

**The Town of Flower Mound Police Services Badge:**

The badge, worn by Flower Mound Police officers, is a shield with the State of Texas Seal, and the words “Flower Mound, TX.” These symbols represent the upholding of the laws of the State of Texas and the Town of Flower Mound.

**TOWN OF FLOWER MOUND, TEXAS  
ORDINANCE NO. 50-02**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2002 AND ENDING SEPTEMBER 30, 2003 AND MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; ESTABLISHING A SINKING FUND FOR EXISTING TOWN FINANCIAL OBLIGATIONS; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE INTEREST ON SUCH SINKING FUND OBLIGATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Manager has caused to be filed with the Town Secretary a budget to cover all proposed expenditures of the government of the Town for the fiscal year beginning October 1, 2002, and ending September 30, 2003; and

**WHEREAS**, said budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and

**WHEREAS**, said budget has been filed with the Town Secretary and has been available for inspection by any taxpayer; and

**WHEREAS**, notice of public hearing on the proposed Annual Budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and

**WHEREAS**, one (1) such public hearing was held on August 19, 2002, prior approval of which date being hereby ratified and confirmed by the Town Council, and all those wishing to speak on the budget were heard; and

**WHEREAS**, the Town Council has studied said budget and listened to the comments of the taxpayers at the public hearings held, and therefore has determined that the budget attached in fund total hereto is in the best interest of the Town of Flower Mound; and

**WHEREAS**, in Town Ordinance No. 58-97, the Town Council created a Sinking Fund for the funding of a contract of employment and the Town Council

has determined it is in the best interest of the Town that such obligation created thereby be continued.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, THAT:**

**SECTION 1**

The budget attached in fund total hereto as Exhibit "A", and incorporated herein for all purposes, is adopted for the fiscal year beginning October 1, 2002, and ending September 30, 2003, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget. The budget includes a contingent appropriation in the General Fund of \$2,763,621 (i.e., 10 percent of total expenditures) to be used in the event of unforeseen items of expenditure. Such contingent appropriations shall be under the control of the Town Manager and distributed by him, after approval of the Town Council.

**SECTION 2**

From and after the effective date of this Ordinance, the Deputy Town Manager/CFO is hereby directed to create and maintain, through September 30, 2003, unless said Employment Agreement is terminated pursuant to its terms before such date, a Sinking Fund for the payment of the debt created by the Town's Employment Agreement with the Town Manager. The Sinking Fund shall consist of two percent (2%) of the gross base salary due and owing the Town Manager through September 30, 2003, as referenced in Section 1 of the Employment Agreement, or any other amount approved by the Town Council. Further, the proceeds placed into the Sinking Fund for this fiscal year (2002-2003) shall be from the Town's ad valorem tax and there shall be annually assessed and collected in due time, form, and manner, a direct and continuing ad valorem tax on all taxable property within the corporate limits of the Town at a rate from year to year, within the limitations prescribed by law, on each one hundred dollars valuation of taxable property as will be sufficient to provide funds to satisfy any obligations under the Employment Agreement during the fiscal year.

**SECTION 3**

No expenditure of the funds of the Town shall hereafter be made except in strict compliance with said budget, except that in the case of grave public necessity, the Town Council shall authorize as amendments to said budget such

emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget.

**SECTION 4**

The Town Manager shall file or cause to be filed two (2) true and correct copies of said approved budget, along with this ordinance, with the Town Secretary, who shall file or cause to be filed one true and correct copy of same in the office of the County Clerk of Denton County, Texas.

**SECTION 5**

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this ordinance are hereby repealed and rescinded to the extent of any conflict herewith.

**SECTION 6**

If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this ordinance; and the Town Council hereby declares it would have passed such remaining portions of the ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

**SECTION 7**

The necessity of adopting and approving a budget for the next fiscal year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage.

DULY PASSED, APPROVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 4 TO - 0 ON THIS 29<sup>th</sup> DAY OF AUGUST, 2002.

APPROVED:

  
Lori DeLuca, MAYOR

ATTEST:

  
Paula J. Lawrence, TMRC/CMC, TOWN SECRETARY

APPROVED AS TO FORM AND LEGALITY:

  
Terrence S. Welch, TOWN ATTORNEY

**TOWN OF FLOWER MOUND, TEXAS**

**ORDINANCE NO. 51-02**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2002, AND ENDING ON SEPTEMBER 30, 2003, AND FOR EACH FISCAL YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT A RATE OF \$0.4497 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE TOWN AS OF JANUARY 1, 2002; DIRECTING THE ASSESSMENT THEREOF TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE TOWN; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council hereby finds that the tax rate for the fiscal year beginning October 1, 2002, and ending September 30, 2003, hereinafter levied for current expenses of the Town and the general improvements of the Town and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

**WHEREAS**, the Town Council has approved by a separate Ordinance adopting the budget for the fiscal year beginning on October 1, 2002, and ending on September 30, 2003; and

**WHEREAS**, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, THAT:**

**SECTION 1**

There be and is hereby levied and ordered to be assessed and collected for the fiscal year beginning on October 1, 2002, and ending on September 30, 2003, and for each fiscal year thereafter until otherwise provided, on all taxable property, real, personal, and mixed, situated within the corporate limits of the Town of Flower Mound, Texas, and not exempt by the Constitution of the State

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and valid State laws, a tax rate of \$0.4497 on each One Hundred Dollars (\$100) assessed value of taxable property, which shall be apportioned and distributed as follows:

A. For the purpose of defraying the current expenses of the municipal government of the Town, tax rate of \$0.3278 on each One Hundred Dollars (\$100) assessed value of all taxable property within the Town; and

B. For the purpose of creating an interest and sinking fund to pay the interest and principal of all outstanding debt obligations of the Town, not otherwise provided for, a tax rate of \$0.1219 on each One Hundred Dollars (\$100) assessed value of all taxable property within the Town.

**SECTION 2**

All ad valorem taxes shall become due and payable on October 1, 2002, and all ad valorem taxes shall become delinquent after January 31, 2003. There shall be no discount for payment of taxes prior to said January 31, 2003. If any person fails to pay said ad valorem taxes on or before January 31, 2003, the following penalties shall be payable thereon, to-wit:

During the month of February 2003, six percent	( 6%)
During the month of March 2003, seven percent	( 7%)
During the month of April 2003, eight percent	( 8%)
During the month of May 2003, nine percent	( 9%)
During the month of June 2003, ten percent	(10%)
On or after July 1, 2003, twelve percent	(12%)

**SECTION 3**

Taxes shall be payable at the offices of the Denton County Tax Office. The Town shall have available all rights and remedies provided by law for enforcement of the collection of taxes levied under this Ordinance.

**SECTION 4**

All delinquent taxes shall bear interest at the rate of twelve percent (12%) per annum, in addition to the penalties.

**SECTION 5**

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

**SECTION 6**

If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and, the Town Council hereby declares it would have passed such remaining portions of the Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

**SECTION 7**

The fact that it is necessary that this Ordinance be enacted in order to authorize the collection of ad valorem taxes for the fiscal year beginning on October 1, 2002, and ending on September 30, 2003, requires that this Ordinance shall take effect from and after its passage as the law in such cases provides.

**DULY PASSED, APPROVED, AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 4 TO 0 ON THIS 29<sup>th</sup> DAY OF AUGUST, 2002.**

**APPROVED:**



**Lori DeLuca, MAYOR**

**ATTEST:**



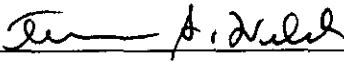
**Paula Lawrence, TMRC/CMC, TOWN SECRETARY**

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ORDINANCE NO. 51-02

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APPROVED AS TO FORM AND LEGALITY:

  
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Terrence S. Welch, TOWN ATTORNEY

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## FISCAL AND BUDGETARY POLICY STATEMENTS

### I. STATEMENT OF PURPOSE

The Town of Flower Mound (Town) has an important responsibility to its citizens to carefully account for public funds, manage municipal finances wisely, manage growth, and plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities. In these times of rapid growth in the Flower Mound area, the Town needs to insure that it is capable of adequately funding and providing those local government services needed by the community. The following Fiscal and Budgetary Policy Statement is designed to establish guidelines for the fiscal stability of the Town. The watchwords of the Town's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

- 1. demonstrate to the citizens of Flower Mound, the investment community, and the bond rating agencies that the Town is committed to a strong fiscal operation;*
- 2. provide precedents for future policy-makers and financial managers on common financial goals and strategies;*
- 3. present fairly and with full disclosure the financial position and results of the financial operations of the Town in conformity to Generally Accepted Accounting Principles (GAAP); and*
- 4. determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.*

The Town Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

### II. OPERATING BUDGET POLICY STATEMENT

#### A. Preparation

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "Operating Budget" is the Town's annual financial operating plan. The budget includes all of the operating departments of the Town. It also includes the

debt service funds, all capital improvement program funds, all enterprise funds, and the internal service funds. The Financial Services Department prepares the budget, with the cooperation of all departments, and under the direction of the Town Manager who makes any necessary changes and transmits the document to the Town Council.

1. **Proposed Budget** The Town Manager shall, between sixty and ninety days prior to the beginning of each fiscal year, submit to the Town Council a proposed budget. Such budget shall provide a complete financial plan for the fiscal year within the provisions of the Town Charter.
  - a. A budget message, explanatory of the budget, shall contain an outline of the proposed financial policies of the Town for the fiscal year, set forth the reasons for changes from the previous year in expenditures and revenue items, and explain any major changes in financial policy.
  - b. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.
  - c. The budget review process shall include Town Council participation in the development of each of the four segments of the proposed budget.
2. **Adoption** The budget and all supporting schedules shall be filed with the person performing the duties of Town Secretary, be submitted to the Town Council, and shall be a public record. The Town Manager shall make a copy available to any resident of the Town, upon request.

At the meeting of the Town Council at which the budget is submitted, the Town Council shall fix the time and place of the public hearing on the budget and shall cause to be published in the official newspaper of the Town, a notice of the hearing setting forth the time, place, and date, as required by law. At the time and place set forth in the notice required above, or at any time and place to which such public hearing shall from time to time be adjourned, the Town Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item, or the amount of any item, therein contained. The budget shall be adopted by the favorable vote of three members of the Town Council.

If the Town Council fails to adopt the budget by the 15th day of September, the amounts appropriated for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it pro-rated accordingly, until such time as the Council adopts a budget for the ensuing fiscal year. The levy of property tax will be set to equal the total current fiscal year tax receipts, unless the ensuing fiscal year budget is approved by September 15th of the current fiscal year.

3. The Operating Budget shall be submitted to the Government Finance Officers Association (GFOA) annually for evaluation and consideration for the Award for Distinguished Budget Presentation.

**B. Balanced Budget**

The Operating Budget will be balanced with current revenues, exclusive of beginning resources greater than or equal to current expenditures/expenses. Excess balances shall be used as capital outlay or other non-recurring expenditures.

**C. Planning**

The budget process will be coordinated so as to identify major policy issues for Town Council consideration several months prior to the budget approval date so that proper decision analysis can be performed. Additionally, long-range planning will be performed such that revenues and expenses/expenditures for the next three years are projected and updated annually, examining their diversity and stability, in conjunction with other guidelines and using an objective analytical projection process.

**D. Reporting**

Monthly financial reports will be prepared to enable the department heads to manage their budgets and to enable the Chief Financial Officer to monitor and control the budget as authorized by the Town Manager. Monthly summary financial reports will be presented to the Town Council. Such reports will be in a format appropriate to enable the Town Council to understand the total budget picture.

**E. Reserves**

The General Fund will maintain a minimum fund balance of fifteen percent of the total General Fund annual expenditures. The Enterprise Fund will maintain a minimum working capital of fifteen percent of total Enterprise Fund operating expenses.

**F. Contingency Funds**

The Town will establish a \$100,000 contingency fund for the General and Utilities Funds. The expenditure of these funds shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The expenditures of these contingency funds shall be under the control of the Town Manager and distributed in amounts not exceeding \$15,000, or such amounts as provided by Chapter 252 Texas Local Government Code, as amended from time to time. Any transfer involving more than such amounts must be approved in advance by the Town Council.

All expenditures from the contingency fund will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?

2. Why was the item not budgeted in the normal budget process?
3. Why can the transfer not be made within the division or department?

### III. REVENUE MANAGEMENT

#### A. Optimum Characteristics

The Town will strive for the following optimum characteristics in its revenue system:

1. **Simplicity:** The Town, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. The Town will avoid nuisance taxes or charges as revenue sources.
2. **Certainty:** A knowledge and understanding of revenue sources increases the reliability of the revenue system. The Town will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **Equity:** The Town shall make every effort to maintain equity in its revenue system structure (i.e., the Town shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers' classes).
4. **Revenue Adequacy:** The Town shall require that there be a balance in the revenue system (i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay). All revenue forecasts shall be conservative.
5. **Administration:** The benefits of a revenue source shall exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of service analysis.
6. **Diversification and Stability:** A diversified revenue system with a stable source of income shall be maintained. This will help avoid instabilities in revenue sources due to factors such as fluctuations in the economy and variations in the weather. A balance between elastic and inelastic revenue sources also achieves this stability.

#### B. Other Considerations

The following considerations and issues will guide the Town in its revenue policies concerning specific sources of funds:

1. **Cost/Benefit of Abatement:** The Town will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such caution.
2. **Non-Recurring Revenues:** One-time or non-recurring revenues will not be used to finance current on-going operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. **Property Tax Revenues:** All real and business personal property located within the Town shall be valued at 100 percent of its fair market value for any given year based on the current appraisal supplied to the Town by the Denton Central Appraisal District.

A 99.5 percent collection rate shall serve each year as a goal for tax collections. All delinquent taxes shall be aggressively pursued each year by the Denton County Tax-Assessor/Collector as per contract with the Town. Tax accounts delinquent greater than 90 days shall be submitted for collection each year to an attorney selected by the Town Council. A penalty shall be assessed on all delinquent property taxes, which shall include all court costs as well as an amount for compensation of the attorney, as permitted by State law, and in accordance with the attorney's contract with the Town. Annual performance criteria will be developed for the attorney and reported to the Town Council.

4. **Interest Income:** Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided for investment.
5. **User-Based Fees and Service Charges:** For services associated with a user fee or charge, a fee will offset the direct and indirect costs of that service where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "Full Cost Recovery," "Partial Cost Recovery," or "Minimal Cost Recovery," based upon Town Council policy.

Full fee support (80-100%) will be obtained from enterprise utilities and licenses and permits for their associated costs. Charges for ambulance service, miscellaneous licenses and fines, and all adult sports programs, will generate partial fee support (40-70%). Minimum fee support (0-30%) will be obtained from youth programs.

6. **Enterprise Fund Rates:** The Town will review and adopt utility rates, as needed, which will generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Additionally, enterprise activity rates will include transfers to the General Fund as follows:

- a. **General and Administrative Charges:** Administrative costs will be charged to all funds for services of general overhead, such as administration, finance, personnel, engineering, legal counsel, and other costs, as appropriate. The charges will be determined through an indirect cost allocation following accepted practices and procedures.
  - b. **In-Lieu-of-Franchise Fee:** In-Lieu-of-Franchise Fee includes part of the rate computation at 5% of gross revenues less impact fees, consistent with the franchise rates charged to investor-owned utilities franchised to operate within the Town.
  - c. **Payment-In-Lieu-Of-Taxes (PILOT):** A PILOT is the equivalent of charging the Town's own utility an ad valorem tax. The justification for the charge is that the General Fund is being reimbursed for providing direct services to the Water and Sewer Fund, such as fire protection, police protection, etc., whereas the basis for the existing administrative transfer is to reimburse the General Fund for direct support services such as accounting, payroll, personnel, etc. The PILOT is assessed on tax-exempt entities that receive services from cities. It is usually calculated by applying the existing ad valorem tax rate to the net book value of the utility's assets.
7. **Intergovernmental Revenues:** The reliance placed on intergovernmental revenues will be eliminated. Any potential grants will be examined for matching requirements. These revenue sources should be used only for capital improvements that are consistent with the Capital Improvement Program whose operating and maintenance costs have been included in the Operating Budget.
  8. **Revenue Monitoring:** Actual revenues received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

#### IV. EXPENDITURE CONTROL

##### A. Appropriations

The source of budgetary control is at the category and division level in the General Fund and Utility Fund, and at the fund level in all other funds. When budget adjustments between department and/or funds are necessary, they must be approved by the Town Council, and must meet other requirements as outlined in the Town Charter.

**B. Amendments to the Budget**

The budget may be amended by using the following criteria for evaluation of requests:

1. Is the request necessary?
2. Why was the item not budgeted in the normal budget process?
3. Why can a transfer not be made within the department?

In addition, the following conditions must be met:

1. The Chief Financial Officer certifies that there are available revenues in excess of those estimated in the budget; and
2. The Town Council approves the budget amendment.

**C. Accountability**

Department heads will be responsible and accountable for the budget of their respective departments. Each department head will prepare his/her budget with diligent effort and foresight to provide the citizens of Flower Mound with the most cost efficient and effective services. Each individual department head will review the budgeted expenditures to determine if the level of service, as determined by Town Council, can be maintained with the budgeted funds.

**D. Reporting**

Monthly reports will be prepared showing actual expenditures compared to the original budget distributed to the appropriate departments. The department head will be responsible for reviewing the expenditures and making any spending adjustment that may be required.

