933	5.3%	6.4%
Streets	465,184	456,090	444,452	-4.5%	-2.6%
Medians	323,225	340,217	306,772	-5.1%	-9.8%
Parks	936,633	909,436	980,967	4.7%	7.9%
Recreation & Community Events	611,552	588,439	609,743	-0.3%	3.6%
Planning & Zoning	164,620	260,223	241,753	46.9%	-7.1%
Community Development	333,028	317,995	355,601	6.8%	11.8%
Finance	368,303	366,122	395,440	7.4%	8.0%
Municipal Court	83,946	64,361	84,994	1.2%	32.1%
Facilities Management	72,961	73,940	72,200	-1.0%	-2.4%
TOTAL EXPENDITURES	\$7,303,594	\$7,402,985	\$7,838,406	7.3%	5.9%

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By Use

FY14 EXPENDITURES	2012-2013 Adopted	2012-2013 Estimated	2013-2014 Adopted	% Change (From FY13 Budget)	% Change (From FY13 Estimate)
Personnel Services	\$5,244,665	\$5,141,571	\$5,806,764	10.7%	12.9%
Purchased Service	1,374,596	1,572,871	1,399,973	1.8%	-11%
Supplies	339,250	355,900	347,010	2.3%	-2.5%
Capital	280,009	284,459	228,743	-18.3%	-19.6%
Community Events	49,700	48,184	55,915	12.5%	16%
Total	\$7,304,472	\$7,402,985	\$7,838,406	7.3%	5.9%

Expenditures – Highlights:

- Personnel – Total personnel expenditures are expected to increase 10.7% or \$562,099 from the FY13 budget. The expenditures include multiple new positions funded from the General Fund including:
 - A full-time Animal Control Officer (previously part-time).
 - A new Detective in the Police Department.
 - An additional Parks Maintenance employee.
 - 50% funding of a full-time Firefighter.
 - 50% funding of a full-time Marketing/Economic Development Analyst.
 - Adding a Senior Planner to the Planning & Zoning Department.
 - Adding a part-time accountant/bookkeeper to the Finance Department.

In addition to the new positions, a 2% cost of living adjustment was given to all employees effective October 1, 2013. Market adjustments were also applied to Patrol Officers in the Police Department.

- Purchased Services / Supplies – The total of these categories are expected to increase 1.9% or \$33,137 from the FY13 budget, which maintains consistency with the Town’s goal to keep increases near levels of inflation. The largest addition to this category is \$7,500 per year ongoing maintenance for online budget software purchased in FY13.
- Capital – Capital expenditures are expected to decrease 18.3% or \$51,266 from the FY13 budget as scheduled replacements are decreased from the previous year.

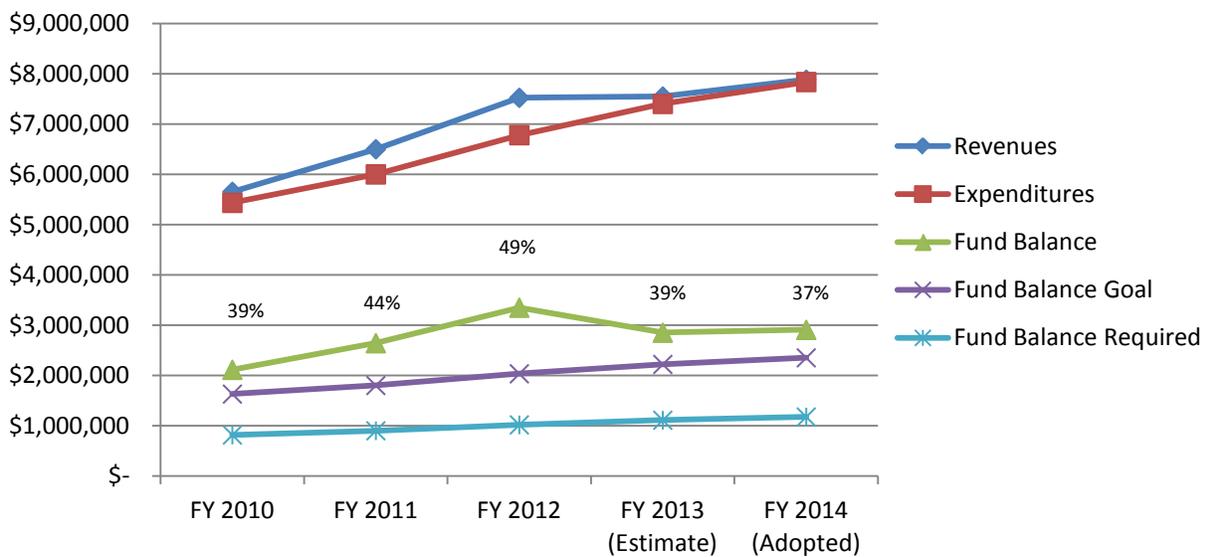
TOWN OF TROPHY CLUB, TEXAS
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Future Challenges

Trophy Club is in excellent financial condition and weathered the recession well with expansive residential growth to combat any depressed valuations of existing properties. However, as the Town reaches residential build-out over the next two years, with accompanying severe declines in licensing and permit revenue, the Town maintained a cautious approach in developing the FY14 budget. When residential build-out occurs, any growth in assessed valuation will reflect appreciation in the existing tax base, essentially leveling property tax revenues. Additionally, with residential build-out comes increased service level demand that may require additional staffing. New staff is added only if a demonstrated need exists and is evaluated in the context of the benefit to citizens versus the cost.

The Town currently has an estimated FY13 ending fund balance of \$2,851,702 or 39% of General Fund expenditures. The FY14 budget estimates an ending fund balance of \$2,908,255 or 37% of General Fund expenditures. The Town goal is to maintain a fund balance of at least 30% of General Fund expenditures, which would equal \$2,220,896 in FY13 and \$2,351,522 in FY14. Town policy requires a minimum fund balance of 15% of General Fund expenditures, which would equal \$1,110,448 in FY13 and \$1,175,761 in FY14.

Fund Balance



All Fund Section

TOWN OF TROPHY CLUB, TEXAS
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All Funds Summary (Budget Year)

	General Fund	Debt Service Fund	Capital Projects Fund	CCPD Fund	Street Maint. Fund	Stormwater Drainage Utility Fund	Trophy Club Park Fund	Hotel Occupancy Fund	Court Technology Fund	Court Security Fund	Grants Funds	25th Anniversary Fund	EDC 4B Fund	Total
Beginning Fund Balance	\$2,851,702	\$ 58,785	\$3,676,892	\$ -	\$ 29,338	\$ 244,763	\$ (20,608)	\$ 1,321	\$ 32,989	\$ 18,675	\$ (35,350)	\$ 2,114	\$ 167,530	\$7,028,151
Revenues:														
Property Tax	4,589,856	1,369,864												5,959,720
Sales Tax	625,375			152,500	152,500								305,000	1,235,375
Franchise Fees	729,870													729,870
Licenses and Permits	937,860													937,860
Intergovernmental	214,008													214,008
Fines and Fees	494,227						130,000		5,000	4,000				633,227
Charges for Service	202,263					392,034								594,297
Grants / Contributions														-
Occupancy Tax								100,000						100,000
Investment														
Income	5,500	1,000	100					100					100	6,800
Miscellaneous														
Income	85,000													85,000
Total Revenues	7,883,959	1,370,864	100	152,500	152,500	392,034	130,000	100,100	5,000	4,000	-	-	305,100	10,496,157
Expenditures:														
General Government													210,100	210,100
Manager's Office	872,641													872,641
Human Resources	98,382													98,382
Information Services	374,271													374,271
Legal	184,246													184,246
Police	1,963,011			40,054										2,003,065
Emergency														
Medical Services	853,933													853,933
Streets & Drainage	444,452				112,675	178,283								735,410
Medians	306,772													306,772
Parks	980,967						116,510							1,097,477
Recreation & Community Events	609,743							32,840						642,583
Planning & Zoning	241,753													241,753
Community Development	355,601													355,601
Finance	395,440													395,440
Municipal Court	84,994								4,166					89,160
Facilities														
Management	72,200													72,200
Debt Service		1,585,092												1,585,092
Capital - Projects / Equipment			3,528,871	44,946		200,000	5,200	67,260						3,846,277
Total Expenditures	7,838,406	1,585,092	3,528,871	85,000	112,675	378,283	121,710	100,100	4,166	-	-	-	210,100	13,964,403
Other Sources (Uses):														
Debt Issuance														-
Transfers In	11,000	285,862												296,862
Transfers Out				(67,500)	(13,287)	(205,075)	(8,000)			(3,000)				(296,862)
Total Other Sources(Uses)	11,000	285,862	-	(67,500)	(13,287)	(205,075)	(8,000)	-	-	(3,000)	-	-	-	-
Net Increase (Decrease)	56,553	71,634	(3,528,771)	-	26,538	(191,324)	290	-	834	1,000	-	-	95,000	(3,468,246)
Ending Fund Balance	\$2,908,255	\$ 130,419	\$ 148,121	\$ -	\$ 55,876	\$ 53,439	\$ (20,318)	\$ 1,321	\$ 33,823	\$ 19,675	\$ (35,350)	\$ 2,114	\$ 262,530	\$3,559,905

TOWN OF TROPHY CLUB, TEXAS
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All Funds Summary (Three Year)

	General Fund			Debt Service Fund			Capital Projects Fund			Storm Drainage Utility Fund		
	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
Beginning Fund Balance	\$2,642,792	\$3,348,852	\$2,851,702	\$ 85,388	\$ 94,267	\$ 58,785	\$1,599,988	\$ 996,425	\$3,676,892	\$ 47,183	\$ 72,981	\$ 244,763
Revenues:												
Property Tax	3,852,874	4,137,708	4,589,856	1,064,012	1,180,151	1,369,864						
Sales Tax	606,714	618,700	625,375									
Franchise Fees	693,722	704,403	729,870									
Licenses and Permits	1,128,234	928,301	937,860									
Intergovernmental	119,972	169,512	214,008	222,922	729,909							
Fines and Fees	149,134	569,019	494,227									
Charges for Service	668,146	224,508	202,263							186,668	376,060	392,034
Grants/Contributions							322,536					
Occupancy Tax												
Investment Income	5,632	5,300	5,500	880	1,000	1,000	1,245		100			
Miscellaneous Income	299,807	193,084	85,000									
Total Revenues	7,524,235	7,550,535	7,883,959	1,287,814	1,911,060	1,370,864	323,781	-	100	186,668	376,060	392,034
Expenditures:												
General Government												
Manager's Office	636,758	700,645	872,641									
Human Resources	94,839	105,538	98,382									
Information Services	330,204	359,146	374,271									
Legal	154,236	164,977	184,246									
Police	1,638,863	1,893,241	1,963,011									
Emergency Medical Services	695,139	802,615	853,933									
Streets & Drainage	417,998	456,090	444,452							96,488	177,034	178,283
Medians		340,217	306,772									
Parks	1,141,216	909,436	980,967									
Recreation & Community Events	518,440	588,439	609,743									
Planning & Zoning	233,134	260,223	241,753									
Community Development	248,339	317,995	355,601									
Finance	528,143	366,122	395,440									
Municipal Court	78,929	64,361	84,994									
Facilities Management	65,341	73,940	72,200									
Water												
Debt Service				1,360,266	2,641,668	1,585,092						
Capital - Projects / Equipment							1,427,344	337,363	3,528,871			200,000
Total Expenditures	6,781,579	7,402,985	7,838,406	1,360,266	2,641,668	1,585,092	1,427,344	337,363	3,528,871	96,488	177,034	378,283
Other Sources (Uses)												
Debt Issuance							500,000	3,017,830				
Transfers In	64,019	15,300	11,000	81,331	695,126	285,862						
Transfers Out	(100,615)	(660,000)								(64,382)	(27,244)	(205,075)
Total Other Sources(Uses)	(36,596)	(644,700)	11,000	81,331	695,126	285,862	500,000	3,017,830	-	(64,382)	(27,244)	(205,075)
Net Increase (Decrease)	706,060	(497,150)	56,553	8,879	(35,482)	71,634	(603,563)	2,680,467	(3,528,771)	25,798	171,782	(191,324)
Ending Fund Balance	\$3,348,852	\$2,851,702	\$2,908,255	\$ 94,267	\$ 58,785	\$ 130,419	\$ 996,425	\$3,676,892	\$ 148,121	\$ 72,981	\$ 244,763	\$ 53,439

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All Funds Summary (Three Year)

Trophy Club Park			EDC 4A Fund			EDC 4B Fund			Non-major Government Funds (1)			Total (All Funds)		
FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
\$ (34,642)	\$ (26,115)	\$ (20,608)	\$ 440,396	\$ 499,798	\$ -	\$ 341,135	\$ 382,708	\$ 167,530	\$ 25,065	\$ (127,954)	\$ 49,087	\$5,147,305	\$5,240,962	\$7,028,151
138,712	128,000	130,000	294,782	225,060	-	147,391	218,000	305,000	147,391	149,344	305,000	4,916,886	5,317,859	5,959,720
												1,196,278	1,211,104	1,235,375
												693,722	704,403	729,870
												1,128,234	928,301	937,860
												342,894	899,421	214,008
									8,009	9,827	9,000	295,855	706,846	633,227
						13,850			2,040			870,704	600,568	594,297
									1,400,252	387,000		1,722,788	387,000	-
									20,543	80,011	100,000	20,543	80,011	100,000
									226		100	7,983	6,300	6,800
												299,807	193,084	85,000
138,712	128,000	130,000	294,782	225,060	-	161,241	218,000	305,100	1,578,461	626,182	414,100	11,495,694	11,034,897	10,496,157
130,185	110,193	121,710	235,380	724,858	-	119,668	433,178	210,100	21,144			376,192	1,158,036	210,100
												636,758	700,645	872,641
												94,839	105,538	98,382
												330,204	359,146	374,271
												154,236	164,977	184,246
									3,886		40,054	1,642,749	1,893,241	2,003,065
									70,215			765,354	802,615	853,933
									1,599,550	353,123	112,675	2,114,036	986,247	735,410
												-	340,217	306,772
												1,271,401	1,019,629	1,102,677
										24,376	32,840	518,440	612,815	642,583
												233,134	260,223	241,753
												248,339	317,995	355,601
												528,143	366,122	395,440
									1,240	5,125	4,166	80,169	69,486	89,160
									55,000			120,341	73,940	72,200
									92			92	-	-
												1,360,266	2,641,668	1,585,092
130,185	110,193	121,710	235,380	724,858	-	119,668	433,178	210,100	1,751,127	438,259	301,941	11,902,037	12,265,538	13,964,403
												500,000	3,017,830	-
									46,528			191,878	710,426	296,862
	(12,300)	(8,000)							(26,881)	(10,882)	(83,787)	(191,878)	(710,426)	(296,862)
-	(12,300)	(8,000)	-	-	-	-	-	-	19,647	(10,882)	(83,787)	500,000	3,017,830	-
8,527	5,507	290	59,402	(499,798)	-	41,573	(215,178)	95,000	(153,019)	177,041	28,372	93,657	1,787,189	(3,468,246)
\$ (26,115)	\$ (20,608)	\$ (20,318)	\$ 499,798	\$ -	\$ -	\$ 382,708	\$ 167,530	\$ 262,530	\$ (127,954)	\$ 49,087	\$ 77,459	\$5,240,962	\$7,028,151	\$3,559,905

(1) Non-Major Government Funds Include: Court Security Fund, Court Technology Fund, Street Maintenance Sales Tax Fund, Crime Control Prevention District Fund, and Hotel Occupancy Tax Fund

The General Fund

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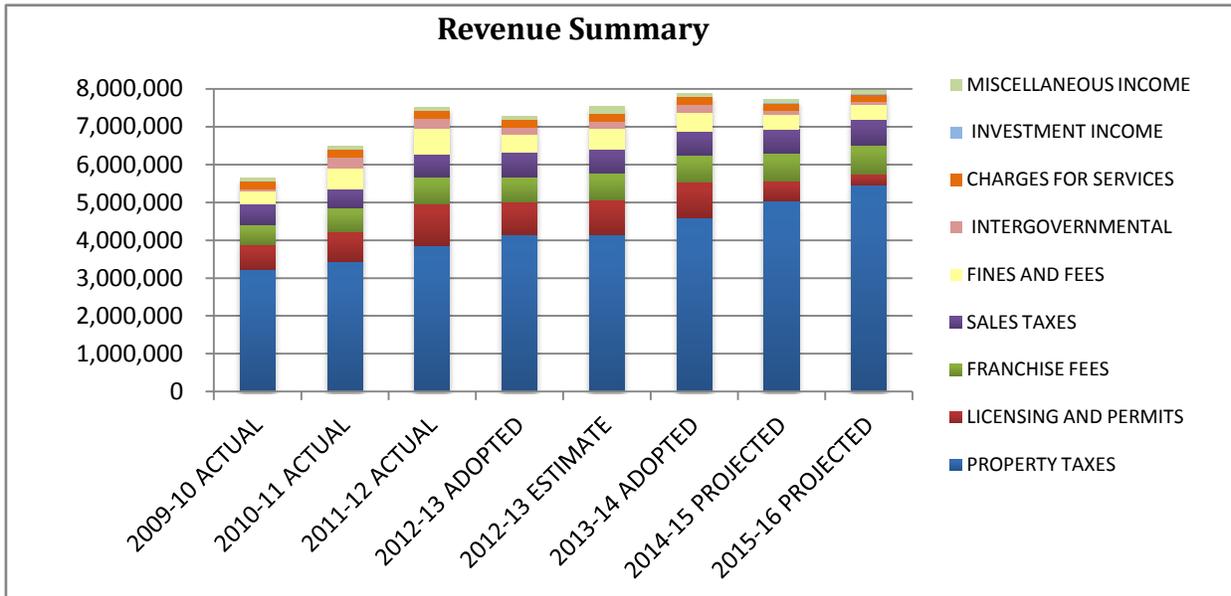
The General Fund

Revenues, Expenditures (By Department) & Fund Balance

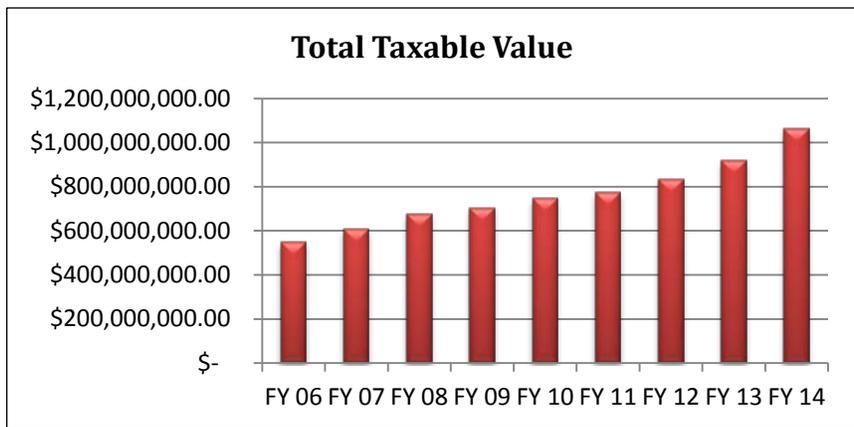
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	2014-15 Projected	2015-16 Projected
Beginning Fund Balance	\$ 2,067,837	\$ 2,113,820	\$ 2,642,792	\$ 3,348,852	\$ 3,348,852	\$ 2,851,702	\$ 2,964,808	\$ 2,665,332
Revenues								
Property Tax	3,215,161	3,442,842	3,852,874	4,135,536	4,137,708	4,589,856	5,048,842	5,452,749
License and Permitting	675,485	792,067	1,112,979	870,185	928,301	937,860	506,685	304,185
Franchise Fees	519,959	608,806	693,722	675,654	704,403	729,870	735,394	757,822
Sales Tax	541,711	508,187	606,714	634,170	618,700	625,375	649,171	665,361
Fines and Fees	336,908	554,312	684,807	493,910	569,019	494,227	450,211	456,411
Intergovernmental	76,526	290,498	265,686	163,643	169,512	214,008	87,000	87,000
Charges for Service	184,684	209,305	214,821	217,161	224,508	202,263	191,736	191,736
Investment Income	5,662	4,124	5,632	4,000	5,300	5,500	10,000	10,000
Miscellaneous Income	98,331	91,320	87,000	97,500	193,084	85,000	97,500	97,500
Total Revenues	5,654,427	6,501,461	7,524,235	7,291,759	7,550,535	7,883,959	7,776,539	8,022,764
Expenditures								
General Government	19,888							
Manager's Office	607,341	556,489	636,758	691,824	700,645	872,641	898,820	925,785
Human Resources	44,304	90,060	94,839	113,906	105,538	98,382	101,334	104,373
Information Services	155,490	287,448	330,204	348,141	359,146	374,271	384,158	394,341
Legal	146,431	146,881	154,236	169,516	164,977	184,246	189,719	195,358
Police	1,402,229	1,463,179	1,638,863	1,811,015	1,893,241	1,963,011	2,021,901	2,082,559
Emergency Medical Services	646,249	688,213	695,139	810,618	802,615	853,933	873,309	899,508
Streets	375,124	384,513	417,998	465,184	456,090	444,452	491,786	506,539
Medians	-	-	-	323,225	340,217	306,772	315,975	325,454
Parks	777,463	951,328	1,141,216	936,633	909,436	980,967	1,012,580	1,042,876
Recreation & Community Events	511,720	571,805	518,440	611,552	588,439	609,743	441,749	454,102
Planning & Zoning	160,895	154,225	233,134	164,620	260,223	241,753	369,355	375,126
Community Development	183,383	189,425	248,339	333,028	317,995	355,601	366,269	377,257
Finance	257,275	360,548	528,143	368,303	366,122	395,440	407,303	419,522
Municipal Court	73,782	80,260	78,929	83,946	64,361	84,994	87,544	90,169
Facilities Management	73,369	76,484	65,341	72,961	73,940	72,200	74,366	76,597
Total Expenditures	5,434,943	6,000,858	6,781,579	7,304,472	7,402,985	7,838,406	8,036,168	8,269,566
Other Financing Sources (Uses)								
Transfers In	17,400	75,000	64,019	12,300	15,300	11,000	13,500	13,500
Transfers Out	(190,901)	(46,631)	(100,615)	-	(660,000)	-	-	-
Total Other Sources (Uses)	(173,501)	28,369	(36,596)	12,300	(644,700)	11,000	13,500	13,500
Net Increase (Decrease)	45,983	528,972	706,060	-	(497,150)	56,553	(246,129)	(233,302)
Ending Fund Balance	\$ 2,113,820	\$ 2,642,792	\$ 3,348,852	\$ 3,348,852	\$ 2,851,702	\$ 2,908,255	\$ 2,662,126	\$ 2,428,824

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General Fund Revenues



The largest revenue source in the General Fund is the ad valorem **Property Tax**. Property tax revenues are calculated by multiplying the tax rate by the property tax base. The tax rate for the fiscal year 2014 (FY14) adopted budget is based on a \$0.4993 ad valorem tax



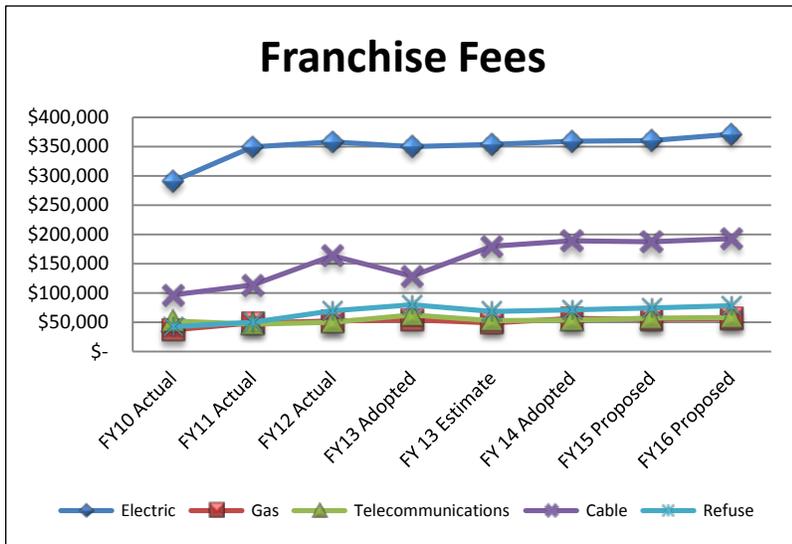
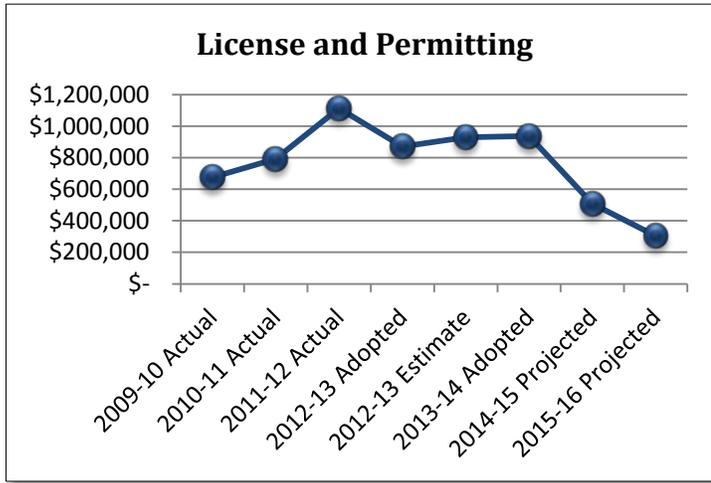
rate. This rate is 2.0% less than the calculated effective tax rate (\$0.509899) that would provide the same level of revenue on existing properties as FY13. This is a 3.7% decrease from the ad valorem tax rate of FY13 (\$0.518543). The ad valorem tax rate is comprised of two components. The first is the maintenance and operations component (M&O) that is used to calculate revenue to fund the Town’s General Fund operations. The second component is the Interest & Sinking (I&S) portion that is used to calculate revenue to pay the Town’s general debt service obligations.

The Property Tax Base is calculated by both Denton County and Tarrant County, since the Town of Trophy Club has property in both counties; by adding both appraised values together you have the total appraised value for Trophy Club. After adding up both 2013 appraisal rolls, total property value shows an increase of 15.8% over the 2012 certified values, with a current average home value of \$291,790. In FY14 there are a projected 265 homes to be built; this will

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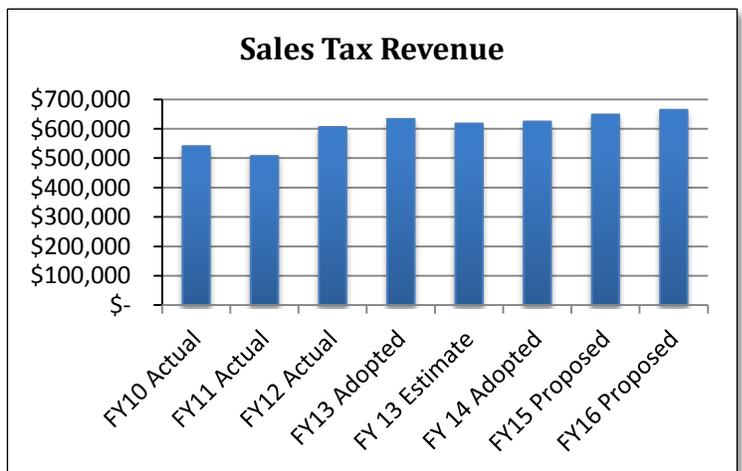
continue to increase the total assessed value of Trophy Club, which will in turn increase revenues derived from property tax. Over the next two years it is projected that the property tax base will increase substantially until complete build-out occurs.

Licensing and Permits are the second largest revenue source for the general fund. This revenue source grouping contains Building Permits, Fire Permits, Miscellaneous Permits, Plumbing Permits, and Multifamily Residence License. This revenue source is expected to increase 1.03% from the FY13 estimate. In the next two years building related permits and licensing are expected to substantially decrease as Trophy Club approaches build-out.



Franchise Fees are the third largest revenue source in the General Fund. These fees are charged to gas, electric, telecommunications, solid waste, and cable companies for the use of the city's right-of-way, typically 4-6% of the utilities' annual revenues. They are projected based on past and current trends and franchisee's estimates. Franchise fees are projected to increase 3.6% over the FY13 estimate.

The **Sales Tax** is the fourth largest revenue source in the General Fund. The State of Texas charges a 6.25% sales tax; local governments have an additional 1.0% sales tax that they receive. The other 1.0% of the sales tax use has to be approved for a specific use by voters. In the Town of Trophy Club consumers pay 8.25% sales tax total. The general fund receives 1% of the sales tax from local sales. Included in the sales tax totals is the Mixed Beverage tax,



TOWN OF TROPHY CLUB, TEXAS

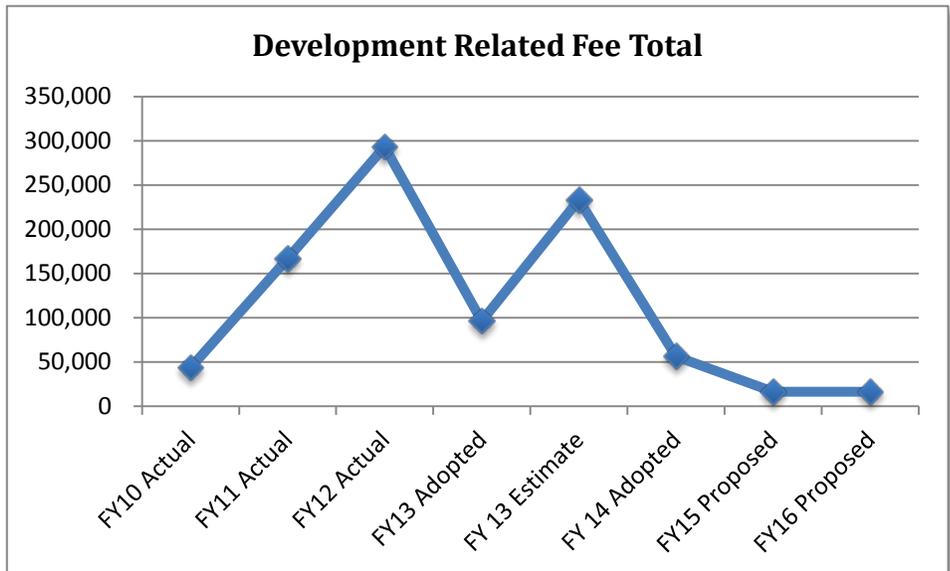
Annual Program of Services

State of Texas	6.25%
Trophy Club	1.00%
TC Economic Dev. 4B	0.50%
Street Maintenance	0.25%
CCPD	<u>0.25%</u>
Total	8.25%

this tax only brings in 2.0% of the revenue for this category. The FY14 budget projects a 1.07% growth in receipts over the current year's estimate. The sales tax revenue is wholly dependent on the local economic conditions and can fluctuate.

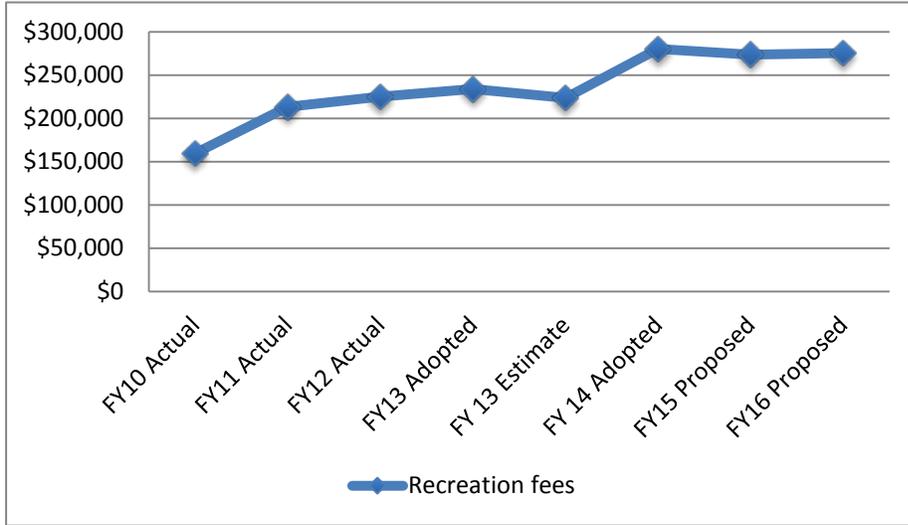
Fines and Fees are charges for utilizing a government service or receiving a penalty. The main revenue sources for Fines and Fees are development related fees, recreational fees, and court related fines and fees. Development fees are expected to decrease 15% compared to FY13 estimate, due to new developments reaching build-out, which decreases the number of development related fees collected.

Development related fees are P & Z Administrative Fees, Developer Fees, Zoning Fees, and Platting Fees. The majority of the revenue received is from the Developer's Fee. These fees steeply rose from 2010-2012 due to a new development, but with the development coming close to build-out, revenues are projected to decrease steeply.



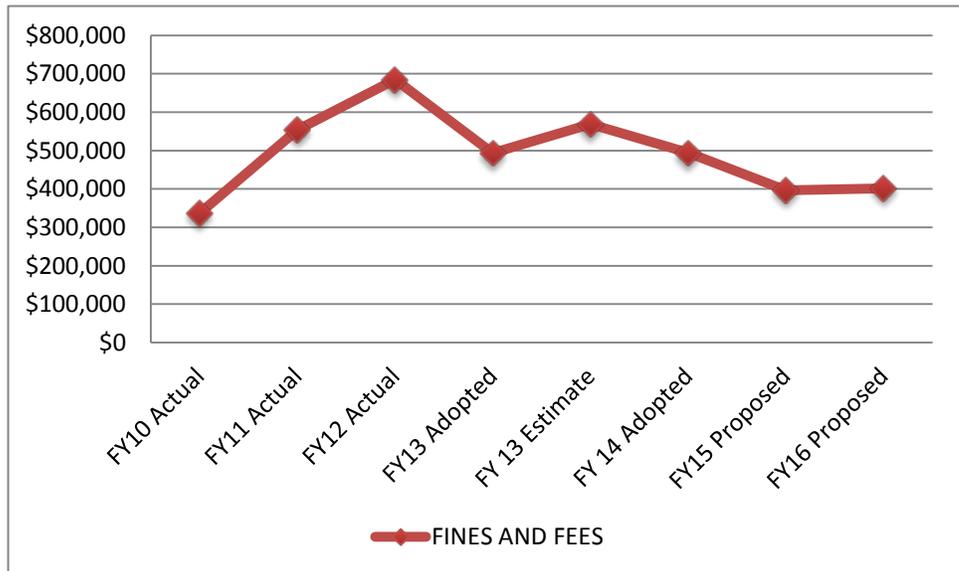
The municipal court derives its revenues from citations primarily associated with motor vehicles, misdemeanors, and code enforcement. The fines and fees from the Municipal Court have remained fairly constant and are projected to remain that steady for the next three years.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



Recreation based fees have increased in FY14 due to an increased admissions fee to the pool and an increase to the pool rental fee. Other recreation based fees are projected to increase with the growth in population.

Overall Fines and Fees are projected to decrease from the fiscal year 2013 estimate due to a decrease in building related fees as the Town approaches substantial build-out. After fiscal year 2014, Fines and Fees are expected to stabilize.



Investment Income - The Town of Trophy Club maintains an investment policy to ensure the safety of principal, maintain sufficient liquidity to meet operational needs, maintain the trust of the public, and optimize interest earnings. Investment earnings are expected to increase \$1,500 or 37.5% from the FY13 budget.

Miscellaneous – Miscellaneous revenues represent unanticipated revenues as well as minor sources not contained in other categories. Included in this category are other various non-routine revenues received. Tower rental and gas well revenues also fall into this category.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

General Fund - Expenditures

Expenditures by Category

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	2014-15 Projected	2015-16 Projected
Expenditures								
Personnel Services	3,723,981	4,256,527	4,716,652	5,244,665	5,141,571	5,806,764	5,786,078	5,953,424
Purchased Services	1,135,505	1,194,653	1,327,784	1,374,596	1,572,871	1,399,973	1,557,895	1,598,873
Supplies	212,569	278,752	327,733	339,250	355,900	347,010	357,421	368,142
Capital	320,211	222,226	361,521	280,009	284,459	228,743	283,182	289,807
Community Events	42,677	48,114	47,889	49,700	48,184	55,915	57,592	59,320
Total Expenditures	5,434,943	6,000,858	6,781,579	7,304,472	7,402,985	7,838,406	8,036,168	8,269,566

Personnel – Personnel related expenditures are expected to increase \$562,099 or 10.7% in FY14 primarily due to the addition of new positions. The Town Animal Control Officer was moved to a full-time position from part-time. A new Detective was budgeted in the Police Department. A new Senior Planner was budgeted in Planning & Zoning and an additional Park Maintenance employee was budgeted in the Parks Department. The FY14 budget also includes 50% funding for both a Firefighter (50% covered by the MUD) and a Marketing/Economic Development Analyst (50% covered by 4B). Additionally, a part-time Accountant/Bookkeeper was budgeted in the Finance Department. The FY14 budget also includes 2% cost of living adjustments for all employees and market adjustments for Patrol Officers to remain competitive in the marketplace.

