

GENERAL GOVERNMENTAL EXPENDITURES PER CAPITA  
LAST TEN FISCAL YEARS

<u>Year Ended September 30</u>	<u>Total Governmental Expenditures (1)</u>	<u>Per Capita Expenditures (2)</u>
1991	\$ 5,728,287	\$ 301.49
1992	6,228,838	276.83
1993	7,418,923	299.15
1994	8,825,057	300.17
1995	10,328,560	333.18
1996	11,376,983	336.60
1997	14,823,887	390.62
1998	19,510,882	459.08
1999	23,140,029	462.80
2000	26,007,634	506.97

**Notes:**

- (1) Total governmental expenditures include the General Fund and Debt Service
- (2) Based on population estimates.

**GENERAL GOVERNMENTAL ACTUAL  
EXPENDITURES BY FUNCTION  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Total Governmental Expenditures (1)</u>	<u>General Government (2)</u>	<u>Public Safety- Police</u>	<u>Public Safety- Fire</u>
1991	\$ 5,728,287	\$ 1,102,846	\$ 1,590,371	\$ 896,916
1992	6,228,838	993,627	1,770,885	1,008,565
1993	7,418,923	907,226	2,049,111	1,277,986
1994	8,825,057	983,355	2,336,606	1,572,717
1995	10,328,559	1,043,696	2,903,670	1,673,524
1996	11,376,983	1,248,346	3,230,853	1,834,708
1997	14,823,887	2,261,911	3,199,876	1,956,673
1998	19,510,882	3,101,664	3,961,439	2,810,430
1999	23,140,029	3,843,031	4,149,547	3,311,854
2000	26,007,634	4,532,357	4,463,628	3,541,487

**Notes:**

- (1) Includes General Fund and Debt Service Fund expenditures.
- (2) Expenditures under the column heading "General Government" include those for Legislative Services, Administrative Services, Community Services-Administration, Human Resources, Management Information Services and Financial Services.
- (3) Expenditures under the column heading "Community Development" include those for Building Inspection, Construction Inspection and Economic Development.
- (4) Public Works expenditures include those for Solid Waste and Street Operations.
- (5) Culture and Recreation includes Parks and Recreation, Library, Facilities Management, and Community Support expenditures.

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*Town of Flower Mound, Texas*  
2001-2002 ANNUAL BUDGET

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<u>Community Development (3)</u>	<u>Public Works (4)</u>	<u>Culture and Recreation (5)</u>	<u>Debt Service</u>
\$ 298,289	\$ 460,847	\$ 452,641	\$ 926,377
414,945	565,827	468,285	1,006,704
540,572	460,318	1,195,210	988,500
625,075	674,532	1,581,885	1,050,887
769,306	592,258	2,107,555	1,238,550
827,764	1,636,057	1,397,679	1,201,576
1,323,692	2,284,597	2,037,670	1,759,468
1,482,739	2,975,092	2,634,720	2,544,798
1,745,789	3,554,517	3,187,304	3,347,987
1,951,265	2,985,087	3,605,239	4,928,571

**GENERAL REVENUES BY SOURCE  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Total Revenue (1)</u>	<u>Taxes</u>			
		<u>General Property Tax</u>	<u>Franchise Tax</u>	<u>Sales Tax</u>	<u>Other Non-Property Taxes</u>
1991	\$ 5,882,950	\$ 3,639,184	\$ 373,413	\$ 411,552	\$ 21,584
1992	7,144,971	3,970,994	417,783	525,670	165,637
1993	8,551,214	4,358,673	494,202	703,167	242,931
1994	9,661,792	4,804,198	627,249	898,337	343,319
1995	11,643,873	5,790,131	743,778	1,093,398	552,966
1996	13,710,322	6,998,710	857,065	1,682,469	304,501
1997	16,168,376	7,964,237	1,087,981	1,614,647	471,500
1998	20,709,791	9,459,109	1,289,684	2,002,001	629,283
1999	22,391,635	11,017,662	2,189,105	2,426,323	350,593
2000	25,826,970	13,504,168	2,556,354	3,034,090	434,060

**Notes:**

- (1) Includes General Fund and Debt Service Fund revenue.
- (2) Other revenue includes interest earned on investments.