**V. RATIOS POLICY STATEMENT FINANCIAL CONDITIONS, RESERVES, AND STABILITY**

**A. Operational Coverage (No Operating Deficits)**

The Town will maintain an operational coverage of \$1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in the next paragraph.

**B. Operating Reserves/Fund Balances**

1. The General Fund balance should be at least 15% of the General Fund annual expenditures. Cash and Investments alone should be equivalent to thirty days of operating expenditures.
2. The Enterprise Fund working capital should be maintained at 15% of total operating expenditures. Cash and Investments alone should be equivalent to thirty days of operating expenditures.

**C. Liabilities and Receivables**

Procedures should be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within thirty days of receiving the undisputed invoice. Accounts Receivable procedures will target collection for a maximum of thirty days from service. The Chief Financial Officer is authorized to write off uncollectable accounts that are delinquent for more than 270 days, if the proper delinquency procedures have been followed.

**D. Capital Improvement Program and Debt Service Funds**

1. Monies in the Capital Improvement Program Funds will be used within thirty-six months of receipt. Balances will be used to generate interest income to offset construction costs.
2. Revenues in the Debt Service Fund are stable, based exclusively on property tax revenues and transfers from other funds. Reserves in the Debt Service Fund are designed to provide funding between the date of issuance of new debt and the time that property tax levies are adjusted to reflect the additional debt.
3. Revenue Obligations will maintain Debt Coverage Ratios, as specified by the bond covenants.

**VI. INTERNAL CONTROL POLICY STATEMENT**

**A. Written Procedures**

Whenever possible, written procedures will be established and maintained by the Chief Financial Officer for all functions involving cash handling and/or accounting throughout the

Town. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

**B. Department Head Responsibilities**

Each department head is responsible to ensure that good internal controls are followed throughout his or her department, that all Financial Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

**VII. STAFFING AND TRAINING POLICY STATEMENT**

**A. Adequate Staffing**

Staffing levels shall be adequate for the fiscal functions of the Town to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload-shedding alternatives will be explored before adding staff.

**B. Training**

The Town will support the continuing education efforts of all Town staff including the investment in time and materials for maintaining a current perspective concerning Town issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and other related educational efforts.

**VIII. CAPITAL IMPROVEMENT PROGRAM POLICY**

**A. Statement of Purpose**

Effective financial management of the Town's resources requires that the budgetary plan for any one fiscal year be consistent with intermediate and long-range plans. As capital acquisitions and programs usually require a consistent application of effort and funds over a span of years, a capital improvement program and budget, as well as annual revenue and expenditure operating budgets, should be developed and presented to the Town Council for approval and adoption.

Capital expenditures may generally be defined as those used to purchase land or equipment and/or to construct facilities or other improvements that are expected to provide services over a considerable period of time. In contrast, current or operating expenditures are generally those for an item or service that is used for a short time. Moreover, capital expenditures are usually relatively large when compared with items in the annual Operating Budget. Capital

budgeting, therefore, is based upon distinctions between expenditures that have only short-term or current benefits and those that have long-term benefits (capital).

The Town's Capital Improvement Program is a five-year plan which identifies projected capital expenditures necessary to accomplish the Town's long-range objectives and work program. As such, it sets forth each project, item or other contemplated expenditure in which the Town is to have a part and specifies the resources or funds estimated to be required and available to finance the projected expenditures. In relationship to the Capital Improvement Program, the Town's Capital Budget is a plan of proposed capital outlays or expenditures, and the means of financing the same, for the current fiscal year. As such, it is included in the Operating Budget of the current fiscal year and represents the first year of the Capital Improvement Program.

The Town's Five-Year Capital Improvement Program is also categorized by the following types of capital improvements:

1. **Plant:** Includes recurrent expenditures for the replacement, expansion and/or acquisition of facilities, structures, land, and improvements thereon.
2. **Equipment:** Includes recurrent expenditures for the replacement and/or acquisition of all items of equipment and machinery.
3. **Motor Vehicles:** Includes recurrent expenditures for the replacement and/or acquisition of cars, pickups, trucks and other motor vehicles.
4. **Public Improvements Requiring Bonded Debt:** Includes non-recurrent expenditures for the replacement, expansion and/or acquisition of public improvements which, due to their relatively large cost and longer useful life, require additional funds over and beyond the Town's annual Operating Budget and must be financed through the issuance of long-term debt.

The following policy statements guide the development and implementation of the Town's Five-Year Capital Improvement Program:

1. Capital expenditures will be made pursuant to the adopted Five-Year Capital Improvement Program and the current fiscal year's Capital Budget.
2. Estimated cost and funding will be identified for each proposed capital expenditure prior to its submission to the Town Council for inclusion in the Capital Improvement Program.
3. Intergovernmental assistance or grants-in-aid will be sought and used to finance only those capital expenditures and improvements which are consistent with the adopted Capital Improvement Program.

4. At the end of each fiscal year, the Capital Improvement Program will be reviewed and an additional year will be added to replace the year just completed. During such annual review, priorities may be revised, with new capital expenditures and improvements added as justified, and other capital expenditures no longer justified being eliminated.
5. Recurrent capital expenditures for replacement, expansion and/or acquisition of plant, equipment and/or motor vehicles will be financed from funds available and appropriated in the Town's annual Operating Budget.
6. Non-recurrent capital expenditures for public improvements having a relatively larger cost and longer useful life, and which require additional funding over and beyond the Town's annual Operating Budget, may be financed through the issuance or creation of appropriate long-term debt that coincides with the projected life of the improvement.

#### **B. Development of Capital Improvement Program**

Although simple in theory, capital expenditure and public investment decision-making is not very simple in practice. Many of the benefits of a capital project or expenditure are often of an intangible nature and are not readily quantifiable; their value is common or social, involving the whole municipality, and usually is not easily ascertainable in monetary terms. This factor of common value and the lack of quantifiable benefits are the very reasons many such projects or activities are assumed by the public sector.

The Town's Five-Year Capital Improvement Program consists of a comprehensive listing of carefully selected and coordinated capital improvements and expenditures which have been identified, as necessary, to accomplish the Town's long-range objectives and work program and which the Town can afford to implement. Development of the Capital Improvement Program is an annual process which includes identifying an inventory of needed projects, developing appropriate financing plans and obtaining Town Council and community input to establish project priorities.

Development of the Capital Improvement Program begins in March of each fiscal year when Town department heads are required to submit to the Administrative Budget Staff (Town Manager, Town Engineer, and Chief Financial Officer) an inventory of capital improvements and expenditures contemplated for the next five fiscal years. This inventory is generally based on the expenditure's urgency, capital and operating costs, a general assessment of projected benefits, and the expenditure's contribution to the accomplishment of the Town's long-range objectives and work program. Requests for consideration of capital improvements and expenditures often originate with diverse groups, including the Town's operating departments and administrative staff, the Planning and Zoning Commission and other citizen advisory boards, Town Council, and interested citizens.

Following development of the initial inventory of contemplated capital expenditures, the Administrative Budget Staff conducts a preliminary economic and financial evaluation of the requested improvements and expenditures. This evaluation includes an assessment of the Town's fiscal capacity for the ensuing five-year period for the purpose of establishing as accurately as possible the funds which will be available for proposed capital expenditures during each year of the Capital Improvement Program and for ensuring that additional funds for increased operating expenses will be available, if necessary.

During the Town's annual budget preparation process, the initial inventory of contemplated capital expenditures is preliminarily evaluated and ranked by priority before submission to the Town Council. The Administrative Budget Staff usually completes this phase of development of the Capital Improvement Program with significant input from the Mayor and Council Members, the Planning and Zoning Commission, and other citizen advisory boards. Upon completion of this review process, a recommended Five-Year Capital Improvement Program is submitted to the Town Council for adoption.

The ultimate objective of this process is the development of a practical Five-Year Capital Improvement Program that is both financially possible and acceptable to the community. Additionally, at the end of each fiscal year, the Capital Improvement Program is again reviewed, and the development process starts over. Priorities may be revised, with new capital improvements and expenditures added to the Capital Improvement Program, as necessary, while others, which are no longer justified, are eliminated. Each year an additional year is added to replace the year just completed, ensuring that the Capital Improvement Program will always cover a full five-year period. With this development process, a long-range capital program is always available and current, but with only one year thereof actually committed as a part of the Town's Capital Budget for the ensuing fiscal year.

## **IX. RELATIONSHIP OF CAPITAL BUDGET TO ANNUAL OPERATING BUDGET**

During development of the Town's Capital Improvement Program and Capital Budget, an evaluation of how capital expenditure decisions will affect annual operations and the Town's Operating Budget must be made. Such an evaluation for recurrent capital expenditures for plant, equipment and motor vehicles is usually not difficult, as the appropriations for such recurrent expenditures generally represent a relatively consistent proportion or percentage of the Town's annual Operating Budget and can be financed on a "pay-as-you-go" basis from operating funds.

Evaluating the impact of large, non-recurrent capital expenditures on the Town's Operating Budget and annual operations is more difficult, as such expenditures generally require additional funding over and beyond the fiscal capacity of the Town's annual Operating Budget. However, evaluation of such non-recurrent capital expenditures is also more critical to the financial health and stability of the Town for the following reasons:

1. Due to their relatively larger cost and longer life, capital expenditures for long-range public improvements may have to be financed on a “pay-as-you-use” basis through the issuance of long-term debt that coincides with the projected life of the improvement.
2. Such capital expenditures, therefore, may require a consistent application of effort and funds over a span of years.
3. The political and economic impacts of investments in long-range capital improvements extend far into the future.
4. Decisions to invest in long-range capital improvements are often irreversible, except at considerable financial and managerial costs to the Town.
5. Such capital investment decisions may significantly alter or influence the Town's ability to grow and prosper.

## **X. DEBT POLICY STATEMENT**

The use of debt financing for long-term capital improvement programs is based upon a pay-as-you-use method of financing. In its purest theoretical form, pay-as-you-use financing means that every long-term capital improvement is financed by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or projected life of the improvement. Under this method of financing, the interest and debt retirement charges paid by each generation of taxpayers should coincide with their use of the physical assets or improvements and parallel the productivity of the social investment in the improvement.

In contrast to what often occurs under pay-as-you-go (or pay-as-you-acquire) financing, under pay-as-you-use, each user group pays for its own use and enjoyment of capital improvements, and desirable or urgently-needed capital improvements need not be delayed until sufficient funds can be accumulated. Additionally, no one is forced to provide free goods for a future generation of users or taxpayers or to contribute toward improvements for a city in which he or she will not live, nor will new members of the community enjoy the use of improvements without having contributed to their financing. In practice, the Town uses a mix of these two basic methods to finance its Capital Program, with pay-as-you-go financing used for recurrent capital expenditures, and with long-term, non-recurrent capital expenditures financed on a pay-as-you-use basis.

## **XI. DEBT POLICIES FOR LONG-TERM CAPITAL IMPROVEMENTS**

The following policy statements govern the Town’s use of debt to finance long-term, non-recurrent capital improvements:

1. Recurrent capital expenditures for replacement, expansion and/or acquisition of plant, equipment and/or motor vehicles will be financed on a pay-as-you-go basis from funds available and appropriated in the Town's annual Operating Budget.
2. Only long-term, non-recurrent capital expenditures for public improvements having a relatively larger cost and longer useful life, and which require additional funding over and beyond the fiscal capacity of the Town's annual Operating Budget, will be financed through the issuance or creation of long-term debt.
3. Long-term, non-recurrent capital improvements will not be debt-financed for periods exceeding the projected useful life of the improvement.
4. Revenue sources that will be used to pay long-term debt will be conservatively projected to ensure that such debt is adequately and soundly financed.
5. Long-term debt will be used to finance non-recurrent capital expenditures or improvements only when it has been determined that the estimated flow of benefits to be derived over the useful life of the improvement exceeds the principal cost of the improvement, plus interest. Such determination will be based on the improvement's urgency, capital and operating costs, a general assessment of projected benefits, both direct and indirect, and the improvement's contribution to the accomplishment of the Town's long-range objectives and work program.
6. Long-term debt will be used to finance non-recurrent capital expenditures or improvements only when it has been determined that future generations of citizens and/or taxpayers will derive benefit from the improvement.
7. The Town's total general obligation debt will not exceed five percent of its assessed valuation.
8. The Town will use special assessment revenue bonds or other self-supporting bonds where possible and appropriate to finance long-term, non-recurrent capital improvements, rather than use General Obligation Bonds.
9. The Town will establish and maintain effective communications with bond rating agencies to keep them informed of its financial condition.

**A. Charter Limitations**

Article IX, §9.20 of the Home Rule Charter of the Town of Flower Mound also places the following limitation or restriction on the use of debt financing for long-term capital improvements:

“In keeping with the Constitution of the State of Texas and not contrary thereto, the Town of Flower Mound shall have the right, authority and power to borrow money on the audit of the Town for any public purpose not now or hereafter prohibited by the Constitution and laws of the State of Texas, and

shall have the right to issue all tax bonds, revenue bonds, funding and refunding bonds, time warrants and other evidences of indebtedness as now authorized, or as may hereafter be authorized, to be issued by cities and towns, by the laws of the State of Texas.”

## **B. Types of Debt**

Before bonded long-term debt is issued, the impact of debt service on the total annual fixed costs will be analyzed.

1. **General Obligation Bonds (GO's):** General Obligation Bonds will be used only to fund capital assets of the general government and are not to be used to fund operating needs of the Town. General Obligation Bonds are backed by the full faith and credit of the Town as well as the ad valorem tax authority of the Town. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than thirty years. General Obligation Bonds must be authorized by a vote of the citizens of the Town of Flower Mound.
2. **Revenue Bonds (RB's):** Revenue Bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the term of the debt service requirements. The obligation may not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than thirty years.
3. **Certificates of Obligation, Contract Obligations:** Certificates of Obligation or Contract Obligations will be used in order to fund capital requirements, which are not otherwise covered under either Revenue Bonds or General Obligation Bonds. Debt service for Certificates of Obligation or Contract Obligations may be either from general revenues, backed by a specific revenue stream, or by a combination of both. Generally, Certificates of Obligation or Contract Obligations will be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than twenty years.
4. **Method of Sale:** The Town will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Town will publicly present the reasons why, and the Town will participate with the financial advisor in the selection of the underwriter or direct purchaser.
5. **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:

- a. limits between lowest and highest coupons;
- b. coupon requirements relative to the yield curve;
- c. method of underwriter compensation, discount or premium coupons;
- d. use of TIC vs. NIC;
- e. use of bond insurance;
- f. deep discount bonds;
- g. variable rate bonds; and
- h. 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 are not limited to: grants in aid, use of reserves, use of current revenues, contributions from developers and others, leases, and impact fees.

1. **Disclosure:** Full disclosure of operations will be made to the bond rating agencies and other users of financial information. The Town staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, aid in the production of Offering Statements, and take responsibility for the accuracy of all financial information released.
  - a) Federal Requirements. The Town will maintain procedures to comply with arbitrage rebate and other Federal requirements.
  - b) Debt Structuring. The Town will issue bonds with an average life of thirty years or less, not to exceed the life of the asset(s) acquired.

The structure should approximate level debt service unless operational matters dictate otherwise or, if market conditions indicate, a potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth, will be given during the structuring of long-term debt instruments.

## **BASIS OF ACCOUNTING/BUDGETING**

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the Town's various funds are grouped into the following categories of fund types:

**Governmental Fund Types** - Include the General Fund, Debt Service Fund, Capital Project Funds, and Special Revenue Funds. The budget is organized and operated on a modified accrual basis of accounting. A financial measurement focus is utilized here as well. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available revenues collected within the current period or soon thereafter are used to pay liabilities of the current period. Expenditures represent a decrease in net financial resources, and other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due.

**Proprietary Fund Types** - Include the Utility Fund, Stormwater Utility Fund (Enterprise Funds and Internal Services Funds), and are accounted and budgeted for on a cost of services or "capital maintenance" measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund.

### **Governmental Fund Types**

Government Fund types are those through which most governmental functions of the Town are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary Fund types) are accounted for through the Governmental Fund Types.

**General Fund** - The General Fund is the general operating fund of the Town. It is used to account for all revenues and expenditures except for those required to be accounted for in other funds. Major functions financed by the General Fund include: Administration, Public Safety, Community Services, Financial Services, Library, Public Facilities, and Parks and Recreation.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts or major capital projects. The Special Revenue Funds include, but are not limited to, the Town's Library Development Fund, Park Development Fund, and the Parks and Recreation Special Activities Fund.

**Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**Capital Projects Funds** - The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital items or facilities.

### **Proprietary Fund Types**

Enterprise Funds are used to account for operations that are either financed and operated in a manner similar to private business enterprises, or 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.

**Utility Fund** - This fund accounts for water, wastewater, and solid waste collection services for the residents of the Town. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, financing and related debt service, and billing and collection.

**Stormwater Utility Fund** - This fund accounts for the costs associated with the implementation and ongoing administration of stormwater and drainage management needs of the Town. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, and billing and collection.

**Internal Services Fund** - This fund accounts for the financing of goods and/or services provided by one department to other departments in the Town on a cost-reimbursement basis. All activities necessary for technology, purchasing, and facilities management are accounted for in this fund. Also included in the Internal Services Fund is the Health Insurance/Flex Accounts Fund that accounts for the Town's self insurance activities.