Purchased Services / Supplies – The sum of these categories are expected to increase \$33,137 or 1.9% from FY13. The largest increase comes from \$7,500 per year for ongoing maintenance of the new online budget software purchased in FY13. Otherwise these categories are expected to experience only small increases in the near future.

Capital – Capital expenditures are expected to decrease \$51,266 or 18.3% from the FY13 budget as there is less equipment to replace in FY14. General Fund equipment replacement budgeted for FY14 includes: A police Tahoe, animal control vehicle (with slide), detective replacement car, EMS radios and Toughbook, fence replacement in the common area behind Beck Elementary School, a new generator for facilities maintenance, and scheduled Information Technology replacements.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Revenue Summary

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Adopted	FY 13 Estimate	FY 14 Adopted	FY15 Proposed	FY16 Proposed
PROPERTY TAXES								
Property Taxes	3,164,661	3,408,917	3,788,436	4,070,410	4,068,304	4,517,575	4,969,333	5,366,879
Property Taxes/Prior Year	23,500	11,510	36,357	30,528	46,602	33,882	37,270	40,252
Property Taxes/P & I	27,000	22,415	28,081	34,598	22,802	38,399	42,239	45,618
TOTAL PROPERTY TAXES	\$ 3,215,161	\$ 3,442,842	\$ 3,852,874	\$ 4,135,536	\$ 4,137,708	\$ 4,589,856	\$ 5,048,842	\$ 5,452,749
SALES TAXES								
Mixed Beverage Tax	12,030	14,689	17,151	8,080	15,700	15,375	15,721	16,075
Sales Tax - General	529,681	493,498	589,563	626,090	603,000	610,000	633,450	649,286
TOTAL SALES TAXES	\$ 541,711	\$ 508,187	\$ 606,714	\$ 634,170	\$ 618,700	\$ 625,375	\$ 649,171	\$ 665,361
FRANCHISE FEES								
Electric	290,948	349,414	358,050	350,000	353,803	359,110	360,500	371,315
Gas	37,322	48,811	52,302	54,394	49,000	56,570	55,482	56,592
Telecommunications	52,391	46,938	50,108	62,424	53,000	54,060	57,222	58,366
Cable	96,564	113,687	163,420	128,838	180,000	189,000	187,503	193,128
Refuse	42,734	49,956	69,842	79,998	68,600	71,130	74,687	78,421
TOTAL FRANCHISE FEES	\$ 519,959	\$ 608,806	\$ 693,722	\$ 675,654	\$ 704,403	\$ 729,870	\$ 735,394	\$ 757,822
FINES AND FEES								
P & Z Administrative Fees	6,000	2,407	3,727	3,000	3,500	3,000	3,000	3,000
Developer Fees	32,818	160,541	277,995	90,000	215,000	50,000	10,000	10,000
Zoning Fees	-	1,443	795	500	6,141	500	500	500
Platting Fees	5,030	2,605	10,733	3,000	8,585	3,000	3,000	3,000
Denton/Tarrant Cty Pledge - EMS	12,009	5,546	5,294	7,000	5,300	5,000	5,000	5,000
Municipal Court Fines/Fees	115,651	165,300	105,941	140,000	94,000	140,000	140,000	144,200
Municipal Court Security Fee	4,500	2,161	43,193	-	-	-	-	-
Misc Police Revenue	500	598	321	7,671	1,367	3,600	-	-
Association Concession Fees	-	-	-	11,000	-	-	-	-
Day Camp Programs	57,411	51,014	59,285	69,000	49,298	70,000	70,000	70,000
Aquatic Programs	21,600	20,997	17,613	16,000	18,099	17,865	16,000	16,000
Recreation Programs	3,300	-	-	-	-	-	-	-
Pool Concessions	9,000	20,789	20,579	17,000	21,618	23,000	17,000	17,000
Pool Entry Fees	32,339	75,629	86,315	70,000	92,215	118,097	119,278	120,471
Swim Team Programs	22,000	29,055	28,643	31,239	26,550	28,265	31,864	32,501
Records Management Revenue	750	526	4,041	1,000	1,000	1,000	1,000	1,000
Cty Veh Reg Fees/Child Safety	-	-	7,841	8,000	10,470	8,000	8,000	8,000
Community Events Revenue	8,000	3,601	1,782	8,500	5,546	6,000	8,500	8,500
Pool Rentals	6,000	12,100	10,709	11,000	10,330	16,900	17,069	17,240
TOTAL FINES AND FEES	\$ 336,908	\$ 554,312	\$ 684,807	\$ 493,910	\$ 569,019	\$ 494,227	\$ 450,211	\$ 456,411
LICENSES AND PERMITS								
Building Permits	581,685	664,176	990,735	727,500	760,000	773,000	375,000	187,500
Fire Permits/Sprinkler	800	425	1,150	400	400	450	400	400
Miscellaneous Permits	38,000	53,790	59,324	135,875	151,000	149,000	115,875	100,875
Plumbing Permits	55,000	67,266	61,770	-	10,491	9,000	9,000	9,000
Multifamily Residence License	-	6,410	-	6,410	6,410	6,410	6,410	6,410
Storm Drainage	-	-	-	-	-	-	-	-
TOTAL LICENSES AND PERMITS	\$ 675,485	\$ 792,067	\$ 1,112,979	\$ 870,185	\$ 928,301	\$ 937,860	\$ 506,685	\$ 304,185
MISCELLANEOUS								
Auction Sales	12,000	955	18,130	5,000	5,000	5,000	5,000	5,000
Vending Revenue	900	463	144	-	-	-	-	-
Gas Well Revenues	5,000	1,607	285	500	1,512	500	500	500
Tower Revenue	30,000	32,866	34,500	48,000	34,500	34,500	48,000	48,000
Recreation Rentals	8,000	5,233	10,511	11,000	18,088	20,000	11,000	11,000
Miscellaneous Revenue	42,431	50,196	23,430	33,000	133,984	25,000	33,000	33,000
TOTAL MISCELLANEOUS	\$ 98,331	\$ 91,320	\$ 87,000	\$ 97,500	\$ 193,084	\$ 85,000	\$ 97,500	\$ 97,500
INVESTMENT INCOME								

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Interest Income	5,662	4,124	5,632	4,000	5,300	5,500	10,000	10,000
TOTAL INVESTMENT INCOME	\$ 5,662	\$ 4,124	\$ 5,632	\$ 4,000	\$ 5,300	\$ 5,500	\$ 10,000	\$ 10,000
CHARGES FOR SERVICES								
EMS Runs	130,747	152,478	156,496	155,000	125,000	130,000	130,000	130,000
Police Grants	27,802	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-
Misc Fire Revenue	-	-	-	-	-	-	-	-
Animal Registration/Donations	4,300	3,478	3,990	3,425	2,423	3,500	3,500	3,500
CIA Lien Revenues	1,000	849	1,835	1,000	-	500	500	500
PID Reimbursement	-	-	-	4,051	43,400	14,578	4,051	4,051
NISD Contribution	20,835	52,500	52,500	53,685	53,685	53,685	53,685	53,685
Insurance Settlements	-	-	-	-	-	-	-	-
Convenience Fees	-	-	-	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	\$ 184,684	\$ 209,305	\$ 214,821	\$ 217,161	\$ 224,508	\$ 202,263	\$ 191,736	\$ 191,736
INTERGOVERNMENTAL								
MUD Service Contract	-	228,076	190,769	85,465	85,465	77,048	-	-
Inter. Gov. Trans In	70,672	54,865	59,310	78,178	78,178	136,960	87,000	87,000
Recovery of Prior Year Expense	5,854	7,557	15,607	-	5,869	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 76,526	\$ 290,498	\$ 265,686	\$ 163,643	\$ 169,512	\$ 214,008	\$ 87,000	\$ 87,000
TOTAL REVENUES	\$ 5,654,427	\$ 6,501,461	\$ 7,524,235	\$ 7,291,759	\$ 7,550,535	\$ 7,883,959	\$7,776,539	\$8,022,764

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Manager's Office

Mission: To provide leadership and direction for the Trophy Club team by utilizing Best Management Practices, progressive thinking and planning, as well as promoting a positive public image of the organization and the Town on both a local and regional basis. The Manager's Office seeks to support the Town's mission by building strong partnerships and deepening community involvement, creating business-friendly economic development, developing environmentally sound policies, ensuring the safety and security of all residents and staff, and maintaining financial and operational stewardship.

Top 3 Accomplishments from FY13

1. Website Redesign
2. Completion and adoption of the Trophy Club Vision 2030 Plan
3. Successful election to reallocate sales tax monies from EDC 4A (dissolved) to CCPD (created) and add an additional ¼ cent to EDC 4B

Strategic Plan
Goal 1- Facilitate staff efforts to fulfill day-to-day requirements for the Town as well as Council goals
<ul style="list-style-type: none">• Manage day-to-day Town operations• Implement FY14 Budget• Foster a positive work environment• Goal-setting retreats with Town Council and Management Team
Goal 2- Meet and negotiate with various representatives, local and otherwise, on behalf of the Town
<ul style="list-style-type: none">• Continue to partner with government entities to seek opportunities on regional services and programs• Continue to partner with the Metroport Chamber of Commerce, Metroport Cities, Northwest Communities, Trophy Club Country Club, and other local and regional organizations.
Goal 3- Act in a leadership role for the staff and act to spearhead Council initiatives
<ul style="list-style-type: none">• Continue to plan and act accordingly to evaluate land acquisition opportunities and facility development• Continue developing communication initiatives such as newsletters, Annual Report, website, etc.• Town fiscal integrity• Continue to update and maintain Town Codification• Implement Vision 2030• Manage Street and Storm Water Capital Improvement Projects
Goal 4- Work with Economic Development to attract new businesses to the Town
<ul style="list-style-type: none">• Host developers/business Alliance Development Forum• Continue to work with commercial property owners and brokers to attract and retain businesses• Begin implementing EDC Strategic Plan• Continue to focus and develop Trophy Club and regional marketing initiatives
Goal 5- Spearhead new programs and Town initiatives to foster Town progress and long-term growth
<ul style="list-style-type: none">• Review Town ordinances and codes for appropriate updates• Continue to seek and apply for award recognition

TOWN OF TROPHY CLUB, TEXAS
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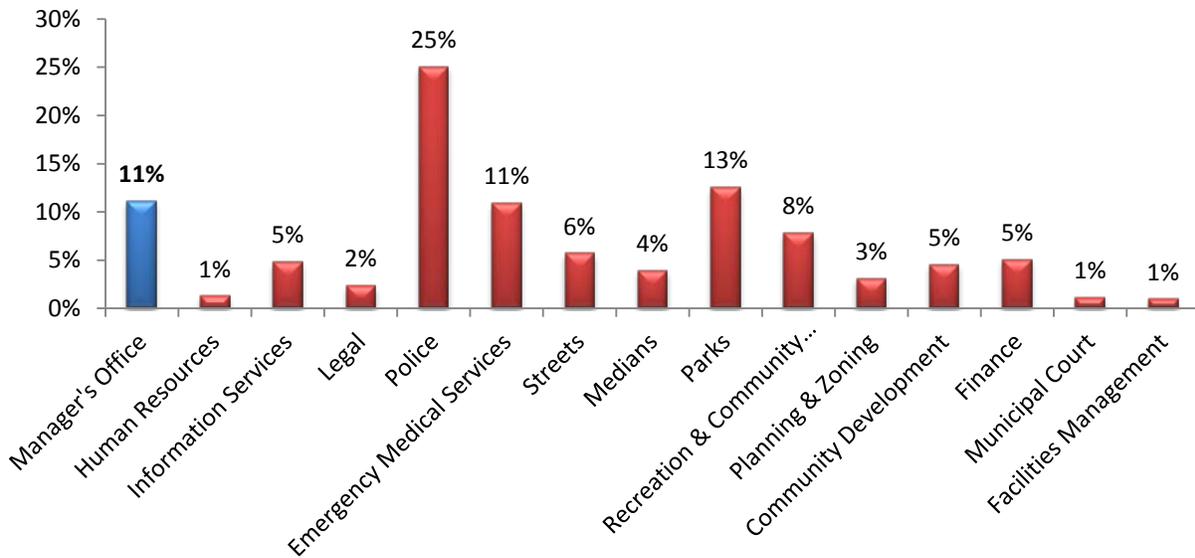
Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	4.8	4.0	6.0

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Produce weekly update for the Town Council	36	45	49	45
• Number of Open Records Requests Processed	171	350	335	375
• Number of Elections Conducted	1	2	2	2
• Completion of program and services adopted or amended in Budget	100%	100%	100%	100%
• Town documents uploaded to records management software within 3 days of approval	100%	100%	90%	95%
• Post approved minutes of all Town Boards and Commissions to the Town's website	100%	100%	100%	100%

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Financial Summary	-----Past-----			----Projected Year----		--Budget--	
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	% Change (Est. vs. Ado.)
Personnel Services	\$359,529	\$ 424,366	\$495,717	\$ 547,126	\$562,115	\$711,541	27%
Purchased Services	118,756	66,406	71,716	83,809	72,797	95,240	31%
Supplies	18,431	32,984	69,325	60,889	65,733	65,860	<1%
Capital	110,625	32,733	-	-	-	-	NA
TOTAL	\$607,341	\$ 556,489	\$636,758	\$ 691,824	\$700,645	\$872,641	25%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

MANAGER'S OFFICE

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	270,808	319,618	382,614	405,948	418,000	511,872	527,228	543,045
Overtime	-	-	-	-	-	-	-	-
Longevity	1,491	1,138	1,288	1,728	1,728	2,146	2,210	2,277
Retirement	37,434	46,647	53,290	57,040	63,000	85,705	88,276	90,924
Medical Insurance	15,639	19,322	18,770	20,207	19,153	42,636	43,915	45,233
Dental Insurance	955	1,155	1,501	1,580	1,637	3,055	3,147	3,241
Vision Insurance	184	223	383	381	405	706	727	749
Life Insurance & Other	1,268	1,848	1,172	2,702	3,871	3,224	3,321	3,420
Social Security Taxes	16,671	20,354	21,813	25,875	23,455	31,052	31,984	32,943
Medicare Taxes	4,212	4,791	5,578	6,051	6,100	7,262	7,480	7,704
Unemployment Taxes	721	748	1,086	1,566	1,000	1,297	1,336	1,376
Worker's Compensation	1,315	887	796	1,066	1,192	1,204	1,240	1,277
Auto Allowance	8,300	7,094	7,207	12,000	12,000	12,000	12,360	12,731
Stipend	-	-	-	10,000	10,000	8,400	8,652	8,912
Pre-Employment Physicals/Testing	69	87	62	-	125	-	-	-
Employee Relations	461	454	157	982	450	982	1,011	1,042
TOTAL PERSONNEL SERVICES	\$ 359,529	\$ 424,366	\$ 495,717	\$ 547,126	\$ 562,115	\$ 711,541	\$ 732,887	\$ 754,874
PURCHASED SERVICES								
Telephone	160	294	750	746	1,200	718	740	762
Communications/Pagers/Mobiles	2,465	3,086	2,094	3,531	3,000	4,057	4,179	4,304
Service Charges & Fees	-	33	723	-	-	-	-	-
Newsletter/Year In Review/Communication	-	9,233	10,000	10,000	5,500	10,000	10,300	10,609
Dues & Memberships	13,287	12,348	15,321	15,476	13,000	17,975	18,514	19,070
Meetings	1,460	2,732	7,880	9,463	5,500	8,345	8,595	8,853
Schools & Training	2,671	2,953	4,752	4,795	2,500	4,440	4,573	4,710
Travel & Per Diem	2,460	4,143	7,162	9,310	6,000	12,065	12,426	12,799
Elections	19,157	4,648	5,509	9,000	21,673	17,860	18,396	18,948
Advertising	3,820	3,569	1,661	1,500	323	1,000	1,030	1,061
Meals on Wheels	1,200	1,200	3,000	-	2,000	2,000	2,060	2,122
Independent Labor	1,601	1,502	1,783	1,607	1,500	1,600	1,648	1,697
Records Management	785	1,949	1,316	1,500	1,500	1,500	1,545	1,591
Printing	1,326	541	290	680	100	680	700	721
Professional Outside Services	68,364	18,175	9,475	16,200	9,000	13,000	13,390	13,792
TOTAL PURCHASED SERVICES	\$ 118,756	\$ 66,406	\$ 71,716	\$ 83,809	\$ 72,797	\$ 95,240	\$ 98,097	\$ 101,040
SUPPLIES								
Maintenance Supplies	-	-	82	-	51	100	103	106
Publications/Books/Subscriptions	133	153	281	300	282	100	103	106
Miscellaneous Expenses	-	3,682	-	3,000	3,000	3,000	3,090	3,183
Contingency Expense	-	-	14,136	28,000	28,000	28,000	28,840	29,705
Furniture/Equipment < \$5000	2,444	2,664	3,764	2,000	2,000	2,000	2,060	2,122
Postage	1,755	1,453	1,368	1,545	1,500	1,400	1,442	1,485
Mayor/Council Expenses	12,114	22,099	44,759	24,044	28,000	28,760	29,623	30,511
Office Supplies	1,985	2,933	4,935	2,000	2,900	2,500	2,575	2,652
TOTAL SUPPLIES	\$ 18,431	\$ 32,984	\$ 69,325	\$ 60,889	\$ 65,733	\$ 65,860	\$ 67,836	\$ 69,871
CAPITAL								
Land Acquisition	110,625	32,733	-	-	-	-	-	-
TOTAL CAPITAL	\$ 110,625	\$ 32,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 607,341	\$ 556,489	\$ 636,758	\$691,823	\$ 700,645	\$ 872,641	\$ 898,820	\$ 925,785

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LEGAL

Mission: To assist the Town of Trophy Club in achieving its goals and objectives by providing legal services that offer efficient and ethical Town representation consistent with professionally-accepted legal practices.

Strategic Plan
Goal 1- Provide legal support to Council and Town staff
<ul style="list-style-type: none"> • Legislation • Municipal Court/Police • Legal Advice/briefings • Zoning and development • Code enforcement
Goal 2- Provide efficient and effective legal representation
<ul style="list-style-type: none"> • Identification of liability risks • Joint Governmental contracts
Goal 3- Promote positive recognition and reputation with the general public and external contacts
<ul style="list-style-type: none"> • Promote regional positive recognition • Promote professional development • Provide direct contact to residents
Goal 4- Proactively reduce liability to Town by having risk management services
<ul style="list-style-type: none"> • Develop inspection procedures • Safety protocols and training for departments • Claims management • Personnel policy interpretation
Goal 5- Increase efforts to collect monies due to the Town in a timely manner
<ul style="list-style-type: none"> • PID • Facility damages • Court

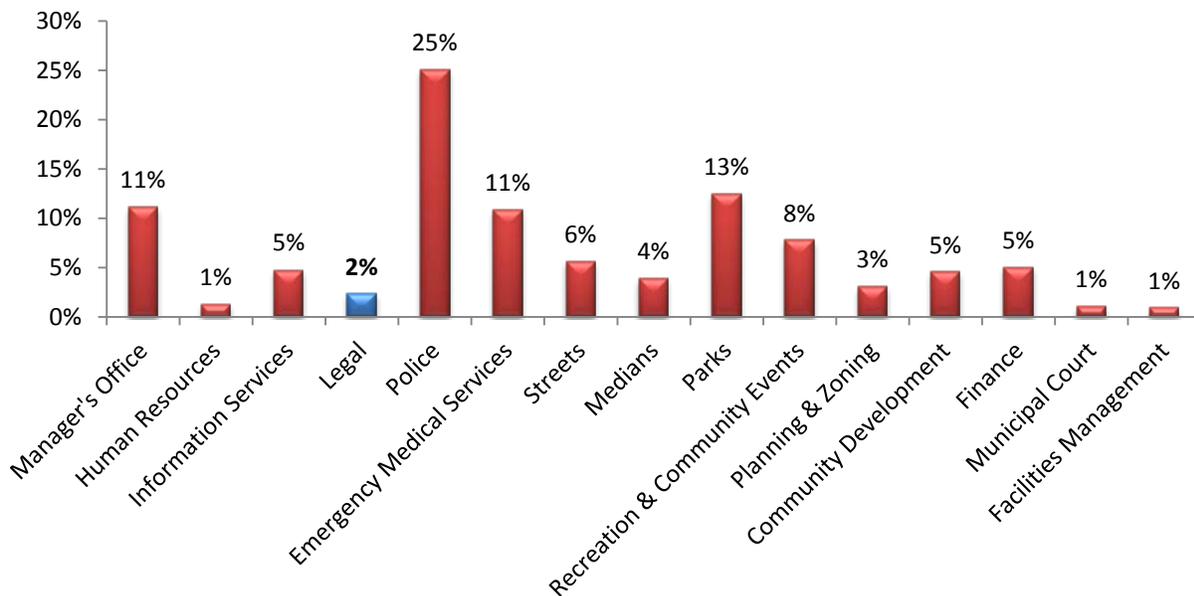
Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	1.00	1.00	1.00

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Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Ordinances/Resolutions/Documents reviewed/prepared	250	275	275	275
• Agendas reviewed	39	41	41	41
• Requests for general legal research/advice	1,175	1,460	1500	1510
• Meetings attended	176	180	181	180
• Percentage of trials successfully prosecuted	95%	95%	100%	95%
• Requests for legal services processed within provided deadline	95%	95%	95%	95%

Financial Summary	-----Past-----			----Projected Year----		--Budget--	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$131,294	\$ 131,899	\$140,092	\$146,794	\$146,397	\$151,546	4%
Purchased Services	15,137	14,982	14,139	22,672	18,580	32,640	76%
Supplies	-	-	5	50	-	60	NA
TOTAL	\$146,431	\$ 146,881	\$154,236	\$169,516	\$164,977	\$184,246	12%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

LEGAL

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	107,764	107,811	110,635	112,475	112,475	115,566	119,033	122,604
Life Insurance & Other	-	-	366	-	1,248	729	751	773
Retirement	14,485	15,252	15,370	16,097	15,895	17,216	17,732	18,264
Longevity	-	-	-	878	878	975	1,004	1,034
Medical Insurance	-	79	4,432	5,052	4,301	5,304	5,463	5,627
Dental Insurance	-	6	344	362	353	362	373	384
Vision Insurance	-	1	82	81	79	81	83	86
Social Security Taxes	6,914	6,734	6,772	7,128	6,788	7,337	7,557	7,784
Medicare Taxes	1,617	1,585	1,601	1,667	1,636	1,716	1,767	1,821
Unemployment Taxes	189	159	261	261	10	187	193	198
Worker's Compensation	325	272	229	293	234	273	281	290
Stipend	-	-	-	2,500	2,500	1,800	1,800	1,800
TOTAL PERSONNEL SERVICES	\$ 131,294	\$ 131,899	\$ 140,092	\$ 146,794	\$ 146,397	\$ 151,546	\$ 156,038	\$ 160,666
PURCHASED SERVICES								
Telephone	67	74	90	93	195	76	78	81
Communications/Pagers/Mobiles	796	851	641	694	620	694	715	736
Schools & Training	175	175	175	425	250	425	438	451
Travel & Per Diem	972	1,040	1,192	1,784	500	1,739	1,791	1,845
Office Supplies	-	41	5	100	115	130	134	138
Publications/Books/Subscripts	8,137	7,503	7,235	9,121	8,000	9,121	9,395	9,676
Dues & Memberships	425	410	380	455	400	455	469	483
Professional Outside Services	4,564	4,888	4,421	10,000	8,500	20,000	20,600	21,218
TOTAL PURCHASED SERVICES	\$ 15,137	\$ 14,982	\$ 14,139	\$ 22,672	\$ 18,580	\$ 32,640	\$ 33,619	\$ 34,628
SUPPLIES								
Postage	-	-	5	-	-	10	10	11
Miscellaneous Expenses	-	-	-	50	-	50	52	53
TOTAL SUPPLIES	\$ 0	\$ 0	\$ 5	\$ 50	\$ 0	\$ 60	\$ 62	\$ 64
TOTAL EXPENDITURES	\$ 146,431	\$ 146,881	\$ 154,236	\$ 169,516	\$ 164,977	\$ 184,246	\$ 189,719	\$ 195,358

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Human Resources

Mission: To provide quality personnel support services in employment, training, employee relations, benefits, compensation, and payroll such that employees are enabled to better serve community members and meet the organizational goals of the Town.

Top 3 Accomplishments from FY13

1. Provided benefit, policy, & safety training
2. Updated paid leave policy
3. 204 full-time employment applications processed

Strategic Plan
Goal 1 - Promote competitive pay, benefits and a healthy work environment in order to retain and attract qualified and competent staff
<ul style="list-style-type: none"> • Pay/Benefit surveys • Annual insurance open enrollment and accompanying training • Provide personnel training
Goal 2 - To protect the Town's assets and resources by minimizing the internal and external exposures and associated risks
<ul style="list-style-type: none"> • Revise and implement departmental SOP's • Ensure safety training occurs on an annual basis • Professional and skill training
Goal 3 - Advise and support the organization in all aspects of Human Resources
<ul style="list-style-type: none"> • Benefit Administration • Ensure Town's H.R. business is conducted in compliance with regulations and internal policies • Provide policy training
Goal 4 - Ensure the Town is compliant with all aspects of Health Care Reform and Patient Protection & Affordable Care Act (PPACA)
<ul style="list-style-type: none"> • Stay current on changes with National Health Care Reform & PPACA to ensure the Town is compliant • Provide training as needed
Goal 5 - Ensure recruitment, placement, evaluation and separation of employees are in compliance with laws
<ul style="list-style-type: none"> • Job descriptions and recruitment • Performance evaluation monitoring system • Exit interview process

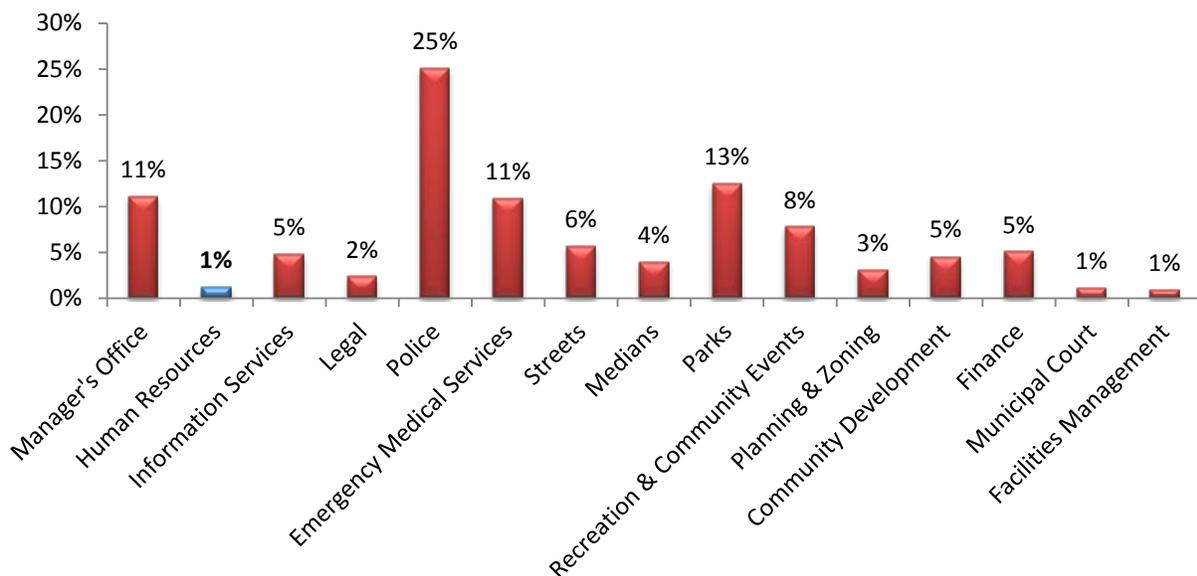
Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	1.0	1.0	1.0

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Number of applications processed (not including seasonal)	365	250	200	200
• FMLA requests processed	2	5	5	5
• Workers' compensation claims processed	17	5	12	11
• Benefit issues identified and resolved within 10 working days	100%	100%	100%	100%
• Percentage of worker's compensation filed within legal requirements	100%	100%	100%	100%
• Maintain 90% employee retention (not including seasonal)	100%	100%	100%	100%

Financial Summary	-----Past-----		--Projected Year--		-Budget-		% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$ 41,740	\$ 86,338	\$ 90,623	\$107,977	\$100,283	\$ 92,186	-9%
Purchased Services	2,383	2,375	2,836	4,558	3,895	4,896	26%
Supplies	181	1,347	1,380	1,371	1,360	1,300	-5%
TOTAL	\$44,304	\$ 90,060	\$ 94,839	\$113,906	\$105,538	\$ 98,382	-7%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

HUMAN RESOURCES

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	25,798	56,011	56,303	61,350	60,226	50,000	51,500	53,045
Longevity	98	255	473	563	563	-	-	-
Retirement	3,476	7,904	7,824	9,018	8,830	7,274	7,492	7,717
Medical Insurance	2,669	6,063	4,945	5,052	4,301	9,074	9,346	9,627
Dental Insurance	155	439	344	362	363	624	643	662
Vision Insurance	30	61	82	81	81	138	142	146
Life Insurance & Other	163	207	366	558	921	526	542	558
Social Security Taxes	1,659	3,489	3,453	3,994	3,910	3,100	3,193	3,289
Medicare Taxes	388	816	808	934	915	725	747	769
Unemployment Taxes	95	117	261	261	117	187	193	198
Worker's Compensation	78	131	111	164	131	115	118	122
Stipend	-	-	-	2,500	2,500	-	-	-
Employee Relations	1,268	1,505	4,475	5,000	5,500	7,900	8,137	8,381
Tuition Reimbursement	2,851	2,311	8,451	14,535	9,524	10,104	10,407	10,719
Employee Assistance Program	1,131	3,051	2,727	3,605	2,401	2,419	2,492	2,567
Flexible Benefits Admin Fee	1,882	3,978	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	\$ 41,740	\$ 86,338	\$ 90,623	\$ 107,977	\$ 100,283	\$ 92,186	\$ 94,952	\$ 97,800
PURCHASED SERVICES								
Telephone	7	32	132	75	85	100	103	106
Communications/Pagers/Mobiles	184	417	228	900	900	900	927	955
Dues & Memberships	240	315	240	811	500	1,046	1,077	1,110
Meetings	342	-	20	260	25	260	268	276
Schools & Training	88	75	299	1,484	2,095	1,950	2,009	2,069
Travel & Per Diem	334	87	-	65	65	100	103	106
Physicals/Testing	-	1,346	1,909	850	175	540	556	573
Printing	29	103	8	113	50	-	-	-
Advertising	1,160	-	-	-	-	-	-	-
TOTAL PURCHASED SERVICES	\$ 2,383	\$ 2,375	\$ 2,836	\$ 4,558	\$ 3,895	\$ 4,896	\$ 5,043	\$ 5,194
SUPPLIES								
Publications/Books/Subscriptions	-	240	600	453	60	-	-	-
Postage	107	691	236	300	300	300	309	318
Office Supplies	74	416	544	618	1,000	1,000	1,030	1,061
TOTAL SUPPLIES	\$ 181	\$ 1,347	\$ 1,380	\$ 1,371	\$ 1,360	\$ 1,300	\$ 1,339	\$ 1,379
TOTAL EXPENDITURES	\$ 44,304	\$ 90,060	\$ 94,839	\$ 113,906	\$ 105,538	\$ 98,382	\$ 101,334	\$ 104,373

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Information Services

Mission: To increase the productivity of Trophy Club services by developing and maintaining technological and informational support systems for the Town of Trophy Club and the Trophy Club Municipal Utility District. The Information Services Department seeks to enhance the Town’s mission by improving the effectiveness and efficiency of operational processes which promotes financial and operational stewardship.

Top 3 Accomplishments from FY13

1. Upgrade bandwidth for the entire organization
2. Texas Certified Government Chief Information Officer certification
3. Computer Replacement Rollout

Strategic Plan
Goal 1- Cost effective solutions to current and future projects
<ul style="list-style-type: none"> • Printer consumables • E-Cycle • Power efficient options
Goal 2- Provide a secure infrastructure for all users and services within Trophy Club
<ul style="list-style-type: none"> • Data security • Application/security patching • Security policies • Business continuity
Goal 3- Support systems and applications that meet the goals of the whole organization
<ul style="list-style-type: none"> • Online Records Migration
Goal 4- Provide timely and efficient support services to all departments
<ul style="list-style-type: none"> • Helpdesk monitoring • Network monitoring • Environmental monitoring
Goal 5- Develop/maintain a technically-skilled staff that is competent in current and emerging technology
<ul style="list-style-type: none"> • Texas Association of Governmental Information Technology Managers • Microsoft certification

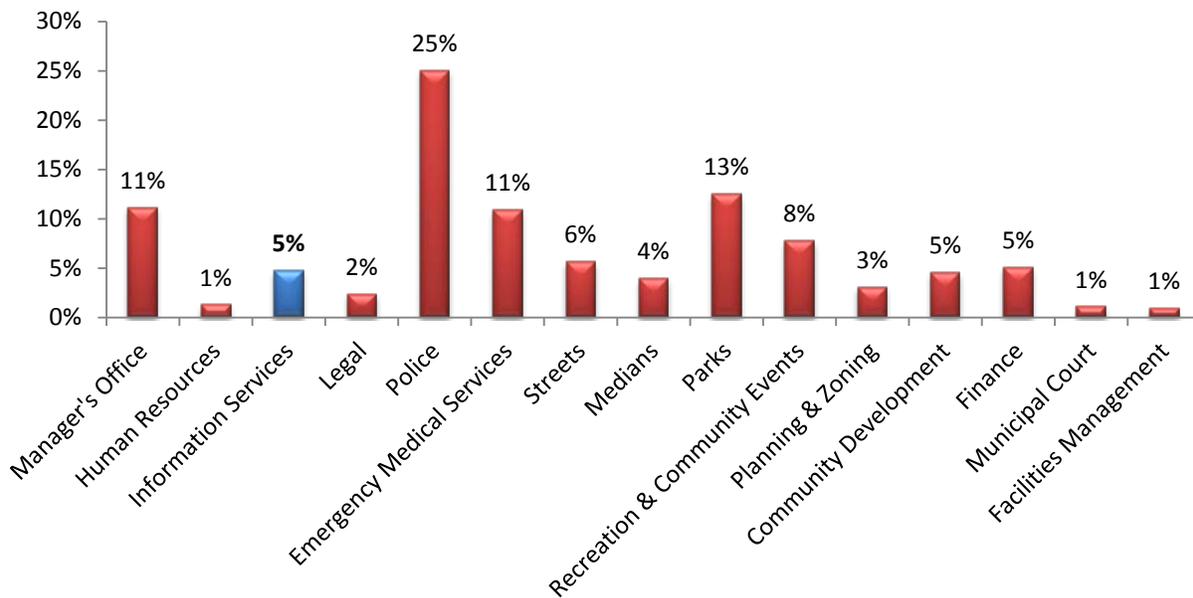
Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	2.0	2.0	2.0

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Applications supported	171	174	175	175
• Devices/Servers supported	264	306	306	310
• Work order requests	702	1025	1020	1035
• Scheduled server uptime	99%	99%	99%	99%
• Scheduled web services uptime	99%	99%	99%	99%
• Work orders resolved within Helpdesk predefined timeframe categories	77%	85%	82%	85%

Financial Summary	-----Past-----			--Projected Year--		-Budget-	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$ 78,067	\$159,921	\$172,779	\$ 180,259	\$177,120	\$185,804	5%
Purchased Services	54,613	59,517	56,386	99,654	106,760	112,608	5%
Supplies	16,192	19,040	29,841	16,687	23,725	24,318	2%
Capital	6,618	48,970	71,198	51,541	51,541	51,541	0%
TOTAL	\$155,490	\$287,448	\$330,204	\$ 348,141	\$359,146	\$374,271	4%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

INFORMATION SYSTEMS

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	59,045	119,694	131,135	132,858	130,440	136,509	140,604	144,822
Longevity	338	825	975	1,125	1,125	1,455	1,499	1,544
Retirement	7,978	17,002	18,293	19,248	18,898	20,507	21,122	21,756
Medical Insurance	4,929	11,348	9,921	10,104	9,863	10,609	10,927	11,255
Dental Insurance	310	632	687	723	706	723	745	767
Vision Insurance	60	122	163	162	160	162	167	172
Life Insurance & Other	341	437	732	1,148	1,944	1,356	1,397	1,439
Social Security Taxes	3,809	7,555	8,167	8,524	8,344	8,740	9,002	9,272
Medicare Taxes	891	1,767	1,910	1,994	1,659	2,044	2,105	2,168
Unemployment Taxes	189	239	524	522	200	374	385	397
Workman's Compensation	179	300	272	351	281	325	335	345
Stipend	-	-	-	3,500	3,500	3,000	3,090	3,183
TOTAL PERSONNEL SERVICES	\$ 78,067	\$ 159,921	\$ 172,779	\$ 180,259	\$ 177,120	\$ 185,804	\$ 191,378	\$ 197,119
PURCHASED SERVICES								
Telephone	8,372	7,300	5,248	7,260	6,500	5,808	5,982	6,162
Communications/Pagers/Mobiles	900	1,489	1,506	2,289	2,289	2,483	2,558	2,634
Dues & Memberships	137	100	100	250	250	250	258	265
Meetings	11	22	-	22	-	22	23	23
Schools & Training	774	750	3,352	4,900	2,950	3,500	3,605	3,713
Travel & Per Diem	385	1,654	-	3,510	1,700	2,259	2,327	2,397
Software & Support	38,869	44,765	43,061	77,702	89,500	93,215	96,011	98,892
Office Supplies	373	732	666	721	721	721	743	765
Independent Labor	1,997	2,428	1,002	1,650	1,850	3,000	3,090	3,183
Printing	17	-	-	-	-	-	-	-
Security	2,779	277	1,499	1,350	1,000	1,350	1,391	1,432
TOTAL PURCHASED SERVICES	\$ 54,613	\$ 59,517	\$ 56,386	\$99,654	\$106,760	\$112,608	\$115,986	\$119,466
SUPPLIES								
Uniforms	-	-	-	125	125	125	129	133
Publications/Books/Subscripts	91	-	-	-	-	-	-	-
Hardware	9,823	10,737	20,584	8,862	16,000	16,493	16,988	17,497
Postage	2	228	86	200	100	200	206	212
Printer Supplies & Maintenance	6,277	8,075	9,171	7,500	7,500	7,500	7,725	7,957
TOTAL SUPPLIES	\$ 16,192	\$ 19,040	\$ 29,841	\$ 16,687	\$ 23,725	\$ 24,318	\$ 25,048	\$ 25,799
CAPITAL								
Copier Lease Installments	6,618	6,193	6,202	6,834	6,834	6,834	7,039	7,250
Capital Replacement	-	42,777	64,996	44,707	44,707	44,707	44,707	44,707
TOTAL CAPITAL	\$ 6,618	\$ 48,970	\$ 71,198	\$ 51,541	\$ 51,541	\$ 51,541	\$ 51,746	\$ 51,957
TOTAL EXPENDITURES	\$ 155,490	\$ 287,448	\$ 330,204	\$ 348,141	\$ 359,146	\$ 374,271	\$ 384,158	\$ 394,341

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Police

Mission: To provide a safe environment for the citizens and visitors of Trophy Club by increasing police-community partnerships and encouraging voluntary compliance of all laws and ordinances; this enhances the Town’s mission to provide a safe and secure environment, build strong partnerships and encourage community involvement.