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*Town of Flower Mound, Texas*  
2001-2002 ANNUAL BUDGET

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<u>Licenses and Permits</u>	<u>Inter- govern- mental</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>	<u>Other Revenue (2)</u>
\$ 653,212	\$ 132,354	\$ 318,890	\$ 139,574	\$ 193,187
1,088,834	143,109	462,869	116,556	253,519
1,280,473	120,855	966,856	146,736	237,321
1,351,246	111,592	1,120,761	187,289	217,801
1,459,404	128,975	1,270,257	253,616	351,348
1,508,985	118,870	1,475,343	317,881	446,498
2,135,817	135,401	1,446,461	330,329	982,003
2,735,556	115,213	1,977,889	475,326	2,025,730
2,425,843	147,756	2,206,957	619,057	1,008,339
2,097,023	155,827	2,408,693	639,897	996,858

**RATIO COMPOSITION OF GENERAL REVENUES BY SOURCE  
LAST TEN FISCAL YEARS**

Total Revenue (1)	Taxes			
	General Property Tax	Franchise Tax	Sales Tax	Other Non-Property Taxes
\$5,882,950	61.9%	6.3%	7.0%	0.4%
7,144,971	55.6%	5.8%	7.4%	2.3%
8,551,214	51.0%	5.8%	8.2%	2.8%
9,661,792	49.7%	6.5%	9.3%	3.5%
11,643,873	49.7%	6.4%	9.4%	4.8%
13,710,322	51.0%	6.3%	12.3%	2.2%
16,168,376	49.3%	6.7%	10.0%	2.9%
20,709,791	45.7%	6.2%	9.7%	3.0%
22,391,635	49.2%	9.8%	10.8%	1.6%
25,826,970	52.3%	9.9%	11.7%	1.7%

**Notes:**

- (1) Includes General Fund and Debt Service Fund revenue.
- (2) Other revenue includes interest earned on investments.

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Town of Flower Mound, Texas  
2001-2002 ANNUAL BUDGET

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<u>Licenses and Permits</u>	<u>Intergovernmental</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>	<u>Other Revenue (2)</u>
11.1%	2.2%	5.4%	2.4%	3.3%
15.2%	2.0%	6.5%	1.6%	3.5%
15.0%	1.4%	11.3%	1.7%	2.8%
14.0%	1.2%	11.6%	1.9%	2.3%
12.5%	1.1%	10.9%	2.2%	3.0%
11.0%	0.9%	10.8%	2.3%	3.3%
13.2%	0.8%	8.9%	2.1%	6.1%
13.2%	0.6%	9.6%	2.2%	9.8%
10.8%	0.6%	9.9%	2.8%	4.5%
8.1%	0.6%	9.3%	2.5%	3.9%

**SUMMARY OF TAX COLLECTION ACTIVITY  
FISCAL YEAR ENDED SEPTEMBER 30, 2000**

Tax Year	Rate	Assessed Value	Assessed Tax	Balance October 1, 1999	Current Year Taxes	Adjustments	Collections	Balance September 30, 2000	
1975	0.5000	\$ 37,868,765	\$ 189,345	3	\$ -	\$ -	\$ -	\$ 3	
1976	0.5500	38,771,895	213,245	3	-	-	-	3	
1977	0.8300	37,851,790	314,170	4	-	-	-	4	
1978	0.6100	59,265,145	361,517	19	-	-	-	19	
1979	0.3200	120,708,010	386,266	37	-	-	-	37	
1980	0.3900	115,029,446	448,615	49	-	-	-	49	
1981	0.3900	121,045,778	472,079	59	-	-	4	55	
1982	0.3472	196,273,083	681,460	99	-	-	4	95	
1983	0.3609	209,655,611	756,647	109	-	-	-	109	
1984	0.3734	246,746,846	921,353	236	-	-	5	231	
1985	0.4813	361,208,535	1,738,497	577	-	( 46)	8	523	
1986	0.4590	508,548,752	2,334,239	1,019	-	-	8	1,011	
1987	0.4965	597,852,297	2,968,337	2,928	-	( 80)	35	2,813	
1988	0.5429	635,262,203	3,448,839	4,383	-	( 181)	39	4,163	
1989	0.5098	712,297,959	3,631,295	3,531	-	( 267)	50	3,214	
1990	0.5238	683,913,387	3,671,465	9,062	-	( 388)	3,156	5,518	
1991	0.5238	724,885,747	3,797,561	7,355	-	( 261)	314	6,780	
1992	0.5040	822,767,012	4,270,868	7,688	-	-	2,366	5,322	
1993	0.4812	967,695,664	4,719,881	13,348	-	1,275	10,065	4,558	
1994	0.4570	1,197,390,633	5,472,210	19,089	-	20,878	22,986	16,981	
1995	0.4500	1,500,157,193	6,750,713	18,947	-	21,654	23,427	17,174	
1996	0.4500	1,740,207,111	7,830,976	23,095	-	22,886	26,280	19,701	
1997	0.4500	2,045,069,624	9,120,247	23,099	-	23,777	24,105	22,771	
1998	0.4500	2,387,143,045	10,653,547	60,576	-	22,770	48,433	34,913	
1999	0.4500	2,948,590,099	-	-	13,162,443	205,630	13,270,663	97,410	
				<u>\$ 195,315</u>	<u>\$ 13,162,443</u>	<u>\$ 317,647</u>	<u>\$ 13,431,948</u>	<u>\$ 243,457</u>	
								Allowance for uncollectible accounts	<u>( 48,634)</u>
								Net Taxes Receivable	<u>\$ 194,823</u>