## STATUTORY REQUIREMENTS

The single most important financial resource of the Town is the ad valorem tax, better known as the property tax. It is important for all citizens to fully understand the makeup of the taxes levied against their properties. The following synopsis provides a basic working knowledge of property taxes and how they are determined.

Much of what taxing authorities such as cities, school districts, counties, and special districts are allowed to levy for property taxes is determined by the State of Texas. Several years ago, the state legislature established county appraisal districts. The purpose of these appraisal districts is to determine fair market values of all taxable property within a specific county. The taxable value of property is determined as of January 1 of each year.

The appraisal district office generally notifies taxpayers of their assessed valuations in March and allows for them to challenge the valuations if the taxpayers believe them to be in error. A tax appraisal review board hears all tax protests and determines if the original valuation is correct or in error. On May 25 of each year, the appraisal district is required to provide taxing authorities with a certified estimate of total appraised value. This preliminary estimate is used by the Town to help project what revenues will be available in the next fiscal year. The preliminary estimate, while providing indications of an increasing or a decreasing tax roll, is subject to fluctuations because of the possible tax protests mentioned above.

The most important date relating to the appraisal district is July 25. On that date, a certified appraisal roll must be provided to all taxing authorities. This certified roll provides a basis upon which a tax rate can be applied to produce necessary revenues for the operation of Town services.

After determination of a tax rate for the upcoming budget year, there are several procedures and tests that must be applied to the rate in order for state law to be met. They include:

- **Calculation and publication of the effective tax rate.**

The effective tax rate is the tax rate that, when applied to the taxable assessed valuation, would produce the same total taxes as last year when properties taxed in both years are compared. The objective of the effective tax rate is to generate equal tax revenues using taxable valuations from different years.

- **Determination of whether the proposed tax rate is more than 3% over the effective tax rate.**

Texas State law requires that if a taxing authority raises the tax rate more than 3% over the effective tax rate there must be published notices of the increase and a public hearing must be held. This is true even if the tax rate does not change.

- **Determination of whether the proposed tax rate is more than 8% over the effective tax rate.**

The 8% rule as set by state law imposes the maximum rate that may be adopted by taxing authorities without being subject to tax rollback procedures. If a taxing authority imposes a tax rate in excess of 8% of the effective tax rate, taxpayers may take measures that could rollback the adopted rate to an 8% increase. Generally, these procedures involve a petition of eligible voters and a rollback election.

**Article XI, Section 5 of the State of Texas Constitution states in part:**

"...but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such town."

**Calculation of Legal Debt Margin - October 1, 2002**

Taxable Assessed Valuation	\$4,462,284,794
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$111,557,120
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Proposed Tax Rate for 2002-2003	\$0.4497 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	2.0503% of assessed valuation

Other requirements relating to the adoption and levying of ad valorem taxes are the publication of the unencumbered fund balances of the General Fund and Debt Service Fund, the 2002-2003 debt service requirements, and the 2002 property tax rates in the Town of Flower Mound.

The State of Texas does not provide for a statutory debt limit for cities. The truth-in-taxation criteria specify that debt (interest and sinking) requirements must be met first, followed by operations. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 valuation.

## 2002 PROPERTY TAX RATES IN FLOWER MOUND, TEXAS

This notice concerns 2002 property tax rates for Flower Mound, Texas. It represents information about three tax rates. Last year's rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### LAST YEAR'S TAX RATE:

Last year's operating taxes	\$ 12,987,388
Last year's debt taxes	\$ 5,536,013
Last year's total taxes	\$ 18,523,401
Last year's tax base	\$ 4,119,057,372
Last year's total tax rate	0.44970/\$100

### LAST YEAR'S EFFECTIVE TAX RATE:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 18,480,604
÷ This year's adjusted tax base (after subtracting value of new property)	\$ 4,200,231,148
= This year's effective tax rate	0.43999/\$100
x 1.03 = maximum rate unless unit publishes notices and holds hearing	0.45318/\$100

### THIS YEAR'S ROLLBACK TAX RATE:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for transferred function, tax increment financing, and/or enhancing indigent health care expenditures)	\$ 12,957,291
÷ This year's adjusted tax base	\$ 4,200,231,148
= This year's effective operating rate	0.30849/\$100
x 1.08 = this year's maximum operating rate	0.33316/\$100
+ This year's debt rate	0.12225/\$100
= This year's rollback rate	0.45541/\$100

### SCHEDULE A – UNENCUMBERED FUND BALANCES

The following estimated fund balances will be left in the unit’s property tax account at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

TYPE OF PROPERTY TAX FUND	BALANCE
General Fund	\$ 3,820,585
Debt Service Fund	668,036

### SCHEDULE B – 2002 DEBT SERVICE

The unit plans to pay the following amounts for long-term debts that are secured by property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt			Admin/Arbitrage			
			Principal	Interest	Fees	Total
General Obligation	Series	1992	\$ 425,000	\$ 111,155	\$ -	\$ 536,155
General Obligation	Series	1994 Ref	130,000	35,920	-	165,920
General Obligation	Series	1997	290,000	297,519	-	587,519
General Obligation	Series	1998	265,000	304,606	-	569,606
General Obligation	Series	1999	275,000	410,568	-	685,568
General Obligation	Series	2001	35,000	57,205	-	92,205
Certificates of Obligations	Series	1997	555,000	512,601	-	1,067,601
Certificates of Obligations	Series	1999	220,000	330,216	-	550,216
Certificates of Obligations	Series	2000	205,000	351,423	-	556,423
Certificates of Obligations	Series	2001	325,000	514,423	-	839,423
Tax Notes	Series	1996	135,000	5,940	-	140,940
Administration and Arbitrage Fees			-	-	14,400	14,400
			\$ 2,860,000	\$ 2,931,575	\$ 14,400	\$ 5,805,975
			\$ 2,860,000	\$ 2,931,575	\$ 14,400	\$ 5,805,975

Total required for 2002 debt service	\$ 5,805,975
- Amount (if any) paid from funds listed in Schedule A	350,473
- Excess collections last year	-
= Total to be paid from taxes in 2002	5,455,502
- State aid for facilities	-
+ Amount added in anticipation that the unit will collect on 100% of its taxes in 2002	-
= Total Debt Levy	\$ 5,455,502

This notice contains a summary of actual effective and rollback tax rates’ calculations. You can inspect a copy of the full calculations at the Denton County Tax Office, 300 E. McKinney St., Denton, TX 76201.

Name of the person preparing the notice: Steve Mossman

Title: Denton County Tax Assessor/Collector

Date Prepared: 7/25/2002

## PAY PLAN POLICY

It is the policy of the Town of Flower Mound to provide sufficient compensation for its employees in order for the Town to attract, retain, and motivate qualified individuals for all positions. The Town's Pay Plan is fair and equitable in rewarding employees for outstanding work performance that contributes to the overall success and effectiveness of services provided for the citizens and businesses in Flower Mound.

A well-established Pay Plan is based on:

- **Internal Equity** - Jobs are evaluated to determine their relative worth in terms of the level of skills, efforts, responsibilities, and working conditions associated with the job.
- **External Equity** - Pricing jobs to relate to the marketplace (other cities) through salary surveys or job market adjustments.
- **Individual Equity** - Higher levels or progression of pay are available to employees based on work performance through advancement in the pay grade or through promotional opportunities to higher-level jobs.

### **Job Evaluation-Classification System**

The first key factor in maintaining a sound Pay Plan is the job evaluation-classification system. In reviewing internal equity, jobs are evaluated to determine their relative worth in terms of the levels of skills, efforts, responsibilities, and working conditions associated with the jobs. The Job Evaluation System establishes and defines factors that measure the value of a job. Such factors are education, experience, mental and physical effort, responsibility, working conditions, guidance received, and others. Based on the evaluation of these factors, a job is classified within a pay grade and accompanying salary range.

The Human Resources Division, in cooperation with the Department/Division Head, shall make a systematic effort to review and revise the classification of positions within the Town in order that the Pay Plan shall accurately reflect changes in the function, organizational relationships, work methods or duties, and responsibilities of the job.

An effective Job Evaluation-Classification System is based upon the following principles:

1. Jobs - not people - are classified. Each position should have a written job description that describes the major expectations of a job by focusing on the general purpose, the principal duties and responsibilities, and other aspects associated with the job.
2. Its basis is not the qualifications, competence, or seniority of the employee in the position.
3. As nearly as possible, it places all positions sufficiently alike in categories that warrant the same pay, selection, and specifications.

4. It provides the foundation for a viable and current system of personnel management; however, to maintain a viable and current system, it must be revised when duties and responsibilities of positions change.
5. It is based upon current assessment of facts, not upon historical data or future expectations.

### **Market Adjustment Guidelines**

The second key factor in maintaining a sound Pay Plan is market adjustments. The purpose of market adjustments is to correct situations that might adversely affect the Town's external competitive positions or adversely affect internal equity. Prior to the preparation of the Town's annual budget, the Director of Human Resources shall prepare an analysis of prevailing rates of comparable public employment in the area and at large, taking into consideration cost-of-living factors, budget effects of various alternative pay plans, and other factors which may be pertinent in recommending changes in the plan.

Determining what other cities pay for comparable jobs, or external equity, assists in establishing the minimum and maximum pay rates within pay grades. Salary surveys are periodically conducted to determine what other cities pay for comparable jobs and to ascertain competitive pay rates for those jobs. When selecting the survey market, other municipalities are selected because of their similar jobs for comparison purposes and municipal employees understand working in a public servant role. Also employees obtained from other municipalities reduce the learning curve and lessen the need for formal training. Furthermore, other municipalities are the highest recruitment source to obtain employees with the knowledge, skill, and ability to perform the essential functions of like jobs within the Town.

The Director of Human Resources shall assist the Town Manager and Chief Financial Officer in making the recommended changes in the Pay Plan that are necessary to keep the classification and Pay Plan current, uniform, and equitable. Recommended changes to the Pay Plan Policy shall become effective when approved by the Town Council.

### **Pay-for-Performance**

The third and final factor is Pay-for-Performance of individual equity. Pay-for-Performance is designed to compensate and reward those employees who have demonstrated and maintained a high level of performance.

An annual formal performance evaluation shall be conducted on each employee. The performance evaluation shall determine an employee's eligibility and the amount of an increase on his/her anniversary date (full-time hire date).

**Performance Evaluations:** A formal performance evaluation shall be conducted on each employee, annually, based on guidelines set forth in the *Supervisor's Guide to Performance Planning and Review*. The purpose of a performance evaluation is to coach and counsel the employee in his job performance, focusing on how well he or she is doing in their job, and what can be done to improve that performance. In addition, the performance evaluation serves to determine if an individual is eligible to receive a merit increase on his/her anniversary date.

The basis of the evaluation shall consist mainly of the job expectations as outlined in the job description. New employees may receive a performance evaluation from their immediate supervisor after six months of employment with the Town. Even though this is not a performance evaluation period that requires a formal evaluation, supervisors should take this opportunity to complete the evaluation form and share the results with the employee. If there are any disciplinary or other issues to be addressed, the supervisor shall complete the evaluation and forward it to Human Resources to be placed in the employee's personnel file. This evaluation, however, shall not be accompanied by an increase in pay.

The merit pay date for all employees is an employee's anniversary date. Prior to the employee's anniversary date, all employees shall receive a performance evaluation from their immediate supervisor. It is this performance evaluation that determines if an individual is eligible to receive a salary increase and determines the amount of increase.

Each job in the Town is assigned a Performance Evaluation Form, which includes various categories for evaluation. The categories consist of accuracy, attendance, and record keeping, to name only a few. The employee is evaluated on these categories based on a scale of 1 to 5. The 5-point scale and its interpretation is as follows:

1. *Unacceptable*
2. *Below Expectations*
3. *Meets Expectations*
4. *Above Expectations*
5. *Excellent*

Once the evaluation occurs, the supervisor and the employee shall review each evaluation category and reach an understanding regarding which point (1-5) on the scale the employee received on his evaluation. When all applicable categories have been discussed and indicated on the Performance Evaluation form, both the supervisor and the employee shall then sign the form and return it, along with the Employee Self Evaluation Review form, to the Human Resources Division. Once the Human Resources Division has reviewed the form and ensured that the form is appropriately completed, the form shall be placed in the employee's personnel file.

**Merit Increases:** The Pay-for-Performance Plan is designed to reward those employees who perform at an expected or higher level of performance. The overall score received in each category on the performance evaluation is then averaged to establish the employee's performance level. Each overall performance level has a specific percentage of increase associated with it. Therefore, the better the performance level, the greater the percentage increase. No individual shall receive a pay raise that would extend his rate of pay above the maximum for that grade unless approved by the Director of Human Resources, and confirmed by the Town Manager.

**TITLE II  
ADMINISTRATIVE REGULATIONS**

**CHAPTER 17**

**TOPPS POLICIES AND PROCEDURES**

**17.01      General Provisions - Purpose**

The purpose of the Team-Oriented Pay for Performance System (TOPPS) is to reward measurable outcomes, which result in or directly relate to the accomplishment of the Town's mission and objectives. In addition, it recognizes and rewards meritorious individual performance and innovation. (See Appendix A for a program summary.)

This program is designed to emphasize employee development and accountability for results, primarily by linking rewards to team-driven performance criteria, the accomplishment of specific individual job performance factors and innovative alternatives for excellence in management of resources and service delivery.

The fundamental objectives of TOPPS are:

- To provide greater employee awareness, understanding and ownership of both team and individual performance goals.
- To provide greater emphasis on performance monitoring and progress toward the achievement of team and individual goals by both employees and supervisors.
- To encourage positive peer influence for accountability that results in measurable outcomes in furtherance of the Town's goals.
- To involve Town employees in actively seeking new and innovative ideas that will result in realized cost-savings or enhanced revenue.
- To reward employees who strive to perform consistently at a level which sets them apart from their peers.

This administrative policy is designed to acquaint all employees with the TOPPS program components, and to describe or clarify any issues relative to the program's impact on employees' pay and performance evaluations. As this program becomes fully developed, the Town reserves the right to revise, supplement or rescind any policies or portion, thereof, as it deems appropriate.

**17.02      General Provisions - Overview of Pay System Components**

**Team Pay                      3.0%                      base pay increase**

Team Pay is intended to address team performance issues and, based upon the achievement of predetermined team objectives, shall be awarded equally to all team members. Team Pay shall consist of a 3.0% increase to an employee's base pay and, if earned, shall be effective January 1<sup>st</sup> of the calendar year following achievement of objectives during the prior fiscal year. In the event an employee has reached the top of his pay range, he shall receive a one-time lump sum payment.

**Quality Pay                    3.0%                    lump sum payment**

Quality Pay is intended to address individual performance issues based upon the achievement of an overall exceeds expectations or excellent performance rating and upon approval of the Department Head. If earned, Quality Pay shall result in a lump sum payment equal to 1.5% (for a rating of exceeds expectations) or 3% (for an excellent rating), and shall be awarded in conjunction with the employee's annual performance evaluation.

**Service Pay                    3.0%                    base pay increase**

Service Pay is intended to address inflationary issues and shall consist of a 3.0% increase to an employee's base pay effective January 1<sup>st</sup>. In the event an employee has reached the top of his pay range, he shall receive a one-time lump sum payment.

**Innovation Pay / Award                    lump sum payment or gift certificate**

Innovation Pay / Award is intended to provide an incentive and reward for employee ideas and suggestions that result in measurable cost savings, additional revenue, or documented time savings to the Town. Innovation Pay / Award shall be awarded on both an individual and team basis (in recognition of the fact that few, if any, innovative ideas originate in a vacuum). Innovation Pay shall be awarded on a one-time lump sum basis in December and June of each year, as warranted. An innovation award shall be provided for time saving ideas / suggestions following approval.

**17.03                    General Provisions - TOPPS Project Team**

At the end of each calendar year, the Town Manager may, as necessary, appoint a new project team that shall plan for and assist in the annual team objective-setting sessions. Appointments are for one complete calendar year and members may serve for consecutive years. The project team shall be charged with attending intensive training sessions that emphasize sustaining team development and advanced writing techniques for developing annual mission statements, goals and objectives. All project team members are required, when feasible, to co-facilitate objective-setting sessions with one facilitator internal to the department/division and one external facilitator. The project team shall be responsible for reviewing success of the TOPPS program from the previous year and generating recommendations based upon their analysis. All changes necessitated by these recommendations shall be reviewed by the Executive Team.

Department Heads shall be responsible for ensuring that all of their teams' objectives are completed and submitted to the Human Resources Division in the specified format. Following Executive Team adoption of the annual team objectives, the Town Manager shall present the objectives to the Town Council in conjunction with the annual budget proposal.

**17.04                    Team Pay - Purpose**

The purpose of Team Pay is to motivate and encourage all Town employees to collaborate their talents, skills and knowledge in furtherance of the Town's overall mission. It is intended to address team performance issues and, based upon the achievement of predetermined annual team objectives, shall be awarded equally to all team members. Team Pay shall consist of a 3.0% increase to an employee's base pay and, if earned, shall be effective January 1<sup>st</sup> of the calendar year following achievement during the prior fiscal year. In the event an employee has reached the top of his pay range, he shall receive a one-time lump sum payment.