Top 3 Accomplishments from FY13

1. Although overall reported index crimes increased by a total of 10 in FY 2012-13 over FY 2011-12, we maintained low crime rate for the Town of Trophy Club increasing from 120 in FY 2011-12 to 130 in FY 2012-13. We still remain below the reported index crimes in FY 2010-11 (155).
2. Oversaw the creation and implementation of the Crime Control and Prevention District. This process started well before the election in May and required the appointment of a temporary board and development of a two year plan and budget for the district. After the election, the temporary board was appointed to regular status and the plan and budget were approved. It is anticipated that a portion of the sales tax received through the CCPD will be allocated to debt service on a new police facility.
3. Continued to provide community outreach programs with two Citizen Police Academy classes and four Concealed Handgun classes.

Strategic Plan
Goal 1- Enhance public safety and reduce disorderly behavior
<ul style="list-style-type: none"> • Preventive patrol of burglary prone areas • Enhance follow-up investigations with technological assets • Improve community service training • Increase CERT capabilities
Goal 2- Enhance Community Policing Strategies
<ul style="list-style-type: none"> • Bicycle Patrol/Rodeos • National Night Out Against Crime • Safety Fair in conjunction with Fire Department • Continue SRO Program
Goal 3- Enhance community service opportunities
<ul style="list-style-type: none"> • Citizens’ Police Academy – maintain at two (2) per year • Increase Citizens on Patrol participation
Goal 4- Further enhance reputation of department
<ul style="list-style-type: none"> • Continue to pursue recognition program
Goal 5- Improve communications with community
<ul style="list-style-type: none"> • Increase use of Connect CTY

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

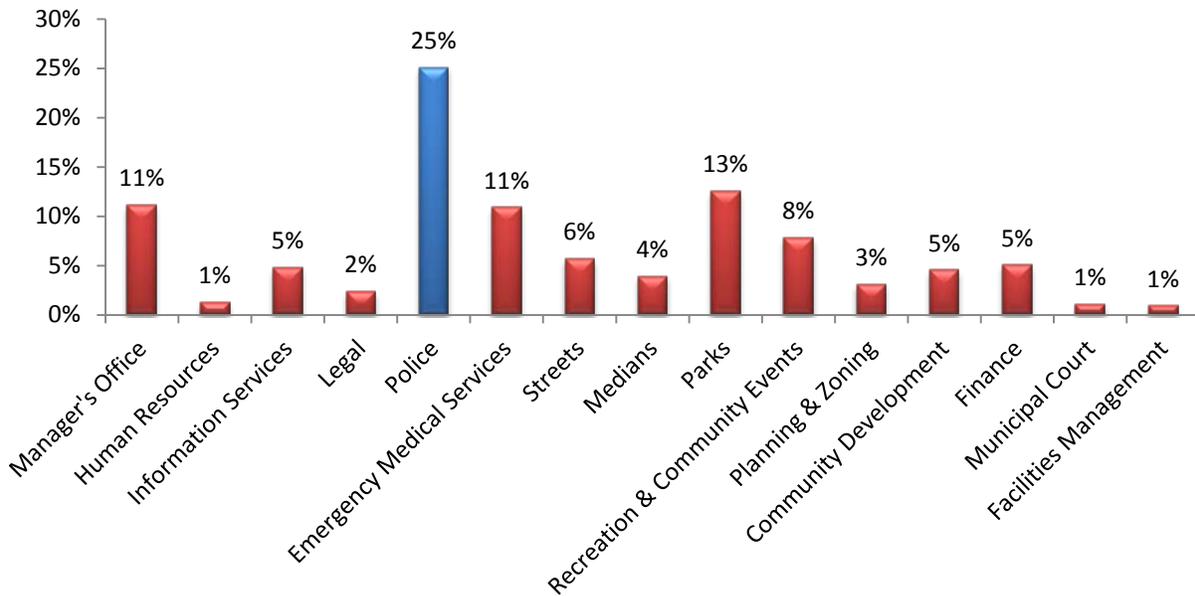
Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	16.5	20.8	23.0

Performance Measures - Enforcement	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
Uniform Crime Report Data				
• Part One Property Crimes	102	115	101	95
• Property Crime Rate/1000 Pop*	12.75	14.375	9.62	9.05
• Part One Violent Crimes	28	28	29	22
• Violent Crime Rate/1000 Pop*	3.5	3.5	2.76	2.10
• Arrests	157	148	103	125
Patrol and Traffic Enforcement				
• # of DWI Arrests	7	7	9	15
• # of Traffic Citations	1,100	1,750	1,314	1,500
• # of Parking Citations	150	175	101	125
• # of Incidents-Including Self-Initiated	18,530	20,500	23,777	25,000
Community Partnerships				
• % Residents who feel safe shopping in TC	98%	98%	98%	98%
• % Residents who feel safe at home	98%	98%	99%	99%
• % Residents who feel safe in their own neighborhood	99%	99%	99%	99%
• % Residents who feel safe in TC in general	100%	100%	100%	100%
• % Residents who give "Good" or "Excellent" to quality of police services	94%	95%	95%	95%
Support Services				
• # of Requests for Public information	115	115	73	120
Training				
• Average Training Hours Per Officer	50	50	81	85

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

	-----Past-----			----Projected Year----		--Budget--	
Financial Summary	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	% Change (Est. vs. Ado.)
Personnel Services	\$1,158,032	\$1,273,131	\$1,369,690	\$1,522,209	\$1,523,980	\$1,679,317	10%
Purchased Services	86,207	115,726	132,646	161,147	261,972	162,763	-38%
Supplies	56,653	59,095	63,286	89,153	84,916	83,925	-1%
Capital	101,337	15,227	73,241	38,506	22,373	37,006	165%
TOTAL	\$1,402,229	\$1,463,179	\$1,638,863	\$1,811,015	\$1,893,241	\$1,963,011	4%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

POLICE									
DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED	
PERSONNEL SERVICES									
Salaries & Wages	779,743	846,645	949,328	1,050,716	1,050,716	1,143,928	1,178,246	1,213,593	
Overtime	46,256	49,762	59,287	34,483	42,600	41,843	43,098	44,391	
Holiday Pay	14,826	14,714	17,007	21,012	21,012	23,583	24,290	25,019	
Longevity	6,918	8,145	8,578	9,415	9,415	10,450	10,764	11,086	
Certification	8,650	11,868	6,575	8,400	8,400	11,100	11,433	11,776	
Retirement	115,418	129,840	133,034	147,337	153,536	171,527	176,673	181,973	
Medical Insurance	83,344	105,977	80,859	93,171	84,576	110,027	113,328	116,728	
Dental Insurance	6,051	6,409	7,072	7,364	8,048	8,920	9,188	9,463	
Vision Insurance	1,039	1,121	1,709	1,796	1,904	2,166	2,231	2,298	
Life Insurance & Other	4,735	3,120	5,405	8,965	14,675	9,814	10,108	10,412	
Social Security Taxes	51,837	54,785	61,328	69,248	69,615	75,056	77,308	79,627	
Medicare Taxes	12,123	12,764	14,347	16,195	16,195	17,553	18,080	18,622	
Unemployment Taxes	2,778	1,970	6,061	7,389	1,000	5,521	5,687	5,857	
Workman's Compensation	22,474	22,761	17,272	24,068	19,381	23,629	24,338	25,068	
Stipend	-	-	-	19,000	20,000	23,000	23,690	24,401	
Clothing Allowance	1,800	1,832	1,168	1,200	1,200	1,200	1,236	1,273	
Pre-Employment Physicals/Testing	40	1,418	660	2,450	1,707	-	-	-	
TOTAL PERSONNEL SERVICES	\$ 1,158,032	\$ 1,273,131	\$ 1,369,690	\$ 1,522,209	\$ 1,523,980	\$ 1,679,317	\$ 1,729,697	\$ 1,781,587	
PURCHASED SERVICES									
Telephone	214	416	975	750	1,500	960	989	1,018	
Communications/Pagers/Mobiles	8,834	8,385	7,045	9,952	6,276	9,952	10,251	10,558	
Electricity	16,462	15,564	12,907	18,800	16,544	17,000	17,510	18,035	
Water	1,247	1,278	873	1,500	900	1,500	1,545	1,591	
Dues & Memberships	1,292	2,026	1,724	2,175	2,005	2,135	2,199	2,265	
Meetings	-	22	282	275	100	275	283	292	
Schools & Training	5,698	2,644	4,181	5,500	4,289	5,500	5,665	5,835	
Qualifying Expenses	1,725	327	3,168	4,250	3,477	5,400	5,562	5,729	
Printing	679	309	583	800	400	800	824	849	
Emergency Management	1,000	1,000	1,000	3,400	1,000	1,000	1,030	1,061	
Travel & Per Diem	4,207	2,187	3,725	4,500	3,100	4,500	4,635	4,774	
Postage	376	976	351	1,000	500	750	773	796	
Publications/Books/Subscrip	755	73	1,396	-	-	1,450	1,494	1,538	
Animal Control	1,196	1,604	7,288	4,750	3,636	6,250	6,438	6,631	
Code Enforcement	-	459	-	-	-	-	-	-	
Investigative Materials & Supp	1,326	1,622	1,780	4,000	3,500	5,320	5,480	5,644	
Miscellaneous Expenses	514	572	1,455	1,250	850	1,250	1,288	1,326	
Furniture/Equipment < \$5000	293	659	225	2,000	1,700	2,000	2,060	2,122	
TCIC Access	-	-	-	-	-	-	-	-	
Dispatch - Denton County	-	31,766	45,553	51,141	51,141	51,141	52,675	54,255	
Independent Labor	2,050	950	4,150	12,000	3,650	6,000	6,180	6,365	
Vehicle Maintenance	21,031	23,368	19,041	18,100	17,100	23,830	24,545	25,281	
Equipment Maintenance	1,626	2,615	4,120	2,250	3,850	3,250	3,348	3,448	
Prompt Payment Act Interest	-	4	-	-	-	-	-	-	
Building Maintenance	8,961	10,186	10,264	12,500	136,200	12,500	12,875	13,261	
Cleaning Services	6,720	6,714	560	-	-	-	-	-	
Professional Outside Services	-	-	-	254	254	-	-	-	
TOTAL PURCHASED SERVICES	\$ 86,207	\$ 115,726	\$ 132,646	\$ 161,147	\$ 261,972	\$ 162,763	\$ 167,646	\$ 172,676	
SUPPLIES									
Fuel & Lube	35,654	43,135	40,647	59,203	57,000	58,525	60,280	62,089	
Uniforms	4,708	7,004	4,777	10,900	11,803	12,900	13,287	13,686	
Protective Clothing	110	2,759	3,319	9,750	8,050	3,200	3,296	3,395	
Small Equipment	13,391	2,572	10,696	5,000	3,400	5,000	5,150	5,305	
Office Supplies	1,330	1,971	1,564	2,800	2,500	2,800	2,884	2,971	
Maintenance Supplies	1,460	1,654	2,283	1,500	2,163	1,500	1,545	1,591	
TOTAL SUPPLIES	\$ 56,653	\$ 59,095	\$ 63,286	\$ 89,153	\$ 84,916	\$ 83,925	\$ 86,442	\$ 89,036	

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

CAPITAL									
Programs & Special Projects	397	1,127	521	3,000	700	1,500	1,545	1,591	
Child Safety Programs	18,011	-	-	-	-	-	-	-	
Grant Match	32,152	-	-	-	-	-	-	-	
Lease Payment	33,150	-	-	-	-	-	-	-	
Radar	-	-	2,400	1,500	1,500	1,500	1,545	1,591	
Capital Replacement	-	-	70,320	34,006	20,173	34,006	35,026	36,077	
Video Equipment	17,628	-	-	-	-	-	-	-	
Vehicles	-	14,100	-	-	-	-	-	-	
Police Records Management System	-	-	-	-	-	-	-	-	
TOTAL CAPITAL	\$ 101,337	\$ 15,227	\$ 73,241	\$ 38,506	\$ 22,373	\$ 37,006	\$ 38,116	\$ 39,260	
TOTAL EXPENDITURES	\$ 1,402,229	\$ 1,463,179	\$ 1,638,863	\$ 1,811,015	\$ 1,893,241	\$ 1,963,011	\$ 2,021,901	\$ 2,082,559	

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Emergency Medical Services

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. Our mission enhances the Town’s mission by providing a safe and secure environment to all Town residents as well as developing strong partnerships and community involvement.

Top 3 Accomplishments from FY13

1. Maintained (3) staff members certified to AHA Instructor Level
 - a. CPR Quick Class – 2 classes with 6 participants
 - b. Friends & Family CPR/AED – 4 classes with 23 participants
 - c. Heartsaver CPR/AED – 7 classes with 66 participants
2. Contract with Tarrant County College for Instructor-Led EMS CE:
 - a. Pre-hospital Emergency Pediatric Provider (PEPP)
 - b. Pre-hospital Trauma Life Support (PHTLS)
 - c. Advanced Medical Life Support (AMLS)
 - d. Advanced Cardiac Life Support (ACLS)
 - e. Basic Life Support (BLS)
3. Contract with Kaplan University for Online CE

Strategic Plan
Goal 1- Provide quality service to the citizens
<ul style="list-style-type: none">• Educational classes• Emergency Response• Program development
Goal 2- Provide and maintain community education programs
<ul style="list-style-type: none">• CPR classes• School education• Citizen Fire Academy• Home inspection programs
Goal 3- Program development for corporate and Town staff
<ul style="list-style-type: none">• Day camp programs• Staff safety awareness classes• Citizen Fire Academy• EMS Training
Goal 4- Resource management and working agreements with regional assets
<ul style="list-style-type: none">• Medical control• Northeast Fire Department Association (NEFDA)• Denton and Tarrant County ILA
Goal 5- Program development that maintains our ability to collect and support billing and records management
<ul style="list-style-type: none">• Intermedix contract

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

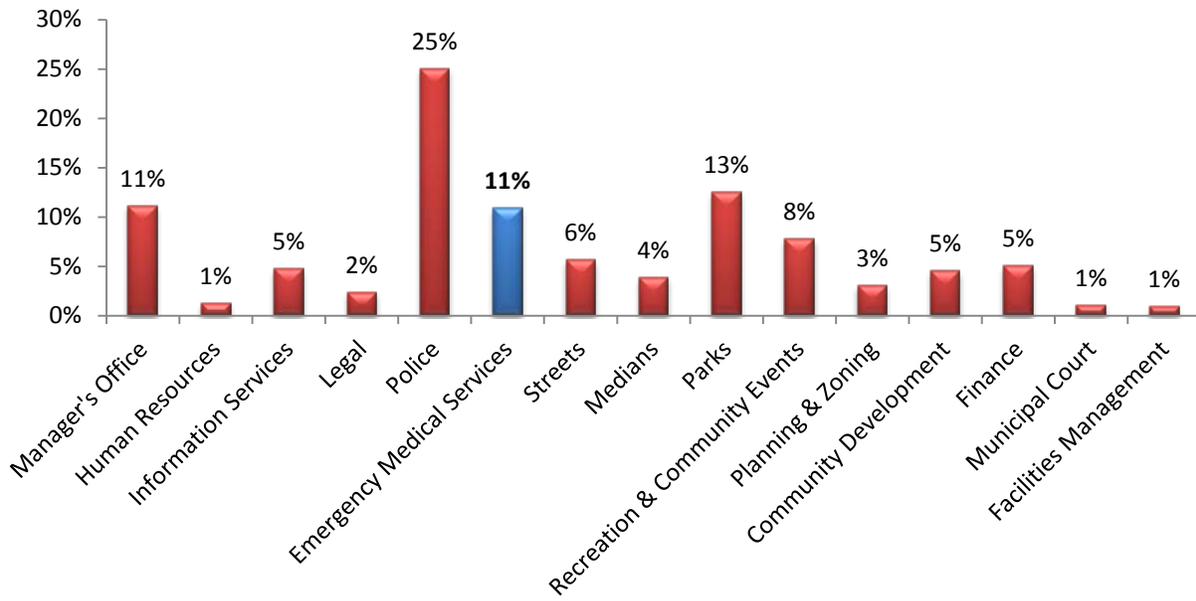
Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	6.6	6.8	7.5

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• EMS alarms responded to	350	350	359	364
• Medical transports completed	270	270	262	270
• Continuing education training hours (total employees)	675	675	675	731
• Third party collection rate	65%	65%	65%	65%
• Response time to EMS alarms in less than six minutes	90%	90%	90%	90%

Financial Summary	-----Past-----			--Projected Year--		--Budget--	
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	% Change (Est. vs. Ado.)
Personnel Services	\$555,336	\$ 585,980	\$ 588,558	\$645,756	\$646,393	\$ 713,653	10%
Purchased Services	30,176	33,301	39,760	43,565	36,944	41,081	11%
Supplies	22,737	33,182	24,942	30,753	28,734	27,186	-5%
Capital	38,000	35,750	41,879	90,544	90,544	72,013	-20
TOTAL	\$646,249	\$ 688,213	\$ 695,139	\$810,618	\$802,615	\$ 853,933	6%

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

EMERGENCY MEDICAL SERVICES

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	365,663	368,468	395,405	417,043	417,000	449,202	462,678	476,558
Overtime	33,267	54,822	36,777	32,178	42,000	44,224	45,551	46,917
DPS Holiday Pay	10,020	8,778	8,829	12,694	12,694	14,268	14,696	15,137
Longevity	2,573	2,733	3,271	4,104	4,104	4,768	4,911	5,058
Certification	5,194	2,377	1,350	3,675	3,675	4,350	4,481	4,615
Retirement	53,486	59,299	59,260	65,644	65,644	75,663	77,933	80,271
Medical Insurance	36,612	44,233	36,711	48,324	39,931	56,350	58,041	59,782
Dental Insurance	2,623	2,725	3,209	3,719	3,750	4,230	4,357	4,488
Vision Insurance	418	440	723	823	751	977	1,006	1,036
Life Insurance & Other	2,020	1,297	2,085	4,208	5,884	3,986	4,106	4,229
Social Security Taxes	24,632	25,280	25,613	26,229	27,800	28,769	29,632	30,521
Medicare Taxes	5,761	5,915	5,990	6,206	6,656	6,714	6,915	7,123
Unemployment Taxes	1,559	902	2,046	2,824	209	1,681	1,731	1,783
Workman's Compensation	11,212	8,377	7,222	8,960	7,421	8,771	9,034	9,305
Stipend	-	-	-	8,575	8,575	9,150	9,425	9,707
Pre-Employment Physicals/Testing	295	334	67	550	300	550	567	583
TOTAL PERSONNEL SERVICES	\$ 555,336	\$ 585,980	\$ 588,558	\$ 645,756	\$ 646,393	\$ 713,653	\$ 735,063	\$ 757,114
PURCHASED SERVICES								
Electricity	-	-	-	-	4,800	4,800	-	-
Water	-	-	-	-	1,260	1,260	-	-
Building Maintenance	-	-	-	-	25	-	-	-
Vehicle Maintenance	1,520	3,164	3,437	3,790	4,500	4,000	4,120	4,244
Equipment Maintenance	1,676	2,282	1,623	6,290	2,800	6,200	6,386	6,578
Collection Fees	20,283	21,320	18,071	16,275	12,400	14,275	14,703	15,144
Hazmat Disposal	215	667	2,576	700	700	700	721	743
Telephone/Utilities	46	130	157	6,247	220	120	124	127
Communications/Pagers/Mobiles	2,044	2,683	4,870	2,837	2,837	2,763	2,846	2,932
Dispatch - Denton/Tarrant County	-	-	-	1,316	1,316	1,259	1,297	1,336
Inspection Fees	804	-	-	870	-	870	896	923
Dues & Memberships	280	185	474	574	760	574	591	609
Meetings	44	33	75	140	40	136	140	144
Schools & Training	1,176	878	1,989	1,250	1,732	1,250	1,288	1,326
Travel & Per Diem	152	-	1,801	1,294	1,801	1,174	1,209	1,245
Flags & Repair	1,936	1,959	4,687	1,983	1,754	1,700	1,751	1,804
TOTAL PURCHASED SERVICES	\$ 30,176	\$ 33,301	\$ 39,760	\$ 43,565	\$ 36,944	\$ 41,081	\$ 36,072	\$ 37,154
SUPPLIES								
Postage	37	42	53	67	67	70	72	74
Publications/Books/Subscripts	150	-	-	206	206	200	206	212
Miscellaneous Expenses	351	389	31	1,200	200	1,200	1,236	1,273
Fuel & Lube	4,436	6,530	5,756	6,286	6,000	6,466	6,660	6,859
Uniforms	3,068	3,726	3,177	2,800	2,800	1,500	1,545	1,591
Small Equipment	1,259	1,142	875	2,060	2,906	2,200	2,266	2,334
Disposable Supplies	4,705	6,974	7,739	7,000	6,000	5,000	5,150	5,305
Medical Control	6,804	10,824	3,024	7,000	7,000	7,000	7,210	7,426
Pharmacy	1,436	2,979	3,512	3,080	2,200	2,500	2,575	2,652
Oxygen	459	576	674	900	1,200	900	927	955
Office Supplies	33	-	101	155	155	150	155	159
Maintenance Supplies	-	-	-	-	-	-	-	-
TOTAL SUPPLIES	\$ 22,737	\$ 33,182	\$ 24,942	\$ 30,753	\$ 28,734	\$ 27,186	\$ 28,001	\$ 28,841
CAPITAL								
Capital Replacement	-	-	-	72,013	72,013	72,013	74,173	76,399
Vehicles	4,344	35,750	11,723	2,140	2,140	-	-	-
Lease Payment - Ambulance*	11,770	-	30,156	16,391	16,391	-	-	-
Lease Payment - Ambulance	21,886	-	-	-	-	-	-	-
TOTAL CAPITAL	\$ 38,000	\$ 35,750	\$ 41,879	\$ 90,544	\$ 90,544	\$ 72,013	\$ 74,173	\$ 76,399
TOTAL EXPENDITURES	\$ 646,249	\$ 688,213	\$ 695,139	\$ 810,620	\$ 802,615	\$ 853,933	\$ 873,309	\$ 899,508

* Lease payments combined in FY12.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Streets

Mission: To provide a safe, clean, and well-maintained roadway system to the residents of Trophy Club

Top 3 Accomplishments from FY13

1. Finished and accepted the Roundabout Project.
2. Designed, bid, and awarded contract for the Indian Creek Reconstruction Project
3. Inspected and accepted new infrastructure for 7 new neighborhoods in the Highlands of Trophy Club.

Strategic Plan
Goal 1- Provide well-maintained streets and storm drains
<ul style="list-style-type: none"> • Concrete street repairs • Inlet and structure inspection, cleaning, and repair • Street, curb, and gutter sweeping • Emergency response • Signs and markings • New construction
Goal 2- Provide timely & knowledgeable response to resident issues
<ul style="list-style-type: none"> • Quick customer response • Customer service
Goal 3- Establish 5 year plan for Streets and Storm Drainage
<ul style="list-style-type: none"> • Identify and rank streets in need of reconstruction • Identify and rank streets in need of maintenance • Identify projects associated with improved traffic flow and transportation needs • Identify and rank storm drainage projects
Goal 4- Provide support for other Town Departments and MUD 1
<ul style="list-style-type: none"> • Parks • Police Department • MUD 1

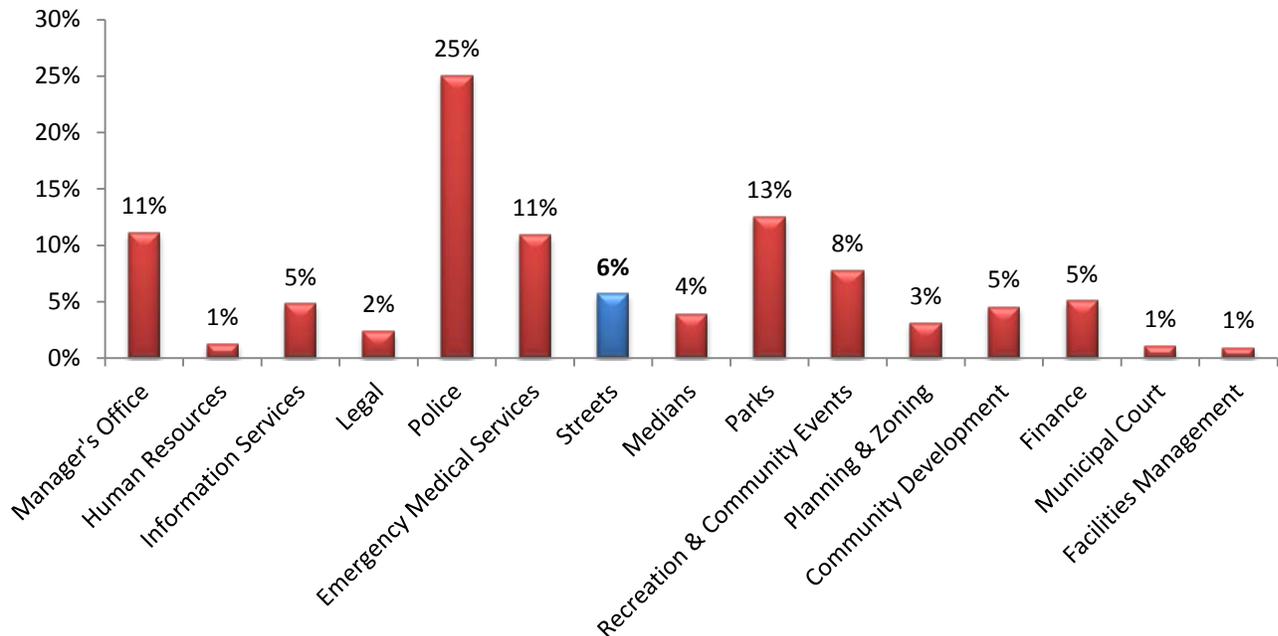
Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	4.0	3.8	3.8

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Street sweeping (curb miles)	87	90	90	93
• Concrete placed/poured (cubic yards)	233	450	320	400
• Striping (linear feet)	37,665	35,250	38,346	39,500
• Respond to calls in under 4 business hours	100%	100%	100%	100%
• Ratio of lane miles of street maintained per employee	29.65:1	29.65:1	29.65:1	29.65:1

Financial Summary	-----Past-----			--Projected Year--		--Budget--	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$258,019	\$261,261	\$268,816	\$ 267,982	\$249,815	\$ 264,010	6%
Purchased Services	109,434	111,137	139,640	158,866	168,779	176,302	4%
Supplies	6,821	12,115	9,542	4,330	3,490	4,140	19%
Capital	850	-	-	34,006	34,006	-	NA
TOTAL	\$368,303	\$384,513	\$417,998	\$ 465,184	\$456,090	\$ 444,452	-3%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

STREETS

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	169,872	178,590	188,401	177,436	168,289	174,527	179,763	185,156
Overtime	553	2,137	599	3,000	1,743	3,000	3,090	3,183
Longevity	536	1,061	1,752	2,261	2,261	2,602	2,680	2,760
Retirement	23,432	25,685	26,846	26,352	24,135	26,973	27,782	28,616
Medical Insurance	22,481	25,896	23,692	22,756	20,384	23,821	24,536	25,272
Dental Insurance	1,491	1,532	1,962	1,896	1,757	1,629	1,678	1,728
Vision Insurance	249	248	497	477	407	363	374	385
Life Insurance & Other	1,002	621	1,046	1,634	1,634	1,592	1,640	1,689
Social Security Taxes	10,238	10,771	10,981	11,035	9,392	10,861	11,187	11,522
Medicare Taxes	2,395	2,519	2,563	2,581	2,197	2,540	2,616	2,695
Unemployment Taxes	841	411	1,059	987	51	706	727	749
Workman's Compensation	24,929	11,790	9,418	11,507	11,507	10,110	10,413	10,726
Stipend	-	-	-	5,530	5,530	5,286	5,445	5,608
Pre-Employment Physicals/Testing	-	-	-	530	530	-	-	-
TOTAL PERSONNEL SERVICES	\$ 258,019	\$ 261,261	\$ 268,816	\$ 267,982	\$ 249,815	\$ 264,010	\$ 271,931	\$ 280,088
PURCHASED SERVICES								
Telephone	18	22	76	62	111	125	129	133
Communications/Pagers/Mobiles	2,464	2,535	2,671	2,741	2,741	2,741	2,823	2,908
Dues & Memberships	-	151	155	428	174	428	441	454
Meetings	-	44	-	-	13	100	103	106
Schools & Training	398	-	398	458	398	458	472	486
Travel & Per Diem	576	-	798	812	567	812	836	861
Electricity	104,962	107,027	127,292	144,988	159,475	164,988	169,938	175,036
Property Maintenance	-	-	1,295	-	-	-	-	-
Water	-	-	5,017	-	-	-	-	-
Vehicle Maintenance	578	525	626	2,741	1,300	500	515	530
Equipment Maintenance	438	833	1,312	6,636	4,000	6,150	6,335	6,525
TOTAL PURCHASED SERVICES	\$ 109,434	\$ 111,137	\$ 139,640	\$ 158,866	\$ 168,779	\$ 176,302	\$ 181,591	\$ 187,039
SUPPLIES								
Postage	124	9	3	50	35	100	103	106
Fuel	4,741	7,189	5,436	-	-	-	-	-
Uniforms	1,537	2,364	1,900	2,340	2,000	2,340	2,410	2,483
Small Tools	321	2,082	2,011	1,500	1,300	1,500	1,545	1,591
Office Supplies	98	471	192	440	155	200	206	212
TOTAL SUPPLIES	\$ 6,821	\$ 12,115	\$ 9,542	\$ 4,330	\$ 3,490	\$ 4,140	\$ 4,264	\$ 4,392
CAPITAL								
Capital Replacement	-	-	-	34,006	34,006	-	34,000	35,020
Lease Payment	850	-	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-	-	-	-
TOTAL CAPITAL	\$ 850	\$ -	\$ -	\$ 34,006	\$ 34,006	\$ -	\$ 34,000	\$ 35,020
TOTAL EXPENDITURES	\$ 375,124	\$ 384,513	\$ 417,998	\$ 465,184	\$ 456,090	\$ 444,452	\$ 491,786	\$ 506,539

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Finance & Municipal Court

Mission: To provide the highest quality financial management, support, fiduciary oversight, and public accountability to the citizens and community of Trophy Club and its designated officials. The Finance Department endeavors to promote the Town’s mission by creating strong partnerships and encouraging community involvement as well as enhance the Town’s financial and operational stewardship.