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE  
OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed Value To Actual Value</u>
1991	\$ 683,913,387	\$ 683,913,387	100%
1992	724,885,747	724,885,747	100%
1993	822,767,012	822,767,012	100%
1994	967,695,664	967,695,664	100%
1995	1,197,390,633	1,197,390,633	100%
1996	1,500,157,193	1,500,157,193	100%
1997	1,740,207,111	1,740,207,111	100%
1998	2,045,069,624	2,045,069,624	100%
1999	2,387,143,045	2,387,143,045	100%
2000	2,948,590,099	2,948,590,099	100%

**PROPERTY TAX LEVIES AND TAX COLLECTIONS  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Adjusted Tax Levy</u>	<u>Current Years' Taxes Collected</u>	<u>Percent of Current Levy Collected</u>
1991	\$3,671,465	\$3,564,437	97.1%
1992	3,848,735	3,778,387	98.2%
1993	4,270,868	4,214,390	98.7%
1994	4,719,881	4,684,373	99.2%
1995	5,582,878	5,539,982	99.2%
1996	6,786,579	6,750,713	99.5%
1997	7,881,203	7,831,771	99.4%
1998	9,305,171	9,251,655	99.4%
1999	10,924,718	10,864,142	99.4%
2000	13,368,073	13,270,663	99.3%

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<u>Prior Years' Taxes Collected</u>	<u>Total Collections</u>	<u>Total Collections as Per Cent of Tax Levy</u>	<u>Accumulated Delinquent Taxes</u>	<u>Ratio Accumulated Delinquent Taxes to Current Levy</u>
\$40,859	\$3,605,296	98.2%	\$247,492	6.7%
121,743	3,900,130	101.3%	203,093	5.3%
69,921	4,284,311	100.3%	196,280	4.6%
83,006	4,767,379	101.0%	146,554	3.1%
119,672	5,659,654	101.4%	235,644	4.2%
173,345	6,924,058	102.0%	163,443	2.4%
61,919	7,893,690	100.2%	136,147	1.7%
118,860	9,370,515	100.7%	104,388	1.1%
91,674	10,955,816	100.3%	142,258	1.3%
161,285	13,431,948	100.5%	146,047	1.1%

**ANALYSIS OF SALES TAX REVENUE  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Sales Tax Revenue</u>	<u>Per Cent Change From Prior Year</u>	<u>Equivalent of Ad Valorem Tax Rate</u>	<u>Per Cent of Ad Valorem Tax Levy</u>	<u>Sales Tax Per Capita</u>
1991	\$ 411,552	16.9%	0.060	11.2%	\$ 21.66
1992	525,670	27.7%	0.073	13.7%	23.36
1993	703,167	33.8%	0.085	16.5%	28.35
1994	898,337	27.8%	0.093	19.0%	30.56
1995	1,093,398	21.7%	0.091	20.0%	35.27
1996	1,682,469	53.9%	0.112	24.8%	49.78
1997	1,614,647	-4.0%	0.093	20.5%	42.55
1998	2,002,001	24.0%	0.098	21.5%	47.11
1999	2,426,323	21.2%	0.102	22.8%	48.53
2000	3,034,090	25.0%	0.103	22.7%	59.14

**UTILITY FRANCHISE FEES BY SOURCE  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Electric</u>	<u>Gas</u>	<u>Cable</u>
1991	\$ 261,235	\$ 33,492	\$ 24,636
1992	284,476	39,556	32,230
1993	312,664	43,906	38,948
1994	422,358	61,502	50,055
1995	476,017	66,333	87,083
1996	568,872	77,391	94,547
1997	694,882	91,508	124,936
1998	797,293	109,810	158,968
1999	990,999	99,347	189,837
2000	1,029,216	105,724	255,059

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*Town of Flower Mound, Texas*  
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<u>Telephone</u>	<u>Solid Waste</u>	<u>Water</u>	<u>Total</u>
\$ 42,905	\$ 11,145	\$ -	\$ 373,413
47,291	14,230	-	417,783
64,974	33,710	-	494,202
67,218	26,116	-	627,249
93,772	20,573	-	743,778
91,126	25,129	-	857,065
108,318	68,337	-	1,087,981
137,993	85,620	-	1,289,684
156,838	100,682	651,402	2,189,105
290,094	117,655	758,606	2,556,354