**17.05      Team Pay - Definitions**

**FACILITATOR** means an individual who has been provided special training in the TOPPS and teaming processes and who possesses the skills to act as a change agent to move the team forward in the process of determining and achieving their goals and objectives. His responsibilities include, but are not limited to:

- Make himself available, as his normal work assignments permit, to assist TOPPS teams in the development of team goals and objectives.
- Provide the TOPPS Project Team Leader and other facilitators with input related to improving the process.
- Consistent with his role and responsibilities as a facilitator, answers questions and provides guidance to TOPPS teams related to the TOPPS process and procedures.

**GOAL** means a purpose toward which an endeavor is being directed, generally broad in scope and typically achieved over a 3-5 year period.

**OBJECTIVE** means something that is worked toward or striven for that is specific and measurable and is achieved within a one-year period.

**TEAM** means a defined group of people with complementary skills who are committed to a common purpose and performance objectives for which they hold themselves mutually and organizationally accountable. Generally, teams include work teams (long term basis) and project teams (short term basis).

**TEAM LEADER** means an individual who, under most circumstances, serves in the capacity as the supervisor of a TOPPS team. The Team Leader acts in service of the team, while participating as a full member. His responsibilities include, but are not limited to:

- Seeks the participation of team members in the selection of team-related TOPPS goals and objectives and in the efforts to achieve them.
- Monitors team progress toward successful accomplishment of all team objectives.
- Ensures the collection and retention of documents indicating the successful completion of objectives.
- Answers questions and provides guidance to team members regarding the TOPPS process and procedures.
- Prepares and submits *Request for Change* forms, when appropriate.
- Periodically briefs Team Sponsor on the progress toward completion of objectives or any impediments to successful completion.

**TEAM SPONSOR** means an individual who is typically the next level supervisor above a team leader. The Team Sponsor understands customers/stakeholder needs, has budget authority for needed resources, and sets high-level goals. The Team Sponsor also identifies expected team outcomes and ensures team direction is in line with organizational needs. His responsibilities include, but are not limited to:

- Sets expected team outcomes.
- Ensures team's direction is in line with organizational needs.
- Reviews and approves initial TOPPS goals and objectives and any subsequent changes for those teams that report to him.
- Holds periodic meetings with Team Leaders assigned under their authority to monitor their

progress toward successful accomplishment of goals and objectives.

- Answers questions and provides guidance to Team Leaders related to the TOPPS process and procedures.

**TOPPS PROJECT TEAM** definition is included in Section 17.03.

## **17.06        Team Pay - Provisions**

In order to qualify for Team Pay, a team must satisfy certain criteria. Team membership is identified by the Town's respective departments and submitted to the Executive Team for review. All teams shall work with their designated team coach or coaches in developing annual team objectives, as directed by the chronological sequence of Town strategic management activities. The order in which teams shall conduct these "objective-setting" work sessions is as follows:

- Executive Team
- All Department Management Teams
- All Division Level Teams
- All Section Level Teams
- All Unit Level Teams

The order of work sessions is paramount to establishing a consistent and compatible system of objectives that will serve as a work plan for the Town each year in providing quality service to the residents, staff and customers of the Town of Flower Mound. The goal then, is that all division, section and unit level teams shall benefit from contributing or adding to the objectives and/or goals set forth by the team preceding them.

Each team shall write and submit to the Executive Team no less than ten (10) objectives each fiscal year. Executive review of the annual team objectives is intended to determine levels of significance and challenge presented by the objectives. These objectives shall be reviewed and adopted based on satisfying the following SMART criteria:

- S – Specific
- M – Measurable
- A – Achievable
- R – Realistic
- T – Time sensitive

Each team may adopt, design or redesign a mission statement, which shall be submitted in conjunction with the annual team objectives. In the event that a team's objectives fail to satisfy the aforementioned criteria, the team may proceed in one of three directions: (1) If the team has submitted more than ten (10) objectives, they may choose to eliminate the unaccepted objective, to the extent that the minimum requirement is satisfied, (2) The team may choose to develop a replacement objective or, (3) The team may choose to amend the objective.

All changes, additions or amendments made prior to October 1<sup>st</sup> and following adoption by the

Executive Team and Town Council, shall be finalized and submitted to the Team's respective Department Head. At which time, the Department Head shall present the final document with changes to the Executive Team. All changes, additions or amendments made after October 1<sup>st</sup> must be submitted through a change request form to the Department Head and require approval from the Town Manager. (See Appendix B.)

Each objective must provide information relative to the budgetary impact and the date upon which the objective will be achieved. Qualification for Team Pay is contingent upon falling within the pre-established budgetary and time requirements set by the team. Some objectives may be tied to decision packages, in which case, funding constraints may affect the total number of objectives accepted. Teams that are not granted the funds to accomplish a specific objective may follow the procedure outlined above and in the change request form.

The Town encourages its teams to establish short-term and long-term timelines and/or budget plans for their annual team objectives. In this regard, each team has access to a team sponsor, team leader and team coach to help support the team's year-end success. As a mechanism for teams to effectively plan for and record all progress toward the attainment of annual team objectives, the following guidelines have been established:

#### Documentation

- Develop an action plan that includes resources needed, action steps, deadlines, and responsibility assigned to specific team member(s), and identifies the teams or entities the objective requires cooperation or coordination with.
- Develop and adopt a systematic approach for gathering documentation and communicate that approach with peers/ team members.
- Chart progress of each action step to measure completion.
- Prepare documentation that will substantiate completion of each objective.

#### Critical Questions

- Has the team experienced any obstacles either internal or external to the organization that were unanticipated and may impede achievement of objectives?
- Is it necessary to submit a change request form?

### **17.07      Team Pay - Eligibility**

All regular full-time and part-time employees are eligible for Team Pay. Teams shall be eligible for team pay upon earning a minimum of 80% of the points possible for their pre-established and approved annual team objectives.

The point system provides that 4 points can be earned for each objective as indicated below:

Objective Achieved	2
Cost	1
<u>Time</u>	<u>1</u>
TOTAL	4

For example, a team that has 10 objectives has the opportunity to earn up to 40 points. In this example, a team must earn a minimum of 32 points in order to be eligible for team pay. However, a team cannot get credit for cost and time without achieving the desired outcome. If a team runs over budget, the team shall lose all cost points for those objectives that were listed as “within approved budget” and do not have a decision package associated with them, except when a budget amendment has been approved.

Employees serving on multiple teams, where an employee is either a team leader and/or member, shall be eligible for Team Pay when they earn a minimum of 80% of available points for each team’s objectives, for a 3.0% pay increase.

All transfers, promotions, demotions, or other changes in employment status shall result in a change in team membership upon the effective date of the change. In the event of a change, award of Team Pay is based on the team the employee is on as of July 1<sup>st</sup> of the fiscal year under review. An employee must be specifically assigned to a team during the fiscal year in order to be eligible for Team Pay in January for the prior fiscal year. Employees who are serving in temporary assignments shall be members of their original team for purposes of eligibility for Team Pay.

Employees hired after July 1<sup>st</sup> of the fiscal year being reviewed will not be eligible to receive Team Pay.

**17.08      Quality Pay - Purpose**

The purpose of Quality Pay is to reward employees who strive to perform consistently at a level, which sets them apart from their peers. Quality pay addresses individual performance issues, is based upon the performance evaluation score, and if earned, shall equal 1.5% or 3.0% of an employee’s base pay. 1.5% shall be awarded for a performance rating of exceeds expectations (4.00 – 4.49) or 3.0% shall be awarded for a performance rating of excellent (4.50 – 5.00). Quality Pay shall be awarded on a one-time lump sum basis on the employee’s anniversary date in conjunction with his performance evaluation.

**17.09      Quality Pay - Provisions**

All regular full-time and part-time employees shall receive a performance evaluation at the time of their anniversary date with the Town. Annual performance evaluations are based on results measured against performance standards as well as achievement of individual goals. Employees who receive a performance rating of 4.00 or higher shall qualify for Quality Pay.

**17.10      Quality Pay - Eligibility**

All regular full-time and part-time employees are eligible for Quality Pay. Eligibility is based on the employee's performance for the previous twelve-month period. An employee who achieves a performance rating of 4.00 or higher, as outlined in the Town's performance evaluations, and who is approved by his Department Head, shall receive Quality Pay on his anniversary date.

**17.11      Service Pay - Purpose**

Service Pay is intended to address inflationary issues and shall consist of a 3.0% increase to an employee's base pay. The amount of increase may be adjusted due to changes in the inflationary rate. Service Pay shall be effective on January 1<sup>st</sup> of the calendar year beginning in January of 2001.

**17.12      Service Pay - Eligibility**

All regular full-time and part-time employees are eligible for Service Pay. Employees must be employed with the Town as of July 1<sup>st</sup> of the fiscal year under review. The Human Resources Division shall notify each Department Head of any ineligible employees in his department.

**17.13      Innovation Pay / Award – Purpose**

The purpose of Innovation Pay is to provide an incentive and reward for employee ideas and suggestions that result in either realized cost savings, generated revenue or timesavings. Innovation Pay for savings or revenue shall be awarded on a one-time lump sum basis in December and June each year, as warranted. An Innovation award shall be provided for time saving ideas / suggestions following approval.

**17.14      Innovation Pay / Award - Provisions**

Innovation Pay shall be awarded on both an individual and team basis, which would be limited to designated TOPPS teams and designated project teams. There is no limit to the number of ideas that can be submitted by an employee or designated team.

Monetary awards are provided based upon suggestions that result in realized, measurable cost savings or revenue generated for the Town. The award is equal to 10% of the first year's savings/revenue for the employee submitting the suggestion and 5% of the first year's savings/revenue split among the team members who share in submitting the suggestion, up to a maximum award per team member of \$1,000 net savings/revenue.

Gift awards are provided based upon suggestions that result in timesavings. The gift awards shall be provided as gift certificates in increments of \$25, \$50, \$75 or \$100, as determined by the Executive Team. The Human Resources Division shall coordinate with the employee to determine the desired type of gift certificate (i.e. from retail or department stores, movie theaters, restaurants, etc.).

Employees must complete an “Innovation Recognition Award” application (Appendix C) and an “Application Check-List for Innovation Award” (Appendix D) and forward them to the Human Resources Division, who shall review to ensure all required information is included. The Executive Team shall review the application and make a recommendation to the Town Council.

Awards being provided to employees in the amount of \$500 or greater shall be presented to those employees by the Town Council at a Town Council meeting. The Human Resources Division shall coordinate presentation of the award and obtain any checks from the Financial Services Department. The Human Resources Division shall also formally notify employees, when they are approved to receive an award, and indicate if the award will be provided at a Town Council meeting.

**17.15            Innovation Pay / Award - Eligibility**

All regular full-time or part-time employees are eligible to submit innovative Ideas / suggestions.

Eligible suggestions include:

- Be over and above the normal duties and job responsibilities of the employee group submitting the request; and
- Reduce cost, increase revenue, or save time.

Ineligible suggestions include:

- Ideas resulting from assigned studies, surveys, research or audits;
- Suggestions that would require costly testing before implementation; and
- Adjustments in benefits, salaries, job classifications, or removal of a position.

**17.16            Innovation Pay / Award - Tips for Formulating Suggestions**

The following clues may lead to possible cost savings:

- High volume operations where small savings add up
- Low volume jobs tasks that can be eliminated or fit another routine
- Bottlenecks that hold up schedules
- Duplication of efforts
- Forms that do not follow the flow of work
- Daily problems
- Customer or co-worker complaints

**17.17            Market Analysis - Purpose**

In addition to the four TOPPS components, market factors shall also be considered. The purpose of market adjustments is to correct situations that might adversely affect the Town’s external competitive positions or adversely affect internal equity. In doing so, the Town strives to retain employees and to remain competitive in the applicable labor market.

Prior to the preparation of the Town's annual budget, the Director of Human Resources shall prepare an analysis of prevailing rates of identified positions with comparable public employment in the area and at-large, and comparable private industry positions where applicable.

**17.18      Market Analysis - Provisions**

Salary surveys are periodically conducted to determine what other cities pay for comparable jobs and to ascertain competitive pay rates for those jobs. Determining what other cities pay for comparable jobs, or external equity, assists in establishing the minimum and maximum pay rates within pay grades. When selecting the survey market, other municipalities are selected for comparison because of their similar jobs.

The Director of Human Resources shall assist the Town Manager in making the recommended changes in the Pay Plans that are necessary to keep the classification and Pay Plans current, uniform, and equitable. The salary pay ranges in the Town's pay plans shall be reviewed annually on a rotating basis. Recommended changes in the Town's Pay Plans or Pay Plan Policy shall become effective when approved by the Town Council.

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The Town of Flower Mound TOPPS Policies and Procedures are hereby approved this \_\_\_\_\_ day of \_\_\_\_\_, 2000.

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Van James, Town Manager

## APPENDIX A

### TOPPS PROGRAM SUMMARY SHEET

<u>COMPONENT</u>	<u>TEAM PAY</u>	<u>QUALITY PAY</u>	<u>SERVICE PAY</u>	<u>INNOVATION PAY</u>
<b>ADDRESSING</b>	Team Performance	Individual Performance	Inflationary Issues	Innovative ideas / suggestions to save operational costs or save time.
<b>AMOUNT</b>	3.0%	1.5% for Exceeds Expectations rating 3.0% for Excellent rating	3.0%	10% of first year revenue/savings, not to exceed \$5,000 for employee submitting suggestion. And, 5% split among team members at max. of \$1,000 per team member. Gift certificates in the amount of \$25, \$50, \$75, or \$100 for time saving ideas / suggestions.
<b>PAYMENT</b>	Added to base	Lump sum	Added to base	Lump sum or gift certificate
<b>PERIOD INVOLVED</b>	Fiscal Year	12 months prior to performance evaluation	Fiscal Year	N/A
<b>EFFECTIVE DATE</b>	January 1	Anniversary date	January 1	December/June for revenue/savings
<b>DOCUMENTS</b>	TOPPS Goals/ Objectives Final Report and Documentation	Annual Performance Evaluation	N/A	Application for Innovation Award and Application Check-list
<b>ELIGIBILITY</b>	All regular full-time and part-time team members on the team as of July 1 <sup>st</sup> of the fiscal year in review. Employees on temporary assignments are members of the original team.	All regular full-time and part-time employees	All regular full-time and part-time employees employed as of July 1 <sup>st</sup> of the fiscal year under review	All regular full-time and part-time employees

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*Town of Flower Mound, Texas*  
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<b>DISQUALIFIERS</b>	Less than 80% of possible points achieved and hired after July 1 <sup>st</sup> of the fiscal year under review	If performance not rated as 4.00 or higher and not approved by Department Head	Employed after July 1 <sup>st</sup> of the fiscal year under review	Not meeting eligibility criteria
<b>APPROVAL</b>	Executive Team	Department Head	Department Head	Town Council

**APPENDIX B  
REQUEST FOR CHANGE**

**TOPPS Project  
FY \_\_\_\_\_ - \_\_\_\_\_**

**SUBMITTED BY:**

Supervisor/Team Leader: \_\_\_\_\_  
Signature of Supervisor/Team Leader: \_\_\_\_\_  
Department, Division, Section, Unit: \_\_\_\_\_  
Date of Request: \_\_\_\_\_

**TYPE OF REQUEST: (Check one.)**

- Revision in a TOPPS goal and/or objective.
- Elimination of a TOPPS goal and/or objective.
- Replacement of a TOPPS goal and/or objective.
- Add \_\_\_\_\_ Goal / \_\_\_\_\_ Objective.

**ORIGINAL GOAL/OBJECTIVE SUBMITTED:**

**REASON FOR REQUESTED CHANGE (Attach additional information if necessary):**

**REVISED/NEW GOAL/OBJECTIVE REQUESTED (if appropriate):**

**DECISION:**

Recommend  Approval  Disapproval of the request.

\_\_\_\_\_  
Division Head/Team Sponsor (signature) Date

Comments: \_\_\_\_\_

Recommend  Approval  Disapproval of the request.

\_\_\_\_\_  
Department Head (signature) Date

Comments: \_\_\_\_\_

Approved  Disapproved \_\_\_\_\_  
Town Manager (signature) Date

Comments: \_\_\_\_\_

**APPENDIX C**

**TOPPS Project**

**APPLICATION FOR INNOVATION AWARD**

Date: \_\_\_\_\_

**SUBMITTED BY:**

Employee Name (printed): \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Department, Division, Section, Unit: \_\_\_\_\_

Supervisor/Team Leader: \_\_\_\_\_

Signature

Printed Name

Team Members:  
(if applicable)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Division Head: \_\_\_\_\_

Signature

Printed Name

Department Head: \_\_\_\_\_

Signature

Printed Name

**SUGGESTION: (Describe in detail. Use additional sheets, if necessary.)**

**PROJECTED REVENUE OR SAVINGS: (Describe in detail. Use additional sheets, if necessary.)**

**Application forms must be sent to the Human Resources Division for processing.**

**APPENDIX D  
APPLICATION CHECK-LIST  
FOR INNOVATION AWARD**

**TOPPS Project**

Date: \_\_\_\_\_

Submitted By: \_\_\_\_\_

Innovative Idea/Suggestion: \_\_\_\_\_

TYPE OF IDEA / SUGGESTION

\_\_\_\_ Cost Savings

\_\_\_\_ Revenue Generated

\_\_\_\_ Time Savings

COST CALCULATION

Savings or Revenue Calculated on (check one):

\_\_\_ Prior 12 month period for a total of: \$\_\_\_\_\_ (Backup Documentation Provided)

\_\_\_ Future 12 month period for a total of \$\_\_\_\_\_ (Documentation to be submitted)

Time Savings: No calculation required.