Top 3 Accomplishments from FY13

1. Received Distinguished Budget Presentation Award and Certified Award for Excellence in Financial Reporting from GFOA
2. First year of completing in-house financial statements
3. Implemented/Converted to Incode Financial/Court Software

Strategic Plan
Goal 1- Providing timely and accurate financial information to Town departments and the community
<ul style="list-style-type: none"> • Produce monthly financial report • Publish CAFR before March 31st • Publish Budget Document before December 31st • Produce quarterly investment report
Goal 2- Complying with State and Federal regulations regarding financial management, accounting, and control;
<ul style="list-style-type: none"> • Receive unqualified annual audit opinion • Meet continuing disclosure requirements
Goal 3- Meeting industry standards of financial management and reporting
<ul style="list-style-type: none"> • Continue development/update of accounting policies and procedures to ensure compliance with Governmental Accounting Standards Board (GASB)/GAAP requirements) • Implement GASB 65 “Items previously reported as assets and liabilities” • Revise purchasing policy to meet state requirements
Goal 4- Be a role model to the organization for business management, ethical values, and organizational efficiency and effectiveness
<ul style="list-style-type: none"> • Improve budget process for efficiency and transparency • Being apprised of all GASB announcements • Maintaining ethical standards to meet GFOA and GFOAT standards

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Staff (Finance)	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	3.0	3.0	3.4

Staff (Court)	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	1.0	1.0	1.4

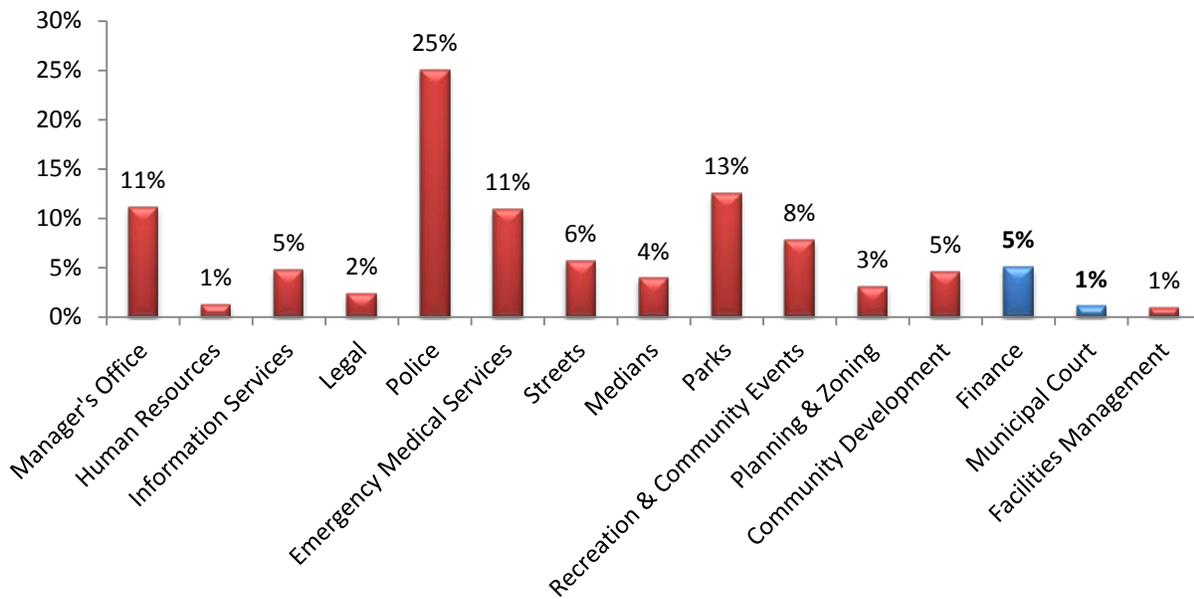
Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Checks processed	1,522	5,242	1,503	1,600
• Payroll transactions processed	415	4,285	557	600
• General obligation bond rating	AA	AA	AA	AA

Financial Summary (Finance)	-----Past-----		--Projected Year--		-Budget-		% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$ 160,906	\$259,463	\$259,680	\$262,814	\$257,278	\$285,438	11%
Purchased Services	90,541	96,684	110,446	100,262	102,135	104,952	3%
Supplies	5,828	4,401	7,178	5,227	6,709	5,050	-33%
Capital	-	-	150,839	-	-	-	NA
TOTAL	\$ 257,275	\$360,548	\$528,304	\$368,303	\$366,122	\$395,440	8%

Financial Summary (Court)	-----Past-----		--Projected Year--		-Budget-		% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$ 60,534	\$ 64,880	\$ 68,308	\$ 68,972	\$ 55,466	\$ 70,630	27%
Purchased Services	10,974	13,688	9,454	12,810	7,610	12,064	59%
Supplies	2,274	1,692	1,167	2,164	1,285	2,300	79%
TOTAL	\$ 73,782	\$ 80,260	\$78,929	\$ 83,946	\$ 64,361	\$84,994	32%

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Finance

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	115,874	194,234	196,650	190,441	190,441	207,457	213,681	220,091
Overtime	6,295	-	-	-	-	-	-	-
Longevity	870	180	-	135	135	150	155	159
Retirement	16,578	26,658	27,484	27,241	24,978	30,522	31,438	32,381
Medical Insurance	10,009	21,874	17,992	22,475	19,491	24,876	25,622	26,391
Dental Insurance	694	1,017	1,004	1,347	1,280	1,756	1,809	1,863
Vision Insurance	109	175	229	300	160	414	426	439
Life Insurance & Other	615	654	994	1,694	2,540	1,706	1,757	1,810
Social Security Taxes	7,219	10,862	11,148	11,266	10,508	12,298	12,667	13,047
Medicare Taxes	1,688	2,540	2,713	2,635	2,495	2,876	2,962	3,051
Unemployment Taxes	395	618	1,044	783	600	700	721	743
Worker's Compensation	456	522	422	497	400	483	497	512
Stipend	-	-	-	4,000	4,000	2,200	2,266	2,334
Pre-Employment Physicals/Testing	104	129	-	-	250	-	-	-
TOTAL PERSONNEL SERVICES	\$ 160,906	\$ 259,463	\$ 259,680	\$ 262,814	\$ 257,278	\$ 285,438	\$ 294,001	\$ 302,821
PURCHASED SERVICES								
Auditing	38,989	37,819	58,000	37,000	35,000	38,500	39,655	40,845
Appraisal	32,368	37,831	40,886	40,259	42,907	44,157	45,482	46,846
Tax Admin Fees	3,647	3,971	2,971	5,044	3,831	5,526	5,692	5,862
Telephone	106	349	347	350	300	280	288	297
Communications/Pagers/Mobiles	381	807	685	900	615	900	927	955
Building Maint & Supplies	-	-	6	-	-	-	-	-
Dues & Memberships	1,496	1,021	1,175	635	1,310	1,470	1,514	1,560
Advertising	1,240	3,331	2,339	3,800	2,150	3,800	3,914	4,031
Meetings	265	226	95	150	311	150	155	159
Schools & Training	1,873	1,635	1,666	2,356	371	1,481	1,525	1,571
PID	-	112	(84)	-	87	-	-	-
Travel & Per Diem	1,264	2,452	2,360	2,768	1,434	1,688	1,739	1,791
Service Charges & Fees	144	300	-	7,000	500	7,000	7,210	7,426
Professional Outside Services	8,768	6,830	-	-	13,319	-	-	-
TOTAL PURCHASED SERVICES	\$ 90,541	\$ 96,684	\$ 110,446	\$ 100,262	\$ 102,135	\$ 104,952	\$ 108,100	\$ 111,343
SUPPLIES								
Postage	306	1,476	1,212	927	850	1,000	1,030	1,061
Publications/Books/Subscriptions	36	280	26	500	576	500	515	530
Miscellaneous Expenses	54	-	2,325	100	436	100	103	106
Furniture/Equipment < \$5000	2,466	-	-	600	1,200	250	258	265
Office Supplies	814	1,685	1,480	1,100	1,700	1,200	1,236	1,273
Printing	2,153	960	2,135	2,000	1,947	2,000	2,060	2,122
TOTAL SUPPLIES	\$ 5,828	\$ 4,401	\$ 7,178	\$ 5,227	\$ 6,709	\$ 5,050	\$ 5,202	\$ 5,358
CAPITAL								
Accounting Software	-	-	150,839	-	-	-	-	-
TOTAL CAPITAL	\$ -	\$ -	\$ 150,839	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 257,275	\$ 360,548	\$ 528,304	\$ 368,303	\$ 366,122	\$ 395,440	\$ 407,303	\$ 419,522

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Municipal Court

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	44,489	47,397	50,763	49,175	40,000	51,500	53,045	54,636
Overtime	-	-	-	-	-	-	-	-
Longevity	-	-	140	200	200	-	-	-
Certification	900	900	718	1,200	1,200	1,200	1,236	1,273
Retirement	6,006	6,650	6,854	7,032	4,800	7,521	7,747	7,979
Medical Insurance	4,519	5,385	4,671	5,052	3,400	5,304	5,463	5,627
Dental Insurance	310	322	358	362	280	362	373	384
Vision Insurance	60	62	86	81	67	81	83	86
Life Insurance & Other	310	185	343	492	744	526	542	558
Social Security Taxes	2,892	3,027	3,197	3,198	2,600	2,664	2,744	2,826
Medicare Taxes	676	708	748	748	593	623	642	661
Unemployment Taxes	231	126	329	300	200	226	233	240
Workman's Compensation	141	118	101	132	132	123	127	130
Stipend	-	-	-	1,000	1,000	500	515	530
Pre-emp Physicals/Testing	-	-	-	-	250	-	-	-
TOTAL PERSONNEL SERVICES	\$ 60,534	\$ 64,880	\$ 68,308	\$ 68,972	\$ 55,466	\$ 70,630	\$ 72,749	\$ 74,931
PURCHASED SERVICES								
Judge's Compensation	3,900	4,500	3,900	5,562	3,900	5,000	5,150	5,305
Jury Fees	72	12	-	185	-	185	191	196
Telephone	70	119	169	140	250	160	165	170
Service Charges & Fees	1,883	4,337	1,301	-	-	-	-	-
Dues & Memberships	230	280	101	215	80	215	221	228
Meetings	-	-	-	200	30	-	-	-
Schools & Training	964	850	500	750	500	750	773	796
Travel & Per Diem	930	1,153	1,043	2,110	1,150	2,110	2,173	2,238
Professional Outside Services	648	976	1,458	1,650	700	1,650	1,700	1,750
Advertising	-	172	-	-	-	-	-	-
Prisoner-Sit Out DCSO	160	40	-	144	-	144	148	153
Collection Fees	310	-	-	-	-	-	-	-
Printing	1,807	1,249	982	1,854	1,000	1,850	1,906	1,963
TCIC Warrant Expense	-	-	-	-	-	-	-	-
TOTAL PURCHASED SERVICES	\$ 10,974	\$ 13,688	\$ 9,454	\$ 12,810	\$ 7,610	\$ 12,064	\$ 12,426	\$ 12,798
SUPPLIES								
Publications/Books/Subsceipts	185	110	-	200	-	150	155	159
Miscellaneous Expenses	126	11	131	-	-	-	-	-
Furniture/Equipment < \$5000	769	-	-	-	113	200	206	212
Warrant Roundup Expenses	288	80	272	600	422	600	618	637
Office Supplies	477	408	299	464	300	450	464	477
Postage	429	1,083	465	900	450	900	927	955
TOTAL SUPPLIES	\$ 2,274	\$ 1,692	\$ 1,167	\$ 2,164	\$ 1,285	\$ 2,300	\$ 2,369	\$ 2,440
TOTAL EXPENDITURES	\$ 73,782	\$ 80,260	\$ 78,929	\$ 83,946	\$ 64,361	\$ 84,994	\$ 87,544	\$ 90,169

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Community Development

Mission: 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 and to provide prompt, friendly, and efficient customer service to all.

Top 3 Accomplishments from FY13

1. Adopted 2009 ICC (building codes) and 2011 NEC (electrical code)
2. Implemented credit card and online payments
3. Implemented/Converted to Incode Software

Strategic Plan
Goal 1 - Structurally sound residential and commercial construction
<ul style="list-style-type: none">• Inspections by Fully Licensed Inspector/Certified Building Official• Customer service• Plan review (residential and commercial)
Goal 2 - Quality residential and commercial developments in Trophy Club
<ul style="list-style-type: none">• Liaison• Customer Service• Code Enforcement
Goal 3 - Streamlined permitting for efficient and timely service to community
<ul style="list-style-type: none">• On-Line permitting capabilities• Effective communication policies allow for quick customer response times
Goal 4 - Beautification efforts
<ul style="list-style-type: none">• Community Clean Up Event• Trash Collection, Electronic recycling, Shredding
Goal 5 - Improve and/or update zoning and other land use ordinances
<ul style="list-style-type: none">• Improved/Updated Ordinances• Residential• Commercial• Code enforcement

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Staff (Community Development)	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	3.5	5.0	5.0

Staff (Planning and Zoning)	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	1.0	1.0	1.8

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Number of inspections annually	*	3,581	4,855	5,100
• Number of permits issued per year	1785	1,474	1,572	1650
• P & Z meetings	11	11	14	10
• ZBA meetings	7	0	0	2
• Plats processed	12	10	8	3
• Ord. amendments to reflect Council policies	2	5	1	1
• High Grass/Weeds	97**	110	110	105
• Sign Violations	75**	50	50	70
• Trailer/Boat/Vehicle Parking	21**	25	42	60
• Outdoor Storage	35**	20	9	20
• Turnaround time for plan review (in work days)	10	25	10	10
• Turnaround time to perform inspections after called in by contractor (in work days)	1	1	1	1

*A change in software occurred during this fiscal year and the inspection data would have to be retrieved from storage and counted manually.

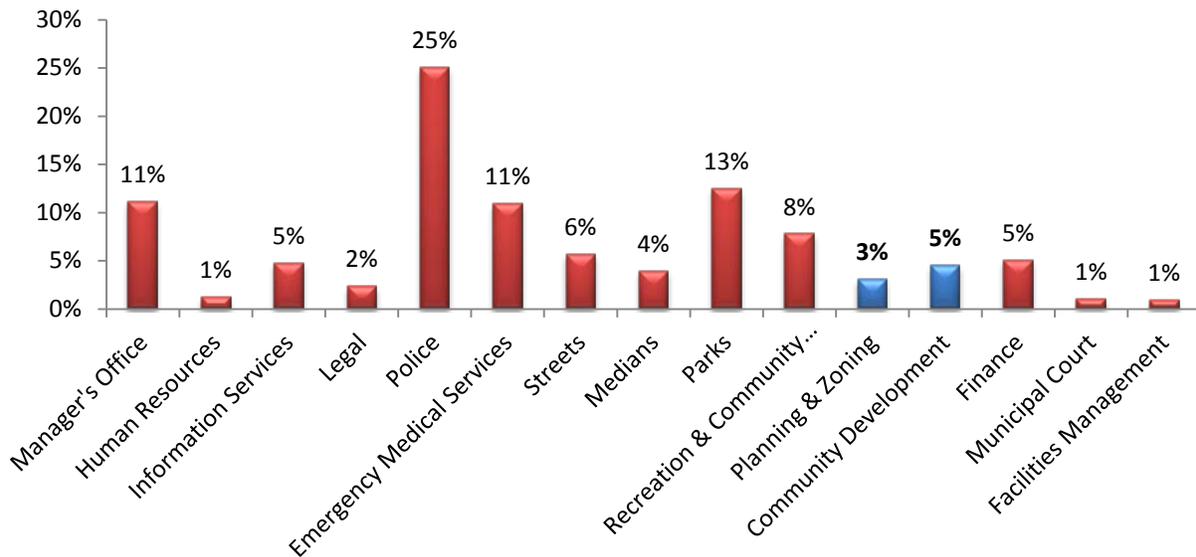
**Code Enforcement was moved from Police Dept. to Community Development in Fall 2011. New employee hired 1/23/12 and the numbers for 2011-2012 reflect her work from January 23, 2012 through September 30, 2012.

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Financial Summary (Comm. Dev.)	-----Past-----			--Projected Year--		-Budget-	% Change (Est. vs. ADO.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$112,591	\$140,016	\$185,084	\$297,611	\$283,535	\$313,976	11%
Purchased Services	63,448	46,069	33,087	20,443	18,358	26,323	43%
Supplies	1,759	3,340	12,804	10,972	12,100	11,300	-7%
Capital	5,585	-	17,364	4,002	4,002	4,002	0%
TOTAL	\$183,383	\$189,425	\$248,339	\$333,028	\$317,995	\$355,601	12%

Financial Summary (P & Z)	-----Past-----			--Projected Year--		-Budget-	% Change (Est. vs. ADO.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$ 79,895	\$ 89,194	\$ 99,378	\$104,943	\$102,448	\$179,882	76%
Purchased Services	80,113	64,113	133,405	58,492	156,600	60,686	-258%
Supplies	887	918	351	1,185	1,175	1,185	1%
TOTAL	\$ 160,895	\$154,225	\$233,134	\$164,620	\$260,223	\$241,753	8%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

COMMUNITY DEVELOPEMENT

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	84,719	103,246	138,963	211,659	202,584	218,000	224,540	231,276
Overtime	-	-	247	-	1,000	-	-	-
Longevity	548	1,065	915	1,005	1,005	1,360	1,401	1,443
Retirement	11,456	14,701	18,943	30,403	29,506	32,682	33,662	34,672
Medical Insurance	7,188	10,880	11,012	27,526	20,777	34,061	35,083	36,135
Dental Insurance	548	675	902	1,971	1,999	2,333	2,403	2,475
Vision Insurance	105	130	214	438	459	519	535	551
Life Insurance & Other	502	417	950	1,927	3,356	1,986	2,046	2,107
Social Security Taxes	5,453	6,525	8,724	12,631	12,631	12,871	13,257	13,655
Medicare Taxes	1,275	1,526	2,040	2,954	2,954	3,010	3,100	3,193
Unemployment Taxes	284	278	1,391	1,305	1,000	934	962	991
Workman's Compensation	514	508	451	992	757	920	948	976
Stipend	-	-	-	4,500	5,500	5,300	5,459	5,623
Pre-Employment Physicals/Testing	-	65	332	300	7	-	-	-
TOTAL PERSONNEL SERVICES	\$ 112,591	\$ 140,016	\$ 185,084	\$ 297,611	\$ 283,535	\$ 313,976	\$ 323,395	\$ 333,097
PURCHASED SERVICES								
Inspection Services	28,174	28,045	16,300	5,000	1,500	5,000	5,150	5,305
Plan Review Services	1,405	9,203	-	-	-	5,000	5,150	5,305
Vehicle Maintenance	462	158	862	1,750	1,500	3,000	3,090	3,183
Telephone	67	207	337	325	700	560	577	594
Communications/Pagers/Mobiles	1,724	1,120	1,506	2,008	2,008	2,008	2,068	2,130
Dues & Memberships	155	400	421	800	400	667	687	708
Meetings	-	65	22	100	75	100	103	106
Schools & Training	579	679	1,365	1,860	1,400	1,860	1,916	1,973
Trash Removal/Recycling	25,095	-	-	-	-	-	-	-
Health Inspections	5,600	5,300	6,000	6,100	5,975	6,100	6,283	6,471
Abatements	-	-	2,055	1,000	3,200	1,000	1,030	1,061
Travel & Per Diem	-	-	517	500	200	28	29	30
Advertising	-	-	-	100	500	100	103	106
Printing	186	892	890	900	900	900	927	955
Professional Outside Services	-	-	2,812	-	-	-	-	-
TOTAL PURCHASED SERVICES	\$ 63,448	\$ 46,069	\$ 33,087	\$ 20,443	\$ 18,358	\$ 26,323	\$ 27,113	\$ 27,926
SUPPLIES								
Postage	27	132	825	200	900	500	515	530
Publications/Books/Subscrip	-	17	661	800	650	800	824	849
Miscellaneous Expenses	87	222	4,792	600	1,250	600	618	637
Fuel	1,299	1,824	3,978	6,000	6,300	6,000	6,180	6,365
Uniforms	210	356	1,181	1,872	1,700	1,900	1,957	2,016
Office Supplies	136	789	1,367	1,500	1,300	1,500	1,545	1,591
TOTAL SUPPLIES	\$ 1,759	\$ 3,340	\$ 12,804	\$ 10,972	\$ 12,100	\$ 11,300	\$ 11,639	\$ 11,988
CAPITAL								
Capital Replacement	-	-	17,364	4,002	4,002	4,002	4,122	4,246
Lease Payment	5,585	-	-	-	-	-	-	-
TOTAL CAPITAL	\$ 5,585	\$ -	\$ 17,364	\$ 4,002	\$ 4,002	\$ 4,002	\$ 4,122	\$ 4,246
TOTAL EXPENDITURES	\$ 183,383	\$ 189,425	\$ 248,339	\$ 333,028	\$ 317,995	\$ 355,601	\$ 366,269	\$ 377,257

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

PLANNING & ZONING

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	61,129	67,894	76,872	77,853	76,124	131,751	135,704	139,775
Longevity	160	220	280	510	510	600	618	637
Retirement	8,213	9,715	10,719	11,321	11,084	19,516	20,101	20,705
Medical Insurance	4,519	5,275	4,432	5,052	4,301	13,017	13,408	13,810
Dental Insurance	310	316	344	362	353	985	1,015	1,045
Vision Insurance	60	61	82	81	81	219	226	232
Life Insurance & Other	344	241	366	610	1,017	1,078	1,110	1,144
Social Security Taxes	3,886	4,192	4,752	5,014	4,872	8,317	8,567	8,824
Medicare Taxes	909	980	1,111	1,173	1,139	1,945	2,003	2,063
Unemployment Taxes	189	127	261	261	261	345	355	366
Workman's Compensation	176	173	159	206	206	309	318	328
Stipend	-	-	-	2,500	2,500	1,800	1,854	1,910
TOTAL PERSONNEL SERVICES	\$ 79,895	\$ 89,194	\$ 99,378	\$ 104,943	\$ 102,448	\$ 179,882	\$ 185,278	\$ 190,837
PURCHASED SERVICES								
Telephone	140	145	510	400	500	400	412	424
Printing	79	276	453	100	350	200	206	212
Communications/Pagers/Mobile	-	684	616	705	705	900	927	955
Prompt Payment Act Interest	507	-	-	-	-	-	-	-
Dues & Memberships	235	245	334	320	320	305	314	324
Meetings	54	157	85	176	75	176	181	187
Schools & Training	75	-	455	820	150	820	845	870
Travel & Per Diem	167	30	525	771	100	785	808	832
Advertising	1,774	595	3,628	900	500	900	927	955
Engineering Services	67,543	36,133	115,243	45,000	115,000	45,000	115,000	115,000
Platt Filing Fees	241	693	1,657	700	900	700	721	743
Computer Mapping	164	1,289	1,829	2,100	6,000	4,000	4,000	4,000
ZBA Hearings	-	-	-	-	-	-	-	-
Professional Planning Services	9,134	23,366	8,070	6,000	32,000	6,000	58,000	58,000
Appraisal	-	500	-	500	-	500	515	530
TOTAL PURCHASED SERVICES	\$ 80,113	\$ 64,113	\$ 133,405	\$ 58,492	\$ 156,600	\$ 60,686	\$ 182,856	\$ 183,032
SUPPLIES								
Publications/Books/Subscripts	72	335	-	335	125	335	345	355
Miscellaneous Expenses	95	20	31	50	50	50	52	53
Office Supplies	338	300	259	300	400	300	309	318
Postage	382	263	61	500	600	500	515	530
TOTAL SUPPLIES	\$ 887	\$ 918	\$ 351	\$ 1,185	\$ 1,175	\$ 1,185	\$ 1,221	\$ 1,257
TOTAL EXPENDITURES	\$ 160,895	\$ 154,225	\$ 233,134	\$ 164,620	\$ 260,223	\$ 241,753	\$ 369,355	\$ 375,126

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Parks

Mission: 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. The Parks Department reinforces the Town's mission by ensuring a healthy, picturesque and environmentally sound community.

Top 3 Accomplishments from FY13

1. Created and implemented the new Park Ordinance
2. Exceeded pool revenue numbers by \$20,000
3. Installed connection trail across Independence East to merge with the portion of trail donated by LDS

Strategic Plan

Goal 1 - Proactively maintain and reinforce sound environmental practices within the community

- Installation and retrofit to drip irrigation
- Public environmental awareness
- Installation and retrofit to xeriscape landscaping

Goal 2 - Maintain current and future park and public amenities for increased resident enjoyment

- Sports field maintenance
- Trail creation and maintenance
- Facility maintenance
- Staff resource training
- Medians and common areas

Goal 3 - Implement the physical improvements to Trophy Club Park as identified in the master plan

- Round-about
- Trail development
- Beautification area in Trophy Club Park
- Aquatic area maintenance

Goal 4 - Evaluate maintenance procedures for new amenities

- Concrete trail maintenance and pond maintenance
- Long term solutions for park drainage issues
- Evaluate new open space and park/land maintenance areas
- Infrastructure repair and replacement plan

Goal 5 - Bring new park amenities online

- New fencing along public trails
- Additional playground
- Independence East trail extension

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Staff (Parks)	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	11.5	9.5	10.3

Staff (Medians)	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	0.0	3.0	3.0

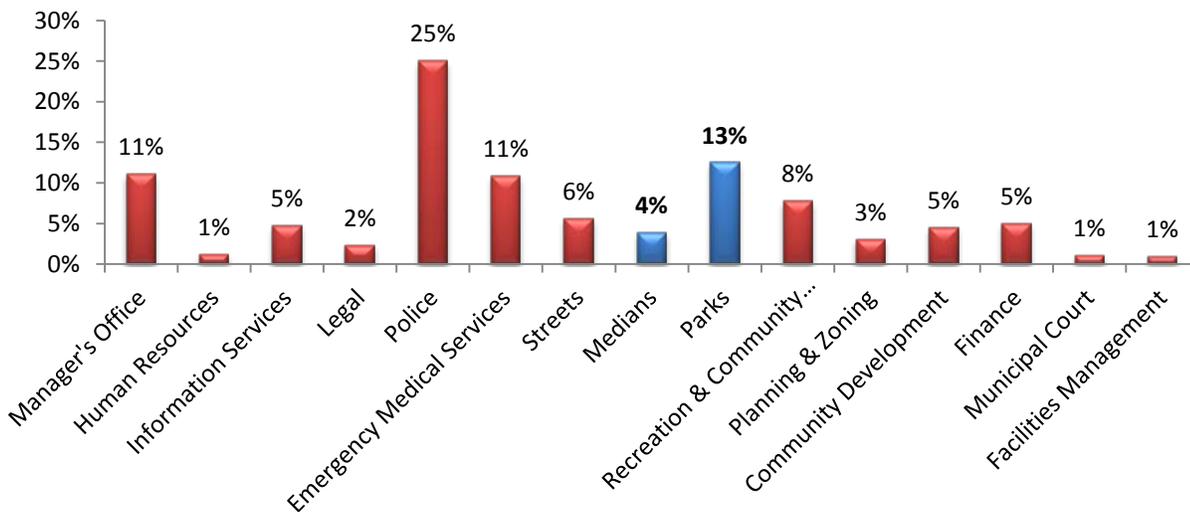
Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Medians and common areas maintained	85	102	114	114
• Sports fields maintained	17	22	22	22
• Average weekly irrigation repairs/adjustments/replacements	50	75	75	75
• Addition of irrigated sections along Highlands Trail	0	5	5	5
• Average number of fields prepped and striped weekly during sports season	27	36	36	38
• Conversion of non-irrigated medians to Xeriscape landscaping	5	3	7	10

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Financial Summary (Parks)	-----Past-----			---Projected Year---		-Budget-	
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	% Change (Est. vs. Ado.)
Personnel Services	\$ 426,942	\$454,565	\$ 653,640	\$562,470	\$538,499	\$627,442	17%
Purchased Services	278,245	401,333	433,544	270,356	260,010	250,004	-4%
Supplies	32,480	61,894	47,032	37,397	43,934	39,340	-12%
Capital	39,796	33,536	7,000	66,410	66,993	64,181	-4
TOTAL	\$ 777,463	\$951,328	\$1,141,216	\$936,634	\$909,436	\$980,967	8%

Financial Summary (Medians)	-----Past-----			---Projected Year---		--Budget--	
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	% Change (Est. vs. Ado.)
Personnel Services	\$ -	\$ -	\$ -	\$161,194	\$146,833	\$ 158,159	8%
Purchased Services	-	-	-	147,267	172,326	134,699	-22%
Supplies	-	-	-	14,764	21,058	13,913	-34%
TOTAL	\$ -	\$ -	\$ -	\$323,225	\$340,217	\$ 306,772	-10%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

PARKS								
DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	285,124	297,726	439,758	372,957	360,000	413,741	426,153	438,938
Overtime	13,083	15,543	20,119	12,500	12,500	12,500	12,875	13,261
Longevity	2,368	2,860	3,345	2,267	2,265	3,002	3,092	3,185
Certification	-	3,105	1,250	1,000	1,000	1,000	1,030	1,061
Retirement	40,735	45,066	66,301	55,646	53,400	64,335	66,265	68,253
Medical Insurance	44,373	52,376	64,901	57,384	50,000	65,449	67,412	69,435
Dental Insurance	3,131	3,143	5,007	4,166	3,811	4,501	4,636	4,775
Vision Insurance	537	1,210	1,166	912	862	1,016	1,046	1,078
Life Insurance & Other	1,968	1,261	2,982	3,667	5,387	4,080	4,202	4,328
Social Security Taxes	18,188	17,871	27,918	23,441	22,302	25,899	26,676	27,476
Medicare Taxes	4,254	4,147	6,529	5,482	5,225	6,057	6,239	6,426
Unemployment Taxes	1,417	1,096	3,908	2,480	1,500	1,914	1,971	2,031
Workman's Compensation	9,650	7,221	9,009	9,613	8,847	9,533	9,819	10,114
Auto Allowance	2,100	1,448	1,012	2,100	2,100	2,100	2,163	2,228
One-Time Stipend	-	-	-	8,750	8,750	12,000	12,360	12,731
Pre-Employment Physicals/Testing	14	492	435	105	550	315	324	334
TOTAL PERSONNEL SERVICES	\$ 426,942	\$ 454,565	\$ 653,640	\$ 562,470	\$ 538,499	\$ 627,442	\$ 646,265	\$ 665,653
PURCHASED SERVICES								
Telephone	59	148	394	437	437	425	438	451
Communications/Pagers/Mobiles	4,134	5,345	6,131	6,224	6,224	7,224	7,441	7,664
Electricity	21,946	25,165	34,195	51,275	44,375	42,800	45,114	46,467
Water	55,583	105,029	145,812	68,330	66,216	60,750	62,573	64,450
Dues & Memberships	112	249	318	762	762	780	803	828
Meetings	595	1,120	787	1,000	1,000	1,000	1,030	1,061
Schools & Training	1,511	3,183	912	2,525	2,619	3,025	3,116	3,209
Safety Program	275	70	900	500	500	450	464	477
Travel & Per Diem	1,230	1,206	1,704	1,797	1,797	2,967	3,056	3,148
Advertising	-	2,071	2,274	700	175	700	721	743
Storage Rental	-	538	2,222	9,274	11,149	4,200	4,326	4,456
Vehicle Maintenance	7,942	4,945	7,692	7,465	7,965	8,001	8,241	8,488
Equipment Maintenance	6,978	10,381	12,053	9,225	13,776	10,225	10,532	10,848
Building Maintenance	56	5,059	3,787	1,000	3,019	2,500	2,575	2,652
Property Maintenance	164,856	186,045	211,702	107,859	98,000	102,900	107,223	110,440
Tree City	10,188	12,736	-	-	-	-	-	-
Professional Outside Services	1,426	-	1,015	500	500	500	515	530
Engineering	-	35,799	-	-	-	-	-	-
Portable Toilets	1,353	2,244	1,646	1,483	1,496	1,557	1,604	1,652
TOTAL PURCHASED SERVICES	\$ 278,245	\$ 401,333	\$ 433,544	\$ 270,356	\$ 260,010	\$ 250,004	\$ 259,770	\$ 267,563
SUPPLIES								
Fuel	13,047	19,830	23,713	17,140	23,667	17,727	18,259	18,806
Postage	20	33	15	52	52	50	52	53
Publications/Books/Subscripts	427	39	151	515	515	500	515	530
Uniforms	5,521	6,859	8,705	8,130	8,130	7,622	7,851	8,086
Small Equipment	-	-	-	-	558	-	-	-
Small Tools	9,562	25,946	12,719	6,300	9,204	9,800	10,094	10,397
Safety Equipment	1,495	1,330	965	700	947	1,980	2,039	2,101
Miscellaneous Expenses	73	9	100	200	-	300	309	318
Furniture/Equipment < \$5000	-	7,642	285	2,000	500	1,000	1,030	1,061
Hardware	2,118	-	-	2,000	-	-	-	-
Office Supplies	219	206	379	361	361	361	372	383
TOTAL SUPPLIES	\$ 32,480	\$ 61,894	\$ 47,032	\$ 37,397	\$ 43,934	\$ 39,340	\$ 40,520	\$ 41,735
CAPITAL								
Capital Expense	-	24,460	7,000	-	583	-	-	-
Capital Replacement	30,348	-	-	61,481	61,481	61,481	63,325	65,225
Repairs & Maintenance	9,448	9,076	-	4,929	4,929	2,700	2,700	2,700
TOTAL CAPITAL	\$ 39,796	\$ 33,536	\$ 7,000	\$ 66,410	\$ 66,993	\$ 64,181	\$ 66,025	\$ 67,925
TOTAL EXPENDITURES	\$ 777,463	\$ 951,328	\$ 1,141,216	\$ 936,634	\$ 909,436	\$ 980,967	\$ 1,012,580	\$ 1,042,876

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

MEDIANS	2009-10	2010-11	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATE	ADOPTED	PROJECTED	PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	-	-	-	105,083	95,937	100,984	104,014	107,134
Overtime	-	-	-	2,000	1,500	2,000	2,060	2,122
Longevity	-	-	-	1,576	1,576	1,896	1,953	2,011
Certification	-	-	-	500	500	500	515	530
Retirement	-	-	-	15,702	14,000	15,854	16,330	16,820
Medical Insurance	-	-	-	18,815	16,963	19,683	20,273	20,882
Dental Insurance	-	-	-	1,609	1,600	1,609	1,657	1,707
Vision Insurance	-	-	-	357	355	357	368	379
Life Insurance & Other	-	-	-	1,081	1,081	1,042	1,073	1,105
Social Security Taxes	-	-	-	6,503	6,134	6,296	6,485	6,679
Medicare Taxes	-	-	-	1,521	1,496	1,472	1,516	1,562
Unemployment Taxes	-	-	-	783	27	560	577	594
Workman's Compensation	-	-	-	2,664	2,664	2,306	2,375	2,446
One-Time Stipend	-	-	-	3,000	3,000	3,600	3,708	3,819
TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ 161,194	\$ 146,833	\$ 158,159	\$ 162,904	\$ 167,791
PURCHASED SERVICES								
Communications/Pagers/Mobiles	-	-	-	1,413	1,413	1,413	1,455	1,499
Electricity	-	-	-	11,000	11,000	1,000	1,030	1,061
Water	-	-	-	32,291	39,250	29,726	30,618	31,537
Schools & Training	-	-	-	300	300	-	-	-
Safety Program	-	-	-	150	150	150	155	159
Meetings	-	-	-	100	100	100	103	106
Vehicle Maintenance	-	-	-	1,988	2,988	1,988	2,048	2,109
Tree City	-	-	-	-	-	11,694	12,045	12,407
Property Maintenance	-	-	-	92,950	112,950	83,553	86,059	88,641
Equipment Maintenance	-	-	-	3,075	3,075	3,075	3,167	3,262
Building Maintenance	-	-	-	4,000	1,100	2,000	2,060	2,122
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 147,267	\$ 172,326	\$ 134,699	\$ 138,740	\$ 142,902
SUPPLIES								
Postage	-	-	-	50	50	-	-	-
Fuel	-	-	-	5,706	12,000	5,388	5,550	5,716
Uniforms	-	-	-	2,199	2,199	2,350	2,421	2,493
Small Tools	-	-	-	6,500	6,500	6,175	6,360	6,551
Safety Equipment	-	-	-	309	309	-	-	-
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ 14,764	\$ 21,058	\$ 13,913	\$ 14,331	\$ 14,761
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 323,225	\$ 340,217	\$ 306,772	\$ 315,975	\$ 325,454

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Recreation & Community Events

Mission: 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.