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
SEPTEMBER 30, 2000**

<u>Taxing Body</u>	<u>Net Bonded Debt</u>	<u>Percentage of Debt Applicable to Town</u>	<u>Town of Flower Mound Share of Debt</u>
Town of Flower Mound	\$ 48,945,000	100.00%	\$ 48,945,000
Lewisville Independent School District	377,697,515	15.89%	60,016,135
Argyle Independent School District	15,299,481	0.21%	32,129
Denton Independent School District	177,362,250	0.22%	390,197
Northwest Independent School District	42,901,687	1.67%	716,458
Denton County	<u>107,177,571</u>	13.79%	<u>14,779,787</u>
Total Direct and Overlapping Bonded Debt	\$ <u>769,383,504</u>		\$ <u>124,879,706</u>

Ratio Direct and Overlapping Bonded Debt  
to Taxable Assessed Valuation (valued  
at 100% of market value)

3.60%

Per Capita Direct and Overlapping Bonded Debt

\$ 2,434

**Sources:**

For net bonded debt, First Southwest Company, September 30, 2000.

For percentage of debt applicable to Town, Texas Municipal Report prepared by the  
Municipal Advisory Council of Texas.

**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$100 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS**

Fiscal Year Ended	Town of Flower Mound	Lewisville Independent School District	Argyle Independent School District	Denton Independent School District	Northwest Independent School District	County Education District	Denton County	Total
1991	\$ 0.5238	\$ 1.1880	\$ 1.4853	\$ 1.2280	\$ 1.3537	-	\$ 0.2647	\$ 6.04
1992	0.5238	0.4876	0.6353	0.6200	0.5400	0.8450	0.2844	3.94
1993	0.5040	0.4876	0.6403	0.6250	0.5350	0.8405	0.2944	3.93
1994	0.4812	1.3900	1.4800	1.5602	1.4950	-	0.2994	6.71
1995	0.4570	1.4050	1.5723	1.5277	1.5888	-	0.2784	6.83
1996	0.4500	1.4370	1.5500	1.6607	1.6293	-	0.2669	6.99
1997	0.4500	1.5160	1.6400	1.7750	1.6758	-	0.2559	7.31
1998	0.4500	1.6100	1.7700	1.8500	1.6625	-	0.2488	7.59
1999	0.4500	1.5671	1.7400	1.7000	1.7047	-	0.2350	7.40
2000	0.4500	1.6100	1.7760	1.8440	1.6914	-	0.2319	7.60
2001	0.4497	1.6700	1.75447	1.8540	1.84381	-	0.25193	9.67

Source: Representatives of the taxing jurisdictions.

**RATIO OF NET BONDED DEBT  
TO ASSESSED VALUE AND  
NET BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Assessed Value</u>	<u>Bonded Debt</u>	<u>Less Debt Payable From Utility Revenue</u>
1991	\$ 683,913,387	\$ 7,635,000	\$ -
1992	724,885,747	7,885,000	-
1993	822,767,012	7,430,000	-
1994	967,695,664	8,650,000	1,471,600
1995	1,197,390,633	9,140,000	1,448,200
1996	1,500,157,193	9,290,000	1,424,800
1997	1,740,207,111	25,445,000	1,401,400
1998	2,045,069,624	31,900,000	1,248,000
1999	2,387,143,045	44,915,000	1,086,800
2000	2,948,590,099	48,945,000	868,400

**Note:**

This schedule was revised to reflect the Bonded Debt to include only General Obligation Bonds, Certificates of Obligations, and the tax supported debt. In the past, all outstanding debt for the Town was included in Bonded Debt (i.e.: Revenue Bonds).

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Town of Flower Mound, Texas  
2001-2002 ANNUAL BUDGET

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<u>Less Debt Service Fund Balance</u>	<u>Net Bonded Debt</u>	<u>Ratio Net General Bonded Debt to Assessed Value</u>	<u>Estimated Population</u>	<u>Net General Bonded Debt Per Capita</u>
\$ 164,525	\$ 7,470,475	1.09%	19,000	\$ 393
249,379	7,635,621	1.05%	22,500	339
305,878	7,124,122	0.87%	24,800	287
306,019	6,872,381	0.71%	29,400	234
253,612	7,709,588	0.64%	31,000	249
317,027	7,548,173	0.50%	33,800	223
277,446	23,766,154	1.37%	37,950	626
506,217	30,145,783	1.47%	42,500	709
666,948	43,161,252	1.81%	50,000	863
175,684	47,900,916	1.62%	51,300	934