Applicant – Please do not complete information below this line.

APPROVAL PROCESS

Action Taken:

Reviewed by Executive Team on: \_\_\_\_\_

Consideration: Approved \_\_\_\_ Denied \_\_\_\_

Town Manager's Signature: \_\_\_\_\_

AWARD

Amount for Cost Savings: \$\_\_\_\_\_

Amount for Revenue Generated: \$\_\_\_\_\_

Time Saving Idea / Suggestion:

Gift Certificate from \_\_\_\_\_ in the amount of \$\_\_\_\_\_

Presented to Town Council on \_\_\_\_\_, 20\_\_\_. (Awards in the amount of \$500 or greater shall be presented by the Town Council at a Town Council meeting.)

## PAY PLAN A – EXEMPT EMPLOYEES FY 2002-2003

PAY GRADE	FLSA (E/N)	*P.E. TOOL	CLASSIFICATION		MINIMUM	MAXIMUM
6	E	PT	Sanitarian I	Annual	\$34,267.21	\$47,974.09
				Monthly	\$2,855.60	\$3,997.84
				Pay Period	\$1,317.97	\$1,845.16
				Hourly	\$16.47	\$23.06
7	E	PT	Executive Assistant	Annual	\$36,071.24	\$50,499.74
7	E	PT	Community Affairs Specialist	Monthly	\$3,005.94	\$4,208.31
7	E	PT	Graduate Engineer	Pay Period	\$1,387.36	\$1,942.30
7	E	PT	Librarian	Hourly	\$17.34	\$24.28
7	E	PT	Property Acquisitions Specialist			
7	E	PT	Purchasing Agent			
7	E	PT	Sanitarian II			
8	E	PT	Grants Coordinator	Annual	\$37,875.28	\$53,025.39
8	E	PT	Human Resources Specialist	Monthly	\$3,156.27	\$4,418.78
8	E	PT	Research Analyst	Pay Period	\$1,456.74	\$2,039.44
8	E	PT	Safety Coordinator	Hourly	\$18.21	\$25.49
8	E	PT	Webmaster			
9	E	E	Animal Services Manager	Annual	\$40,525.99	\$56,736.39
9	E	E	Children's Services Manager-Library Services	Monthly	\$3,377.17	\$4,728.03
9	E	PT	Comprehensive Planner	Pay Period	\$1,558.69	\$2,182.17
9	E	E	Engineer I	Hourly	\$19.48	\$27.28
9	E	E	Facilities Manager			
9	E	E	Meter Services Manager			
9	E	PT	Park Planner/Landscape Architect			
9	E	PT	Planner			
9	E	E	Public Services Manager-Library Services			
9	E	E	Support Services Manager			
9	E	PT	Systems Administrator			
9	E	E	Technical Services Manager-Library Services			
9	E	E	Utility Account Manager			
10	E	E	Accountant	Annual	\$43,565.08	\$60,991.11
10	E	E	Budget Manager	Monthly	\$3,630.42	\$5,082.59
10	E	E	Customer Relations Manager	Pay Period	\$1,675.58	\$2,345.81
10	E	E	Environmental Review Analyst	Hourly	\$20.94	\$29.32
10	E	E	Human Resources Analyst			
10	E	E	Recreation Manager			
10	E	PT	Senior Planner			
11	E	E	Assistant Building Official	Annual	\$47,486.34	\$66,480.88
11	E	E	Environmental Resources Manager	Monthly	\$3,957.20	\$5,540.07
11	E	E	Fleet Services & Materials Manager	Pay Period	\$1,826.40	\$2,556.96
11	E	E	GIS Manager	Hourly	\$22.83	\$31.96
11	E	E	Municipal Court Administrator			
11	E	E	Park Development Manager			
11	E	E	Park Operations Manager			
11	E	E	Project Engineer			
11	E	E	Project Planning Manager			
11	E	E	Street Services Manager			
11	E	E	Utility Services Manager			

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Town of Flower Mound  
 FY 02-03

Pay Plan A-Exempt Employees  
*(Continued)*

PAY GRADE	FLSA (E/N)	*P. E. TOOL	CLASSIFICATION		MINIMUM	MAXIMUM
12	E	E	Assistant Dir of Public Works/Trans. Engineer	Annual	\$52,235.50	\$73,129.70
12	E	E	Assistant to the Mayor and Town Council	Monthly	\$4,352.96	\$6,094.14
12	E	E	Assistant to the Town Manager	Pay Period	\$2,009.06	\$2,812.68
12	E	E	Building Official	Hourly	\$25.11	\$35.16
12	E	E	CIP Manager			
12	E	E	Director of Environmental Health Services			
12	E	E	Director of Purchasing & General Services			
12	E	E	Director of Treasury Operations			
12	E	E	Governmental Affairs Manager			
13	E	E	Director of Accounting Services	Annual	\$57,981.67	\$81,174.34
13	E	E	Director of Budget & Research	Monthly	\$4,831.81	\$6,764.53
13	E	E	Director of Community Affairs	Pay Period	\$2,230.06	\$3,122.09
13	E	E	Director of Library Services	Hourly	\$27.88	\$39.03
14	E	E	Director of Economic Development	Annual	\$64,939.93	\$90,915.90
14	E	E	Director of Facilities Management	Monthly	\$5,411.66	\$7,576.33
14	E	E	Director of Human Resources	Pay Period	\$2,497.69	\$3,496.77
14	E	E	Director of Information Technology	Hourly	\$31.22	\$43.71
14	E	E	Director of Planning Services			
15	E	E	Assistant Town Engineer	Annual	\$73,057.03	\$102,279.84
15	E	E	Director of Public Works	Monthly	\$6,088.09	\$8,523.32
15	E	E	Executive Director of Administrative Services	Pay Period	\$2,809.89	\$3,933.84
15	E	E	Executive Director of Community Services	Hourly	\$35.12	\$49.17
15	E	E	Executive Director of Dev. & Env. Services			
16	E	E	Chief of Police	Annual	\$87,409.16	\$122,372.82
16	E	E	Deputy Town Manager/Chief Financial Officer	Monthly	\$7,284.97	\$10,197.74
16	E	E	Fire Chief	Pay Period	\$3,361.89	\$4,706.65
16	E	E	Town Engineer	Hourly	\$42.02	\$58.83

\*Performance Evaluation Tool Legend:

E = Exempt Management/Supervisory

PT = Professional & Technical

## PAY PLAN B – NON-EXEMPT EMPLOYEES FY 2002-2003

PAY GRADE	FLSA (E/N)	*P.E. TOOL	CLASSIFICATION		MINIMUM	MAXIMUM
17	N	A	Accounting Clerk (part-time)	Annual	\$20,184.71	\$28,258.59
17	N	A	Animal Services Clerk	Monthly	\$1,682.06	\$2,354.88
17	N	S	Building Attendant	Pay Period	\$776.34	\$1,086.87
17	N	A	Building Permit Clerk	Hourly	\$9.70	\$13.59
17	N	A	Document Clerk			
17	N	A	Environmental Health Services Clerk			
17	N	A	Environmental Resources Clerk			
17	N	A	Facilities Clerk			
17	N	A	Human Resources Clerk			
17	N	A	Library Clerk			
17	N	A	Library Page			
17	N	S	Maintenance Worker I - Park Services			
17	N	S	Maintenance Worker I - Street Services			
17	N	S	Maintenance Worker I - Utility Line Maintenance			
17	N	S	Maintenance Worker I - Utility Operations			
17	N	S	Meter Reader			
17	N	A	Water Protection Clerk			
<hr/>						
18	N	S	Maintenance Worker II - Park Services	Annual	\$22,203.71	\$31,085.19
18	N	S	Maintenance Worker II - Street Services	Monthly	\$1,850.31	\$2,590.43
18	N	S	Maintenance Worker II - Utility Line Maintenance	Pay Period	\$853.99	\$1,195.58
18	N	A	Receptionist	Hourly	\$10.67	\$14.94
18	N	A	Secretary			
18	N	S	Sign Technician I			
18	N	A	Utility Account Representative I			
<hr/>						
19	N	A	Administrative Secretary	Annual	\$24,424.19	\$34,193.87
19	N	S	Building and Grounds Technician	Monthly	\$2,035.35	\$2,849.49
19	N	S	Equipment Operator	Pay Period	\$939.39	\$1,315.15
19	N	A	Library Assistant	Hourly	\$11.74	\$16.44
19	N	S	Maintenance Technician I - Facilities Management			
19	N	S	Meter Services Technician I			
19	N	A	Permit Specialist			
19	N	S	Plant Mechanic			
19	N	A	Records Management Technician			
19	N	S	Signal Technician I			
19	N	A	Utility Account Representative II			
<hr/>						
20	N	PT	Accounting Technician	Annual	\$26,866.40	\$37,612.96
20	N	S	Animal Services Officer	Monthly	\$2,238.87	\$3,134.41
20	N	PT	Code Enforcement Officer	Pay Period	\$1033.32	\$1,446.65
20	N	A	Deputy Court Clerk	Hourly	\$12.92	\$18.08
20	N	S	Drainage Inspector			
20	N	S	Fleet Services Technician			
20	N	A	Graphic Designer			
20	N	S	Heavy Equipment Operator			
20	N	S	Irrigation Technician			
20	N	S	Meter Services Technician II			
20	N	PT	Payroll Technician			
20	N	PT	Planning Technician I			
20	N	S	Plant Operator			
20	N	S	Public Works Inspector - Utility Line Maintenance			
20	N	PT	Right-of-Way Agent			
20	N	A	Senior Utility Account Representative			

*Town of Flower Mound, Texas*  
**2002-2003 ANNUAL BUDGET**

Town of Flower Mound  
 FY 02-03

Pay Plan B-Non-Exempt Employees  
*(Continued)*

PAY GRADE	FLSA (E/N)	*P. E. TOOL	CLASSIFICATION		MINIMUM	MAXIMUM
21	N	A	Administrative Assistant	Annual	\$29,552.72	\$41,373.80
21	N	PT	Athletics Coordinator	Monthly	\$2,462.73	\$3,447.82
21	N	S	Bio Solids Operator	Pay Period	\$1,136.64	\$1,591.30
21	N	S	Chief Mechanic	Hourly	\$14.21	\$19.89
21	N	S	Chief Operator			
21	N	N	Crew Leader - Park Services			
21	N	N	Crew Leader - Signs and Markings			
21	N	N	Crew Leader - Street Services			
21	N	N	Crew Leader - Utility Line Maintenance			
21	N	S	Maintenance Technician II – Facilities Mgmt.			
21	N	PT	Planning Technician II			
21	N	PT	Programs Coordinator – Recreation			
21	N	PT	Water Protection Officer			
<hr/>						
22	N	PT	Building Inspector	Annual	\$32,507.67	\$45,510.74
22	N	PT	Computer Services Technician	Monthly	\$2,708.97	\$3,792.56
22	N	PT	Computer/Video Technician	Pay Period	\$1,250.30	\$1,750.41
22	N	PT	Construction Inspector	Hourly	\$15.63	\$21.88
22	N	A	Customer Relations Specialist			
22	N	PT	Emergency Management Specialist (part-time)			
22	N	PT	Engineering Technician			
22	N	PT	Lab Technician			
22	N	N	Lead Services Technician			
22	N	PT	Plans Examiner			
22	N	PT	Senior Court Clerk			
22	N	PT	Systems Coordinator-Library Services			
<hr/>						
23	N	PT	Building/Electrical Inspector	Annual	\$35,758.97	\$50,062.56
23	N	N	Chief Construction Inspector	Monthly	\$2,979.91	\$4,171.88
23	N	N	CIP Analyst	Pay Period	\$1,375.35	\$1,925.48
23	N	N	Circulation Supervisor	Hourly	\$17.19	\$24.07
23	N	PT	Commercial Building Inspector			
23	N	PT	Commercial Plans Examiner			
23	N	A	Deputy Town Secretary			
23	N	PT	Drainage Coordinator/Inspector			
23	N	N	Park Operations Supervisor			
23	N	PT	Plumbing/Mechanical Inspector			
23	N	N	Street Operations Supervisor			
23	N	PT	Urban Forester			
23	N	N	Utility Operations Supervisor			
23	N	N	Water Line Maintenance Operations Supervisor			
<hr/>						
24	N	PT	Accountant (part-time)	Annual	\$39,334.87	\$55,068.82
24	N	PT	GIS Analyst	Monthly	\$3,277.91	\$4,589.07
24	N	N	Plans Review Supervisor	Pay Period	\$1,512.88	\$2,118.03
24	N	N	Senior Building/Electrical Inspector	Hourly	\$18.91	\$26.48
24	N	N	Senior Plumbing/Mechanical Inspector			

\*Performance Evaluation Tool Legend:

- A = Administrative Support/Clerical
- N = Non-Exempt Supervisory
- PT = Professional & Technical
- S = Skilled Labor

## PROPOSED PAY PLAN C – POLICE AND FIRE EMPLOYEES FY 2002-2003

PAY GRADE	FLSA (E/N)	*P.E. TOOL	CLASSIFICATION		MINIMUM	MAXIMUM
34	N	P	Deputy Town Marshal	Annual	\$39,576.60	\$48,105.72
34	N	F	Fire Inspector	Monthly	\$3,298.05	\$ 4,008.81
				Pay Period	\$1,522.18	\$ 1,850.22
				Hourly	\$19.03	\$ 23.13
35	N	F	Fire Prevention Officer	Annual	\$50,511.00	\$53,036.52
35	N	P	Town Marshal	Monthly	\$4,209.25	\$ 4,419.71
				Pay Period	\$1,942.73	\$ 2,039.87
				Hourly	\$24.28	\$ 25.50
36				Annual	\$55,688.35	\$61,396.41
36				Monthly	\$4,640.70	\$ 5,116.37
				Pay Period	\$2,141.86	\$ 2361.40
				Hourly	\$26.77	\$ 29.52
37	E	E	Fire Marshal	Annual	\$64,466.23	\$71,235.18
37	E	E	Fire Battalion Chief	Monthly	\$5,372.19	\$ 5,936.27
37	E	E	Police Lieutenant	Pay Period	\$2,479.47	\$ 2,739.81
				Hourly	\$30.99	\$ 34.25
38	E	E	Assistant Fire Chief	Annual	\$74,796.94	\$82,650.62
38	E	E	Police Captain	Monthly	\$6,233.08	\$ 6,887.55
				Pay Period	\$2,876.81	\$ 3,178.87
				Hourly	\$35.96	\$ 39.74

\*Performance Evaluation Tool Legend:

E = Exempt Management/Supervisory  
 F = Fire Services  
 P = Police Services

10/01/02

## PROPOSED PAY PLAN D – Public Safety - Sworn FY 2002-2003

Job Title	Pay Grade	FLS A	*P.E. Tool	Pay Basis	**Step 1	**Step 2	**Step 3	**Step 4	**Step 5		
Firefighter Recruit	1D	N	F	Annually	\$37,692.00	-	-	-	-		
Police Officer Recruit		N	P	Monthly Pay Period Hourly	\$3,141.00 \$1,449.69 P - \$18.12 F - \$13.69						
Firefighter	2D	N	F	Annually	\$39,576.60	\$41,555.43	\$43,633.20	\$45,814.92	\$48,105.72		
Investigator		N	P	Monthly Pay Period Hourly	\$3,298.05 \$1,522.18 P - \$19.03 F - \$14.38	\$3,462.95 \$1,598.29 P - \$19.98 F - \$15.10	\$3,636.10 \$1,678.20 P - \$20.98 F - \$15.85	\$3,817.91 \$1,762.11 P - \$22.03 F - \$16.64	\$4,008.81 \$1,850.22 P - \$23.13 F - \$17.47		
Police Officer		N	P								
Police Corporal	3D	N	P	Annually	\$50,511.00	\$53,036.52	-	-	-		
Fire Apparatus Operator		N	F	Monthly Pay Period Hourly	\$4,209.25 \$1,942.73 P - \$24.28 F - \$18.35	\$4,419.71 \$2,039.87 P - \$25.50 F - \$19.27					
Fire Captain	4D	N	N	Annually	\$55,688.35	\$58,472.77	\$61,396.41	-	-		
Police Sergeant		N	N	Monthly Pay Period Hourly	\$4,640.70 \$2,141.86 P - \$26.77 F - \$20.23	\$4,872.73 \$2,248.95 P - \$28.11 F - \$21.24	\$5,116.37 \$2,361.40 P - \$29.52 F - \$22.30				

\*P.E. (Performance Evaluation) Tool Legend:

N = Non-Exempt Supervisory

F = Fire Services

P = Police Services

\*\*Steps 1 through 5

P = hourly rate for police department personnel

F = hourly rate for remainder of fire department personnel included in this pay plan