Top 3 Accomplishments from FY13

1. Worked with volunteers as they ran the Fourth of July Parade and had the largest number of parade entries to date
2. Held our first Back to Nature event
3. Increased participation numbers for every portion of the Fourth of July Celebration

Strategic Plan
Goal 1- Promote physical activity and a healthy lifestyle
<ul style="list-style-type: none"> • Triton Swim Team • Tennis camp • Sports association support • Volunteer support
Goal 2- Offer unique recreation programs, events, and amenities to residents of all ages
<ul style="list-style-type: none"> • Family Camp-out • Summer Adventure Camp • Freedom Dog Park • Third-party programs
Goal 3- Encourage community involvement through increased awareness and opportunities
<ul style="list-style-type: none"> • Business vendors at community events • Eagle Scout projects • Facility Rentals • Community events
Goal 4- Evaluation of revenue-producing programs
<ul style="list-style-type: none"> • Baseball and soccer tournaments • Birthday parties • Pool fees • Enterprise program fund
Goal 5- Bring new programming on-line
<ul style="list-style-type: none"> • Dog Obedience & training classes • Active adult classes • Nature classes

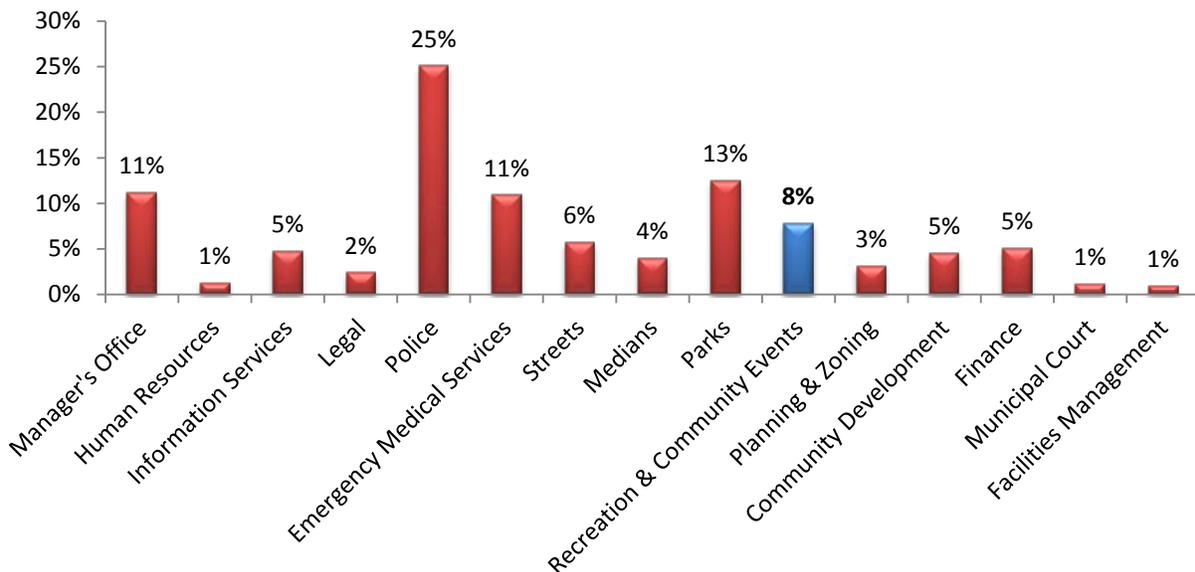
Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	2.1	2.1	2.1

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Adopted
• Recreation programs Offered	6	7	5	10
• Community Events Offered	6	7	7	8
• Swim Team Enrollment	180	195	196	196
• Day Camp Enrollment	82	85	83	72
• Attendees at Community Events	5,000+	6,000+	6,000+	10,000+
• Community/Volunteer Partnerships	30	32	36	40
• Skunkworks Programs	0	0	1	2

Financial Summary	-----Past-----		--Projected Year--		--Budget--		% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Personnel Services	\$301,096	\$325,517	\$324,287	\$368,558	\$351,409	\$373,180	6%
Purchased Services	104,574	96,175	87,978	116,689	114,365	116,215	2%
Supplies	45,973	45,989	58,286	61,605	59,481	64,433	8%
Capital	17,400	56,010	-	15,000	15,000	-	NA
Community Events	42,677	48,114	47,889	49,700	48,184	55,915	16%
TOTAL	\$511,720	\$571,805	\$518,440	\$611,552	\$588,439	\$609,743	4%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

RECREATION & COMMUNITY EVENTS

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PERSONNEL SERVICES								
Salaries & Wages	237,128	260,839	258,706	290,317	276,453	293,613	132,696	136,677
Overtime	2,910	4,047	1,616	3,800	1,500	3,800	-	-
Longevity	509	338	383	524	524	760	783	806
Retirement	14,321	15,031	15,716	18,026	18,070	19,332	19,912	20,509
Medical Insurance	11,087	12,355	10,114	11,300	11,029	11,851	12,207	12,573
Dental Insurance	671	691	711	832	813	833	858	884
Vision Insurance	124	129	184	199	194	199	205	211
Life Insurance & Other	408	347	769	1,161	1,914	1,173	1,208	1,244
Social Security Taxes	14,990	15,848	17,673	18,208	18,208	18,442	8,230	8,477
Medicare Taxes	3,506	3,707	4,133	4,259	4,259	4,313	1,925	1,983
Unemployment Taxes	3,305	1,655	4,986	5,080	2,500	4,261	404	416
Worker's Compensation	6,979	6,340	5,720	7,195	7,195	6,498	2,950	3,038
Auto Allowance	2,100	1,525	1,012	2,100	2,100	2,100	2,163	2,228
One-Time Stipend	-	-	-	2,850	3,650	3,300	-	-
Pre-Employment Physicals/Testing	3,058	2,665	2,564	2,707	3,000	2,705	-	-
TOTAL PERSONNEL SERVICES	\$ 301,096	\$ 325,517	\$ 324,287	\$ 368,558	\$ 351,409	\$ 373,180	\$ 183,540	\$ 189,046
PURCHASED SERVICES								
Telephone	1,053	1,459	1,672	1,191	1,395	1,224	1,261	1,299
Communications/Pagers/Mobiles	2,371	2,592	2,562	3,754	7,090	3,061	3,153	3,247
Dues & Memberships	3,518	5,956	6,787	6,623	8,623	6,994	7,204	7,420
Schools & Training	1,089	1,384	1,257	3,060	2,760	4,025	4,146	4,270
Travel & Per Diem	1,344	2,672	5,262	4,914	5,314	5,986	6,166	6,351
Advertising	1,999	3,202	2,970	4,540	3,641	3,433	3,536	3,642
Community Events	-	-	2,502	-	-	-	-	-
Special Events	675	1,371	1,322	1,751	1,451	1,804	1,858	1,914
Electricity	20,419	17,732	7,929	20,000	21,000	20,000	20,600	21,218
Water	21,710	19,235	18,377	20,000	17,000	20,000	20,600	21,218
Rent	4,781	-	(2,896)	-	-	-	-	-
Printing	1,524	1,226	2,592	3,662	2,576	3,701	3,812	3,926
Meetings	813	753	505	1,117	1,117	1,137	1,171	1,206
Software & Support	8,950	8,500	8,500	3,500	3,500	3,500	3,605	3,713
Insurance	-	-	-	486	-	486	501	516
Independent Labor	1,861	1,070	408	742	42	2,742	2,824	2,909
Library Interlocal Agreement	-	-	-	15,000	15,000	15,000	15,000	15,000
Equipment Maintenance	1,032	-	1,183	-	-	-	-	-
Property Maintenance	19,405	17,342	13,656	14,900	14,900	9,997	10,297	10,606
Prompt Payment Act Interest	-	3	-	-	-	-	-	-
Refund Prior Year Reserve	300	-	-	-	-	-	-	-
Health Inspections	-	-	-	239	239	246	253	261
Field Trips	4,561	3,877	4,974	4,031	3,531	5,500	5,665	5,835
Rent Equipment	3,831	4,809	4,885	5,729	4,729	5,729	5,901	6,078
Collection Fees	3,338	2,992	3,531	1,457	457	1,650	1,700	1,750
TOTAL PURCHASED SERVICES	\$ 104,574	\$ 96,175	\$ 87,978	\$ 116,689	\$ 114,365	\$ 116,215	\$ 119,251	\$ 122,379
SUPPLIES								
Uniforms	5,134	6,244	9,281	6,905	5,999	7,283	7,501	7,727
Safety Equipment	1,744	288	1,271	1,092	1,092	1,123	1,157	1,191
Publications/Books/Subscriptions	467	22	0	464	464	464	478	492
Office Supplies	1,293	1,602	1,417	1,912	1,912	1,923	1,981	2,040
Furniture/Equipment < \$5000	2,550	1,909	2,990	6,656	8,156	7,881	8,117	8,361
Miscellaneous Expenses	53	606	928	312	312	312	321	331
Fuel	69	-	-	-	-	-	-	-
Small Equipment	4,144	2,222	5,893	4,000	4,000	4,120	4,244	4,371
Chemicals	17,707	15,373	20,286	20,085	19,085	20,688	21,309	21,948
Hardware	801	7,629	3,463	2,000	2,000	2,000	2,060	2,122
Program Supplies	3,081	3,120	3,800	5,460	4,960	5,544	5,710	5,882
Maintenance Supplies	1,938	1,606	677	1,750	1,750	1,801	1,855	1,911
Concessions	6,899	5,348	8,167	10,815	9,315	11,139	11,473	11,817
Postage	93	20	113	155	436	155	160	164
TOTAL SUPPLIES	\$ 45,973	\$ 45,989	\$ 58,286	\$ 61,605	\$ 59,481	\$ 64,433	\$ 66,366	\$ 68,357

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

CAPITAL									
Capital Expense	-	49,010	-	-	-	-	-	-	-
Capital Replacement	-	-	-	15,000	15,000	-	-	15,000	15,000
Repairs & Maintenance	17,400	7,000	-	-	-	-	-	-	-
TOTAL CAPITAL	\$ 17,400	\$ 56,010	\$ -	\$ 15,000	\$ 15,000	\$ 0	\$ 15,000	\$ 15,000	\$ 15,000
Community Events General	1,536	618	1,712	1,815	1,815	4,770	4,913	5,060	
Fall Festival Activities	5,375	7,339	8,120	8,158	8,158	5,000	5,150	5,305	
Christmas Lighting Activities	1,984	2,633	2,578	5,300	5,884	11,728	12,080	12,442	
Pitch Hit Run Activities	301	49	585	-	-	-	-	-	
Easter Activities	1,790	2,549	2,142	3,010	2,668	3,045	3,136	3,230	
Arbor Day Activities	5,550	6,356	6,055	4,500	2,792	4,355	4,486	4,620	
Spring Pet Fair Activities	4,078	3,574	4,595	5,867	5,867	5,017	5,168	5,323	
4th of July Activities	22,063	24,996	22,102	21,050	21,000	22,000	22,660	23,340	
TOTAL COMMUNITY EVENTS	\$ 42,677	\$ 48,114	\$ 47,889	\$ 49,700	\$ 48,184	\$ 55,915	\$ 57,592	\$ 59,320	
TOTAL EXPENDITURES	\$ 511,720	\$ 571,805	\$ 518,440	\$ 615,298	\$ 588,439	\$ 609,743	\$ 441,749	\$ 454,102	

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

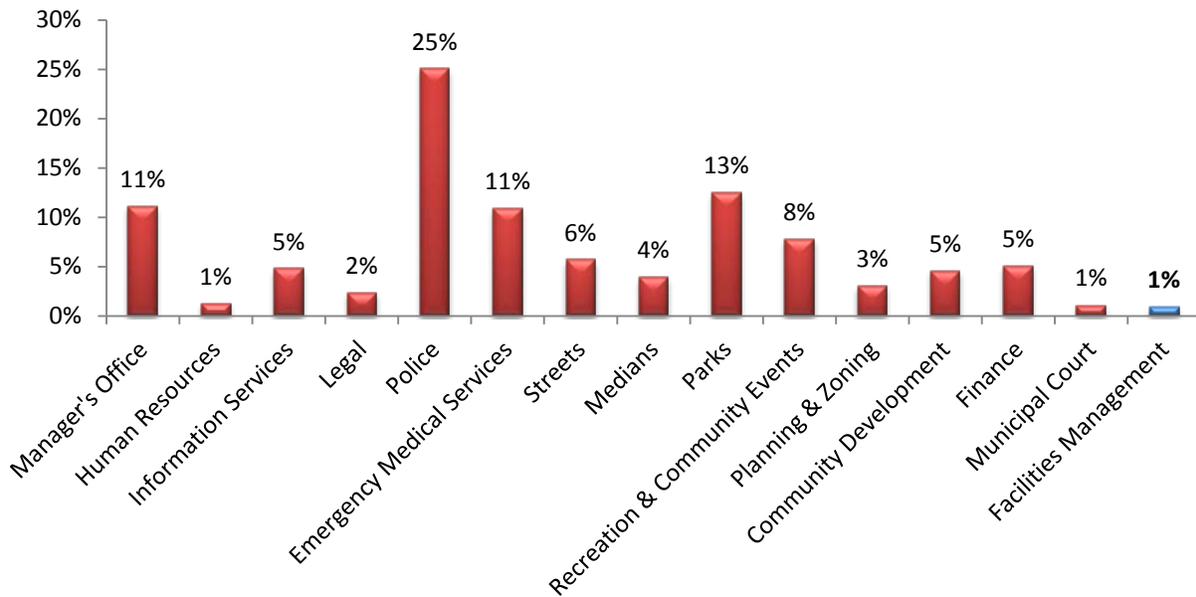
Facility Management

Description: Facility Management is a non-departmental expenditure, meaning that the expense is associated with the entire organization instead of a particular department. Facility management includes the utilities for the Town of Trophy Club Facilities, maintenance on the facility, the cleaning service, and insurance for the facility.

Staff	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted
• FTE	0.0	0.0	0.0

Financial Summary	-----Past-----			--Projected Year--		--Budget--	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Purchased Services	\$ 71,016	\$73,729	\$62,747	\$ 70,261	\$ 71,740	\$ 69,500	-3%
Supplies	2,353	2,755	2,594	2,700	2,200	2,700	23%
TOTAL	\$ 73,369	\$76,484	\$65,341	\$ 72,961	\$ 73,940	\$ 72,200	-2%

Percent of General Fund Expenditures



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

FACILITY MANAGEMENT

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
PURCHASED SERVICES								
Electricity	15,909	13,811	13,584	15,227	15,000	15,000	15,450	15,914
Water	655	766	1,027	1,500	1,000	1,500	1,545	1,591
Insurance	40,732	44,443	42,306	45,834	44,240	46,500	47,895	49,332
Cleaning Services	-	-	2,801	-	-	-	-	-
Equipment Maintenance	-	582	-	-	-	-	-	-
Building Maintenance	5,675	5,994	3,029	5,000	11,000	5,000	5,150	5,305
Cleaning Services Supplies	8,045	8,133	-	2,700	500	1,500	1,545	1,591
TOTAL PURCHASED SERVICES	\$ 71,016	\$ 73,729	\$ 62,747	\$ 70,261	\$ 71,740	\$ 69,500	\$ 71,585	\$ 73,733
SUPPLIES								
Maintenance Supplies	1,592	2,151	2,553	2,700	2,200	2,700	2,781	2,864
Vending Machine Supplies	761	604	41	-	-	-	-	-
TOTAL SUPPLIES	\$ 2,353	\$ 2,755	\$ 2,594	\$ 2,700	\$ 2,200	\$ 2,700	\$ 2,781	\$ 2,864
TOTAL EXPENDITURES	\$ 73,369	\$ 76,484	\$ 65,341	\$ 72,961	\$ 73,940	\$ 72,200	\$ 74,366	\$ 76,597

Other Major Funds

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Capital Projects Fund

The Capital Projects Fund receives the proceeds from bonds or other legally authorized debt instruments issued for a specific project. The related expenditures associated with capital projects are recorded in this fund. The Capital Improvement Program is reviewed each year by the Town Council to determine the need for projects and the issuance of debt to finance planned improvements or projects. In FY 2014 the fund balance in the Capital Projects Fund is expected to decrease \$3,528,871, or 82.2% from the FY 13 estimated ending fund balance due to the use of bond proceeds, namely the 2013 CO, to reconstruct streets and perform drainage system upgrades.

The Capital Projects Fund Balance includes funds originating from:

A. 2010 General Obligation Bond - \$5 Million

- The voters approved the bond for park projects which include:
 - Eastside Trail Head
 - Harmony Park
 - Independence Park
 - Freedom Park
 - Trail Improvements

B. 2012 Tax Note - \$500,000

- This note was approved by council for facility planning and land acquisition
 - To date, the Town has spent \$49,739 to date on a Town Facility Study for a new Police Department and Town Hall

C. 2013 Certificate of Obligation - \$3 Million

- Council approved this bond to be used for street and drainage projects which include:
 - Indian Creek – Street Reconstruction and Drainage Improvements
 - \$183,321 has been spent to date on this project
 - Timber Ridge - Drainage Project
 - \$34,568 has been spent to date on this project
 - Fresh Meadow - Drainage Project
 - \$18,938 has been spent to date on this project
 - Phoenix Drive – Street Reconstruction
 - Pin Oak court – Street Reconstruction
 - Skyline/Indian Creek – Drainage Project

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

	-----Past-----			---Projected Year---		--Budget--		
Financial Summary	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	% Change (Est. vs. Ado.)	
Revenue	720,281	305,705	323,781	-	-	-	NA	
Expenditures	3,306,994	5,418,119	1,427,344	911,936	662,206	3,528,871	433%	
Other Sources (Uses)	5,593,909	(45,000)	500,000	-	3,017,930	-	NA	

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 PROPOSED	2014-15 PROJECTED	2015-16 PROJECTED
BEGINNING FUND BALANCE	\$ 3,750,206	\$ 6,757,402	\$ 1,599,988	\$ 996,425	\$ 1,937,412	\$ 4,293,136	\$ 764,265	\$ 694,987
REVENUE								
Contributions/Grants	694,837	264,381	322,536	-	-	-	-	-
Interest Revenue	5,444	6,323	1,245	-	-	-	-	-
Miscellaneous Revenue	20,000	-	-	-	-	-	-	-
Intergovernmental Revenue	-	35,001	-	-	-	-	-	-
TOTAL REVENUES	\$ 720,281	\$ 305,705	\$ 323,781	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES								
General Government	1,271	27,489	2,453	-	-	-	-	-
Bond Issuance Costs	82,245	-	21,200	-	-	-	-	-
Capital Outlay	3,223,478	5,390,630	1,403,691	911,936	662,206	3,528,871	69,278	94,016
TOTAL EXPENDITURES	\$ 3,306,994	\$ 5,418,119	\$ 1,427,344	\$ 911,936	\$ 662,206	\$ 3,528,871	\$ 69,278	\$ 94,016
OTHER FINANCING SOURCES (USES)								
Bond Issuance	5,560,000	-	500,000	-	3,017,930	-	-	-
Transfers In	54,489	15,000	-	-	-	-	-	-
Transfers Out	(20,580)	(60,000)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 5,593,909	\$ (45,000)	\$ 500,000	\$ -	\$ 3,017,930	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)	\$3,007,196	\$(5,157,414)	\$(603,563)	\$(911,936)	\$ 2,355,724	\$(3,528,871)	\$(69,278)	\$(94,016)
ENDING FUND BALANCE	\$6,757,402	\$ 1,599,988	\$ 996,425	\$ 84,489	\$ 4,293,136	\$ 764,265	\$ 694,987	\$ 600,971

Debt Service Fund

The Debt Service Fund is used for the accumulation of resources for payment of long-term debt principal and interest. The long-term debt is used to finance major capital improvements including the construction of parks, streets, public facilities, and other general government projects. Resources include an applicable portion of the Ad Valorem Tax Levy and related interest income usable for debt service.

DEBT MANAGEMENT SUMMARY

- A. **Debt Issuance.** The Town issues debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a town. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good, or for capital equipment.
- B. **Types of Debt.**
1. **General Obligation Bonds (GOs).** General obligation bonds are used to fund capital assets of the general government, are not to be used to fund operating needs of the Town, and are backed by the full faith and credit of the Town, as well as, the ad valorem tax authority of the Town. General obligation bonds must be authorized by a vote of the citizens of the Town of Trophy Club.
 2. **Certificates of Obligation (COs).** Certificates of obligation are used to finance permanent improvements and land acquisition, the need for which arises between bond elections. In addition, they may also be used to finance costs associated with capital project overruns or to acquire equipment. Debt service for COs may be from general tax revenues under certain circumstances as defined by law. They may also be backed by a specific revenue stream(s) or by a combination of tax revenues and specific revenue streams.
 3. **Method of Sale.** The Town uses a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Town will present the reasons why, and the Town will actively participate with the financial advisor in the selection of the underwriter or direct purchaser.
 4. **Bidding Parameters.** The notice of sale will be carefully constructed so as to ensure the best possible bid for the Town, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
 - Limits between lowest and highest coupons
 - Coupon requirements relative to the yield curve
 - Method of underwriter compensation, discount or premium coupons
 - Use of true interest cost (TIC) versus net interest cost (NIC)

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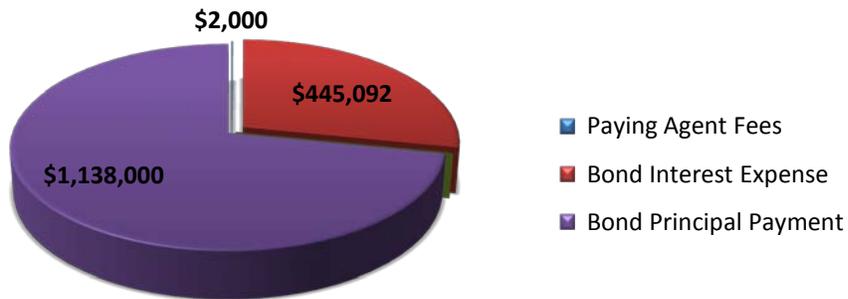
- Use of bond insurance
- Deep discount bonds
- Variable rate bonds
- Call provisions

- C. **Analysis of Financing Alternatives.** Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to: 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from other developers and others, 5) leases, and 6) impact fees.
- D. **Disclosure.** Full disclosure of operations will be made to the bond rating agencies and other depositories of financial information as required by the Security and Exchange Commission (SEC) Rule 15c2-12, specifically, Texas Municipal Advisory Council (State Information Depository).
- E. **Rating Agency Communication.** The Town management will seek to maintain and improve its current bond rating so its borrowing costs are reduced to a minimum and its access to credit preserved. The Town management, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Official Statements, and will take responsibility for the accuracy of all financial information released.
- D. **Federal Requirements.** The Town will maintain procedures to comply with arbitrage rebate and other federal requirements.
- E. **Debt Limit.** The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. The Town of Trophy Club's adopted rate of \$0.4993 per \$100 valuation falls well below this limit.
- F. **Bond Rating.** The Town of Trophy Club went through a bond rating process in May 2010. Moody's Investor Service upgraded the Town from an A2 to Aa3, and Standard and Poors' gave the Town a AA rating as their initial rating. The Town's bond rating directly affects the cost of debt. The Town's policies are focused on issues which maintain high bond ratings and keep debt costs reasonable.

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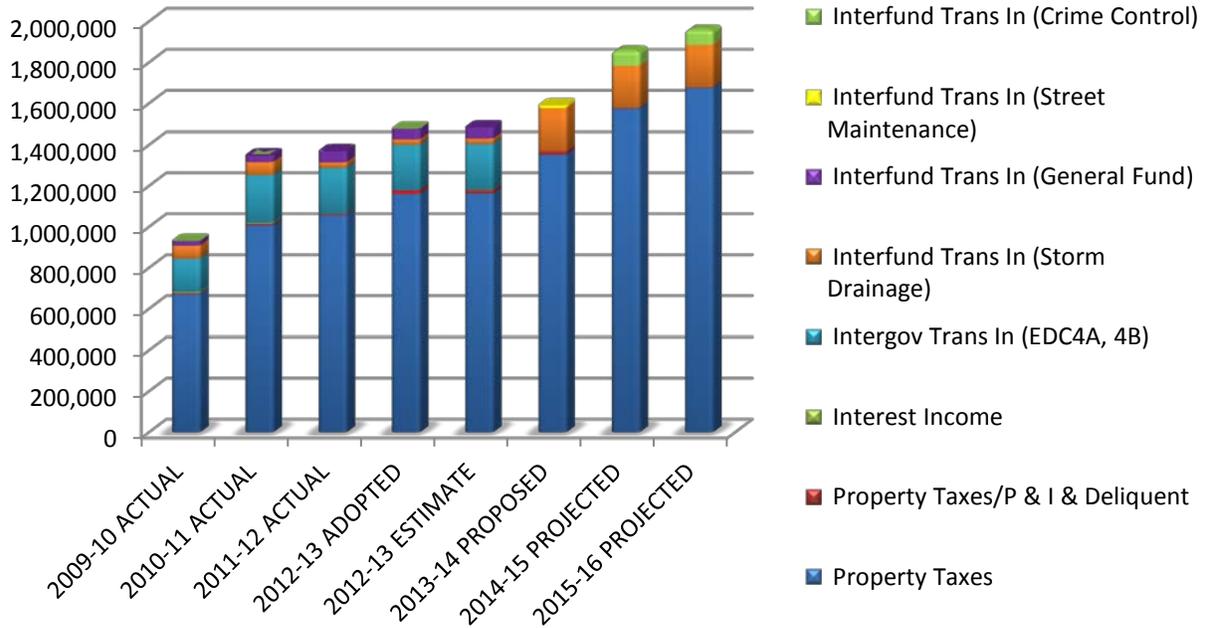
Financial Summary	-----Past-----			---Projected Year---		--Budget--	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Revenue	843,468	1,252,364	1,287,814	1,389,405	1,404,073	1,370,864	-2%
Expenditures	911,721	1,429,279	1,360,266	1,474,681	1,474,681	1,585,092	7%
Other Sources (Uses)	88,016	179,236	81,331	79,626	81,512	21,362	-74%

2013-14 Debt Service Expenditures



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Debt Service Fund Revenues (\$1,598,664)



Town of Trophy Club Debt Schedule

	Total Debt Service		
	Principal	Interest	Total
FY 2014	\$ 1,138,000	\$ 445,092	\$ 1,583,092
FY 2015	853,000	407,186	1,260,186
FY 2016	773,000	383,700	1,156,700
FY 2017	798,000	360,259	1,158,259
FY 2018	833,000	335,145	1,168,145
FY 2019	863,000	308,931	1,171,931
FY 2020	888,000	281,963	1,169,963
FY 2021	913,000	251,415	1,164,415
FY 2022	953,000	217,579	1,170,579
FY 2023	778,000	181,752	959,752
FY 2024	805,000	152,761	957,761
FY 2025	620,000	124,876	744,876
FY 2026	665,000	99,951	764,951
FY 2027	695,000	73,380	768,380
FY 2028	465,000	45,538	510,538
FY 2029	355,000	29,906	384,906
FY 2030	370,000	15,263	385,263
Totals	\$ 12,765,000	\$ 3,714,699	\$ 16,479,699

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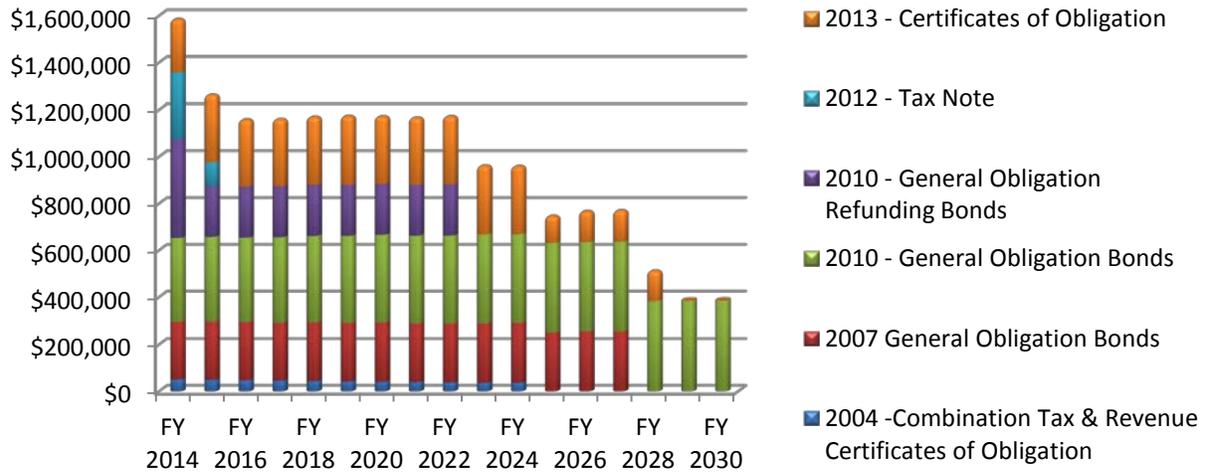
Town of Trophy Club Debt Schedule

	2004 -Combination Tax & Revenue Certificates of Obligation			2007 General Obligation Bonds			2010 - General Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2014	\$ 33,000	\$ 17,578	\$ 50,578	\$ 135,000	\$ 111,063	\$ 246,063	\$ 185,000	\$ 171,431	\$ 356,431
FY 2015	33,000	15,989	48,989	145,000	103,638	248,638	195,000	164,956	359,956
FY 2016	33,000	14,439	47,439	150,000	97,693	247,693	200,000	159,106	359,106
FY 2017	33,000	12,810	45,810	155,000	91,693	246,693	210,000	153,106	363,106
FY 2018	33,000	11,221	44,221	165,000	85,493	250,493	220,000	146,806	366,806
FY 2019	33,000	9,632	42,631	170,000	78,893	248,893	230,000	140,206	370,206
FY 2020	33,000	8,065	41,064	180,000	72,093	252,093	240,000	133,306	373,306
FY 2021	33,000	6,453	39,453	185,000	64,668	249,668	250,000	123,706	373,706
FY 2022	33,000	4,864	37,864	195,000	56,990	251,990	260,000	113,706	373,706
FY 2023	33,000	3,275	36,274	205,000	48,703	253,703	275,000	103,306	378,306
FY 2024	35,000	1,690	36,690	215,000	39,990	254,990	285,000	92,306	377,306
FY 2025	-	-	-	220,000	30,745	250,745	300,000	80,906	380,906
FY 2026	-	-	-	235,000	21,120	256,120	310,000	68,906	378,906
FY 2027	-	-	-	245,000	10,780	255,780	325,000	56,506	381,506
FY 2028	-	-	-	-	-	-	340,000	43,506	383,506
FY 2029	-	-	-	-	-	-	355,000	29,906	384,906
FY 2030	-	-	-	-	-	-	370,000	15,263	385,263
Totals	\$365,000	\$ 106,017	\$ 471,017	\$ 2,600,000	\$ 913,557	\$ 3,513,557	\$ 4,550,000	\$ 1,796,937	\$ 6,346,937

	2010 - General Obligation Refunding Bonds			2012 - Tax Note			2013 - Certificates of Obligation		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2014	\$ 365,000	\$ 56,650	\$ 421,650	\$ 280,000	\$ 2,776	\$ 282,776	\$ 140,000	\$ 85,594	\$ 225,594
FY 2015	170,000	47,525	217,525	100,000	578	100,578	210,000	74,500	284,500
FY 2016	175,000	43,275	218,275	-	-	-	215,000	69,188	284,188
FY 2017	180,000	38,900	218,900	-	-	-	220,000	63,750	283,750
FY 2018	185,000	33,500	218,500	-	-	-	230,000	58,125	288,125
FY 2019	190,000	27,950	217,950	-	-	-	240,000	52,250	292,250
FY 2020	195,000	22,250	217,250	-	-	-	240,000	46,250	286,250
FY 2021	200,000	16,400	216,400	-	-	-	245,000	40,188	285,188
FY 2022	210,000	8,400	218,400	-	-	-	255,000	33,619	288,619
FY 2023	-	-	-	-	-	-	265,000	26,469	291,469
FY 2024	-	-	-	-	-	-	270,000	18,775	288,775
FY 2025	-	-	-	-	-	-	100,000	13,225	113,225
FY 2026	-	-	-	-	-	-	120,000	9,925	129,925
FY 2027	-	-	-	-	-	-	125,000	6,094	131,094
FY 2028	-	-	-	-	-	-	125,000	2,031	127,031
FY 2029	-	-	-	-	-	-	-	-	-
FY 2030	-	-	-	-	-	-	-	-	-
Totals	\$ 1,870,000	\$ 294,850	\$ 2,164,850	\$ 380,000	\$ 3,355	\$ 383,355	\$ 3,000,000	\$ 599,981	\$ 3,599,981

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Annual Debt Service Payment By Issue



DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 PROPOSED	2014-15 PROJECTED	2015-16 PROJECTED
BEGINNING FUND BALANCE	\$ 63,305	\$ 83,067	\$ 85,388	\$ 92,571	\$ 94,267	\$ 58,785	\$ 62,191	\$ 222,633
REVENUE								
Property Taxes	670,024	1,006,365	1,057,045	1,159,968	1,162,551	1,351,864	1,574,567	1,674,885
Property Taxes/P & I & Delinquent	5,742	8,622	6,967	5,000	17,600	18,000	5,000	5,000
Interest Income	6,471	4,592	880	1,000	1,000	1,000	1,000	1,000
Intergov Trans In (EDC4A, 4B)	161,230	232,785	222,922	223,437	729,909	-	-	-
TOTAL REVENUE	\$ 843,468	\$ 1,252,364	\$ 1,287,814	\$ 1,389,405	\$ 1,911,060	\$ 1,370,864	\$ 1,580,567	\$ 1,680,885
EXPENDITURES								
Paying Agent Fees	2,016	2,150	4,250	2,300	2,300	2,000	2,000	2,000
Bond Interest Expense	369,706	549,805	471,016	445,381	445,381	445,092	818,853	762,513
Bond Issuance Expense	-	74,324	-	-	-	-	-	-
Bond Principal Payment	540,000	803,000	885,000	1,027,000	2,193,987	1,138,000	878,000	1,023,000
TOTAL EXPENDITURES	\$ 911,721	\$ 1,429,279	\$ 1,360,266	\$ 1,474,681	\$ 2,641,668	\$ 1,585,092	\$ 1,698,853	\$ 1,787,513
OTHER FINANCING SOURCES (USES)								
Interfund Trans In (Storm Drainage)	64,836	64,204	27,244	27,040	27,244	205,075	203,000	205,046
Interfund Trans In (General Fund)	23,180	31,631	54,087	52,586	660,000	-	-	-
Interfund Trans In (Street Maintenance)	-	-	-	-	7,882	13,287	-	-
Interfund Trans In (Crime Control)	-	-	-	-	-	-	75,000	75,000
Transfers Out	-	-	-	-	-	-	-	-
Issuance of long-term debt	-	2,790,000	-	-	-	-	-	-
Payment to refund bond escrow agents	-	(2,825,503)	-	-	-	-	-	-
Premium on issuance of long-term debt	-	118,904	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	\$ 88,016	\$ 179,236	\$ 81,331	\$ 79,626	\$ 695,126	\$ 218,362	\$ 278,000	\$ 280,046
NET INCREASE (DECREASE)	\$ 19,763	\$ 2,321	\$ 8,879	\$ 5,650	\$ (35,482)	\$ 4,134	\$ 159,714	\$ 173,418
ENDING FUND BALANCE	\$ 83,067	\$ 85,388	\$ 94,267	\$ 86,921	\$ 58,785	\$ 62,919	\$ 222,633	\$ 396,051

Non-Major Funds Section

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Court Security Fund

The Court Security Fund is used for the purpose of providing security personnel, services, and items to the Trophy Club Municipal Court and to promote financial stewardship by delivering responsive customer service. This fund is primarily used to offset the expenditures associated with providing bailiff services for the Trophy Club Municipal Court.

Financial Summary	-----Past-----			---Projected Year---		--Budget--		% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted		
Revenues	-	-	3,499	3,030	4,227	4,000		-5%
Expenditures	-	-	-	-	-	-		0%
Other Sources (Uses)	-	-	13,949	(3,000)	(3,000)	(3,000)		0%

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 PROPOSED	2014-15 PROJECTED	2015-16 PROJECTED
BEGINING FUND BALANCE	\$ -	\$ -	\$ -	\$ 100	\$ 17,448	\$ 18,675	\$ 19,675	\$ 20,755
Revenue								
Court Security Revenues	-	-	3,499	3,030	4,227	4,000	4,080	4,202
TOTAL REVENUES	\$ -	\$ -	\$ 3,499	\$ 3,030	\$ 4,227	\$ 4,000	\$ 4,080	\$ 4,202
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES (USES)								
Transfers in	-	-	13,949	-	-	-	-	-
Transfers out	-	-	-	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
TOTAL OTHER SOURCES (USES)	\$ -	\$ -	\$ 13,949	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (3,000)
NET INCREASE (DECREASE)	\$ -	\$ -	\$ 17,448	\$ 30	\$ 1,227	\$ 1,000	\$ 1,080	\$ 1,202
ENDING FUND BALANCE	\$ -	\$ -	\$ 17,448	\$ 130	\$ 18,675	\$ 19,675	\$ 20,755	\$ 21,957

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Court Technology Fund

The Court Technology Fund is used for the sole purpose of financing the purchase of or maintenance of technological enhancements for the Trophy Club Municipal Court and promoting financial and operational stewardship by improving the effectiveness and efficiency of operational processes. The court technology fee is primarily used to offset the costs related to the annual maintenance and support of the INCODE Court Software system along with any other technology purchases made by the municipal court.

Financial Summary	-----Past-----			---Projected Year---		--Budget--		% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted		
Revenues	-	-	4,510	4,545	5,600	5,000		-11%
Expenditures	-	-	1,240	3,275	5,125	4,166		-19%
Other Sources (Uses)	-	-	29,244	-	-	-		0%

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 32,514	\$ 32,989	\$ 33,823	\$ 35,757
REVENUES								
Court Technology Revenue	-	-	4,510	4,545	5,600	5,000	5,100	24,310
TOTAL REVENUES	\$ -	\$ -	\$ 4,510	\$ 4,545	\$ 5,600	\$ 5,000	\$ 5,100	\$ 24,310
EXPENDITURES								
Software & Support	-	-	1,240	3,275	5,125	4,166	3,166	3,166
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,240	\$ 3,275	\$ 5,125	\$ 4,166	\$ 3,166	\$ 3,166
OTHER SOURCES (USES)								
Transfers in	-	-	29,244	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	\$ -	\$ -	\$ 29,244	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)	\$ -	\$ -	\$ 32,514	\$ 1,270	\$ 475	\$ 834	\$ 1,934	\$ 21,144
ENDING FUND BALANCE	\$ -	\$ -	\$ 32,514	\$ 1,270	\$ 32,989	\$ 33,823	\$ 35,757	\$ 56,901

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Crime Control Prevention District

Chapter 363 of the Texas Local Government Code allows for the creation of a Crime Control and Prevention District (hereinafter, "CCPD"). A Crime Control and Prevention District (CCPD) is a local sales tax funded organization, governed by an independent board appointed by the Town Council that may finance all costs of a crime control and crime prevention program, including costs for personnel, administration, expansion, enhancement and capital expenditures. The sales tax funds the CCPD with 1/4 of 1 percent, which the voters approved on May 11, 2013.

Crime Control Prevention District Two-Year Plan

Goal 1: Development of a needs assessment and if necessary procurement of design/engineering services for a Police Building – The Police Building is in abysmal condition. This is a critical issue for the Department. In order to carry out its mission, the Department must move forward with a needs assessment, development of architectural and engineering plans, and locating a site for a future police building.

Goal 2: Equipment and New Technology – In order to carry out its mission, the police department must equip and train its officers with various tools to maintain and improve public safety. Such tools may include small pieces of equipment assigned to individual officers up to and including capital equipment. Supervisors, in conjunction with the Town's Information Technology staff continually evaluate new technology that can be employed to enhance our efficiency.

Goal 3: Staffing Levels – Critical law enforcement services in the Town of Trophy Club rely upon establishing minimum staffing levels in specific areas in order to carry out its mission. The district will support local law enforcement with additional staffing in order to ensure minimum staffing for School Resource Officers.

CRIME CONTROL AND PREVENTION DISTRICT- TWO YEAR PLAN

Throughout the history of law enforcement in America, changes in technology ushered in changes in crime control strategies. As equipment, technology, and training have improved agencies moved from the traditional model to the professional model to the community policing model to the intelligence-led model.

The Trophy Club Police Department recognizes the effectiveness of the two most recent models but also recognizes the effectiveness of traditional law enforcement practices such as rapid response to calls for service.

The Trophy Club Police Department primarily uses a hybrid form of community policing, embracing the problem-solving and partnership aspects of community policing. Also included are what many consider a more traditional response by having a uniformed officer respond to all calls for service as quickly as time permits. Detective's not civilian personnel follow-up on all criminal events. However, in keeping with the problem oriented/community oriented model,

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officers look for potential problem areas where there are reoccurring problems and partner with residents and other stake holders to resolve those problems.

The Town of Trophy Club is a proactive town and its police department is no different. The department attempts to equip its staff with the most effective safety and crime fighting equipment they can reasonably afford. Funding sources have traditionally included the general fund and grants. There are obvious limits on these sources of funding. The Department competes with other Town departments for general fund dollars and against other public and non-profit agencies for grant funding.