**RATIO OF GENERAL OBLIGATION DEBT SERVICE EXPENDITURES  
TO TOAL GOVERNMENTAL EXPENDITURES  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest and Fiscal Charges</u>	<u>Total General Obligation Debt Service</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of General Obligation Debt Service to Total General Expenditures</u>
1991	\$ 175,000	\$ 751,377	\$ 926,377	\$ 5,728,287	16.17%
1992	370,000	636,704	1,006,704	6,228,838	16.16%
1993	455,000	533,500	988,500	7,418,923	13.32%
1994	529,200	521,687	1,050,887	8,825,057	11.91%
1995	751,600	486,950	1,238,550	10,328,559	11.99%
1996	756,600	444,976	1,201,576	11,376,983	10.56%
1997	1,296,600	442,578	1,759,468	14,823,887	11.87%
1998	936,600	1,604,392	2,544,798	19,510,882	13.04%
1999	1,683,800	1,664,187	3,347,987	23,140,029	14.47%
2000	2,535,600	2,392,971	4,928,571	26,007,634	18.95%

**SIX-YEAR GENERAL FUND SUMMARY**

	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>
Beginning Fund Balance \$	1,458,217	\$ 1,603,402	\$ 5,862,163	\$ 7,156,434	\$ 6,320,842	\$ 4,690,447
Revenues	10,557,730	12,445,331	14,448,489	16,951,764	18,882,917	21,389,663
Expenditures	( 9,090,010)	( 10,175,407)	( 13,064,419)	( 16,966,084)	( 19,792,042)	( 21,079,063)
Other Funding Sources (Uses)	<u>( 1,322,535)</u>	<u>1,988,837</u>	<u>( 313,085)</u>	<u>( 821,272)</u>	<u>( 721,270)</u>	<u>95,095</u>
Revenue Over (Under) Expenditures	<u>145,185</u>	<u>4,258,761</u>	<u>1,070,985</u>	<u>( 835,592)</u>	<u>( 1,630,395)</u>	<u>405,695</u>
Net Effect due to change in Accounting method	<u>-</u>	<u>-</u>	<u>223,286</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 1,603,402</u>	<u>\$ 5,862,163</u>	<u>\$ 7,156,434</u>	<u>\$ 6,320,842</u>	<u>\$ 4,690,447</u>	<u>\$ 5,096,142</u>

**GENERAL FUND BALANCE COMPARED TO ANNUAL EXPENDITURES  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Unreserved Fund Balance</u>	<u>Annual Expenditures</u>	<u>Balance as % of Expenditures</u>
1991	\$ 1,685,398	\$ 4,801,910	35.1%
1992	2,416,677	5,222,134	46.3%
1993	2,030,833	6,430,423	31.6%
1994	1,458,217	7,774,170	18.8%
1995	1,603,402	9,090,009	17.6%
1996	5,862,163	10,175,407	57.6%
1997	7,118,501	13,064,419	54.5%
1998	5,468,473	16,966,084	32.2%
1999	3,978,933	19,792,042	20.1%
2000	4,717,248	21,079,063	22.4%

**SUMMARY OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
ENTERPRISE FUND  
LAST TEN FISCAL YEARS**

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Retained Earnings beginning of year	\$ <u>6,157,051</u>	\$ <u>8,745,296</u>	\$ <u>10,863,440</u>	\$ <u>14,427,620</u>	\$ <u>20,011,119</u>	\$ <u>23,224,470</u>
Plus: Operating Revenue	6,615,416	8,388,249	11,320,326	15,518,865	17,328,696	20,608,352
Less: Operating expenses before depreciation	<u>4,130,888</u>	<u>5,492,784</u>	<u>7,010,913</u>	<u>8,505,124</u>	<u>12,245,281</u>	<u>13,722,728</u>
Net operating income before interest and depreciation	2,484,528	2,895,465	4,309,413	7,013,741	5,083,415	6,885,624
Plus: Interest income	960,897	621,460	674,486	846,012	864,948	1,422,225
Less: Depreciation	( 1,118,217)	( 1,704,709)	( 1,893,838)	( 2,173,203)	( 2,330,192)	( 2,372,621)
Net interest expense	( 546,470)	( 501,579)	( 451,985)	( 416,455)	( 374,784)	( 962,987)
Operating transfers	<u>-</u>	<u>-</u>	<u>( 71,552)</u>	<u>( 862,619)</u>	<u>( 1,285,551)</u>	<u>( 1,174,410)</u>
Net increase (decrease) in retained earnings	1,780,738	1,310,637	2,566,524	4,407,476	1,957,836	3,797,831
Net adjustment to retained earnings	<u>807,507</u>	<u>807,507</u>	<u>997,656</u>	<u>1,176,023</u>	<u>1,255,515</u>	<u>1,248,587</u>
Retained earnings end of year	<u>\$ 8,745,296</u>	<u>\$ 10,863,440</u>	<u>\$ 14,427,620</u>	<u>\$ 20,011,119</u>	<u>\$ 23,224,470</u>	<u>\$ 28,270,888</u>