Town of Flower Mound, Texas  
2002-2003 ANNUAL BUDGET

**Proposed Pay Plan E Public Safety – Non Sworn  
FY 2002-2003**

Job Title	Pay Grade	FLSA	*P E	Pay Basis	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Vehicle Maintenance Clerk	10E	N	A	Annually Monthly Pay Period Hourly	\$21,710.87 \$1,809.24 \$835.03 \$10.44	\$22,796.41 \$1,899.70 \$876.79 \$10.96	\$23,936.23 \$1,994.69 \$920.62 \$11.51	\$25,133.04 \$2,094.42 \$966.66 \$12.08	\$26,389.69 \$2,199.14 \$1,014.99 \$12.69	\$27,709.17 \$2,309.10 \$1,065.74 \$13.32	\$29,094.63 \$2,424.55 \$1,119.02 \$13.99	\$30,549.36 \$2,545.78 \$1,174.98 \$14.69
	11E			Annually Monthly Pay Period Hourly	\$23,882.53 \$1,990.21 \$918.56 \$11.48	\$25,076.66 \$2,089.72 \$964.49 \$12.06	\$26,330.49 \$2,194.21 \$1,102.71 \$12.66	\$27,647.01 \$2,303.92 \$1,063.35 \$13.29	\$29,029.36 \$2,419.11 \$1,116.51 \$13.96	\$30,480.83 \$2,540.07 \$1,172.34 \$14.65	\$32,004.87 \$2,667.07 \$1,230.96 \$15.39	\$33,605.11 \$2,800.43 \$1,292.50 \$16.16
Support Services Clerk	12E	N	A	Annually Monthly Pay Period Hourly	\$26,270.90 \$2,189.24 \$1,010.42 \$12.63	\$27,584.45 \$2,298.70 \$1,060.94 \$13.26	\$28,963.67 \$2,413.64 \$1,113.99 \$13.92	\$30,411.85 \$2,534.69 \$1,169.69 \$14.62	\$31,932.44 \$2,661.04 \$1,228.17 \$15.35	\$33,529.06 \$2,794.09 \$1,289.58 \$16.12	\$35,205.51 \$2,933.79 \$1,354.06 \$16.93	\$36,965.79 \$3,080.48 \$1,421.76 \$17.77
Records Clerk		N	A									
Communications Officer	13E	N	A	Annually Monthly Pay Period Hourly	\$28,897.76 \$2,408.15 \$1,111.45 \$13.89	\$30,342.65 \$2,528.55 \$1,167.03 \$14.59	\$31,859.78 \$2,654.98 \$1,225.38 \$15.32	\$33,452.77 \$2,787.73 \$1,286.65 \$16.08	\$35,125.41 \$2,927.12 \$1,350.98 \$16.89	\$36,881.68 \$3,073.47 \$1,418.53 \$17.73	\$38,725.76 \$3,227.15 \$1,489.45 \$18.62	\$40,662.05 \$3,388.50 \$1,563.93 \$19.55
	14E			Annually Monthly Pay Period Hourly	\$31,787.20 \$2,648.93 \$1,222.58 \$15.28	\$33,376.56 \$2,781.38 \$1,283.71 \$16.05	\$35,045.39 \$2,920.45 \$1,347.90 \$16.85	\$36,797.66 \$3,066.47 \$1,415.29 \$17.69	\$38,637.54 \$3,219.80 \$1,486.06 \$18.58	\$40,569.42 \$3,380.79 \$1,560.36 \$19.50	\$42,597.89 \$3,549.82 \$1,638.38 \$20.48	\$44,727.78 \$3,727.32 \$1,720.30 \$21.50
Communications Supervisor	15E	N	N	Annually Monthly Pay Period Hourly	\$34,965.57 \$2,913.80 \$1,344.83 \$16.81	\$36,713.85 \$3,059.49 \$1,412.07 \$17.65	\$38,549.54 \$3,212.46 \$1,482.67 \$18.53	\$40,477.02 \$3,373.09 \$1,556.81 \$19.46	\$42,500.87 \$3,542.74 \$1,634.65 \$20.43	\$44,625.91 \$3,718.83 \$1,716.38 \$21.45	\$46,857.21 \$3,904.77 \$1,802.20 \$22.53	\$49,400.07 \$4,116.67 \$1,900.00 \$23.75
School Crossing Guard Supervisor		N	N									
	16E			Annually Monthly Pay Period Hourly	\$38,462.70 \$3,205.23 \$1,479.33 \$18.49	\$40,385.84 \$3,365.49 \$1,553.30 \$19.42	\$42,405.13 \$3,533.76 \$1,630.97 \$20.39	\$44,525.39 \$3,710.45 \$1,712.52 \$21.41	\$46,751.66 \$3,895.97 \$1,798.14 \$22.48	\$49,751.66 \$4,145.97 \$1,913.53 \$23.92	\$52,239.24 \$4,353.27 \$2,009.20 \$25.12	\$54,851.20 \$4,570.93 \$2,109.66 \$26.37
Communications Manager	17E	N	N	Annually Monthly Pay Period Hourly	\$42,308.96 \$3,525.75 \$1,627.27 \$20.34	\$44,424.41 \$3,702.03 \$1,708.63 \$21.36	\$46,645.63 \$3,887.14 \$1,794.06 \$22.43	\$48,977.91 \$4,081.49 \$1,883.77 \$23.55	\$51,426.81 \$4,285.57 \$1,977.95 \$24.72	\$53,998.15 \$4,499.85 \$2,076.85 \$25.96	\$56,698.06 \$4,724.84 \$2,180.69 \$27.26	\$59,532.96 \$4,961.08 \$2,289.73 \$28.62

\*P E (Performance Evaluation) Tool Legend: **A** = Administrative Support/Clerical; **N** = Non-Exempt Supervisory

**PAY PLAN F -  
SEASONAL EMPLOYEES  
FY 2002-2003**

FLSA STATUS (E/N)	CLASSIFICATION	HOURLY RATE
Part-Time / Seasonal      N	Business Co-Op Clerk	\$7.00
Part-Time / Seasonal      N	Day Camp Counselor	\$8.50
Full-time / Seasonal      N	Day Camp Director	\$10.50
Part-Time / Seasonal      N	School Crossing Guard	1 <sup>st</sup> Year - \$11.00 2 <sup>nd</sup> Year - \$11.39 3 <sup>rd</sup> Year - \$11.79 4 <sup>th</sup> Year - \$12.20 5 <sup>th</sup> Year - \$12.63 6 <sup>th</sup> Year - \$13.07 7 <sup>th</sup> Year - \$13.53 8 <sup>th</sup> Year - \$14.00 9 <sup>th</sup> Year - \$14.49 10 <sup>th</sup> Year - \$15.00 (maximum)

CONSOLIDATED DESCRIPTION OF WORKFORCE  
AND LISTING OF POSITIONS

<u>DEPARTMENT/POSITION</u>	<u>FY 2000-01</u> <u>ACTUAL</u>	<u>FY 2001-02</u> <u>PROJECTED</u>	<u>FY 2001-02</u> <u>MODIFIED</u>	<u>FY 2002-2003</u> <u>ADOPTED</u>	<u>FY 2003-04</u> <u>PROJECTED</u>	<u>FY 2004-05</u> <u>PROJECTED</u>	<u>FY 2005-06</u> <u>PROJECTED</u>	<u>FY 2006-07</u> <u>PROJECTED</u>
<b>GENERAL FUND</b>								
<b>LEGISLATIVE SERVICES</b>								
<b>Legislative</b>								
Town Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Town Secretary	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00
Receptionist	1.00	1.00	-	-	-	-	-	-
Records Management Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	-	-	-	-	-	-	-	-
Vital Statistics Clerk	-	-	-	-	1.00	1.00	1.00	1.00
<b>Subtotal Department</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>TOWN MANAGER'S OFFICE</b>								
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Intern	0.50	0.50	-	1.00	0.50	0.50	0.50	0.50
Administrative Assistant	-	-	1.00	-	-	-	-	-
Administrative Secretary	-	-	-	1.00	1.00	1.00	1.00	1.00
Subtotal Division	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>4.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b>Town Council Support</b>								
Assistant to the Mayor and Town Council	-	-	-	1.00	1.00	1.00	1.00	1.00
Subtotal Division	-	-	-	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Subtotal Department</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>5.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
<b>ADMINISTRATIVE SERVICES</b>								
<b>Administration</b>								
Executive Director of Administrative Services	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	1.00	-	-	-	-	-
Executive Assistant	-	-	-	1.00	1.00	1.00	1.00	1.00
Subtotal Division	-	-	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Human Resources</b>								
Director of Human Resources	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Training & Safety Coordinator	1.00	1.00	1.00	-	-	-	-	-
Training Coordinator	-	-	-	-	1.00	1.00	1.00	1.00
Safety Coordinator	-	-	-	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Employment Coordinator	-	-	-	-	-	-	-	-
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	-	-	-
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Co-op Clerk	0.50	-	-	-	-	-	-	-
Human Resources Clerk	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant	-	-	-	-	-	-	-	1.00
Staffing/Compensation Analyst	-	-	-	-	-	1.00	1.00	1.00
Subtotal Division	<b>5.50</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>
<b>Community Affairs</b>								
Director of Community Affairs	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Public Affairs Manager	1.00	1.00	-	-	-	-	-	-
Community Affairs Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Grants Coordinator	-	-	1.00	1.00	-	-	-	-
Administrative Assistant	-	-	1.00	-	-	-	-	-
Secretary/Public Affairs and Econ. Dev.	-	-	-	-	-	-	-	-
Administrative Secretary/Public Aff.-Gov. Aff.	-	-	-	-	0.50	-	-	-

CONSOLIDATED DESCRIPTION OF WORKFORCE  
AND LISTING OF POSITIONS

<u>DEPARTMENT/POSITION</u>	<u>FY 2000-01</u> <u>ACTUAL</u>	<u>FY 2001-02</u> <u>PROJECTED</u>	<u>FY 2001-02</u> <u>MODIFIED</u>	<u>FY 2002-2003</u> <u>ADOPTED</u>	<u>FY 2003-04</u> <u>PROJECTED</u>	<u>FY 2004-05</u> <u>PROJECTED</u>	<u>FY 2005-06</u> <u>PROJECTED</u>	<u>FY 2006-07</u> <u>PROJECTED</u>
Administrative Secretary	1.00	1.00	-	-	-	1.00	1.00	1.00
Graphic Designer	-	-	-	-	1.00	1.00	1.00	1.00
Governmental Affairs Coordinator	1.00	1.00	-	-	-	-	-	-
Grants Analyst	-	-	-	-	-	-	-	-
Administrative Secretary/Public Aff.-Gov. Aff.	-	-	-	-	-	-	-	-
Administrative Secretary	-	-	-	-	-	-	-	-
Subtotal Division	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.50</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Customer Relations Services</b>								
Customer Relations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Relations Specialist	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Administrative Secretary	-	1.00	1.00	-	1.00	1.00	1.00	1.00
Receptionist (Part-Time)	-	-	1.00	1.00	-	-	-	-
Customer Service Representative	-	1.00	-	-	1.00	1.00	1.00	1.00
Subtotal Division	<b>2.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Subtotal Department</b>	<b>11.50</b>	<b>14.00</b>	<b>16.00</b>	<b>14.00</b>	<b>17.50</b>	<b>18.00</b>	<b>18.00</b>	<b>19.00</b>
<b>COMMUNITY SERVICES</b>								
<b>Administration</b>								
Executive Director of Community Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-	-	-	-	-
Executive Assistant	-	-	-	1.00	1.00	1.00	1.00	1.00
Subtotal Division	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Park Services</b>								
Park Operations Manager	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Director of Park Operations	-	-	-	-	1.00	1.00	1.00	1.00
Parks Supervisor	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Crew Leader	4.00	5.00	5.00	5.00	8.00	9.00	9.00	9.00
Maintenance Worker I	9.00	9.00	9.00	9.00	17.00	19.00	19.00	19.00
Maintenance Worker II	4.00	5.00	5.00	5.00	8.00	9.00	9.00	9.00
Irrigation Technician	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00
Interim Shop Mechanic	1.00	1.00	-	-	-	-	-	-
Secretary	-	1.00	1.00	-	-	-	-	-
Administrative Secretary	-	-	-	1.00	1.00	1.00	1.00	1.00
Subtotal Division	<b>21.00</b>	<b>24.00</b>	<b>23.00</b>	<b>23.00</b>	<b>42.00</b>	<b>46.00</b>	<b>46.00</b>	<b>46.00</b>
<b>Library</b>								
Director of Library Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Services Librarian	-	-	-	-	-	-	-	-
Technical Services Librarian	-	-	-	-	-	-	1.00	1.00
Technical Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Youth Services Librarian	-	-	-	-	-	-	-	-
Children's Services Manager	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Children's Services Librarian	1.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Adult Services Librarian	1.00	2.00	2.00	3.00	3.00	4.00	4.00	4.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Library Clerk	3.00	4.00	4.00	4.00	5.00	6.00	6.00	6.00
Library Clerk (Part-Time)	-	1.50	1.00	2.00	2.00	2.50	2.50	2.50
Library Page (Part-Time)	2.00	2.00	2.50	2.00	2.50	2.50	2.50	2.50
Library Assistant	2.00	2.00	2.00	3.00	4.00	4.00	5.00	5.00
Library Assistant (Part-Time)	-	-	-	-	-	-	-	-
Circulation Supervisor	-	-	-	1.00	1.00	1.00	1.00	1.00
Subtotal Division	<b>14.00</b>	<b>19.50</b>	<b>19.50</b>	<b>23.00</b>	<b>26.50</b>	<b>29.00</b>	<b>31.00</b>	<b>31.00</b>
<b>Recreation &amp; Leisure Services</b>								
Recreation & Leisure Services Manager	1.00	1.00	1.00	1.00	-	-	-	-
Director of Recreation & Leisure Services	-	-	-	-	1.00	1.00	1.00	1.00
Athletics Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Programs Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Intern	-	0.50	0.50	0.50	1.00	1.00	1.00	1.00
Athletics Supervisor	-	-	-	-	-	1.00	1.00	1.00
Programs Supervisor	-	-	-	-	-	1.00	1.00	1.00
Secretary	1.00	1.00	-	-	-	-	-	1.00
Administrative Secretary	-	-	1.00	1.00	1.00	-	-	-
Aquatics Supervisor	-	-	-	-	1.00	1.00	1.00	-
Aquatics Coordinator	-	-	-	-	2.00	2.00	2.00	4.00
Aquatics Specialist (Part-time)	-	-	-	-	2.00	2.00	2.00	2.00
Life Guards (Part-Time)	-	-	-	-	4.00	4.00	4.00	4.00
Life Guards (Seasonal)	-	-	-	-	-	-	-	4.00
Administrative Assistant	-	-	-	-	-	1.00	1.00	1.00
Special Events Coordinator	-	-	-	-	1.00	1.00	1.00	1.00
Aquatics Manager	-	-	-	-	-	-	-	1.00
Community Activity Center Manager	-	-	-	-	-	-	-	1.00
Recreation Specialist (Part-time)	-	-	-	-	-	-	-	2.50
Subtotal Division	<b>4.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>15.00</b>	<b>17.00</b>	<b>17.00</b>	<b>26.50</b>

CONSOLIDATED DESCRIPTION OF WORKFORCE  
AND LISTING OF POSITIONS

<u>DEPARTMENT/POSITION</u>	<u>FY 2000-01</u> <u>ACTUAL</u>	<u>FY 2001-02</u> <u>PROJECTED</u>	<u>FY 2001-02</u> <u>MODIFIED</u>	<u>FY 2002-2003</u> <u>ADOPTED</u>	<u>FY 2003-04</u> <u>PROJECTED</u>	<u>FY 2004-05</u> <u>PROJECTED</u>	<u>FY 2005-06</u> <u>PROJECTED</u>	<u>FY 2006-07</u> <u>PROJECTED</u>
<b>Park Development</b>								
Administrative Secretary	1.00	1.00	-	-	-	-	-	-
Administrative Assistant	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Park Development Manager	-	-	-	1.00	1.00	1.00	1.00	1.00
Park Planner/Landscape Architect	1.00	1.00	1.00	-	-	-	-	-
Park Planning Technician	-	-	-	-	1.00	1.00	1.00	1.00
Subtotal Division	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Subtotal Department</b>	<b>43.00</b>	<b>52.00</b>	<b>51.00</b>	<b>54.50</b>	<b>88.50</b>	<b>97.00</b>	<b>99.00</b>	<b>108.50</b>
<b>POLICE SERVICES</b>								
<b>Police - Administrative Services</b>								
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Subtotal Division	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Police- Field Operations</b>								
Captain	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Lieutenant	-	-	2.00	2.00	2.00	2.00	2.00	2.00
Sergeant	6.00	6.00	6.00	7.00	7.00	8.00	8.00	8.00
Police Corporals	4.00	4.00	6.00	6.00	7.00	8.00	8.00	8.00
Police Officer	19.00	19.00	37.00	23.00	26.00	31.00	34.00	34.00
Investigator	4.00	4.00	2.00	6.00	7.00	8.00	8.00	8.00
Bicycle Patrol Officer	4.00	4.00	-	6.00	6.00	6.00	6.00	6.00
Traffic Officer	3.00	3.00	-	6.00	7.00	8.00	8.00	8.00
K-9 Officer	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
School Resource Officer	1.00	2.00	2.00	3.00	3.00	3.00	4.00	4.00
Subtotal Division	<b>44.00</b>	<b>45.00</b>	<b>58.00</b>	<b>62.00</b>	<b>68.00</b>	<b>77.00</b>	<b>82.00</b>	<b>82.00</b>
Animal Services Manager	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Animal Services Supervisor	1.00	1.00	-	-	-	1.00	1.00	1.00
Animal Services Officer	2.00	2.00	3.00	3.00	4.00	4.00	4.00	4.00
Animal Services Officer II	-	-	-	-	1.00	1.00	1.00	2.00
Animal Services Clerk	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Kennel Technician	-	-	-	-	2.00	2.00	2.00	3.00
Subtotal Division	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>13.00</b>
<b>Police - Support Services</b>								
Captain	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	-	-	-	-	-	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	-	-	-	-	-
Corporal - Narcotics	-	-	-	-	-	1.00	1.00	1.00
Narcotics Investigator	2.00	2.00	2.00	2.00	3.00	3.00	4.00	4.00
Personnel Investigator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Training Officer	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Supervisor	2.00	2.00	3.00	3.00	3.00	4.00	4.00	4.00
Communications Officer	10.00	10.00	12.00	12.00	15.00	15.00	16.00	16.00
Communications Call-Takers	-	-	-	-	-	3.00	6.00	6.00
Records Clerk	2.00	2.00	3.00	3.00	4.00	4.00	4.00	4.00
Support Services Clerk	1.00	1.00	3.00	2.00	2.00	2.00	3.00	3.00
Vehicle Maintenance Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Jailers	-	-	-	-	3.00	6.00	9.00	9.00
Property/Evidence Technician	-	-	-	1.00	1.00	1.00	2.00	2.00
School Crossing Guard Coordinator (Season.)	-	-	-	-	-	-	-	-
School Crossing Guard Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
School Crossing Guard (Seasonal)	8.92	8.92	8.92	8.92	9.67	9.67	9.67	9.67
Subtotal Division	<b>31.92</b>	<b>31.92</b>	<b>38.92</b>	<b>37.92</b>	<b>46.67</b>	<b>55.67</b>	<b>65.67</b>	<b>65.67</b>
<b>Subtotal Department</b>	<b>82.92</b>	<b>83.92</b>	<b>105.92</b>	<b>108.92</b>	<b>128.67</b>	<b>148.67</b>	<b>163.67</b>	<b>165.67</b>
<b>FIRE &amp; EMERGENCY SERVICES</b>								
<b>Administration</b>								
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	-	-	-	-	-	-	-	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Data Base Technician	-	-	-	-	1.00	1.00	1.00	1.00
Business Co-op Clerk	-	-	-	-	0.50	0.50	0.50	0.50
Subtotal Division	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Emergency Medical Services</b>								
Training/EMS Officer	1.00	1.00	-	-	-	-	1.00	1.00
Assistant Fire Chief	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	-	-	-	-	-	-	-	-