Any increase to the sales tax rate such as proposed through the creation of the CCPD will collect taxes from non-residents who consume law enforcement services and provide needed funding to improve public safety. The 1/4 of a cent sales tax allocated for the CCPD appears as a fair way of spreading that burden because the choice to make purchases for which sales tax dollars are collected rest solely with the purchaser.

Financial Summary	-----Past-----			---Projected Year---		-Budget-
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted
Revenue	-	-	-	-	-	152,500
Expenditures	-	-	-	-	-	152,500

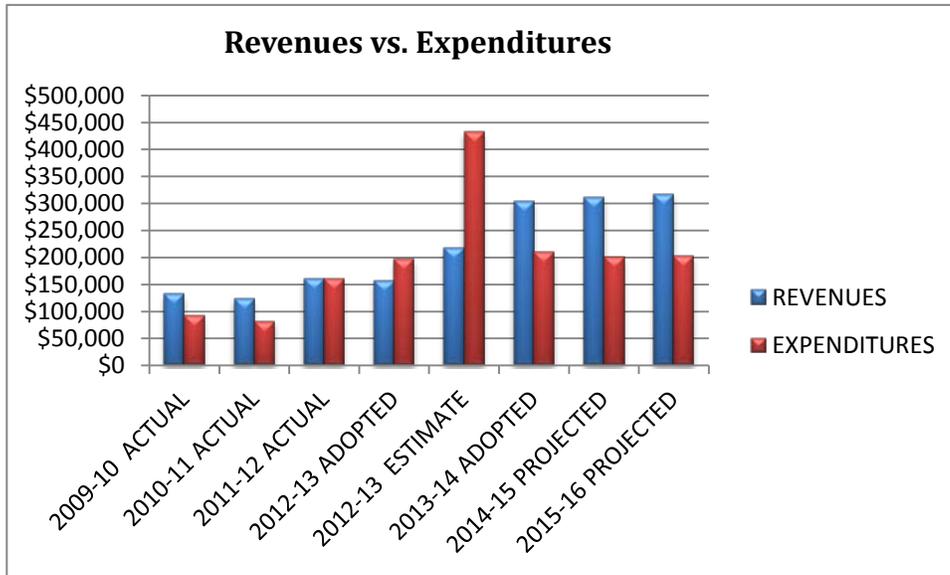
DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 Adopted	2014-15 PROJECTED	2015-16 PROJECTED
REVENUES								
Sales Tax	-	-	-	-	-	152,500	157,075	161,787
Interest/Miscellaneous	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$152,500	\$157,075	\$161,787
EXPENDITURES								
Supplies								
Small Equipment	-	-	-	-	-	18,500	19,055	19,627
Auditing	-	-	-	-	-	-	1,000	1,000
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,054	\$ 20,055	\$ 20,627
Capital								
Transfer to Debt Service	-	-	-	-	-	67,500	75,000	75,000
Vehicles	-	-	-	-	-	26,000	26,000	26,000
Vehicle Equipment	-	-	-	-	-	18,946	-	-
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,446	\$ 101,000	\$ 101,000
SUPPLIES	-	-	-	-	-	40,054	20,055	20,627
CAPITAL	-	-	-	-	-	112,446	101,000	101,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$152,500	\$121,055	\$121,627

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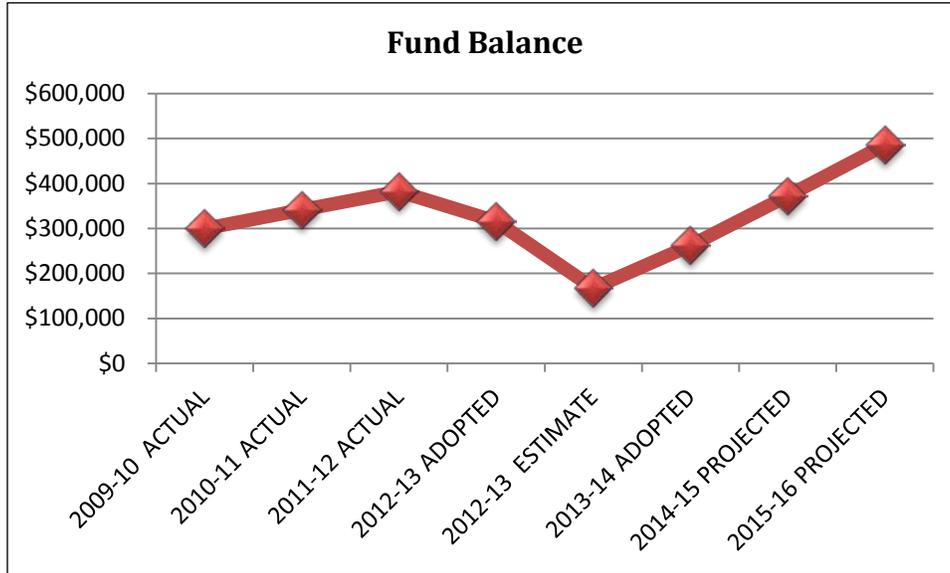
Economic Development Corporation 4B Fund

Mission: 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. Funded by 0.5% sales and use tax receipts (FY13 funding for 4B was 0.25% sales and use tax, was doubled when the Economic Development Corporation 4A Fund was dissolved). The Trophy Club Economic Development Corporation 4B (EDC 4B), aims to: design superior strategies and oversight plans that are geared toward intensifying economic activity and heightening the already superior Trophy Club lifestyle.

Financial Summary	-----Past-----			---Projected Year---		-Budget-	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Revenue	132,917	123,737	161,656	156,623	218,000	305,100	40%
Expenditures	91,378	82,317	161,656	196,623	433,178	210,100	-51%



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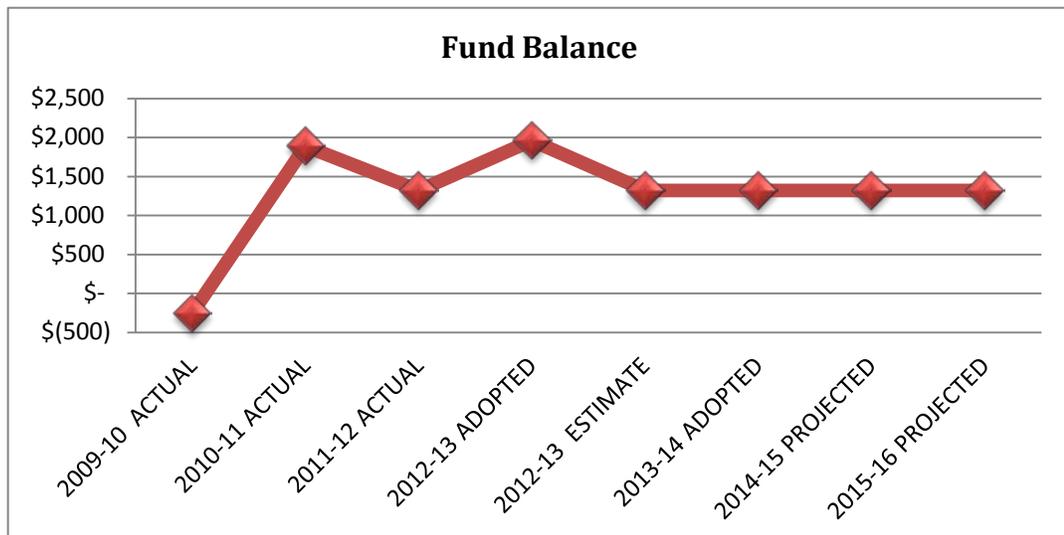
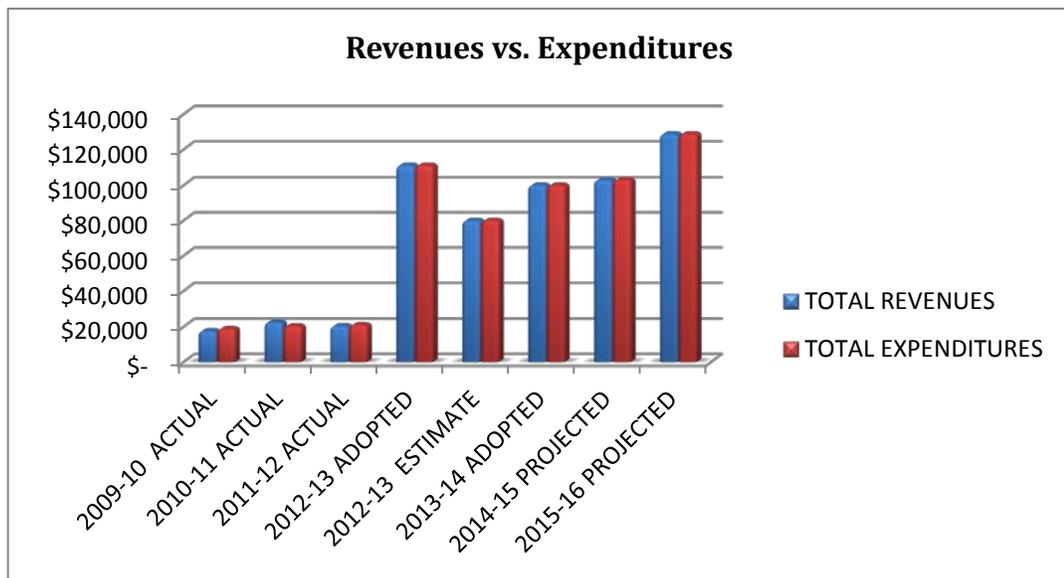
DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 Adopted	2014-15 PROJECTED	2015-16 PROJECTED
BEGINNING FUND BALANCE	\$ 258,176	\$ 299,715	\$ 341,135	\$ 355,842	\$ 382,708	\$ 167,530	\$ 262,530	\$ 372,245
REVENUES								
Sales Tax - General	132,420	123,375	147,391	156,523	218,000	305,000	311,100	317,322
Interest Income	497	362	-	100	-	100	102	104
Advertising Income	-	-	13,850	-	-	-	-	-
TOTAL REVENUES	\$ 132,917	\$ 123,737	\$ 161,241	\$ 156,623	\$ 218,000	\$ 305,100	\$ 311,202	\$ 317,426
EXPENDITURES								
Auditing	916	1,090	1,000	3,500	3,500	1,000	1,500	1,500
Dues & Memberships	200	450	300	600	500	600	600	600
Schools & Training	1,020	3,061	1,766	3,670	1,955	2,320	2,366	2,414
Travel & Per Diem	2,225	1,711	2,396	4,040	120	3,226	3,291	3,356
Elections	-	-	-	9,000	6,116	-	-	-
Advertising	7,672	787	12,952	6,500	3,000	16,500	16,830	17,167
Miscellaneous Expenses	424	2,523	2,984	20,341	14,000	6,750	15,000	15,300
Community Events	1,000	-	-	-	-	-	-	-
EDC Projects*	34,724	14,766	23,464	63,193	113,193	50,744	30,000	30,000
Intergov Trans Out (GF I&S)	26,362	31,683	26,783	26,783	234,533	54,964	54,964	54,964
Intergov Trans Out (GF)	16,835	26,246	47,151	51,996	55,738	71,996	73,436	74,905
Office Supplies	-	-	872	2,000	522	1,000	1,500	1,500
Printing	-	-	-	5,000	-	1,000	2,000	2,000
TOTAL EXPENDITURES	\$ 91,378	\$ 82,317	\$ 119,668	\$ 196,623	\$ 433,178	\$ 210,100	\$ 201,487	\$ 203,705
Net Increase (Decrease)	\$ 41,539	\$ 41,420	\$ 41,573	\$ (40,000)	\$ (215,178)	\$ 95,000	\$ 109,715	\$ 113,721
Ending Fund Balance	\$ 299,715	\$ 341,135	\$ 382,708	\$ 315,842	\$ 167,530	\$ 262,530	\$ 372,245	\$ 485,966

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Hotel Occupancy Tax Fund

Mission: To promote tourism in Trophy Club by developing strong community partnerships which create a positive regional identity. Created for Fiscal Year 2007-08 following the November 20, 2006 Town Council adopted and levied tax for the occupancy of hotel rooms, the Hotel Occupancy Tax Fund's primary function is to account for the receipt and distribution of the Town's Hotel/Motel Occupancy Tax and promote tourism to Trophy Club.

Financial Summary	-----Past-----			---Projected Year---		-Budget-	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Revenues	17,713	22,645	20,575	111,050	80,011	100,100	25%
Expenditures	19,000	20,500	21,144	111,051	80,011	100,100	25%



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 PROPOSED	2014-15 PROJECTED	2015-16 PROJECTED
BEGINNING FUND BALANCE	\$ 1,032	\$ (255)	\$ 1,890	\$ 1,965	\$ 1,321	\$ 1,321	\$ 1,321	\$ 1,321
REVENUE								
Occupancy Tax	17,686	22,645	20,543	111,000	80,000	100,000	103,000	128,750
Interest Income	28	-	32	50	11	100	103	106
TOTAL REVENUE	\$ 17,713	\$ 22,645	\$ 20,575	\$ 111,050	\$ 80,011	\$ 100,100	\$ 103,103	\$ 128,856
PURCHASED SERVICES								
Advertising	-	-	-	876	876	-	-	-
4th of July Activities	19,000	20,500	425	-	-	-	-	-
Event Rentals	-	-	20,719	17,665	23,500	32,840	33,825	34,840
PURCHASED SERVICES	\$ 19,000	\$ 20,500	\$ 21,144	\$ 18,541	\$ 24,376	\$ 32,840	\$ 33,825	\$ 34,840
CAPITAL								
Future Civic Center Contribution	-	-	-	92,510	55,635	67,260	69,278	94,016
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ 92,510	\$ 55,635	\$ 67,260	\$ 69,278	\$ 94,016
TOTAL EXPENDITURES	\$ 19,000	\$ 20,500	\$ 21,144	\$ 111,051	\$ 80,011	\$ 100,100	\$ 103,103	\$ 128,856
NET INCREASE (DECREASE)	\$ (1,287)	\$ 2,145	\$ (569)	\$ (1)	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ (255)	\$ 1,890	\$ 1,321	\$ 1,964	\$ 1,321	\$ 1,321	\$ 1,321	\$ 1,321

TOWN OF TROPHY CLUB, TEXAS

Annual Program of Services

Storm Drainage Utility Fund

Mission: To provide a safe, clean, and well-maintained storm drainage system to the residents of Trophy Club.

Strategic Plan

Goal 1- Provide well-maintained Storm Drainage System

- Inlet & structure inspection, cleaning , and repair
- Street, curb, and gutter sweeping
- Emergency response
- Signs and markings
- New construction

Goal 2- Provide timely & knowledgeable response to resident issues

- Quick response time for complaints
- Customer service oriented

Goal 3- Stormwater Master Plan

- Begin Phase I implementation
- Continue with Phase II development
- Develop HMAP
- Develop TWDB Grant Application

Goal 4- Provide support for other Town Departments and MUD 1

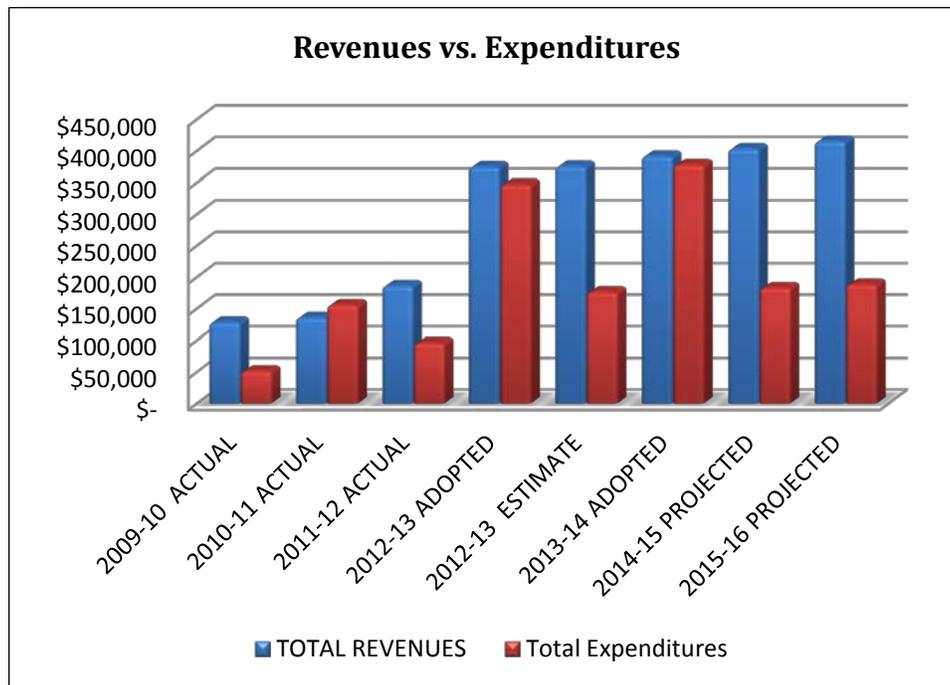
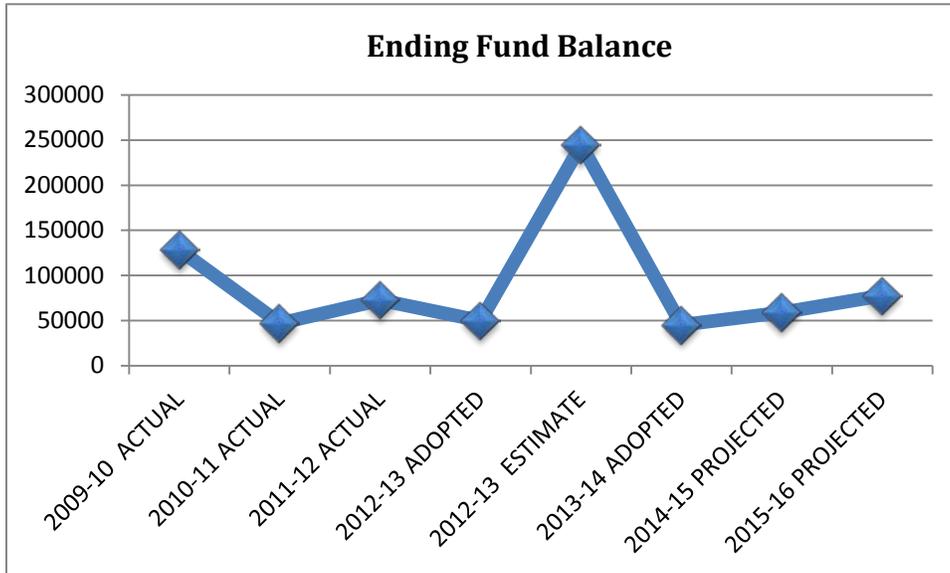
- Parks
- Police Department
- MUD

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Storm Drain Structure Inspection & Cleaning	1150	1200	1200	1550
• Storm Drain System Repairs	76	85	56	60
• Street, Curb, and Gutter Sweeping (curb miles)	87	90	90	93
• Response to calls in under 4 business hours	100%	100%	100%	100%

Staff	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Proposed
• FTE	0.33	0.50	0.50	0.50

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Financial Summary	-----Past-----			---Projected Year---		-Budget-	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Revenues	128,881	136,093	186,668	375,100	376,060	392,034	4%
Expenditures	52,088	156,461	96,488	347,841	177,034	378,283	114%
Other Sources (Uses)	51,577	(60,819)	(64,382)	(27,040)	(27,241)	(213,214)	683%



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 PROPOSED	2014-15 PROJECTED	2015-16 PROJECTED
BEGINNING FUND BALANCE	\$ -	\$ 128,370	\$ 47,183	\$ 49,703	\$ 72,981	\$ 244,766	\$ 45,303	\$ 58,973
REVENUES								
Storm Drainage Fee Revenue	128,881	136,021	180,668	369,100	370,060	386,034	397,615	409,543
Interest Income	-	72	-	-	-	-	-	0
Recycling Revenue	-	-	6,000	6,000	6,000	6,000	6,000	6,000
TOTAL REVENUES	\$ 128,881	\$ 136,093	\$ 186,668	\$ 375,100	\$ 376,060	\$ 392,034	\$ 403,615	\$ 415,543
EXPENDITURES								
PERSONNEL SERVICES								
Salaries & Wages	14,664	14,667	15,203	23,112	23,000	23,748	24,460	25,194
Overtime	56	304	118	-	300	-	-	-
Longevity	74	94	171	304	304	349	359	370
Retirement	1,987	2,130	2,148	3,383	3,350	3,615	3,723	3,835
Medical Insurance	1,761	2,001	1,657	2,526	2,465	2,652	2,732	2,814
Dental Insurance	102	104	115	171	176	181	186	192
Vision Insurance	20	20	27	41	40	41	42	43
Life Insurance & Other	93	60	223	238	410	245	252	260
Social Security Taxes	943	934	946	1,498	1,465	1,540	1,586	1,634
Medicare Taxes	221	218	221	350	343	360	371	382
Unemployment Taxes	62	36	86	131	54	93	96	99
Workman's Compensation	1,343	295	752	1,477	1,183	1,355	1,396	1,438
Stipend	-	-	-	750	750	750	773	796
TOTAL PERSONNEL SERVICES	\$ 21,327	\$ 20,863	\$ 21,667	\$ 33,981	\$ 33,839	\$ 34,929	\$ 35,977	\$ 37,056
PURCHASED SERVICES								
	105	2,444	2,555	2,555	2,570	2,494	2,569	2,646
Dues & Memberships	6,339	3,509	3,998	104,000	104,000	104,000	107,120	110,334
Engineering	695	-	8,000	9,260	9,260	16,860	17,366	17,887
Independent Labor	329	22	-	-	-	-	-	-
Property Maintenance	2,194	1,015	464	-	-	-	-	-
Vehicle Maintenance	3,850	3,850	3,850	5,250	2,000	4,000	4,120	4,244
Street Sweeping	1,022	3,951	567	-	-	-	-	-
Equipment Maintenance	12,099	6,111	12,896	16,000	16,500	16,000	16,480	16,974
Trash Removal/Recycling	105	2,444	2,555	2,555	2,570	2,494	2,569	2,646
TOTAL PURCHASED SERVICES	\$ 26,634	\$ 20,902	\$ 32,330	\$ 137,065	\$ 134,330	\$ 143,354	\$ 147,655	\$ 152,084
SUPPLIES								
Miscellaneous Expenses	-	-	-	-	110	-	-	-
Fuel	3,561	3,976	1,675	-	-	-	-	-
Small Tools	567	3,188	565	-	-	-	-	-
TOTAL SUPPLIES	\$ 4,127	\$ 7,164	\$ 2,240	\$ -	\$ 110	\$ -	\$ -	\$ -
CAPITAL								
Capital Expenses	-	107,532	40,251	176,795	8,755	200,000	-	-
Capital Replacement	-	-	-	-	-	-	-	-
TOTAL CAPITAL	\$ -	\$ 107,532	\$ 40,251	\$ 176,795	\$ 8,755	\$ 200,000	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,088	\$ 156,461	\$ 96,488	\$ 347,841	\$ 177,034	\$ 378,283	\$ 183,632	\$ 189,140
OTHER FINANCING SOURCES (USES)								
Transfers In	116,413	3,385	-	-	-	-	-	-
Transfers Out	(64,836)	(64,204)	(64,382)	(27,040)	(27,241)	(213,214)	(206,313)	(207,646)
TOTAL OTHER SOURCES (USES)	\$ 51,577	\$ (60,819)	\$ (64,382)	\$ (27,040)	\$ (27,241)	\$ (213,214)	\$ (206,313)	\$ (207,646)
NET INCREASE (DECREASE)	\$ 128,370	\$ (81,187)	\$ 25,798	\$ 219	\$ 171,785	\$ (199,463)	\$ 13,670	\$ 18,757
ENDING FUND BALANCE	\$ 128,370	\$ 47,183	\$ 72,981	\$ 49,922	\$ 244,766	\$ 45,303	\$ 58,973	\$ 77,730

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Street Maintenance Sales Tax Fund

Mission: To provide a safe, clean, and well-maintained roadway system to the residents of Trophy Club.

Strategic Plan
Goal 1- Provide well-maintained streets
<ul style="list-style-type: none"> • Concrete street repairs • Street, curb, and gutter sweeping • Emergency response • Signs and markings • New construction
Goal 2- Provide timely & knowledgeable response to resident issues
<ul style="list-style-type: none"> • Responsive • Friendly • Customer service
Goal 3- Establish 5 year plan for street maintenance
<ul style="list-style-type: none"> • Identify and rank streets in need of maintenance
Goal 4- Provide support for other Town Departments and MUD 1
<ul style="list-style-type: none"> • Parks • Police Department • MUD 1

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Proposed
• Street, curb, and gutter sweeping (curb miles)	87	90	90	93
• Concrete placed/poured (cubic yards)	233	450	320	400
• Striping (linear feet)	37,765	35,320	38,346	39,500
• Respond to calls in under 4 business hours	100%	100%	100%	100%
• Ratio of lane miles of street maintained per employee	29:65:1	29:65:1	29:65:1	29:65:1

Staff	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Proposed
• FTE	0.63	0.72	0.72	0.72

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Financial Summary	-----Past-----			---Projected Year---		-Budget-	% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Revenues	132,420	123,433	147,391	149,344	201,344	152,500	2%
Expenditures	94,439	123,279	106,142	148,430	188,123	112,675	-40%
Other Sources	-	(3,385)	-	(7,882)	(7,882)	(13,287)	269%

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 PROJECTED	2015-16 PROJECTED
BEGINNING FUND BALANCE	\$ -	\$ 37,981	\$ 34,750	\$ 71,012	\$ 75,999	\$ 29,338	\$ 55,876	\$ 75,276
REVENUES								
Investment Income	-	59	-	-	-	-	-	-
Sales Tax	132,420	123,374	147,391	156,523	149,344	152,500	157,075	161,787
TOTAL REVENUES	132,420	123,433	147,391	156,523	149,344	152,500	\$157,075	\$161,787
EXPENDITURES								
PERSONNEL SERVICES								
Salaries & Wages	20,014	18,109	17,821	22,717	22,785	23,342	23,342	23,342
Overtime	-	59	114	-	200	-	-	-
Longevity	-	-	160	160	340	410	410	410
Retirement	2,290	2,536	2,517	3,330	3,211	3,581	3,581	3,581
Medical Insurance	3,340	3,794	2,962	3,636	3,799	3,818	3,818	3,818
Dental Insurance	194	198	198	260	261	260	260	260
Vision Insurance	37	38	47	58	59	58	58	58
Life Insurance & Other	126	65	142	234	390	241	241	241
Social Security Taxes	1,092	792	1,173	1,475	1,421	1,526	1,526	1,526
Medicare Taxes	255	186	280	345	332	357	357	357
Unemployment Taxes	42	54	160	188	6	134	134	134
Workman's Compensation	2,390	1,145	972	1,454	1,166	1,342	1,342	1,342
Stipend	-	-	-	720	720	864	864	864
TOTAL PERSONNEL SERVICES	\$ 29,780	\$ 26,976	\$ 26,546	\$ 34,577	\$ 34,690	\$ 35,933	\$ 35,933	\$ 35,933
PURCHASED SERVICES								
Vehicle Maintenance	-	-	-	1,424	800	3,665	3,665	3,665
Street Maintenance	53,906	48,178	41,495	92,391	70,000	51,377	51,377	51,377
Signs and Markings	10,753	10,865	23,166	10,000	25,000	15,000	15,000	15,000
TOTAL PURCHASED SERVICES	\$ 64,659	\$ 59,043	\$ 64,661	\$ 103,815	\$ 95,800	\$70,042	\$ 70,042	\$ 70,042
SUPPLIES								
Fuel & Lube	-	-	2,984	9,405	5,000	6,000	6,000	6,000
Uniforms	-	-	-	-	-	-	-	-
Small Tools	-	-	-	633	633	700	700	700
TOTAL SUPPLIES	\$ -	\$ -	\$ 2,984	\$ 10,038	\$ 5,633	\$ 6,700	\$ 6,700	\$ 6,700
CAPITAL								
Capital Replacement	-	37,260	11,951	-	52,000	-	-	-
TOTAL CAPITAL	\$ -	\$ 37,260	\$ 11,951	\$ -	\$ 52,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 94,439	\$ 123,279	\$ 106,142	\$ 148,430	\$ 188,123	\$ 112,675	\$ 112,675	\$ 112,675
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	(3,385)	-	(7,882)	(7,882)	(13,287)	(25,000)	(25,000)
TOTAL OTHER SOURCES (USES)	\$ -	\$ (3,385)	\$ -	\$ (7,882)	\$ (7,882)	\$ (13,287)	\$ (25,000)	\$ (25,000)
NET INCREASE (DECREASE)	\$ 37,981	\$ (3,231)	\$ 41,249	\$ 211	\$ (46,661)	\$ 26,538	\$ 19,400	\$ 24,112
ENDING FUND BALANCE	\$ 37,981	\$ 34,750	\$ 75,999	\$ 71,223	\$ 29,338	\$ 55,876	\$ 75,276	\$ 99,388

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

Trophy Club Park Fund

Mission: To provide the facilities and programs that meet the 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.

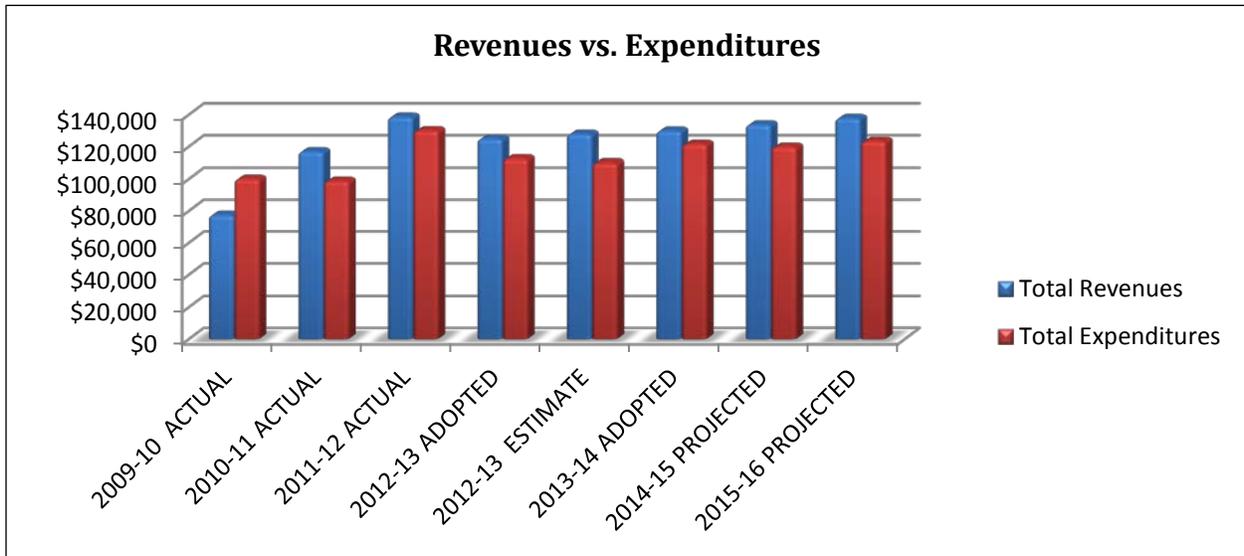
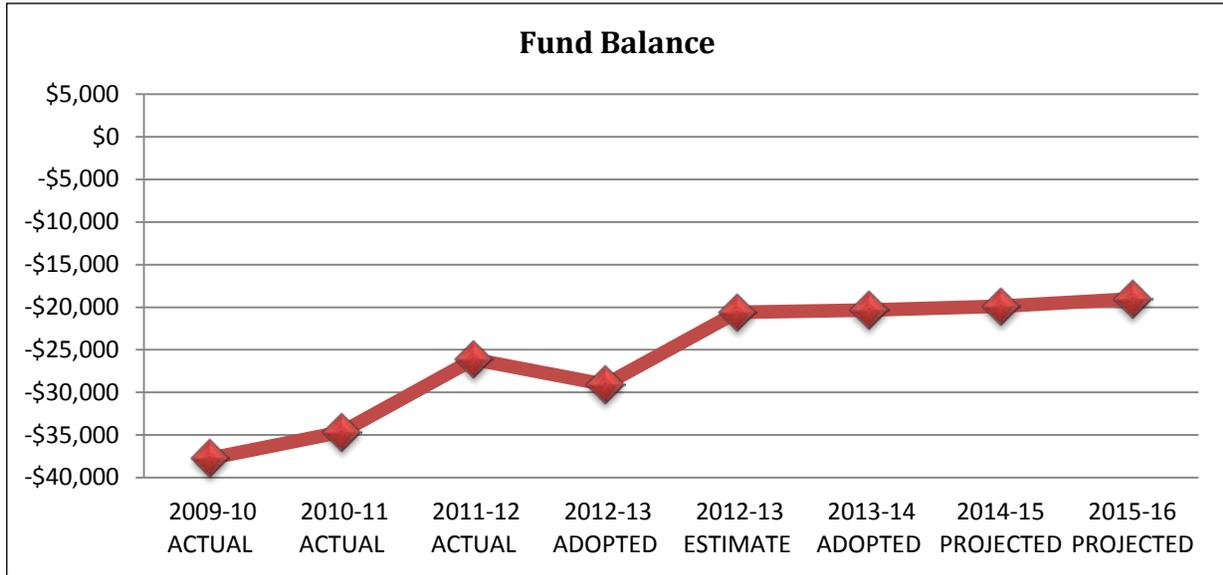
The Trophy Club Park Fund is aimed toward ensuring that all current Trophy Club Park facilities and programs are maintained and operated at a standard of excellence. To this end, the Fund is also intended to explore and create new facilities and programs that allow Trophy Club residents to utilize the park resources to the fullest extent possible. Much of the equestrian/pedestrian trail work in this park continues to be performed by volunteers.