**SCHEDULE OF DEBT SERVICE COVERAGE  
ENTERPRISE FUND  
LAST TEN FISCAL YEARS**

Year Ended September 30	Total Revenue Available For Debt Service (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1991	\$ 5,159,687	\$ 1,774,873	\$ 3,384,814	\$ 673,094	\$ 387,408	\$ 1,060,502	3.19
1992	6,448,629	2,104,414	4,344,215	496,938	706,495	1,203,433	3.61
1993	7,780,047	2,796,877	4,983,170	488,125	662,544	1,150,669	4.33
1994	8,346,996	3,336,109	5,010,887	548,800	647,450	1,196,250	4.19
1995	9,255,290	4,130,888	5,124,402	588,400	546,229	1,134,629	4.52
1996	10,357,667	5,492,784	4,864,883	642,944	502,951	1,145,895	4.25
1997	11,320,326	7,010,913	4,309,413	688,736	452,541	1,141,277	3.78
1998	15,518,865	8,505,124	7,013,741	614,596	399,821	1,014,417	6.91
1999	17,328,696	12,245,281	5,083,415	666,200	330,122	996,322	5.10
2000	20,608,352	13,722,728	6,885,624	1,078,400	891,970	1,970,370	3.49

**Notes:**

- (1) Includes amount received in current year from water and sewer impact fees. Does not include interest earned on the investment of Revenue Bond proceeds.
- (2) Does not include depreciation.

**PRINCIPAL TAXPAYERS  
AS CERTIFIED FOR THE TAX ROLL DATED JANUARY 1, 1999**

<u>Name of Taxpayer</u>	<u>1999 Taxable Value</u>	<u>Percent of Total Taxable Value</u>
1. Bridlewood, Ltd.	\$ 15,932,835	0.54%
2. General Telephone Company	15,877,698	0.54%
3. Texas Utilities Electric Co.	13,101,910	0.44%
4. Security Capital Pacific Inc.	12,619,860	0.43%
5. Albertsons Inc.	11,447,711	0.39%
6. CoServe Electric Co-Op, Inc.	7,591,810	0.26%
7. Communications Services, Inc.	7,500,000	0.25%
8. Flowermound Highlands LP	7,087,731	0.24%
9. Preston Exploration Co.	6,768,037	0.23%
10. North Dallas Retail Fund	<u>6,040,796</u>	<u>0.20%</u>
Total Taxable Value of 10 Largest Taxpayers	103,968,388	3.53%
Total Taxable Value of Other Taxpayers	<u>2,844,621,711</u>	<u>96.47%</u>
Total Taxable Value - All Taxpayers	<u>\$ 2,948,590,099</u>	<u>100.00%</u>

Source: Denton County Appraisal District

**CONSTRUCTION ACTIVITY  
LAST TEN FISCAL YEARS**

<u>Year Ended September 30</u>	<u>Total Building Permits Issued</u>	<u>Value All Permits</u>	<u>Residential</u>		<u>Commercial/Industrial</u>	
			<u>Permits</u>	<u>Value</u>	<u>Permits</u>	<u>Value</u>
1991	643	\$ 65,724,967	635	\$ 59,808,467	8	\$ 5,916,500
1992	1,101	111,803,688	1,095	101,789,404	6	10,014,284
1993	1,355	135,123,834	1,351	127,870,796	4	7,253,038
1994	1,326	137,384,918	1,318	128,683,918	8	8,701,000
1995	1,391	154,210,983	1,376	144,192,149	15	10,018,834
1996	1,159	185,721,283	1,121	156,043,151	38	29,678,132
1997	1,410	308,418,779	1,362	259,670,162	48	48,748,617
1998	1,708	432,637,395	1,665	352,775,652	43	79,861,743
1999	1,602	360,304,425	1,499	308,449,493	103	51,854,932
2000	1,186	297,285,143	1,079	270,625,997	107	26,659,146

**Notes:**

- (1) Building permits and valuation from Development Services department.