CONSOLIDATED DESCRIPTION OF WORKFORCE  
AND LISTING OF POSITIONS

<u>DEPARTMENT/POSITION</u>	<u>FY 2000-01</u> <u>ACTUAL</u>	<u>FY 2001-02</u> <u>PROJECTED</u>	<u>FY 2001-02</u> <u>MODIFIED</u>	<u>FY 2002-2003</u> <u>ADOPTED</u>	<u>FY 2003-04</u> <u>PROJECTED</u>	<u>FY 2004-05</u> <u>PROJECTED</u>	<u>FY 2005-06</u> <u>PROJECTED</u>	<u>FY 2006-07</u> <u>PROJECTED</u>
Administrative Secretary	-	1.00	-	-	1.00	-	1.00	1.00
Administrative Assistant	-	-	1.00	-	-	-	-	-
Subtotal Division	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Fire Training Services</b>								
Training Officer	-	-	-	-	-	-	1.00	1.00
Training Specialist	-	-	-	-	1.00	1.00	1.00	1.00
Subtotal Division	-	-	-	-	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Fire Suppression Services</b>								
Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Shift Commander	-	-	-	-	-	3.00	3.00	3.00
Captain	9.00	9.00	9.00	9.00	9.00	9.00	12.00	12.00
Fire Apparatus Operator	9.00	9.00	9.00	9.00	9.00	9.00	12.00	12.00
Firefighter	27.00	27.00	39.00	39.00	42.00	45.00	45.00	45.00
Secretary	-	-	1.00	-	-	-	-	-
Administrative Secretary	1.00	1.00	-	1.00	1.00	1.00	1.00	1.00
Business Co-op Clerk	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Subtotal Division	<b>47.50</b>	<b>47.50</b>	<b>59.50</b>	<b>59.50</b>	<b>62.50</b>	<b>68.50</b>	<b>74.50</b>	<b>74.50</b>
<b>Emergency Management</b>								
Emergency Management Specialist	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00
Intern	-	-	-	-	-	0.50	0.50	0.50
Subtotal Division	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>
<b>Fire Prevention Services</b>								
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Prevention Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Inspector	-	-	1.00	1.00	1.00	2.00	2.00	2.00
Secretary	-	-	-	-	1.00	1.00	1.00	1.00
Subtotal Division	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Subtotal Department</b>	<b>53.50</b>	<b>54.50</b>	<b>67.50</b>	<b>82.00</b>	<b>74.50</b>	<b>82.00</b>	<b>90.00</b>	<b>90.00</b>
<b>DEVELOPMENT &amp; ENVIRONMENTAL SERVICES</b>								
<b>Administration</b>								
Executive Director of Dev & Environ. Services	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	-	-	-	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-	-	-	-	-
Subtotal Division	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Building Inspections</b>								
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	-	-	-	-	-	-	-	-
Senior Building/Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Plumbing/Mechanical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Commercial Building Inspector	-	-	-	-	-	-	-	-
Building Inspector	-	-	-	-	-	-	-	-
Building/Electrical Inspector	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Plumbing/Mechanical Inspector	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Plans Review Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Commercial Plans Examiner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Permit Specialist	2.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Building Permit Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Protection Clerk	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Water Protection Officer	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Subtotal Division	<b>16.00</b>	<b>15.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>20.00</b>	<b>20.00</b>
<b>Environmental Health Services</b>								
Environmental Health Services Supervisor	-	-	-	-	-	-	-	2.00
Director of Environmental Health Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	4.00	3.00	3.00	3.00	3.00	5.00
Sanitarian I	1.00	1.00	2.00	3.00	3.00	3.00	3.00	2.00
Sanitarian II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Environmental Health Services Intern	1.00	1.00	-	-	-	-	-	-
Clerk	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal Division	<b>7.00</b>	<b>7.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>15.00</b>
<b>Planning Services</b>								
Director of Community Development	1.00	1.00	-	-	-	-	-	-
Director of Planning Services	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Planning & Zoning Manager	1.00	1.00	-	-	-	-	-	-
Comprehensive Planner	-	-	-	1.00	1.00	1.00	1.00	1.00

CONSOLIDATED DESCRIPTION OF WORKFORCE  
AND LISTING OF POSITIONS

<u>DEPARTMENT/POSITION</u>	<u>FY 2000-01</u> <u>ACTUAL</u>	<u>FY 2001-02</u> <u>PROJECTED</u>	<u>FY 2001-02</u> <u>MODIFIED</u>	<u>FY 2002-2003</u> <u>ADOPTED</u>	<u>FY 2003-04</u> <u>PROJECTED</u>	<u>FY 2004-05</u> <u>PROJECTED</u>	<u>FY 2005-06</u> <u>PROJECTED</u>	<u>FY 2006-07</u> <u>PROJECTED</u>
Project Planning Manager	-	-	-	1.00	1.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00
Planner I	1.00	1.00	-	-	-	-	-	-
Planner	-	-	-	1.00	2.00	2.00	2.00	2.00
Planning Technician I	1.00	1.00	1.00	-	2.00	2.00	2.00	2.00
Planning Technician II	-	-	-	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Intern	-	-	-	-	1.00	1.00	1.00	1.00
Subtotal Division	<b>7.00</b>	<b>7.00</b>	<b>5.00</b>	<b>7.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Environmental Resources</b>								
Environmental Compliance Manager	1.00	1.00	1.00	-	1.00	1.00	1.00	2.00
Environmental Resources Clerk	-	-	-	1.00	1.00	1.00	1.00	1.00
Environmental Resources Intern	-	-	-	0.50	0.50	0.50	0.50	0.50
Environmental Review Analyst	-	-	-	1.00	1.00	1.00	1.00	1.00
Urban Forester	1.00	1.00	1.00	-	2.00	2.00	2.00	3.00
Subtotal Division	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>7.50</b>
<b>Economic Development Services</b>								
Executive Director of Economic Development	-	-	1.00	-	-	-	-	-
Director of Economic Development	1.00	1.00	-	1.00	1.00	1.00	1.00	1.00
Secretary/Public Affairs and Econ. Dev.	-	-	-	-	-	-	-	-
Administrative Assistant	-	-	1.00	-	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	-	-	-	-	-	-
Research Analyst	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal Division	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Subtotal Department</b>	<b>35.00</b>	<b>34.00</b>	<b>38.00</b>	<b>39.50</b>	<b>48.50</b>	<b>48.50</b>	<b>52.50</b>	<b>59.50</b>
<b>INFRASTRUCTURE SERVICES</b>								
<b>Street Services</b>								
Administration	-	-	-	-	-	-	-	-
Street Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Street Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Control Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Drainage Services Supervisor	-	-	-	-	1.00	1.00	1.00	1.00
Public Works Inspector	-	-	1.00	-	-	-	-	-
Shop Mechanic	1.00	1.00	-	-	-	-	-	-
Secretary	-	-	-	-	-	-	-	1.00
Clerk	-	-	-	-	-	-	1.00	1.00
Subtotal Section	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>6.00</b>
<b>Pavement Maintenance</b>								
Crew Leader	1.00	1.00	1.00	2.00	2.00	2.00	2.00	3.00
Equipment Operator	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00
Maintenance Worker II	1.00	1.00	1.00	2.00	4.00	4.00	4.00	5.00
Maintenance Worker I	4.00	4.00	4.00	4.00	2.00	4.00	4.00	5.00
Heavy Equipment Operator	-	-	-	-	-	-	-	-
Subtotal Section	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>9.00</b>	<b>10.00</b>	<b>12.00</b>	<b>12.00</b>	<b>16.00</b>
<b>Traffic Control</b>								
Sign Crew Leader	-	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Sign Technician I	2.00	2.00	3.00	2.00	2.00	2.00	4.00	4.00
Signal Technician I	-	2.00	2.00	3.00	2.00	2.00	2.00	2.00
Maintenance Worker I	1.00	-	-	-	-	-	-	-
Signal Crew Leader	-	-	-	-	1.00	1.00	2.00	2.00
Sign Technician II	-	-	-	1.00	2.00	2.00	2.00	4.00
Signal Technician II	-	-	-	1.00	1.00	2.00	2.00	3.00
Subtotal Section	<b>3.00</b>	<b>5.00</b>	<b>6.00</b>	<b>8.00</b>	<b>9.00</b>	<b>11.00</b>	<b>14.00</b>	<b>17.00</b>
Subtotal Division	<b>14.00</b>	<b>16.00</b>	<b>17.00</b>	<b>20.00</b>	<b>23.00</b>	<b>27.00</b>	<b>31.00</b>	<b>39.00</b>
<b>Subtotal Department</b>	<b>14.00</b>	<b>16.00</b>	<b>17.00</b>	<b>20.00</b>	<b>23.00</b>	<b>27.00</b>	<b>31.00</b>	<b>39.00</b>
<b>FINANCIAL SERVICES</b>								
<b>Administration</b>								
Deputy Town Manager/CFO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-	-	-	-	-
Executive Assistant	-	-	-	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	-	-	-	-	-	-	-	1.00
Subtotal Division	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>

CONSOLIDATED DESCRIPTION OF WORKFORCE  
AND LISTING OF POSITIONS

<u>DEPARTMENT/POSITION</u>	<u>FY 2000-01</u> <u>ACTUAL</u>	<u>FY 2001-02</u> <u>PROJECTED</u>	<u>FY 2001-02</u> <u>MODIFIED</u>	<u>FY 2002-2003</u> <u>ADOPTED</u>	<u>FY 2003-04</u> <u>PROJECTED</u>	<u>FY 2004-05</u> <u>PROJECTED</u>	<u>FY 2005-06</u> <u>PROJECTED</u>	<u>FY 2006-07</u> <u>PROJECTED</u>
<b>Accounting Services</b>								
Accounting Manager	1.00	-	-	-	-	-	-	-
Director of Accounting Services	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.50	1.50	2.50	2.50	3.50	3.50
Accounting Technician	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Accounting Clerk	-	-	0.50	0.50	0.50	0.50	0.50	0.50
Payroll Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal Division	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Budget Services</b>								
Budget Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of Budget & Research	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	-	-	-	-	-	-	-	-
Budget Intern	0.50	0.50	0.50	0.50	-	-	-	-
Budget Analyst	-	-	-	-	1.00	1.00	1.00	1.00
Subtotal Division	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Treasury Operations</b>								
Cash & Debt Manager	-	-	-	-	-	-	-	-
Director of Treasury Operations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasury Analyst	-	-	-	-	-	-	1.00	1.00
Subtotal Division	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Municipal Court</b>								
Municipal Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Court Clerk	4.00	4.00	4.00	4.00	5.00	6.00	6.00	6.00
Town Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Town Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal Section	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Subtotal Department</b>	<b>18.50</b>	<b>18.50</b>	<b>19.50</b>	<b>19.50</b>	<b>23.00</b>	<b>24.00</b>	<b>26.00</b>	<b>27.00</b>
<b>SUBTOTAL GENERAL FUND</b>	<b>265.92</b>	<b>280.42</b>	<b>321.92</b>	<b>346.42</b>	<b>413.17</b>	<b>454.67</b>	<b>489.67</b>	<b>518.17</b>
<b>INTERNAL SERVICES</b>								
<b>Information Technology - MIS</b>								
Director of Information Technology	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MIS Manager	-	-	-	-	-	-	-	-
Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Computer Services Technician	1.00	1.00	2.00	1.00	2.00	2.00	3.00	3.00
Computer/Video Technician	1.50	1.50	0.50	1.00	1.00	1.00	1.00	2.00
Webmaster	-	-	-	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Video Production Administrator	-	-	-	-	-	-	-	-
Subtotal Section	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>9.00</b>
<b>Information Technology - GIS</b>								
GIS Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.00
GIS Technician	-	-	-	-	-	-	-	-
Subtotal Section	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>
Subtotal Division	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>8.00</b>	<b>9.50</b>	<b>9.50</b>	<b>10.50</b>	<b>12.00</b>
<b>Facilities Management</b>								
Director of Facilities Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Supervisor	-	-	-	-	-	-	-	-
Facilities Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Technician I	2.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00
Maintenance Technician II	1.00	1.00	3.00	3.00	4.00	4.00	4.00	4.00
Facilities Clerk	-	-	-	-	-	-	-	-
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Attendant	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Buildings and Grounds Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Support Services Clerk	-	-	-	-	-	-	-	-
Administrative Assistant	-	-	-	-	1.00	1.00	1.00	1.00
Subtotal Division	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Purchasing &amp; General Services</b>								
Purchasing Manager	-	-	-	-	-	-	-	-
Director of Purchasing & General Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing Assistant	1.00	1.00	-	-	-	-	-	-
Purchasing Agent	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	-	-	-	-	-	-	-	-
Document Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Part-Time Clerk	-	-	-	-	-	-	-	-
Purchasing Specialist	-	-	-	-	1.00	1.00	1.00	1.00
Purchasing Clerk	-	-	-	-	-	1.00	1.00	1.00
Subtotal Section	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