Workload & Productivity Measures	2011-2012 Actual	2012-2013 Estimate	2012-2013 Actual	2013-2014 Estimate
• Motorized trails maintained (miles)	9	9	9	9
• Non-motorized trails maintained (miles)	3	4	7	7
• Park attendant monitoring (hours per week)	32	32	32	32
• Special events at park	8	6	6	7
• Classes offered at park	4	4	3	5

Staff	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Proposed
• FTE	1.4	2.5	1.4	1.4

Financial Summary	-----Past-----		--Projected Year--		--Budget--		% Change (Est. vs. Ado.)
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Estimate	2013-14 Adopted	
Revenues	77,594	117,019	138,712	125,000	128,000	130,000	-6%
Expenditures	100,207	98,935	130,185	112,668	110,193	121,710	-1%
Other Sources (Uses)	-	(15,000)	-	(12,300)	(12,300)	(8,000)	-41%

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services



TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 PROPOSED	2014-15 PROJECTED	2015-16 PROJECTED
BEGINNING FUND BALANCE	\$ (15,113)	\$ (37,726)	\$ (34,642)	\$ (29,100)	\$ (26,115)	\$ (20,608)	\$ (20,318)	\$ (19,893)
REVENUES								
Park Revenues	76,538	115,658	138,712	125,000	128,000	130,000	133,900	137,917
Interest Income	3	-	-	-	-	-	-	-
Recovery of Prior Year Expense	1,054	1,355	-	-	-	-	-	-
TOTAL REVENUES	\$ 77,594	\$ 117,019	\$ 138,712	\$ 125,000	\$ 128,000	\$ 130,000	\$ 133,900	\$ 137,917
EXPENDITURES								
PERSONNEL SERVICES								
Salaries & Wages	29,695	34,624	36,506	45,199	38,513	35,390	36,452	37,545
Longevity	64	-	-	64	64	88	91	93
Retirement	2,372	2,913	2,939	3,079	3,024	3,318	3,418	3,520
Medical Insurance	1,779	2,425	1,984	2,021	2,027	2,122	2,186	2,251
Dental Insurance	103	126	137	145	145	145	149	154
Vision Insurance	20	25	33	32	33	32	33	34
Life Insurance & Other	102	82	146	463	463	355	366	377
Social Security Taxes	1,920	2,162	2,240	2,878	2,386	2,299	2,368	2,439
Medicare Taxes	449	506	524	673	558	538	554	571
Unemployment Taxes	435	206	489	365	59	261	269	277
Worker's Compensation	1,181	1,041	877	1,123	896	799	823	848
Stipend	-	-	-	1,150	600	1,600	1,648	1,697
Pre-Employment Physicals/Testing	131	17	102	140	140	140	144	149
TOTAL PERSONNEL SERVICES	\$ 38,252	\$ 44,127	\$ 45,977	\$ 57,332	\$ 48,907	\$ 47,087	\$ 48,500	\$ 49,955
PURCHASED SERVICES								
Telephone	548	681	998	912	912	1,380	1,421	1,464
Communications/Pagers/Mobiles	1,768	1,722	1,547	4,205	4,205	3,483	3,587	3,695
Postage	-	38	169	-	-	300	309	318
Electricity	2,738	2,215	2,068	2,900	2,900	2,000	2,060	2,122
Water	1,347	2,755	2,054	1,860	1,860	1,600	1,648	1,697
Service Charges & Fees	1,521	4,391	6,043	1,654	1,654	1,736	1,788	1,842
Park Administration	10,000	-	-	-	-	-	-	-
Police and EMS Services	5,000	-	-	-	-	-	-	-
Software & Support	3,247	1,416	453	-	2,000	1,928	1,986	2,045
Auditing	972	-	-	1,000	1,000	1,000	1,000	1,000
Independent Labor	-	-	-	8,000	11,000	10,200	10,506	10,821
Insurance	5,000	-	-	-	-	-	-	-
Dues & Memberships	-	355	200	1,400	1,400	1,450	1,494	1,538
Schools & Training	55	-	879	950	750	1,280	1,318	1,358
Travel & Per Diem	-	219	854	1,077	1,077	1,093	1,126	1,160
Advertising	-	3,731	1,514	1,360	2,110	1,440	1,483	1,528
Equipment Maintenance	2,705	730	2,176	2,158	2,158	2,926	3,014	3,104
Professional Outside Services	28	-	-	1,000	-	-	-	-
Collection Fees	-	-	-	1,300	1,300	1,300	1,339	1,379
Community Events	3,090	3,628	5,587	5,750	5,600	6,500	6,695	6,896
Property Maintenance	18,418	24,204	37,382	7,500	8,500	12,000	12,360	12,731
Printing	-	-	712	500	-	1,375	1,416	1,459
Consultants	-	175	-	-	-	5,000	5,150	5,305
Prompt Payment Act Interest	-	27	-	-	-	-	-	-
Portable Toilets	2,985	4,688	3,590	3,960	3,960	4,158	4,283	4,411
TOTAL PURCHASED SERVICES	\$ 59,423	\$ 50,975	\$ 66,226	\$ 47,486	\$ 52,386	\$ 62,149	\$ 63,983	\$ 65,873
SUPPLIES								
Fuel	225	265	259	400	400	1,404	1,446	1,490
Uniforms	110	381	456	450	450	845	870	896
Small Tools	-	1,962	1,883	750	1,500	1,400	1,442	1,485
Furniture/Equipment < \$5000	305	-	-	-	-	1,720	1,772	1,825
Office Supplies	1,337	487	151	250	250	955	984	1,013
Maintenance Supplies	203	355	2,185	300	800	425	438	451
Miscellaneous Expenses	352	383	425	500	300	525	541	557
TOTAL SUPPLIES	\$ 2,532	\$ 3,833	\$ 5,359	\$ 2,650	\$ 3,700	\$ 7,274	\$ 7,492	\$ 7,717
CAPITAL								
Park Improvement	-	-	12,623	5,200	5,200	5,200	-	-
Grant Match	-	-	-	-	-	-	-	-
TOTAL CAPITAL	\$ -	\$ -	\$ 12,623	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	\$ -
Total Expenditures	\$ 100,207	\$ 98,935	\$ 130,185	\$ 112,668	\$ 110,193	\$ 121,710	\$ 119,975	\$ 123,545

TOWN OF TROPHY CLUB, TEXAS
Annual Program of Services

DESCRIPTION	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED	2012-13 ESTIMATE	2013-14 PROPOSED	2014-15 PROJECTED	2015-16 PROJECTED
OTHER FINANCING SOURCES (USES)								
Transfers Out	-	(15,000)	-	(12,300)	(12,300)	(8,000)	(13,500)	(13,500)
TOTAL OTHER SOURCES (USES)	\$ -	\$ (15,000)	\$ -	\$ (12,300)	\$ (12,300)	\$ (8,000)	\$ (13,500)	\$ (13,500)
NET INCREASE (DECREASE)	\$ (22,613)	\$ 3,084	\$ 8,527	\$ 32	\$ 5,507	\$ 290	\$ 425	\$ 872
ENDING FUND BALANCE	\$ (37,726)	\$ (34,642)	\$ (26,115)	\$ (29,068)	\$ (20,608)	\$ (20,318)	\$ (19,893)	\$ (19,021)

Capital Improvement Program

TOWN OF TROPHY CLUB, TEXAS

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Capital Improvement Program

The Capital Improvement Program (CIP) represents the Town's plan for development. The Capital Improvement Program is reviewed each year to reflect changing priorities and to provide a framework for identifying capital requirements, the impact of capital projects on operating budgets, scheduling, and coordinating related projects. Capital project funds are created to account for proceeds from the sale of general obligation bonds, certificates of obligation, tax or revenue notes, or operating funds set aside or reserved for such projects to be used for the costs associated with the acquisition or construction of major capital improvements. Budgets are developed by project and may transcend more than one fiscal year.

The Capital Improvement Program budget is prepared based on the following criteria:

1. Public safety, health, and life
2. Service demands
3. Legal requirements, liability, and mandate
4. Quality and reliability of current service level
5. Economic growth and development
6. Funding ability
7. Operating budgets

The five year Capital Improvement Program shown on the next page illustrates by fund and function the estimated costs for equipment purchases and/or improvement projects. For fiscal year 2013-14, vehicle and equipment purchases have been fully funded within the Capital Projects Fund (refer to the Capital Replacement budget).

Additionally, the Town has secured \$3,000,000 in funding from Certificates of Obligation for road improvements and storm drainage projects. Additionally, a small portion of improvement costs for Indian Creek Drive will be covered by the remaining \$2,000,000 from Denton County TRIPO8 Bond funds.

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Projects in Progress and Current (Funded) Projects

Description	Type of Project	Funding Sources	Spent to Date	Remaining Cost	Total Cost
Indian Creek: Project will reconstruct four lanes of pavement, medians, and storm drainage improvements from Edgemere to Meadowbrook. The project will also construct new sidewalks along Indian Creek. The project also calls for paving and drainage reconstruction improvements along Meadowbrook.	Street & Drainage	2013 CO & Denton County Monies	\$183,321	\$1,454,520	\$1,637,841
Timber Ridge: The drainage project will upsize storm drainage pipes to accommodate water upstream and alleviate flooding risk.	Drainage	2013 CO	\$34,568	\$ 223,432	\$ 258,000
Fresh Meadow: The project will upsize storm drainage pipes within the street as well as add additional street inlets to accommodate water upstream. An existing swale will be regarded to carry water into a downstream golf course pond. A new spillway will be constructed to help funnel and control water exiting the pond during heavy rain events.	Drainage	2013 CO	\$18,938	\$ 705,062	\$ 724,000
Phoenix Drive – Reconstruction of a neighborhood street and any needed storm drainage infrastructure repair or replacement	Streets	2013 CO and General Fund Assigned Fund Balance	\$ -	\$ 540,000	\$ 540,000
Pin Oak Court – Reconstruction of a neighborhood street and any needed storm drainage infrastructure repair or replacement.	Streets	2013 CO and General Fund Assigned Fund Balance	\$ -	\$ 266,000	\$ 266,000

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Projects in Progress and Current (Funded) Projects (cont.)

Description	Type of Project	Funding Sources	Spent to Date	Remaining Cost	Total Cost
<p>Skyline/Indian Creek (3 Phases) – Skyline/Indian Creek is a natural creek that flows to the north ultimately discharging into Lake Grapevine. There are improvements that need to be made to the creek channel to better accommodate water flows, prevent erosion, and reduce flooding risk. Part 1 will be completed during the 2013-14 Indian Creek Reconstruction project. However, the two remaining pieces will be done in the future due to obtaining drainage easements from every property owner along the creek.</p>	Drainage	2013 CO and Storm Drainage Fund Balance	\$ -	\$ 498,852	\$498,852
Land & Facility Planning	Land	2012 Tax Note	\$ 49,739	\$ 428,211	\$ 477,950

Future (Funded) Projects

Description	Projected Start Date	Funding Source	Total Cost
Pebble Beach Drive – Reconstruction of street from Indian Creek to North Cul-De-Sac	FY 2015	Proposed Bonds	\$ 527,000
Timber Court – Street reconstruction	FY 2015	Proposed Bonds	\$ 44,000
Indian Creek Drive – Reconstruction of street from Meadowbrook to Green Hill	FY 2015	Proposed Bonds	\$ 443,000
Indian Creek Drive - Reconstruction of street from Greenhill to Harmony Park	FY 2015	Proposed Bonds	\$ 819,000
Municipal & Police Services Facility – New Facilities	FY 2015	Proposed Bonds	\$ 8,000,000
Proposed FY 2015 Total			\$ 9,833,000
Trophy Club Drive – Street reconstruction southbound from Durango to Bobcat	FY 2016	Proposed Bonds	\$ 1,372,100
Trophy Club Drive – Street reconstruction from Marshall Creek roundabout to Meadow Creek	FY 2016	Proposed Bonds	\$ 402,000
Trophy Club Drive – Street reconstruction from Village Trail to SH 114	FY 2016	Proposed Bonds	\$ 925,000
Proposed FY 2016 Total			\$ 2,699,100

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Future (Funded) Projects (cont.)

Description	Projected Start Date	Funding Source	Total Cost
Troon Court Drive – Street reconstruction from Indian Creek to Cul-De-Sac	FY 2017	Proposed Bonds	\$ 615,000
Murfield Court – Street Reconstruction	FY 2017	Proposed Bonds	\$ 300,000
Woodlands Court – Street Reconstruction	FY 2017	Proposed Bonds	\$ 222,000
Portland Drive – Street Reconstruction	FY 2017	Proposed Bonds	\$ 264,000
Proposed FY 2017 Total			\$ 1,401,000
Wilshire Drive – Street Reconstruction	FY 2018	Proposed Bonds	\$ 575,000
Lee Court – Street Reconstruction	FY 2018	Proposed Bonds	\$ 366,000
Glendale Court – Street Reconstruction	FY 2018	Proposed Bonds	\$ 200,000
Ross Court - Street Reconstruction	FY 2018	Proposed Bonds	\$ 163,000
Llano Drive – Street Reconstruction	FY 2018	Proposed Bonds	\$ 362,000
Municipal Drive – Street Reconstruction	FY 2018	Proposed Bonds	\$ 58,000
T.W. King Parking Area/ Emergency Exit	FY 2018	Proposed Bonds	\$ 93,000
Proposed FY 2018 Total			\$ 1,817,000

Future Consideration

Description	Projected Start Date	Total Cost
Trophy Club Drive Bridge over Marshall Creek	FY 2017	\$ 4,968,000
Cypress Court - Drainage system Improvements	FY 2018	\$ 5,507,000
Bobcat Blvd. - Drainage system Improvements	FY 2018	\$ 1,380,000

Operation and Maintenance Costs

Annually, the projected costs of operations and maintenance associated with capital projects anticipated to be completed and coming on line are estimated and included in the respective departments' operating budget. Any associated tax rate impact and/or estimated user fee analysis is included in each fiscal year's proposed budget. The Town Council discusses and debates funding options during budget deliberations. Street reconstruction, parking lot reconstruction, and drainage improvements are not anticipated to have additional maintenance expenditures within the five year window. Costs associated with on-going operations are shown in accordance to the cost to contract maintenance services. The Town may choose to utilize Town Staff, which would likely have similar cost - but also with a higher service level. On-going operating costs for facility construction is estimated on the basis of the new facility's cost of utilities, janitorial services, supplies, and general building and parking lot maintenance less the costs associated with the facility being replaced, if applicable. In the engineering phase of facility development, more accurate assumptions can be formed in regards to these costs.

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Project	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Total
Municipal & Police Service Facility	-	-	-	\$100,000	\$103,000	\$106,090	\$309,090
T.W. King Parking Area/ Emergency Exit	-	-	-	-	-	\$1,000	\$1,000
Total	-	-	-	\$10,000	\$103,000	\$107,090	\$310,090

FY 2014 Capital Purchases

DEPARTMENT	FY14 PURCHASES	FUNDING SOURCE	GF EXPENDITURES	CCPD EXPENDITURES	TOTAL CAPITAL
Police					
	Tahoe	CCPD		44,946	44,946
	Animal Control Vehicle	GF	17,803		17,803
	Animal Control Slide	GF	6,952		6,952
	Detective Replacement	GF	20,389		20,389
EMS					
	Radios	GF	34,200		34,200
	Toughbook	GF	6,000		6,000
Parks					
	Fence Replacement	GF	20,000		20,000
Facilities Maintenance					
	Generator	GF	10,000		10,000
IT					
	Replacement Schedule	GF	44,707		44,707
Total Expense			\$ 160,051	\$ 44,946	\$204,997

TOWN OF TROPHY CLUB, TEXAS
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Supplemental Information



TOWN OF TROPHY CLUB, TEXAS FACT SHEET

Phone: 682-831-4600 – Fax: 817-491-9312
Website: www.trophyclub.org



COMMUNITY

Residents 10,500
Square Miles 4.2
Number of Households 3,750
Household Size 2.8
Average Value \$291,790

LOCATION

From [DFW Airport](#) 10 miles
From [Dallas](#) 30 miles
From [Ft. Worth](#) 23 miles

QUALITY OF LIFE

Texas' first premiere planned community with a wide range of home prices from the low \$100's to \$1,000,000. Country Club features two, 18-hole golf courses including the only course designed by Ben Hogan. Active lifestyle includes over 1,000 acres of parks, Community Pool/Splash Pad, a nature preserve, disc golf course and Grapevine Lake access.

TOWN AMENITIES

[Community Swimming Pool](#) 817-491-0500
[Freedom Dog Park](#) 682-831-4603
[Harmony Park](#) 682-831-4603
[Independence Park](#) 682-831-4603
[Trophy Club Park](#) 817-491-9616

COMMUNITY CHURCHES

[Bara Church](#) 817-500-5848
[Church at Trophy Lakes](#) 817-430-8818
[Fellowship United Methodist Church](#) 817-430-1500
[Lake Cities Church of Christ](#) 817-430-1161
[Church of Jesus Christ of Latter-day Saints](#) 817-637-2839

CLUBS AND ASSOCIATIONS

[Trophy Club Country Club](#) 817-837-1900
[Trophy Club Northwest Youth Football](#)
[Trophy Club/Roanoke Girls Softball Association](#)
[Trophy Club/Roanoke Soccer Association](#)
[Trophy Club/Roanoke Youth Baseball Association](#)
[Trophy Club/Roanoke Youth Basketball](#)
[Trophy Club Women's Club](#)

WE'RE THIS CLOSE

[American Airlines Center](#) 40 minutes
[Bass Performance Hall](#) 35 minutes
[Casa Manana](#) 30 minutes
[Cowboy Stadium \(AT&T Stadium\)](#) 30 minutes
[Dallas Museum of Art](#) 32 minutes
[Dallas Zoo](#) 31 minutes
[Ft. Worth Botanical Gardens](#) 30 minutes
[Ft. Worth Zoo](#) 35 minutes
[Hurricane Harbor](#) 26 minutes
[Kimball Art Museum](#) 30 minutes
[Morton H. Meyerson Symphony](#) 35 minutes
[NRH₂O Water Park](#) 33 minutes
[Rangers Ballpark \(Globe Life Park\)](#) 30 minutes
[Six Flags Over Texas](#) 27 minutes
[Texas Motor Speedway](#) 10 minutes

TOWN FINANCIAL STATUS

Standard and Poor's - AA
Moody's Investors Service – Aa3

TOWN ISO RATING

Class 3 - Effective November 1, 2008

TAX RATES (Per \$100 Valuation)

Denton County \$0.284914
MUD No. 1 \$0.133390
Northwest ISD \$1.45250
PID No. 1 (Emergency Services) (Denton County) . \$0.08738
Tarrant County \$0.26400
Tarrant County College District \$0.14950
Tarrant County Hospital District \$0.227897
Town \$0.4993

TAXES – COMBINED (Per \$100 Valuation)

MUD No. 1 (Tarrant County) \$2.37
MUD No. 1 (Denton County) \$2.73
PID No. 1 (Emergency Services) (Denton County). \$2.32

STATE SALES TAX – 8.25%

(6.25% State, 0.25% CCPD, 0.50% EDC 4B,
0.25% Street Maintenance and 1.00% Town)

PUBLIC IMPROVEMENT DISTRICT (PID) ASSESSMENTS

For specific PID information, please visit www.trophyclub.org/pid

UTILITIES

Water and Sewer [Trophy Club MUD 1](#)
Gas/Electricity www.powertochoose.org
Telephone [AT&T](#)
Cable [Charter Communications](#)

NORTHWEST ISD

[Public Information](#) 817-215-0000
[Lakeview Elementary](#) 817-215-0750
[Samuel Beck Elementary](#) 817-215-0450
[Medlin Middle School](#) 817-215-0500
[Byron Nelson High School](#) 817-698-5600
[Northwest High School](#) 817-215-0200
[Steele Accelerated High School](#) ... 817-698-5800

TOWN COUNCIL

Mayor [Connie White](#)

Council Members:

[Jeannette Tiffany](#), Mayor Pro Tem
[Bill Rose](#)
[Danny Mayer](#)
[Greg Lamont](#)
[Philip Shoffner](#)

DEPARTMENTS

Town Manager [Mike Slye](#)
Assistant Town Manager [Stephen Seidel](#)
Town Secretary [Tammy Ard](#)
Community Development Director [Carolyn Huggins](#)
Finance Director [Steven Glickman](#)
Fire Chief [Danny Thomas](#)
Information Systems Director [Mike Pastor](#)
Parks & Recreation Director [Adam Adams](#)
PIO/Marketing Manager [April Reiling](#)
Police Chief [Scott Kniffen](#)
Streets Director [Ed Helton](#)

Facebook & Twitter
[@TrophyClubGov](#)

TC MUD 1

The Trophy Club Municipal Utility District No. 1 (TC MUD 1) provides water, wastewater treatment, sewer and fire protection to the Town of Trophy Club and parts of Solana. The TC MUD 1 is a separate governmental entity from the Town and operates under its own Board of Directors and staff. To pay your water bill online or obtain further information about the District, visit Trophy Club Municipal Utility District No. 1 at www.tcmud.org.

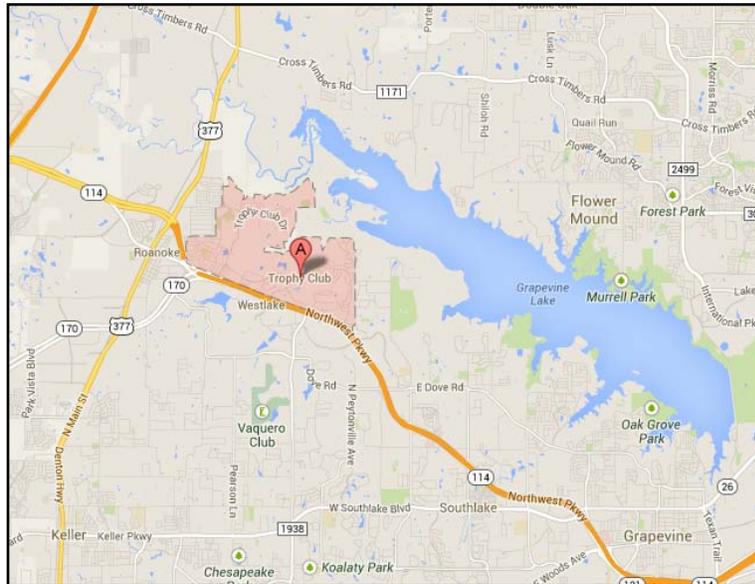
Updated February 18, 2014

TOWN OF TROPHY CLUB, TEXAS
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PROFILE OF TROPHY CLUB, TEXAS

The Town of Trophy Club, Texas incorporated in 1985 as Texas' first premiere planned community and is located in the North Central portion of Texas. This area of the state has proven to be one of the top growth areas in Texas and the United States. The Town currently occupies a land area of just over 4 square miles and serves a growing population of approximately 8,024. The Town is empowered to levy a property tax on real property located within its boundaries. Trophy Club is also empowered, by state statute, to extend its corporate limits by annexation, which has occurred periodically when deemed appropriate by the governing council of the Town.

Trophy Club has operated as a Home Rule municipality utilizing Council-Manager since 2004. Policy-making and legislative authority are vested in the Town Council consisting of the Mayor and five other members. The Town Council is responsible for, among other things, passing ordinances, adopting the budget, appointing boards and committees, and hiring the Town Manager, Town Attorney and Town Secretary. The Town Council is elected on a non-partisan basis. The Town Council consists of seven (7) members, a Mayor and six (6) council members elected by the Town at-large-by-place for a term of three (3) years or until their successors have been elected and take office. Each Councilmember shall be elected to and occupy a place on the Council, such Places being numbered (e.g., Place 1, Place 2, Place 3, etc.). The



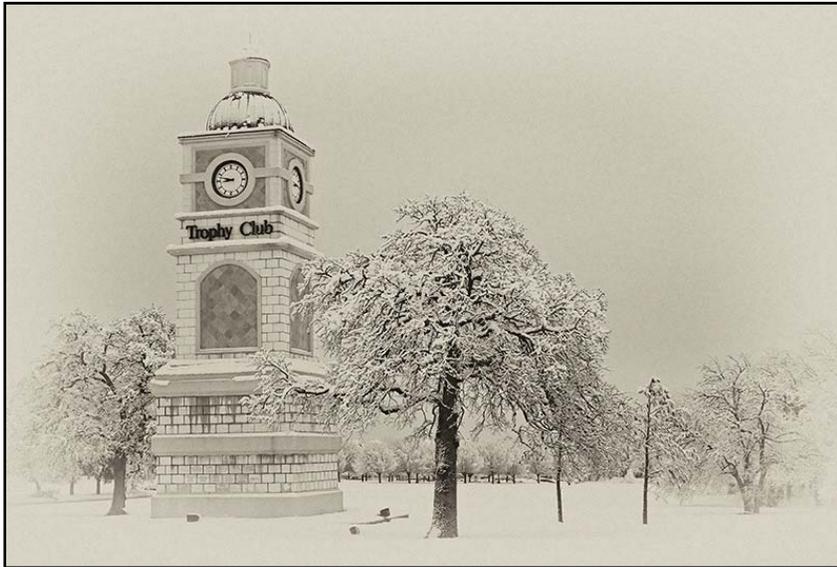
Mayor and five (5) Council members shall be elected and serve in the following manner: The Mayor shall have a three-year term beginning with the May 2011 election. Council members elected at the May 2009 election shall draw lots to determine Places 1 and 2. Places 1 and 2 shall receive a two-year term at the May 2009 election; thereafter, Places 1 and 2 shall have three year terms. The Town Manager is responsible for carrying out the policies and ordinances of the Town Council, overseeing the day-to-day operations of the government and for appointing the heads of the various Town departments.

The Town of Trophy Club provides a full range of municipal services including general government, public safety (police and EMS), streets, parks and recreation, planning and zoning, code enforcement, and drainage utilities. Water/wastewater and Fire protection are provided through the Municipal Utility District.

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Trophy Club's location is ideal for both businesses and residents, many of whom commute to Dallas, Denton, Las Colinas, and Fort Worth. Trophy Club maintains a small-town feel while having the advantages of nearby metro areas and offers an outstanding quality of life, with great educational and recreational amenities. Two 18-hole premier golf courses are

available, including the only course designed by Ben Hogan.



The region possesses a varied manufacturing and industrial base that has added to the relative stability of the unemployment rate with approximately half of the local workforce employed in management, professional, and related occupations. Figures from the Texas Workforce

Commission indicate a state unemployment rate of 8.5 percent while the national unemployment rate is 9.1%.

Trophy Club is positioned for a bright future with new families and businesses joining existing residents and companies and building on the Town's foundation of pleasant residential neighborhoods, excellent educational institutions, and numerous recreational activities to truly establish itself as a "a great place to call home."

SECTION 1.0: POLICIES

1.01 Purpose

The purpose of the Town's Procurement Policy is to provide the parameters for the expenditure of funds in the procurement of goods and services for the Town of Trophy Club. The policies and procedures outlined herein are intended to comply with the Town of Trophy Club's Mission and legally mandated federal and state statutes.

1.02 Policy

Regardless of the value of the expenditure it is the policy of the Town of Trophy Club to promote competition that produces the highest quality goods and services at the lowest possible price whether or not the item is subject to bid. The Town Manager in coordination with the Town Council is charged with establishing the policies for the procurement of all goods and services.

The Finance Department:

- Develops purchasing objectives, programs, and procedures for the acquisition of materials, equipment, supplies, and services;
- Helps department managers provide open and fair competition to vendors; and
- Helps departments prepare and obtain approval of purchase orders, price agreements, and contracts;

The City Secretary's Office/Department Managers or designee:

- Receives, and monitors formal bids for purchases.

The Department Managers:

- Develops and maintains technical and non-technical commodity specifications;
- Ensures funding is available for procurement in department budgets.
- Provides open and fair competition to vendors;
- Prepares requisitions;
- Obtains approval of purchase orders, price agreements, and contracts;

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- Prepares requests for proposals (RFPs) , requests for qualifications (RFQs) and requests for bids (RFBs); and
- Monitors and evaluates the performance of vendors including but not limited to, compliance with contract specifications.

1.02 Free and Open Competition

All procurement transactions, regardless of dollar value, whether advertised or negotiated, shall be conducted in a manner so as to provide maximum free and open competition. The Town Manager or Town Council should be alert to organizational conflicts of interest or noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors who develop or draft specifications and other requirements for solicitation instruments (Requests for Bids or Proposals) shall be excluded from competing for such procurement.

1.03 Compliance

In order to have an efficient purchasing function, all departments must work in close cooperation with the Finance Department. Departments can ensure compliance with the Town's policies and procedures by:

- Informing departmental personnel of the purchasing requirements and ensuring adherence;
- Planning purchases in advance in order to allow sufficient time to advertise, when necessary, obtain proposals, quotations, or bids, determine best source, and issue purchase orders with reasonable lead-time for delivery and thus prevent emergencies;
- Providing accurate and concise specifications for items requested and timely preparing requisitions;
- Inspecting or supervising the inspection of commodities, services and equipment delivered; and determining acceptability of their quality, quantity, and conformity with specifications; and
- Providing complete written documentation of a vendor's performance to be used in future bid award evaluations.

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SECTION 2.0: CODE OF ETHICS

Officers and employees of The Town of Trophy Club are public servants, who will carry out their activities in a fair and legal manner avoiding actual or perceived conflicts of interest. All officers and staff members are expected to conduct the activities of the Town in full compliance with the law and in an honest, fair, and courteous manner. Officers and staff members must neither ask nor expect contractors, vendors or others with whom the Town does business to favor the Town, the officer or the individual staff member with special treatment.

Officers and staff members should not permit personal preferences and dislikes to affect decisions related to their duties. To do so acts against the Town's policy which is to treat all individuals, members, potential members, contractors, and others fairly and equitably. Conversely, officers and staff members are expected to use their best professional judgment and expertise when evaluating potential vendors and contracts for purchasing goods and services.

This section does not preclude officers and staff from considering past purchasing experience with a specific vendor when making a future purchasing decision or recommendation to Town Council. Third party references and vendor experience may be considered by the Town when evaluating and awarding contracts for purchases.

SECTION 3.0: CONFLICT OF INTEREST

3.01 Contracts

Specifically, with reference to contracts, no employee or officer of the Town who exercises any functions or responsibilities in the review or approval of an undertaking or the carrying out of one of Town's contracts shall participate in any decision relating to that contract if the decision affects his or her personal financial interest, such officer or employee has a substantial interest as defined by state law, or participation by such officer or employee is otherwise prohibited by state law or Town policy.

If a former staff member or Town officer has worked less than one year for a business seeking to contract with the Town, the business entity must make this known and must describe the relationship between the former employee/officer and the firm. In no instance may this former employee/officer have hours billed on any project or program. To do so is reason for not awarding a contract.

3.02 Declaration of Conflict of Interest

In the event of a conflict of interest as defined by state law, the affected officer or employee must file a signed affidavit declaring his or her conflict of interest. The affidavit must be filed with the Town Secretary. Such official, officer or employee must abstain from discussion of or voting on a bid, proposal or contract submitted by a business entity in which he/she has a substantial interest. More specifically, in addition to the requirement to complete an affidavit, when an item is placed before a Board, Commission, Committee, or Town Council for review, any and all members of those bodies who has a conflict of interest shall announce that he/she has such conflict and shall leave the room until the body has discussed and taken action on the item for which the member has a conflict.

Moreover, it is the policy of the Town that an employee who has a substantial interest in a business entity as defined by state law, shall follow the procedure outlined in this section by completing an affidavit and leaving the room where a discussion and/or vote is taking place regarding the business entity in which the employee has an interest. Further it is the obligation of officials, officers and employees to avoid apparent conflicts of interest by abstaining and following the procedures specified in this section.

Officials, officers and employees shall abstain from participating in the procurement process, which includes but is not limited to discussions, lobbying, rating, scoring, recommending, providing current copies of contracts outside of Public Information Act process, explaining or assisting in the design or approval of the procurement process on contract with the organization he or she represents or from which he or she receives a direct financial benefit; or on contracts with organizations in which a family member will realize a direct benefit.

3.03 Violations and Remedies

Violations of the provisions of this Article constitute misconduct, subjecting the violator to any and all penalties prescribed by law. Penalties, sanctions or other disciplinary actions, to the extent permitted by state or local law, rules or regulations, shall be imposed for violations of the code of conduct/conflict of interest standards, by the Town's officers, employees or agents or by persons, contractors or their agents, when the procurement involves state or federal programs and/or funds.

Appropriate sanctions, penalties or disciplinary actions shall be applied for violation(s) of these policies and/or state law. Violations of state or federal law shall be referred to the proper authority having jurisdiction over it.

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- 3.04 Substantial Interest.** A person has a substantial interest in a business entity if: (1) the person owns 10 percent or more of the voting stock or shares of the business entity or owns either 10 percent or more or \$15,000 or more of the fair market value of the business entity; or (2) funds received by the person from the business entity exceed 10 percent of the person's gross income for the previous year. Additionally, a local public official is considered to have a substantial interest if a person related to the official in the first degree by blood or marriage, as defined by Chapter 573 of the Texas Government Code, has a substantial interest as defined herein.

SECTION 4.0: LEGAL CONSIDERATIONS

4.01 Procurements Exempt from State Law Competitive Bid Requirements

Purchases made by the Town shall be in accordance with State law. Except as specifically exempted by state law or by the terms of this Procurement Policies and Procedures Manual, including but not limited to Sections Four, Five and Seven, written, competitive bids must be taken for all procurements over \$25,000. Procurements exempt from the competitive bid requirement are as follows:

- Those made in case of public calamity, where it is necessary to act immediately to appropriate money to relieve the necessity of the Town's residents or to protect or to preserve Town property and for which Town Council has approved a Resolution ratifying the expenditure as an exception to the competitive bid requirement. Public calamity shall mean a grave event or occurrence that causes great loss or distress for the residents of the Town, including but not limited to natural disasters, acts of war, acts of terrorism, and other events as authorized by law or as determined by the Town Council to constitute a public calamity after consideration of the existing facts and circumstances. Purchases made pursuant to this exception shall be in accordance with the Emergency Management Procedures in effect at the time of the purchase.
- Those made necessary by unforeseen damage to Town property, machinery or equipment for which Town Council has approved a Resolution ratifying the expenditure as an exception to the competitive bid requirement. Such resolution shall explain the nature of the damage, the cause of the damage, and the urgent need that supports the use of an exception to competitive bid. Unforeseen damage shall mean unexpected damage caused by some natural force or act of vandalism or other criminal or negligent act or omission. Purchases made pursuant to this exception shall be in accordance with the Emergency Management Procedures in effect at the time of the purchase;

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A procurement necessary to preserve or to protect the public health or safety of the Town's residents for which Town Council has approved a Resolution ratifying the expenditure as an exception to the competitive bid requirement. Purchases made pursuant to this exception shall be in accordance with the Emergency Management Procedures in effect at the time of the purchase;

- Those for personal, professional, or planning services as budgeted are exempt from competitive bid; however, the procurement of those types of services shall be done in accordance with state law requirements and the RFQ/RFP process as specified in the Town's Procurement Policies and Procedures manual, including but not limited to Section 5.07 of that manual;
- Those for work performed and paid for by the day as work progresses as budgeted by the Town Council;
- A purchase of land or right-of-way for which Town Council has approved a Resolution authorizing the expenditure as an exception to the competitive bid requirement;
- Items that are available from only one source and for which Town Council has approved a Resolution authorizing the expenditure as an exception to the competitive bid requirement;
- A purchase of rare books, appears, and other library materials for a public library and for which Town Council has approved a Resolution authorizing the expenditure as an exception to the competitive bid requirement;
- Paving, drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;
- A public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters and for which Town Council has approved a Resolution authorizing the expenditure as an exception to the competitive bid requirement;

A payment under a contract by which a developer participates in the construction of a public improvement as provided by Chapter 212 of the Texas Local Government Code and for which Town Council has approved a Resolution authorizing the expenditure as an exception to the competitive bid requirement;

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- Personal property sold:
 - At an auction by a state licensed auctioneer provided that such purchase has been approved as a part of the budget or that the Town Council has approved a Resolution authorizing the expenditure as an exception to the competitive bid requirement;
 - At a going out of business sale held in compliance with Chapter 17, Texas Business and Commerce Code provided that such purchase has been approved as a part of the budget or that the Town Council has approved a Resolution authorizing the expenditure as an exception to the competitive bid requirement
 - By a political subdivision of the state of Texas, a state agency of the State of Texas, or an entity of the federal government pursuant to an interlocal agreement approved by Town Council; or
 - Under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391 of the Texas Local Government Code provided that such purchase has been approved as a part of the budget and that Town Council has approved the interlocal contract for cooperative purchasing;

- Services performed by blind or severely disabled persons;

Goods purchased by a municipality for subsequent retail by the municipality and for which Town Council has approved a Resolution authorizing the expenditure as an exception to the competitive bid requirement;

- Electricity; or

- Purchases made pursuant to an approved cooperative purchasing program or those from an approved state program provided that Town Council has approved participation in the cooperative purchasing or approved state program.

Contracts shall be awarded in a manner consistent with the provisions of Town policy statements and state law.

4.02 Conflict of Interest

An employee of the Town may not solicit bid quotations from relatives of the employee or relatives of another Town employee on products to be purchased by The Town.

4.03 Public Access to Procurement Information

Procurement information shall be a public record to the extent provided by the Texas Open Records Act and the Freedom of Information Act and shall be

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available to the public as provided therein. If a proposal contains information that the bidder considers proprietary and does not want disclosed to the public or used for any purpose other than the evaluation of the offer, all such information must be clearly marked as proprietary and confidential by making such notation on each page or portion thereof containing propriety and confidential information. The Town reserves the right to duplicate, use or disclose the information as needed to prepare contract documents and working documents for the project and is not liable for accidental disclosure of such information.

4.04 Confidentiality of Bidders Quotations

A vendor's bid/proposal is confidential until opened. Therefore, no bid or proposal shall be opened before the date and time of the published opening of such bid/proposal. Opening bids/proposals prior to the publication date and time is a violation of state law and Town policy.

SECTION 5.0: METHODS OF PROCUREMENT

5.01 General

The Town has four methods for procuring goods and services each of which is determined by the total estimated cost of the purchase. However, regardless of the cost of the purchase, the objective is to secure the highest quality goods and services at the lowest possible price. No purchase may be split to circumvent the dollar amount requirements. With the exception of Petty Cash and procurement card purchases, the procurement process begins with the preparation and approval of a Purchase Order (**see Section 6.0**). All purchases except those made through Petty Cash, Procurement Card, or those listed under the exemptions in Section 6.1 must be made through an approved Purchase Order or Contract. Purchase Orders will not be issued "after-the-fact".

5.02 Petty Cash Purchases - Cost up to \$100

All Town departments and employees have access to the use of petty cash funds for individual item purchases with dollar values not in excess of \$100. The petty cash fund is to be used for small purchases that the employee can pick up at a local facility if a purchasing card is not accepted or if the employee has not been given a purchase card. Town employees are not to misuse petty cash funds by splitting a purchase into more than one transaction in order not to exceed the \$100 limit. A petty cash slip must be completed and signed by the requesting employee and authorized by the employee's manager. Receipts for each transaction must accompany the petty cash slip. Neither a purchase requisition nor competitive bids are required when using petty cash.