**SCHEDULE OF WATER AND SEWER RATES  
(EFFECTIVE OCTOBER 1, 1985)**

<u>Meter Size</u>	<u>Minimum Monthly Bill Expenditures</u>	<u>Charge Per Additional 1,000 Gallons</u>
3/4" or 5/8"	\$14.62	\$2.10
1"	24.61	2.10
1-1/2"	41.26	2.10
2"	61.24	2.10
3"	114.52	2.10
4"	174.46	2.10
6"	340.96	2.10

Note: During the months of June - September, water usage over 15,000 gallons is billed at \$2.88 per 1,000 gallons.

Water Impact Fees      \$674.00 (minimum)

**RATES FOR SEWER SERVICE:**

First 2,000 gallons                      \$9.92 per month (minimum)  
Over 2,000 gallons                      \$2.48 per 1,000 gallons

**Residential Customers:**

Monthly bill based on average consumption during winter months of December, January and February. No maximum. If no winter average is determined, charge is based on the rates above, not to exceed \$23.04 per month,

**Commercial Customers:**

Monthly bill based on actual metered water use. No maximum.

**Sewer Impact Fees:**

\$1,396.00 per residential equivalent unit.

**DEMOGRAPHICS STATISTICS  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population</u>	Unemployment Rate (September)	<u>Utility Connections</u>			<u>School Enrollment</u>
		<u>Denton County</u>	<u>Electric</u>	<u>Water</u>	<u>Gas</u>	
1991	19,000	5.5%	7,061	5,333	4,323	5,449
1992	22,500	6.3%	7,950	6,236	5,082	5,968
1993	24,800	4.2%	9,263	7,538	5,395	6,516
1994	29,400	4.2%	10,673	9,136	7,030	7,823
1995	31,000	3.7%	11,860	10,048	8,661	7,802
1996	33,800	2.4%	13,327	11,206	9,953	7,900
1997	37,950	2.4%	13,344	12,953	11,000	9,768
1998	42,500	2.0%	14,776	15,102	10,767	10,963
1999	50,000	2.0%	17,716	16,565	13,441	12,328
2000	51,300	2.7%	18,719	17,749	14,286	12,754

Sources:

- (1) Unemployment rates from Texas Employment Commission.
- (2) Utility connections from business office of each utility as of September 30.
- (3) School enrollment data provided by superintendent's office, Lewisville Independent School District.

**SCHEDULE OF INSURANCE COVERAGES  
TEXAS MUNICIPAL LEAGUE INTERGOVERNMENTAL RISK POOL  
POLICY PERIOD 10/1/2001 - 9/30/2002**

TYPE OF COVERAGE	COVERAGE LIMITS		DEDUCTIBLE	PREMIUM
1 Worker's Compensation	N/A	N/A	N/A	N/A
2 General Liability <sup>1</sup>	\$ 2,000,000	per occurrence	\$ -	\$ 38,096
	\$ 4,000,000	aggregate	\$ -	\$ -
Fire Damage Limit	\$ 50,000	per occu & aggregate	\$ -	\$ -
Medical Expense Limit	\$ 5,000	per occu & aggregate	\$ -	\$ -
Employee Benefits Liability	\$ 4,000,000	per occu & aggregate	\$ 1,000	\$ -
3 Incidental Medical Malpractice	Same as GL		\$ -	\$ incl in GL
4 Law Enforcement Liability <sup>2</sup>	\$ 2,000,000	per occurrence	\$ 2,500	\$ 23,227
	\$ 4,000,000	aggregate		
5 Errors & Omissions Liability <sup>3</sup> (Public Officials)	\$ 3,000,000	wrongful act	\$ 10,000	\$ 45,519
	\$ 6,000,000	aggregate		
6 Real & Personal Property <sup>4</sup>	\$ 41,549,169	blanket repl cost	\$ 500	\$ 51,853
Flood Limit	\$ 41,549,169	blanket repl cost	\$ 25,000	
Earthquake Limit	\$ 41,549,169	blanket repl cost	\$ 25,000	
Valuable Papers	\$ 25,000	replacement cost	\$ 250	
Accounts Receivable	\$ 25,000	replacement cost	\$ 250	incl in R&PP
EDP Equipment/Media	\$ 50,000	replacement cost	\$ 250	
7 Mobile Equipment (Inland Marine) Valuable Papers Accounts Receivable EDP Equipment/Media	\$ 3,567,478	replacement cost	\$ 250	\$ 8,214
8 Boiler & Machinery	\$ 27,193,780	blanket repl cost	\$ 500	incl in R&PP
	\$ 1,000,000	accident limit		
9 Public Employee Dishonesty (Crime) Theft, Disappearance & Destruction	\$ 150,000	per occurrence	\$ -	\$ 1,696
Inside Premises	\$ 150,000	per occurrence	\$ -	\$ 1,480
Outside Premises	\$ 150,000	per occurrence	\$ -	incl in Crime
Forgery or Alteration	\$ 150,000	per occurrence	\$ -	\$ 392
Computer Fraud	\$ 150,000	per occurrence	\$ -	\$ 271
10 Public Official - Fidelity Bonds Town Manager Town Secretary Town Treasurer Municipal Court Administrator Cash & Debt Manager	\$ 150,000	per occurrence	\$ -	incl in Crime
	\$ 150,000	per occurrence	\$ -	incl in Crime
	\$ 150,000	per occurrence	\$ -	incl in Crime
	\$ 150,000	per occurrence	\$ -	incl in Crime
	\$ 150,000	per occurrence	\$ -	incl in Crime
11 Auto Liability <sup>5,6</sup>	\$ 2,000,000	per occurrence/ACV	\$ -	\$ 32,586
	\$ 4,000,000	aggregate		
Medical payments	\$ 25,000	medical payments		
Auto Physical Damage	\$ 2,217,056	per occurrence/ACV	\$ 500	\$ 33,259
Auto Catastrophic	\$ 163,874	per occurrence/ACV	\$ 10,000	\$ 251
<b>TOTAL</b>				<b>\$ 236,844</b>