5.03 Procurement Card Purchases –Travel Expenses

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- Personal travel expenses (expenses made in support or for the benefit of anyone other than the employee/official or expenses made in support or for the benefit of the employee which are not attributable to Town business) may not be charged to a procurement card issued by the Trophy Club Entities. All travel and related expenses incurred must be documented and submitted to the Town along with a completed Travel Expense Form that includes all receipts and supporting documents in accordance with IRS codes and regulations. A copy of the Travel Expense Form is attached as Exhibit "A" to this Procurement Policies and Procedures Manual.
- If the training or seminar was not approved through the budget process, written permission must be obtained from the Department Manager or Town Manager prior to travel. There must be money in the budget to cover the travel unless the Town Manager or designee makes the exception.
- Transportation – Attach a copy of the airline ticket showing flight times to the appropriate purchasing card transaction sheet received from the Procurement Card Administrator. If the mileage to drive your personal car is more than the cost of the airline ticket plus ground transportation (i.e. taxi or shuttle service) plus airport parking costs, the employee reimburses the difference. Attach a copy of taxi or shuttle service receipts if applicable to the purchasing card transaction sheet if they take a purchasing card. If you drive your personal car and claim mileage, you cannot charge your gasoline on your purchasing card. If you drive a Town of Trophy Club vehicle or if you receive a car allowance, you can charge your gasoline for out-of-town trips.
- Lodging – A copy of the invoice showing all expenses should be attached to the purchasing card transaction sheet received from the Procurement Card Administrator. In-room movies or pay television, phone calls, golf, sporting events, dry cleaning or laundry, and valet parking are not reimbursable expenses. For Texas destinations, you need to present a copy of the Texas Sales and Use Tax Exemption Certification. State taxes should not be paid but city taxes may or may not be exempt depending on local resolutions.
- Meals – receipts should be attached to the purchasing card transaction sheet received from the Procurement Card Administrator. You actually need two receipts. One would include the breakdown of items bought. The other would be the receipt that shows the actual amount charged that includes a reasonable tip of not more than 15%. No alcoholic beverages may be charged. The total for the day depends on the time you leave and the time you come back. Generally, you must be traveling by 7:00 a.m. to receive breakfast and stay after 7:00 p.m. to receive the evening meal. The most per day is \$30 if you are traveling or at a conference the full day. If there is a

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partial day of travel, you will need to keep the daily total to \$10 per meal. If your conference includes a meal, you should consider the meal to be \$10 of your daily amount.

- Registration – if you do an on-line registration, be sure to screen print details that show how much the conference costs, dates of the conference, and name of the conference. If you fax the registration information, keep a copy of the same details. Attach the copy to the purchasing card transaction sheet.
- Any unauthorized expenses are the responsibility of the cardholder and must be reimbursed to the Town of Trophy Club.
- The Town Manager or designee must approve any exceptions to the above.

5.04 Procurement Card Purchases

The intent of the procurement card is to provide a controlled, but less labor-intensive alternative to the existing procedures for purchasing and paying for items up to the pre-determined credit limits. The Department Managers shall determine employees within each Department who are to be issued a procurement card and the transaction value limit to be assigned to each individual's card. The Town Manager or designee shall approve all limits. Cards are issued in the name of the designated Town employee and the Trophy Club Entities. The card remains the property of the Trophy Club Entities. Each potential cardholder shall attend a training session and sign a procurement card policy that documents the cardholder's responsibilities prior to being issued a card.

The Procurement Card is to be used to make purchases for operations included in the Town's approved budget. Violations of these requirements may result in revocation of use privileges and/or disciplinary action, up to and including termination of employment. Employees who have inappropriately used the Procurement Card will be required to reimburse the Town for all costs associated with the improper use. Department Managers shall report any violations of this policy or abuse of a procurement card to the Town Manager or designee. Department Managers who fail to properly report such violation or abuse shall be subject to disciplinary action, up to and including termination of employment.

Each employee who has been issued a card shall ensure that a receipt that indicates the place, date and nature of the purchase is obtained each time the card is used. The receipts will be attached to the procurement card transaction sheet, which will be signed, dated, and turned in to each applicable Department Manager who will review each purchase for appropriateness. The Department Manager shall sign the purchasing card transaction sheet as an indication that all

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transactions have been reviewed and approved and forward to the Procurement Card Administrator within the specified time limit of no more than three days. The Procurement Card Administrator will reconcile the individual Department packets with the monthly statement received from the issuing Bank. Should any charges not be supported by receipts, the Procurement Card Administrator will notify the applicable Department Manager who shall obtain a receipt or other proper documentation evidencing the nature and amount of the purchase.

In the event that a receipt is lost or an employee fails to obtain a receipt, a lost receipt form shall be completed and attached to the procurement card transaction sheet. Such form shall contain an explanation of the reason that the receipt was not obtained or was lost and any and all steps taken to obtain a duplicate copy of the receipt. The lost receipt form shall be signed by the Manager or Director of the Employee's Department. An employees procurement card privileges may be revoked for failure to provide a receipt or otherwise comply with the Town Purchasing Policies and Procedures Manual. Use of a procurement card for a purchase in excess of \$2,500 shall require the review and approval of the Town Manager or designee.

If a purchase order is issued, attach the original purchase order with the appropriate signatures to the procurement card transaction sheet so that Finance can close the purchase order for financial reporting.

The Procurement Card Administrator is responsible for compliance with the issuing bank's Procurement Card guidelines and notifying the Town Manager or designee of any problems. Additionally, each Department Manager shall be responsible for taking appropriate remedial action to correct noncompliance with the Town's policies and procedures governing procurement cards by his or her respective employees.

5.05 Purchases over \$3,000 but less than \$25,000.

If the cost of the item(s) exceed \$3,000 but is less than \$25,000, departments are required to secure at least three (3) documented quotes on the item(s). In keeping with State Law, at least two (2) of the quotes must be from Historically Underutilized Business (HUBs) located in Denton County. If a purchase falls within the foregoing cost parameters and if a firm classified as a HUB handles that type of product, such HUB must be contacted on a rotating basis, but a department must attempt to contact at least two HUB's on each order.

Once all bids have been received and evaluated, the Department Manager or his or her designee will place the purchase to the lowest responsible bidder. In the event that a Department Manager or his or her designee desires to award a bid to a bidder other than the low bidder, such employee provide a detailed

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explanation in writing specifying why the lowest bidder was not accepted. Such written explanation shall be attached to the bid sheet.

5.06 Competitive Sealed Bids - Cost over \$25,000

The Town Council must approve all non-budgeted or unanticipated purchases with values in excess of \$25,000 **prior to** the purchase. Once a resolution has been passed or approval has been granted, the purchase must be made through the use of competitive sealed bids (**see Section 7.0**) or some other purchasing method as authorized by this policy. Invitations for sealed bids shall include specific instructions to the vendors concerning bid submission requirements including the time, date and place for receipt of bids by the Town.

Competitive sealed bids are to be advertised in local newspapers of general circulation under the legal notices section. The bid must be advertised at least 14 days prior to the date of the bid opening. The advertisement is to give adequate instruction as to the nature of the bid, date and time of bid opening, and bidders conference, if applicable.

Exceptions to Competitive Sealed Bidding

Competitive sealed bidding is not necessary if one of the exceptions in Section 4.0 of these policies is applicable.

5.07 Professional Consulting Services Contracts –RFQ/RFP Process.

a. RFQ/RFP Process. Professional consulting services means those within the scope of the practices of accounting, architecture, land surveying, professional engineering, and other areas as defined by the laws of the State of Texas. Such services to the Town are to be provided pursuant to a third party independent contractor agreement for a specified time period. Competitive bidding shall not be used to select the professionals/consultants contracted by the Town. Compensation will be negotiated before the contract is signed and after the consultant has been selected on the basis of his or her demonstrated competence and qualifications to perform the services for a fair and reasonable price.

When professional consulting services are needed, the Department requesting the services will prepare a Request for Qualifications setting forth a description of the scope of services needed, the minimum desired qualifications, credentials and experience, and the relative importance of each, and will forward that information to the Town Manager. The RFQ shall be advertised and may also be sent out to qualified vendors whom Town staff recommends. The Town Manager will assemble a team (Selection Team) of appropriate staff that will evaluate the responses submitted by those firms whose qualifications meet the requirements set forth in the Request for Qualifications. Requests for Proposals

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shall be solicited and processed in accordance with the requirements set forth in Section 5.07(b) hereof.

b. RFP Process. A Request for Proposal (RFP) will be sent to each consultant identified by the Selection Team in accordance with the RFQ process set forth in Section 5.07(a) above. However, if the two-step RFQ/RFP Process is not utilized and the single step RFP process is utilized, then the RFP must be advertised and must require that proposals contain information identifying qualifications, credentials, and experience of those vendors submitting a response. The RFP shall also list the services desired and a deadline for return of the RFP. The request shall require the responding professionals/consultants to provide a schedule for completion of the scope of services, where applicable. Copies of the proposal(s) shall be submitted to the Town Secretary who shall process the responses in accordance with Section 7.0 and who will forward to the members of the Selection Team. Interviews shall be scheduled with the highest ranked firms. The Selection Team will ask each finalist to make a presentation of experience and then may question the firms as to capability and methods of approach for furnishing the required services. Professional compensation is not considered in these discussions.

The qualified firm(s) shall be ranked from most qualified to least qualified. The Selection Team shall begin negotiations with the most qualified to develop a contract. The Town contract shall include all relevant terms and conditions, including but not limited to, compensation, time required and full scope of work to be performed. If an agreement satisfactory to both the Town and a firm cannot be reached, negotiations will be terminated with that firm and the process started over with the second choice candidate and so on. As soon as an agreement is reached, the Selection Team shall make its recommendation to the Town Council.

c. Frequency. The RFQ/RFP process for professional services may be utilized bi-annually.

5.08 Annual Contracts

For goods or services that are used repetitively throughout the Town such as office supplies, paper goods, mailing services, or stationery, the Town may enter into an annual contract with a supplier. The purpose of entering into an annual contract is to eliminate the need to obtain competitive pricing each time repetitively used items are requested. The Town will obtain competitive sealed bids requiring that bid prices remain in effect for a specified period. The Town will enter into agreement, upon approval of the Town Council (if the contract price exceeds \$25,000), with the approved bidder by signing a contract stating the terms and conditions. Once the contract period nears the end of the term,

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the Finance Department will re-advertise the bid request for the following year giving fair opportunity for vendors to respond.

5.09 Sole Source Purchases

When a department identifies a potential sole source purchase, a detailed justification explaining why a sole source purchase is necessary must be provided to the Town Manager or designee in advance for review and concurrence. Upon review and concurrence of the Town Manager or designee, a Resolution outlining the basis for the sole source purchase shall be submitted for Town Council approval. Except as specifically provided otherwise in these policies, a sole source purchase may only be made pursuant to an approved Town Council Resolution.

5.10 State Contract Purchasing

The Town has the option of purchasing items on contract through the Houston-Galveston Area Council Cooperative Purchasing program and the State of Texas central purchasing agency. Participation in these programs is strictly voluntary and the Town is not obligated to purchase through either. According to Section 271.081 - 271.083 of the Texas Local Government Code, The Town is not required to obtain competitive bids for items that are on state or local government contract. Because the State of Texas central purchasing agency purchases in large quantities through a state cooperative purchasing program, prices are generally lower than retail. One must keep in mind when purchasing items under state contract that there are no alterations or modifications to the specifications that are listed with the cooperative purchasing programs.

Alternative Project Delivery Methods for Certain Projects

Alternative project delivery methods, include but are not limited to, construction manager at risk, construction manager agent and design build contracts. Any of the alternative project delivery methods specified in Subchapter H of Chapter 271 of the Texas Local Government Code, as amended, may be utilized provided that the purchase and the procedures utilized in making that purchase comply with all requirements specified therein.

5.12 Payment Corrections

In the event that an error has been detected in the general ledger, an employee shall complete a Journal Entry Correction Form. This form must be authorized by the Department Head and then to submitted to the Finance Department with all appropriate documentation. Furthermore, With all corrections made via a journal entry requires approval by the Finance Director.

SECTION 6.0: THE REQUISITION PROCESS

6.01 Procedure for Non-Emergency Purchases

When the need arises for a single purchase of goods and/or services with an estimated value in excess of \$10,000, the user Department shall originate an on-line purchase order. The purchase order must be prepared far enough in advance of the date that the goods or services are needed to allow all procurement procedures to properly function, including:

- Securing appropriate approval of the purchase
- Advertising for bids, if necessary
- Obtaining bids or price quotations
- Evaluating bids
- Preparing the contract
- Allowing delivery of goods or services in a timely manner

Each Department is responsible for ensuring that duplicate purchases are not made.

Once a purchase order is received, the Department Manager must:

- Check the purchase order for completeness, including quantity and concise specifications;
- If specified as a sole source, ensure the reason for the sole source is documented and appropriate;
- Verify the budget authority. Check budget line item authority and budget balance for sufficient unencumbered amount to cover the purchase.

Once the vendor selection process has been completed, the Department Manager will bring the requisition to Finance who will prepare the purchase order. The Department Manager will then secure the appropriate approval of the purchase order or contract. **The Town is not liable for making payment to vendors for purchases that have not had prior approval of the Department Manager and have not been issued a purchase order number.** The Department needs to attach the approved Purchase Order to the invoice received and forward to Finance for payment.

6.02 Procedure for Emergency Purchases

The designation of emergency purchase indicates a situation of such urgency that normal purchasing procedures must be modified in the interest of time, and therefore no competitive bids are required. The Town is allowed to make emergency or exempted purchases without competitive bidding as defined in Texas statutes. An approved Town Council Resolution is required for all emergency purchases; provided however, that if due to exigent circumstances, the purchase must be made and time does not allow the posting and holding of a Council meeting, the Town Manager or designee, may authorize the expenditure by providing written permission to make the emergency purchase in accordance with the Emergency Management Procedures in effect at the time of the purchase; provided however, that the Town Manager or designee shall prepare and submit , a ratifying Resolution to Council at the first available Council meeting after the purchase is made where the item may be properly posted as required by law. A purchase is not considered to be an emergency if the expenditure becomes necessary due to poor planning.

All emergency purchases are processed as follows:

- The applicable Department Manager will be notified immediately with as much information as possible about the emergency purchase required.
- The Department Manager contacts as many vendors as necessary to arrange the emergency purchase. The purchase is completed by telephone by issuing a verbal purchase order number to the vendor and requesting expedited delivery. The purchase order is either mailed or faxed to the vendor at a later date.
- Staff making the request may be required to pick-up the emergency purchase from the vendor, if applicable, if expedited delivery from the vendor is not available.
- Council approval or ratification must be obtained for all such emergency purchases exceeding \$25,000.00.

SECTION 7.0: PURCHASING PROCESSES

7.01 Policy

Competitive written or telephone bids are to be sought for all purchases over \$3,000 (*see Section 5.05*). All practical means to obtain the best price available should also be used when making emergency purchases.

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Competitive sealed bids are required for those bids exceeding \$25,000 (**see Section 5.06**). The bid consists of the items offered by the vendor in response to the specifications, along with details governing the offer. The Town bidding procedures contain the following general requirements:

- A short summary of the Request For Bid (RFB) or Request for Proposal (RFP) shall be published in local newspapers of general circulation. The advertisement is to be published under the Legal Notices section of the newspaper. This should be coordinated through the City Secretary's Office.
- Bids are received until the date and hour set out in the specifications. The Town Secretary or designee will mark bids with the date and time at which they are received. Once a bid is submitted, the bidder cannot alter or correct a bid. A vendor who wishes to withdraw a previously submitted bid and/or submit an alternate bid may only do so prior to the bid opening. Under no circumstances will bids be accepted after the specified date and time.
- The bids are to be opened at the date and hour specified in the bid and notice documents, and submitted to the requesting department for review. Generally, the lowest and best responsible bid is accepted. Occasionally, a bid may be split between vendors to obtain optimum pricing. If no bid is found to be acceptable, the entire bidding process must be repeated. Sealed bids are opened publicly in the presence of at least three (3) Town employees. The Town Secretary or designee will coordinate the opening of the bids.
- Bids are to be kept confidential from competitors until after the bid has been opened. Once the bid is opened, the bid becomes open record in accordance with the Texas Open Records Act.
- Sealed bids must be submitted to the Town of Trophy Club by mail or hand delivered to Town offices. Envelopes must be clearly marked that a sealed bid is enclosed. Faxed or late bids will not be considered for award. They should be addressed to the Town Secretary.
- The Town of Trophy Club reserves the right to reject any and all bids submitted and to waive any and all irregularities.

It is the consistent policy of the Town to use competitive principles in awarding all public contracts of any amount with only limited exceptions as allowed by law. This includes the purchase and lease of goods, the purchase of services,

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and construction projects. These competitive principles apply to all departments of the Town of Trophy Club.

7.02 Requests for Bids (RFB) or Requests for Proposals (RFP)

RFBs and RFPs are used to notify vendors that the Town has specific requirements for goods and/or services and that vendors are being offered an opportunity to fulfill those requirements.

The bid system is to be kept simple and practical, and the bids must be advertised as widely as possible in order for competition to work. Complicated bid invitations or requests for proposals discourage competition and drive up prices.

7.03 Bid Packet

A bid packet contains documents needed by the vendor to respond to the requirements of the RFB/RFP. It may include several elements:

Request for Bid (RFB) or Request for Proposal (RFP): This is the cover form for the bid/proposal package. It provides specific information that the bidder will need to respond. As applicable, it should include:

- Quantity and brief description of goods or services to be provided
- Request for unit cost, extended cost, and total cost of items bid
- Estimated delivery time if vendor is awarded the bid
- Closing date and time for receiving bids or proposals.
- Place where bids or proposals are to be sent, including the address and office
- Person to contact for additional information
- Instructions to bidders (see example in *Appendix F*)
- For RFPs only: Factors to be used in the evaluation process, the weights attached to each factor. Evaluation factors may include price, experience of vendor's staff, ability to respond in a timely way, past recommendations, safety record in accordance with a duly adopted Town vendor safety record policy, and financial soundness, as well as any others considered necessary. Other evaluation factors will depend on the individual requirements attached with the procurement.

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Standard Terms and Conditions: All conditions of doing business with the Town will remain constant for all contracts and purchases, unless specifically deleted. They are usually presented as an attachment to the RFP.

Special Provisions: Terms and conditions required for a particular contract or purchase.

Specification: The description of the purchase requirements. In place of enclosing the actual specification, information about where the specification may be obtained may be substituted.

Pricing: The offer and acceptance page. The vendor quotes prices in accordance with the specification requirements. Prices are usually provided by unit and include the total cost for the estimated amount required.

A list of attendees and minutes of the bidders conference by the City Secretary or staff must be kept as part of the procurement file.

7.04 Competitive Proposals

Competitive proposals can only be used for procurements of high-technology products or services as allowed by law. The specification shall be written using performance standards rather than the description of the good or service. The specification must also specify the relative importance of price and other evaluation factors by identifying the weight to be given to each factor.

- Vendors submit a proposal for a system to satisfy the requirements set forth in the proposal. Proposals may incorporate various types of hardware or services to accomplish the performance objectives set forth in the specifications.
- After proposals are received, the Town may enter into discussions with offerors who submit proposals and who are determined to be reasonably qualified for the award of the contract based upon proposal specifications. Offerors shall be treated fairly and equally with respect to any opportunity for discussion and revision of proposals. Revisions may be permitted during the discussion process after submissions and before the award of the contract in order to obtain the best final offers.
- The contract must be awarded to the responsible offeror whose proposal is determined to be the most advantageous to the Town considering the relative importance of price and the other evaluation factors included in the request for proposal.

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7.05 Cancellation of a RFB/RFP

RFBs and RFPs may be canceled by the Town at any time before the date set for opening bids. A cancellation notice should be mailed or faxed to all vendors receiving bid or proposal invitations.

7.06 Modification of a RFB/RFP

RFBs and RFPs submitted to vendors may also be modified by the Town after being issued but before the final date for submission. When modifications are required, addenda shall be mailed and/or faxed to all vendors receiving bid or proposal packets. The modification notification should state whether the bid opening date is or is not extended. The bid opening date may be extended if notification of the amendment will not give vendors ample time to respond to the modified request.

7.07 Receiving the Bid or Proposal – Procedural Requirements

Receiving competitive bids and proposals must be done properly in order to ensure that no possibility of favoritism or even the appearance of favoritism exists.

Notice of the time and place at which the bids/proposals will be publicly opened must be published at least once a week for two consecutive weeks. The date of the first publication must be at least fifteen (15) days before the date of public opening.

- Each bid or proposal must be returned to the Town Secretary's Office as designated in the invitation. Each proposal is to be in a separate envelope, sealed and with the bid or proposal identification number marked on the outside of the envelope. If more than one bid is to be submitted, vendors are required to use separate envelopes for each bid.
- The bid or proposal envelope must be clearly marked by the offeror with the date upon which it is submitted to the Town and the Town Secretary or designee shall mark the date and time of receipt of by the Town.
- The bid or proposal envelope should then be filed unopened together with the other bids or proposals for the same bid invitation until the time of the bid opening.
- Bids or proposals must be received by and opened on the date, hour and location as specified in the invitation/request. Vendors are invited and encouraged to attend the bid opening. Bid openings are considered open meetings and anyone can attend. Three (3) Town representatives (i.e. employee, town official, or professional staff) must be present at all bid openings.

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- All bids and proposals must be sealed with the identification number clearly marked on the outside of the envelope. One bid or proposal may be submitted per envelope. Opened bids shall be kept on file and available for inspection.

7.08 Disqualified Bids

The following are grounds for disqualifying a submitted bid:

- Incomplete bids/proposals may be considered non-responsive. Such bids/proposals may be considered for award if the non-responsiveness is due to a non-material omission. (i.e. the omission does not affect price, quality, quantity, delivery or other material contractual conditions).
- Unsigned bids/proposals, or bids/proposals with unauthorized signatures.
- Bids or proposals received after the date and time for opening. Late bids/proposals are not considered for award of the purchase, will not be opened, and will be returned to the submitting bidder/proposer.
- Bids/proposals where prices are conditional on award of another bid, or when prices are subject to unlimited escalation. If allowed by the specification, prices may be subject to escalation based on an independent wholesale index.

7.09 Correction or Withdrawal of a Bid

Bids may not be altered or amended after the submission deadline. A non-material omission or error may be waived if:

- The omission or error relates to a matter of form, not substance; and
- Does not otherwise prejudice the other bidders/offerors.

Any alteration or change made to a bid or offer prior to opening must be initialed by the authorized signatory of the bidder guaranteeing authenticity. Mathematical errors may not be corrected. In the event of a conflict between a unit price for an item(s) and the total price for such item(s), the Town reserves the right to resolve the conflict by accepting the lowest price.

SECTION 8.0: EVALUATING COMPETITIVE BIDS

8.01 General

The Finance Director or his designee will provide tabulations, calculation checks, price extension and information about compliance with specifications to the RFB/RFP.

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8.02 Tabulating the Results

When bids or proposals are opened, the results are tabulated by the Finance Director or his designee for easy reference. The following information is included in the bid analysis:

- All calculations and sums are double checked for accuracy.
- Unit prices are extended to a total price for the requested quantity.
- The bid or proposal is verified to determine if all requirements listed meet specifications. All areas where the bid/proposals fail to meet conditions included in the specifications and whether any failures disqualify the bid/proposal are listed. Any modifications to the specifications submitted by the vendor are so noted.
- All required samples to be included, if applicable, are verified by the Department.
- Samples of the desired product, if required, are tested and results of the test noted by the Department.

8.03 Basis for Purchase Decision

The evaluation and recommendation includes whether or not the vendor has submitted a responsive bid or proposal (one that meets all criteria of the RFB/RFP). Additionally, information on the vendor's record of being a responsible bidder (one who has proven capable of performing a contract and/or appears financially and technically capable of adequately performing this contract) is included. If the bidder's safety record is to be considered, the evaluation states if the bidder has an acceptable record, and if not, the identifiable factors that were not satisfactory as required by the written definition and criteria for accurately determining the safety record of a bidder and the Town has complied with all other requirements of §252.0435 of the Texas Local Government Code, as amended.

SECTION 9.0: AWARDING THE BID

9.01 Policy

The Town awards bids to the vendor who meets the requirements set forth in the bid documents who offers the lowest cost or the vendor who provides goods or services at the best value for the Town pursuant to the criteria set forth in Section 252.043 of the Texas Local Government Code, as amended. If staff recommends award of a bid to a vendor who is not the lowest responsible bidder, justification for the vendor selection must be documented. In the event that no bid is deemed satisfactory, the Town may declare that all bids are unacceptable.

9.02 Disqualification of a Bidder

If a bidder has provided unsatisfactory service or products to the Town in the past, those experiences are to be thoroughly documented in order to support any later disqualifications.

A vendor who fails to provide satisfactory products, goods or services or who has breached, terminated or been terminated from a contract with the Town in the past will be removed from the Approved Vendors List for future bidding opportunities and may be disqualified from bidding on future projects.

SECTION 10.0: PROTESTING A BID

Upon selection of an offeror or bidder, all competitors must be notified in writing of the procurement results and advised of their right to appeal the decision by the Department. A protest must be submitted to Town Manager or designee within seven (7) calendar days of the date upon which the Town's written notice of procurement results is made. All such protests will be reviewed by the Town Manager or designee who will issue a written decision regarding the protest. An appeal from the decision of the Town Manager or designee may be made to Town Council and shall be placed on the Council agenda on the first available date for which notice and publication requirements may be met after a written notice of appeal is received by the Town Secretary.

SECTION 11.0: PROCUREMENT SPECIFICATIONS

A specification is a concise description of goods or services the Town seeks to buy, and the requirements the vendor must meet in order to be considered for the award. A specification may include requirements for testing, inspection or preparing an item for delivery, or preparing or installing it for use. The specification is the total description of the purchase. A good specification has four characteristics:

- **It sets the minimum acceptability of the good or service.** The term minimum acceptability is key, since the vendor must know the minimum standard to determine what to provide. Setting too high a standard means tax dollars will be wasted, while setting too low a standard means the good or service will not meet the expectations of the user.
- **It should promote competitive bidding.** The maximum number of responsible vendors should be able to bid to the specifications. Restrictive specifications decrease competition.

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- **It should contain provisions for reasonable tests and inspections for acceptability of the good or service.** The methods and timing of testing and inspecting must be indicated in the specification. Tests should refer to nationally recognized practices and standards, whenever possible.
- **It should provide for an equitable award to the lowest responsible bidder.** The buyer obtains goods or services that will perform to expectations, and the vendor is able to provide the goods or services at an equitable price.

SECTION 12.0: MODIFICATION AND TERMINATION OF CONTRACTS

12.01 Policy

All modifications or changes to a contract must be in writing. The Town Manager or designee may approve a modification or change order that increases or decreases a contract by \$15,000 or less. The Town Council must approve modifications or change orders exceeding \$15,000. The original contract price is not to be increased by more than 25%. Additionally, funding must be available to cover the cost of the price increase.

The original contract price may not be decreased by more than 25% without the consent of the contractor.

A contract awarded by the Town Council may only be terminated upon the approval of such termination by Town Council.

12.02 Requirement to Re-bid

- In the event that a change order exceeds 25% of the contract price, a new bid must be solicited using the same bidding procedures as noted in **Section 6.0**. A new bid solicitation is to be issued if the procurement of supplies, equipment or services is materially different from that specified in the previous bid process regardless of the percentage in increase in the contract price.

SECTION 13.0: DELIVERY OF GOODS

Once goods are delivered to the Town's offices, receipt of delivery is noted by signature of the receiving department or the receptionist in the Administration Building. If the receptionist receives goods, he/she will notify the department to which the goods belong.

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The person receiving the goods should make every effort to inspect the goods prior to signing the delivery ticket. If visible damage to a container being delivered is detected, it should be noted on the delivery ticket. Although damage to the contents of the package may not be seen, making this notation on the delivery ticket could make filing a claim easier if in fact the contents are damaged. Sometimes, damage to goods is concealed in packaging and the receiving party has no way of knowing of the damage.

SECTION 14.0: DISPOSAL OF SURPLUS PROPERTY

Annually, all departments shall review their assets and determine which items are no longer needed. A list of surplus, obsolete or unused supplies, materials or equipment, including description, make, model, and serial numbers should be forwarded to the Town Manager. Upon review and approval by Town Manager or designee the items on the department's lists may be transferred to other departments or sold through public auction. A copy of the items sold including amounts, names, and addresses will be provided to the Finance Department so that it can be removed from asset lists and insurance.

INVESTMENT POLICY

I. 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;

II. 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 require 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.

III. 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;

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- 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.

IV. 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.

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:

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- 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.

V. 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.

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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.

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VI. 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.
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)

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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.

VII. 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% |

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3. Certificates of Deposit	85%
4. Money Market Mutual Funds	50%
5. Authorized Pools	100%

VIII. 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

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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.

IX. 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 with 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.

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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.

X. 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.

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XI. 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.

XII. 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.

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TOWN OF TROPHY CLUB CASH HANDLING POLICY

CASH:

During hours of operation, coins, currency and checks will be secured in a designated locked drawer or cash register.

When not in use all coins, currency and checks must be stored in one of three locking bank bags assigned to each cashier and secured in the designated safe.

Each cashier will be assigned a cash till (cash drawer) for use during their scheduled shift. Cash in this till remains the property of the Town of Trophy Club and at no time will be converted to or otherwise allowed for personal use. There is only one cashier assigned per till. When not in use, the till must be secured in one of the three locking bank bags assigned to each cashier.

Cash tills are provided to perform the function of cashier only. At no time will the cashier use this till to cash checks, pay vouchers, provide petty cash, issue refunds, or any other cash related function except to make change for cash transactions, store cash received for services/goods, and store check payments received for same said functions.

Cash tills must be counted at the beginning of a shift and at shift end to ensure the till is at the issued balance. ***EACH CASH TILL MUST ALWAYS REMAIN AT THE ISSUED BALANCE.***

Cash till variances, missing tills, or theft must be reported immediately to the supervisor.

CHECKS:

Proper identification must be requested from the presenting party. Lack of identification is proper grounds for check refusal. Checks must be restrictively endorsed upon receipt (i.e. stamped "For Deposit Only" upon receipt).

Checks must be made payable to the Town of Trophy Club and are to be accepted for the amount of the purchase/transaction only.

Personal checks can not be exchanged for cash.

Checks must not be post dated or otherwise held for future processing.

Third party checks are not permitted.

REPORTING AND DEPOSITS:

Record each transaction in designated cash receipt application or cash register immediately when received. Payment type (cash, check, or credit card) must be indicated on each transaction.

Daily reconciliations are required for each cashier's shift. The reconciliation for each cashier's shift must be completed immediately at the close of his/her shift. Each cashier will prepare a

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deposit slip related to that shift's transactions. The original deposit slip and all cash and checks related to that shift's receipts must be secured in one of the cashier's bank bags and turned into the cashier's supervisor, or his/her designee. The remaining cashier's designated till will be secured in a locking bank bag assigned to the cashier. Each cashier must close out their respective transactions at the end of each shift and balance the cash and checks to the transaction report and/or the cash register tape for the same period. The supervisor or his/her designee will deliver all deposits related to the previous business day to the Finance Department along with the cash receipts report and related duplicate copy of the deposit slip.

Cash counting and/or deposit preparation must be performed out of public view.

If a cashier's cash and checks do not balance to the transaction report for the same period, the resulting shortage or overage must be reported immediately to the cashier's supervisor. The cashier will secure all relevant documents, reports, and the related cash and checks in a locking bank bag and provide such to the supervisor or his/her designee. The supervisor will notify the Director of Finance and take the locked bank bag to the Director of Finance or his/her designee. The Director of Finance and/or his/her designee will verify the shortage or overage.

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GLOSSARY

The Annual Program of Services contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been included in this document.

Accrual Basis: A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. 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.

Accrued Expenses: Expenses incurred but not due until a later date.

Administrative Transfer: An interfund transfer designed to recover General Fund expenditures conducted on behalf of Proprietary funds.

Ad Valorem Taxes (Current): All property, real, personal, tangible, intangible, annexations, additions, and improvements to property located within the taxing unit's jurisdiction, which are subject to taxation on January 1 of the current fiscal year. Each year, by ordinance, the Town Council exempts taxes on automobiles and other items from the tax levy. Following the final passage of the appropriation ordinance, Town Council sets the tax rate and levy for the fiscal year beginning October 1 and continuing through the following September 30.

Ad Valorem Taxes (Delinquent): All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which they are imposed, except when the taxing unit postpones the delinquency date due to late mailing of tax bills or successful rollback elections.

Ad Valorem Taxes (Penalty and Interest): A delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

Appropriation: A legal authorization granted by a governing body to make expenditures and to incur obligations for specific purposes.

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

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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.

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

Balanced Budget: A budget in which estimated revenues equal estimated expenditures.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the governing body for adoption and sometimes the financial plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the governing body.

Budget Adjustment: A legal procedure utilized by the Town staff and Town Council during 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 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 operational authority to present a comprehensive financial program to the Town Council.

Budget Message: The opening section of the budget which 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.

Budgeted Funds: Funds that are planned for certain uses but have not yet been formally or legally appropriated by the governing body.

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 purchase, which are usually distinguished from

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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 Improvements: A permanent addition to the Town's assets, including the design, construction or purchase of land, buildings or facilities or major renovations of the same.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

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.

Cost: (1) The amount of money or other consideration exchanged for property or services. (2) Expense.

Cost Accounting: That method of accounting, which provides for assembling and recoding all of the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specified job.

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.

Deficit: (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department: An organizational unit which has the responsibility of providing programs, activities, and functions in a related field.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service 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.

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

Division: An administrative segment of the Town, which indicates management responsibility for an operation or a group of related activities within a functional area. Divisions are the basic units of the budget upon which departments are composed.

Encumbrances: Commitments related to unperformed (executory) contracts for goods or services.

Enterprise Fund: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

Fiscal Year: The time period designated by the Town signifying the beginning and ending period for recording financial transactions. The Town of Trophy Club has specified October 1 to September 30 as its fiscal year.

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

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

Franchise Fee: This is a charge paid for the use of Town streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise fees, inspections, fees, and /or charges of every kind except only Ad Valorem and special assessment taxes for public improvements (i.e., gas, telephone and cable TV).

Full-time Equivalent (FTE): A unit of measure based on the number of hours that an employee works during the fiscal year. One FTE is equal to 2080 hours.

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Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities of government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is, therefore, also known as surplus funds.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

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 Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

Governmental Funds: Those funds through which most governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, and General Debt Service).

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

Income: A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Interfund Transfers: Amounts transferred from one fund to another to recover the charge for administrative services.

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

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one department to another department on a cost reimbursement basis.

Investments: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments.

Levy: (Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

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: Debt with a maturity of more than one year after the date of issuance.

Mixed Beverage Tax: A tax imposed on the gross receipts of a Licensee for the sale, preparation or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measureable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials 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, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (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; (5) principal and interest on long-term debt which are generally recognized when due.

Operating Budget: Plan of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Operating Expenses: Fund expenses which are directly related to the fund's primary service activities.

Operating Grants: Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.

Operating Income: The excess of fund operating revenues over operating expenses.

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Operating Revenues: Fund revenues, which are directly related to the fund's primary service activities. They consist primarily of use charges for services.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions, which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Other Financing Sources: Governmental fund general long-term debt proceeds, operating transfers out, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Overlapping Debt: The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government, which must be borne by property within each government.

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.

Productivity Measures: Productivity measures should reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate "how much" activity the division/department is performing, productivity measures identify "how well" the division/department is performing.

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.

Program Description: Describes the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

Program Goals: Program goals describe the purpose or benefit the division/department plans to provide to the community and/or organizations it serves. Goals identify the end result the division/department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

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Program Objectives: Program Objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

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

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 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.

Revenues: (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions and residual equity transfers. Under NCGA Statement 1, operating transfers in are classified separately from revenues.

Sales Tax: A general "sales tax" is levied on persons and businesses selling merchandise or services in the town limits on a retail basis. The categories for taxation are defined by state law. Money collected under authorization of this tax is for the use and benefit of the Town; however, no town may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness.

Shared Revenues: Revenues levied by one government but shared on a pre-determined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of property.

Tax Rate Limit: The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular

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area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Trial balance; A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns.

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.

Working Capital: Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances.

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Acronyms

ACLS – Advanced Cardiac Life Support

AED – Automated External Defibrillation

AMLS – Advanced Medical Life Support

BLS – Basic Life Support

CCPD – Crime Control Prevention District

CE – Certification Exam

CERT - Community Emergency Response Teams

CPR - Cardiopulmonary Resuscitation

CO – Certificates of Obligation

COLA – Cost of Living Adjustment

DCSO – Denton County Sheriff's Office

DFW – Dallas and Fort Worth

DWI – Driving While Intoxicated

EDC – Economic Development Corporation

E.g. - *for example* (from the Latin *exempli gratia*)

EMS – Emergency Medical Service

FMLA – Family Medical Leave Act

FNI - Freese and Nichols Inc.

FTE – Full Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principals

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GASB - Governmental Accounting Standards Board

GF - General Fund

GFOA – Government Finance Officers Association of the United States and Canada

GO – General Obligation

HRA - Health Reimbursement Account

HSA – Health Savings Account

HR – Human Resources

ICC – International Code Council

I.e. - in *other words* or *that is* (from the Latin *id est*)

I & S – Interest and Sinking

M & O - Maintenance and Operation

MUD – Municipal Utility District

NEC – National Election Codes

NEFDA - Northeast Fire Department Association

NISD – Northwest Independent School District

PEPP – Pre-hospital Emergency Pediatric Provider

PHTLS – Pre-hospital Trauma Life Support

P & I – Principal and Interest

PID – Public Improvement District

PPACA - Patient Protection & Affordable Care Act

PPO - Preferred Provider Organization

P & Z – Planning and Zoning

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SGR – Strategic Government Resources Inc.

SOP – Standard Operating Procedure

SRO – School Resources Officer

TC - Trophy Club

TIF – Tax Incremental Finance

TML – Texas Municipal League

TML IEBP – Texas Municipal League Intergovernmental Employee Benefits Pool

ZBA – Zoning Board of Adjustment