<sup>1</sup> Sudden events involving pollution provided at the occurrence limit shown or \$2,000,000, whichever is less.

<sup>2</sup> E & O retroactive date available for 5 years prior to the effective date of coverage at no additional contribution.

<sup>3</sup> LEL retroactive date available for 5 years prior to the effective date of coverage at no additional contribution.

<sup>4</sup> Real and Personal Property deductible is on a per occurrence basis, rather than a per building basis, and there is no coinsurance penalty.

<sup>5</sup> Automobile Medical Payments Coverage is included automatically for all automobiles with a design capacity of six passengers or less.

For larger capacity vehicles, coverage is available subject to an additional contribution. The deductible for Automobile Medical Payments Coverage is the same as the deductible elected for Automobile Liability.

<sup>6</sup> Deductible applies per vehicle, subject to a \$1,000 maximum deductible for any occurrence involving two or more vehicles.

**TOWN OF FLOWER MOUND, TX  
MISCELLANEOUS STATISTICAL DATA  
SEPTEMBER 30, 2000**

2000 Population Estimate	51,300
<i>Source: North Central Texas Council of Governments.</i>	
Registered Voters	31,437
<i>Source: Denton County Voter Registrar</i>	
Town Government Information	
Date of Incorporation	February 25, 1961
Date Home Rule Charter Adopted	November 3, 1981
Form of Government	Council-Manager
<i>Source: Town of Flower Mound Legislative Services Department</i>	
Town Employees	
Full Time	320
Part Time	44
Volunteers (including Fire and Emergency Services)	15
<i>Source: Town of Flower Mound Human Resources Division</i>	
Area of Square Miles	44
<i>Source: Town of Flower Mound Development Services Department</i>	
Town Streets	
Miles of Improved Streets	195
Miles of Unimproved Streets	9
Miles of Storm Sewer Drains	118
<i>Source: Town of Flower Mound Street Operations Division</i>	
Building Permits (FY 1999-2000)	
Residential Permits Issued	1,079
Value	\$270,625,997
Commercial Permits Issued	107
Value	\$26,659,146
<i>Source: Town of Flower Mound Building Inspections Division</i>	
Municipal Water	
Water Customers	17,749
Sewer Customers	15,627
Average Daily Consumption (gallons)	10,120,000
<i>Source: Town of Flower Mound Utility Billing Division</i>	
Miles of Water Mains	210
<i>Source: Town of Flower Mound Utility Line Maintenance Division</i>	
Fire Protection and Suppression	
Stations	3
Employees (regular )	53
Employees (volunteer)	9
Fire Hydrants	1,835
<i>Source: Town of Flower Mound Fire and Emergency Services</i>	

**(continued)**

**MISCELLANEOUS STATISTICAL DATA  
SEPTEMBER 30, 2000**

Police Protection	
Employees (regular)	77
Employees (part-time)	31
<i>Source: Town of Flower Mound Police Services Department</i>	
Education-Lewisville ISD	
Campuses in Flower Mound	15
Classroom Teachers	877
Students Enrolled	12,754
Percentage of Average Daily Attendance	96.4%
<i>Source: Lewisville Independent School District Communications Office</i>	
Parks and Recreation	
Developed	
Parks	30
Acres	341.1
Undeveloped	
Parks	11
Acres	147.2
<i>Source: Town of Flower Mound Parks and Recreation Division</i>	