CONSOLIDATED DESCRIPTION OF WORKFORCE  
AND LISTING OF POSITIONS

<u>DEPARTMENT/POSITION</u>	<u>FY 2000-01</u> <u>ACTUAL</u>	<u>FY 2001-02</u> <u>PROJECTED</u>	<u>FY 2001-02</u> <u>MODIFIED</u>	<u>FY 2002-2003</u> <u>ADOPTED</u>	<u>FY 2003-04</u> <u>PROJECTED</u>	<u>FY 2004-05</u> <u>PROJECTED</u>	<u>FY 2005-06</u> <u>PROJECTED</u>	<u>FY 2006-07</u> <u>PROJECTED</u>
<b>Fleet Services</b>								
Fleet Services and Materials Manager	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Services Technician	-	-	2.00	2.00	2.00	3.00	3.00	3.00
Lead Service Technician	-	-	1.00	1.00	-	-	-	-
Clerk	-	-	-	-	-	-	-	-
Administrative Secretary	-	-	-	0.50	1.00	1.00	1.00	1.00
Shop Supervisor (currently Lead Tech)	-	-	-	-	1.00	1.00	1.00	1.00
Warehouse Supervisor	-	-	-	-	1.00	1.00	1.00	1.00
Warehouse/Parts Clerk	-	-	-	-	1.00	1.00	1.00	1.00
Warehouse Clerk/Secretary	-	-	-	-	-	1.00	1.00	1.00
Subtotal Section	-	-	4.00	4.50	7.00	9.00	9.00	9.00
Subtotal Division	3.00	3.00	7.00	7.50	11.00	14.00	14.00	14.00
<b>Subtotal Department</b>	<b>19.50</b>	<b>19.50</b>	<b>24.50</b>	<b>25.50</b>	<b>33.50</b>	<b>36.50</b>	<b>38.50</b>	<b>40.00</b>
<b>SUBTOTAL INTERNAL SERVICES FUND</b>	<b>19.50</b>	<b>19.50</b>	<b>24.50</b>	<b>25.50</b>	<b>33.50</b>	<b>36.50</b>	<b>38.50</b>	<b>40.00</b>
<b>UTILITY FUND</b>								
<b>FINANCIAL SERVICES</b>								
<b>Customer Services</b>								
<b>Utility Billing</b>								
Utility Billing Supervisor	-	-	-	-	-	-	-	-
Utility Billing Manager	1.00	-	1.00	-	-	-	-	-
Utility Account Manager	-	1.00	-	1.00	1.00	1.00	1.00	1.00
Senior Utility Billing Clerk	1.00	-	-	-	-	-	-	-
Senior Utility Account Representative	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utility Billing Clerk II	1.00	-	-	-	-	-	-	-
Utility Account Representative II	-	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Utility Billing Clerk I	4.00	-	-	-	-	-	-	-
Utility Account Representative I	-	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Subtotal Section	7.00	7.00	8.00	8.00	8.00	8.00	9.00	9.00
<b>Meter Services</b>								
Meter Services Supervisor	-	-	-	-	-	-	-	-
Meter Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Meter Services Technician I	2.00	2.00	3.00	1.00	3.00	3.00	3.00	3.00
Meter Services Technician II	-	-	-	2.00	-	-	-	-
Meter Reader	2.00	2.00	2.00	2.00	3.00	4.00	4.00	4.00
Subtotal Section	5.00	5.00	6.00	6.00	7.00	8.00	8.00	8.00
Subtotal Division	12.00	12.00	14.00	14.00	15.00	16.00	17.00	17.00
<b>Subtotal Department</b>	<b>12.00</b>	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>16.00</b>	<b>17.00</b>	<b>17.00</b>
<b>INFRASTRUCTURE SERVICES</b>								
<b>ADMINISTRATION</b>								
Town Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-	-	-	-	-
Executive Assistant	-	-	-	1.00	1.00	1.00	1.00	1.00
Subtotal Section	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>ENGINEERING</b>								
Assistant Town Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Right of Way Agent	1.00	1.00	1.00	-	-	-	-	-
Property Acquisitions Specialist	-	-	-	1.00	1.00	1.00	1.00	1.00
Engineering Technician	-	-	-	1.00	1.00	1.00	1.00	1.00
Project Engineer	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Graduate Engineer	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Business Co-op Clerk	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Chief Construction Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Construction Inspector	3.00	3.00	3.00	3.00	4.00	5.00	5.00	5.00
Receptionist	-	-	-	1.00	1.00	1.00	1.00	1.00
Subtotal Section	10.50	10.50	10.50	12.50	13.50	14.50	14.50	14.50
Subtotal Division	12.50	12.50	12.50	14.50	15.50	16.50	16.50	16.50
<b>PUBLIC WORKS</b>								
<b>Administration</b>								
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director of Public Works/Trms Eng	-	-	-	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	-	-	-	-
Receptionist	-	-	-	-	1.00	1.00	1.00	1.00



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CONSOLIDATED DESCRIPTION OF WORKFORCE  
AND LISTING OF POSITIONS

<u>DEPARTMENT/POSITION</u>	<u>FY 2000-01</u> <u>ACTUAL</u>	<u>FY 2001-02</u> <u>PROJECTED</u>	<u>FY 2001-02</u> <u>MODIFIED</u>	<u>FY 2002-2003</u> <u>ADOPTED</u>	<u>FY 2003-04</u> <u>PROJECTED</u>	<u>FY 2004-05</u> <u>PROJECTED</u>	<u>FY 2005-06</u> <u>PROJECTED</u>	<u>FY 2006-07</u> <u>PROJECTED</u>
<b>Water Line Maintenance</b>								
Water Line Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crew Leader	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Equipment Operator	3.00	2.00	3.00	3.00	4.00	4.00	5.00	5.00
Heavy Equipment Operator	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Inspector	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	4.00	3.00	3.00	4.00	5.00	6.00	6.00	7.00
Subtotal Section	<b>11.00</b>	<b>10.00</b>	<b>12.00</b>	<b>13.00</b>	<b>16.00</b>	<b>17.00</b>	<b>18.00</b>	<b>19.00</b>
<b>Sewer Line Maintenance</b>								
Sewer Line Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crew Leader	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Equipment Operator	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Worker I	3.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00
Maintenance Worker II	-	-	-	-	1.00	1.00	1.00	2.00
Public Works Inspector	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Video Technician	-	-	-	-	1.00	1.00	1.00	2.00
Subtotal Section	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>13.00</b>	<b>14.00</b>	<b>15.00</b>	<b>17.00</b>
<b>Utility Operations Administration</b>								
Utility Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utility Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal Section	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Maintenance</b>								
Plant Mechanic I	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Chief Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Instrumentation Technician	-	-	-	-	2.00	2.00	2.00	2.00
Subtotal Section	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>Operations</b>								
Bio Solids Operator	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Chief Operator	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Plant Operator	5.00	5.00	7.00	7.00	5.00	5.00	5.00	5.00
Distribution Operator	-	-	-	-	4.00	4.00	4.00	4.00
Plant Operator II	-	-	-	-	-	1.00	2.00	2.00
Subtotal Section	<b>7.00</b>	<b>8.00</b>	<b>10.00</b>	<b>10.00</b>	<b>13.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>
<b>Laboratory</b>								
Lab Supervisor	-	-	-	-	1.00	1.00	1.00	1.00
Lab Technician	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Subtotal Section	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Subtotal Division	<b>42.00</b>	<b>43.00</b>	<b>48.00</b>	<b>50.00</b>	<b>63.00</b>	<b>67.00</b>	<b>70.00</b>	<b>73.00</b>
<b>CAPITAL PROJECTS</b>								
CIP Manager	-	-	-	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	-	-	1.00	1.00	-	-	-	-
Business Co-Op Clerk	-	-	-	-	-	-	-	-
CIP Analyst	-	-	1.00	1.00	1.00	1.00	1.00	1.00
CIP Coordinator	1.00	1.00	-	-	-	-	-	-
Subtotal Division	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Subtotal Department</b>	<b>53.50</b>	<b>54.50</b>	<b>60.50</b>	<b>65.50</b>	<b>78.50</b>	<b>83.50</b>	<b>86.50</b>	<b>89.50</b>
<b>SUBTOTAL UTILITY FUND</b>	<b>65.50</b>	<b>66.50</b>	<b>74.50</b>	<b>79.50</b>	<b>93.50</b>	<b>99.50</b>	<b>103.50</b>	<b>106.50</b>
<b>STORMWATER UTILITY FUND</b>								
<b>Drainage and Right of Way Division</b>								
Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Maintenance Worker I	1.00	1.00	1.00	2.00	1.00	1.00	2.00	2.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Maintenance Worker II	-	-	-	-	1.00	1.00	1.00	2.00
Subtotal Division	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>10.00</b>

## GLOSSARY

**Account:** A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

**Accounting System:** The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components. Sometimes referred to as Chart of Accounts and/or Account Classification System.

**Accounts Receivable:** Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a governmental unit (but not including amounts due from other funds of the same governmental unit).

**Accrual Basis:** The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrue** and **Levy**.

**Accrue:** To record revenues when earned and to record expenditures as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrual Basis**, **Accrued Expenses**, and **Accrued Revenue**.

**Accrued Expenses:** Expenses incurred during the current account period but which are not payable until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

**Accrued Interest on Investments Purchased:** Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting cash and crediting the Accrued Interest on Investments Purchased account for the amount of interest purchased and an Interest Earnings account for the balance.

**Accrued Interest Payable:** A liability account which represents the amount of interest accrued at the balance sheet date but which is not due until a later date.

**Accrued Revenue:** Revenue earned during the current accounting period but which is not collected until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

**Activity:** A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example, "Code Enforcement" is an activity performed in the discharge of the "Public Safety" function. See also **Function**.

**Activity Classification:** A grouping of expenditures on the basis of specific lines of work performed by organization units.

**Ad Valorem:** In proportion to value. A basis for levy of taxes upon property.

**Allocate:** To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or for specific purposes, activities, or objects. See also **Allocation**.

**Allocation:** A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects. See also **Allocate**.

**Allot:** To divide an appropriation into amounts which may be encumbered or expended during an allotment period. See also **Allotment** and **Allotment Period**.

**Allotment:** A part of an appropriation which may be encumbered or expended during an allotment period. See also **Allot** and **Allotment Period**.

**Allotment Period:** A period of time less than one fiscal year in length during which an allotment is effective. Bimonthly and quarterly allotment periods are most common. See also **Allot** and **Allotment**.

**Appraisal:** (1) The act of appraising. See **Appraise**. (2) The estimated value resulting from such action.

**Appraise:** To make an estimate of value, particularly of the value of property.

**Note:** If the property is valued for purposes of taxation, the less inclusive term "assess" is substituted for the above term.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

**Assess:** To value property officially for the purpose of taxation.

**Note:** The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

**Assessed Valuation:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assessment:** (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

**Assessment Roll:** In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

**Assets:** Property owned by a governmental unit, which has a monetary value.

**Audit:** The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- (a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principals applicable to governmental units and on a basis consistent with that of the preceding year.
- (b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions.
- (c) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

**Audit Report:** The report prepared by an auditor covering the audit or investigation made by him or her. As a rule, the report should include: (a) a statement of the scope of the audit; (b) explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards; (c) opinions; (d) explanatory comments (if any) concerning verification procedures; (e) financial statements and schedules; and (f) sometimes statistical tables, supplementary comments, and recommendations. The auditor's signature follows item (c) or (d).

**Balance Sheet:** A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date, properly classified to exhibit financial position of the fund or unit at that date.

**Note:** If a single balance sheet is prepared for several funds, it must be in columnar or sectional form so as to exhibit the accounts of each fund and balanced account group, individually.

**Bond:** A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

**Note:** The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**Bond Fund:** A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

**Bond Ordinance or Resolution:** An ordinance or resolution authorizing a bond issue.

**Bonded Debt:** The portion of indebtedness represented by outstanding bonds.

**Bonds Authorized and Un-issued:** Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

**Note:** This term should not be confused with the term "margin of borrowing power" or "legal debt margin," either one of which represents the difference between the legal debt limit of a governmental unit and the debt outstanding against it.

**Bonds Issued:** Bonds sold.

**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.

**Note:** The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the 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 appropriating body. See also **Current Budget, Capital Budget, and Capital Program.**

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

**Budget Message:** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budgetary Accounts:** Those accounts which reflect budgetary operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also **Proprietary Accounts.**

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

**Capital Budget:** A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also **Capital Program.**

**Capital Expenditures:** See **Capital Outlays.**

**Capital Improvement Program:** See **Capital Program.**

**Capital Outlays:** Expenditures, which result in the acquisition of or addition to fixed assets.

**Capital Program:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program, or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets (other than those financed by special assessment, trust, special revenue, and enterprise funds). See also **Bond Fund**.

**Cash:** Currency, coin, checks, postal and express money orders, and bankers' drafts, on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Basis:** The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Chart of Accounts:** The classification system used to organize the accounting for various funds.

**Clearing Account:** An account used to accumulate total charges or credits for the purpose of distributing them later among the accounts to which they are allocated or for the purpose of transferring the net differences to the proper account.

**Coding:** A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information. See also **Symbolization**.

**Combination Bond:** A bond issued by a governmental unit which is payable from the revenues of a governmental enterprise, but which is also backed by the full faith and credit of the governmental unit.

**Combined Balance Sheet:** A single balance sheet which displays the individual balance sheets of each class of funds and the balanced account groups of a governmental unit in separate, adjacent columns.

**Note:** There are no interfund elimination or consolidations in a combined balance sheet for a governmental unit.

**Contingent Fund:** Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

**Note:** The term should not be used to describe a reserve for contingencies. The latter is set aside out of the fund balance of a fund but does not constitute a separate fund. Similarly, an appropriation is not a fund.

**Coverage:** See **Net Revenue Available for Debt Service**.

**Current:** A term which, when applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

**Current Budget:** The annual budget prepared for and effective during the present fiscal year; or, in the case of some state governments, the budget for the present biennium.

**Current Funds:** Funds the resources of which are expended for operating purposes during the current fiscal period. In its usual application in plural form, it refers to General, Special Revenue, Debt Service, and Enterprise Funds of a governmental unit. In the singular form, the current fund is synonymous with the general fund. See also **General Fund**.

**Current Liabilities:** Liabilities which are payable within a relatively short period of time, usually no longer than a year.

**Current Revenue:** Revenues of a governmental unit that are available to meet expenditures of the current fiscal year. See **Revenue**.

**Current Taxes:** (1) Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached. (2) Taxes levied in the preceding fiscal period but becoming due in the current fiscal period, from the time they become due until a penalty for nonpayment is attached.

**Current Year's Tax Levy:** Taxes levied for the current fiscal period.

**Data Processing:** (1) The preparation and handling of information and data from source media through prescribed procedures to obtain such end results as classification, problem solution, summarization, and reports. (2) Preparation and handling of financial information wholly or partially by mechanical or electronic means. See also **Electronic Data Processing (EDP)**.

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. See also **Bond, Notes Payable, Long-Term Debt, and General Long-Term Debt**.

**Debt Limit:** The maximum amount of gross or net debt that is legally permitted.

**Debt Service Fund:** A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. Formally called a Sinking Fund.

**Debt Service Fund Requirements:** The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

**Deficit:** (1) The excess of the liabilities and reserves of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intragovernmental Service Funds, the excess of expense over income during an accounting period.

**Delinquent Taxes:** Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or

canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

**Note:** The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage is not entirely correct. See also **Current Taxes, Current Year's Tax Levy, and Prior Years' Tax Levies.**

**Deposit:** (1) Money placed with a banking or other institution, or with a person either as a general deposit subject to check or as a special deposit made for some specified purpose. (2) Securities lodged with a banking or other institution or with a person for some particular purpose. (3) Sums deposited by customers for electric meters, water meters, etc., and by contractors and others to accompany and guarantee their bids.

**Depreciation:** (1) Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical elements for functional causes. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

**Note:** The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.

**Direct Debt:** The debt that a governmental unit has incurred in its own name, or assumed through the annexation of territory or consolidation with another governmental unit. See also **Overlapping Debt.**

**Direct Expense:** Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

**Due to Fiscal Agent:** Amounts due to fiscal agents, such as commercial banks, for servicing a governmental unit's maturing interest and principal payments on indebtedness.

**Effective Interest Rate:** The rate of earning on a bond investment based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

**Electronic Data Processing (EDP):** Data processing by means of high-speed electronic equipment. See also **Data Processing.**

**Encumbrances:** Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Debt:** Debt that is to be retired primarily from the earnings of publicly owned and operated enterprises. See also **Revenue Bonds.**

**Enterprise Fund:** A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges.

Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, and transit systems.

**Equipment:** Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

**Estimated Revenue:** For revenue accounts kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. For revenue accounts kept on a cash basis, the term designates the amount of revenue estimated to be collected during a given period. Under the modified accrual basis recommended for some funds by the Governmental Accounting Standards Board, estimated revenues include both cash and accrual basis revenues. See also **Cash Basis**, **Accrual Basis**, and **Modified Accrual Basis**.

**Expenditures:** Where the accounts are kept on the accrual basis or the modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.

**Note:** Encumbrances are not expenditures.

**Expenses:** Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period.

**Note:** Legal provisions sometimes make it necessary to treat charges whose benefits extend over future periods as expenses. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year, even though their benefits extend also to other periods.

**Fiduciary Fund Types:** The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

**Fiscal Period:** Any period at the end of which a governmental unit determines its financial position and the results of its operations.

**Fiscal Year:** A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

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

**Note:** The term does not indicate the immobility of an asset, which is the distinctive character of "fixture."

**Fixed Charges:** Expenses (the amount of which is set by agreement). Examples are interest, insurance, and contributions to pension funds.

**Fixtures:** Attachments to buildings that are not intended to be removed and which cannot be removed without damage to the latter.

**Note:** Those fixtures with a useful life presumed to be as long as that of the building itself, are considered a part of such building; all others are classified as equipment.

**Force Account Method:** A method employed in the construction and/or maintenance of fixed assets whereby a governmental unit's own personnel are used instead of an outside contractor.

**Note:** This method also calls for the purchase of materials by the governmental unit and the possible use of its own equipment, but the distinguishing characteristic of the force account method is the use of the unit's own personnel.

**Franchise:** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Full Faith and Credit:** A pledge of the general taxing power for the payment of debt obligations.

**Note:** Bonds carrying such pledges are usually referred to as general obligation bonds or full faith and credit bonds.

**Function:** A group of related activities aimed at accomplishing a major service or regulatory program for which the Town is responsible. For example, public safety is a function.

**Functional Classification:** A grouping of expenditures on the basis of the principal purposes for which they are made. Examples are public safety, public health, public welfare, etc. See also **Activity Classification** and **Object Classification**.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Accounts:** All accounts necessary to set forth the financial operations and financial condition of a fund.

**Note:** Sometimes the term is used to denote budgetary accounts as distinguished from proprietary accounts, but such usage is not recommended.

**Fund Balance:** The excess of the assets of a fund over its liabilities and reserves, except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**Fund Balance Sheet:** A balance sheet for a single fund. See **Fund** and **Balance Sheet**.

**Fund Group:** A group of funds that are similar in purpose and character. For example, several special revenue funds constitute a fund group.

**Funding:** The conversion of floating debt or time warrants into bonded debt.

**Funding Bonds:** Bonds issued to retire outstanding floating debt and to eliminate deficits.

**General Audit:** An audit made at the close of a normal accounting period, which covers all of the funds and balanced account groups of a governmental unit. Such audits may involve some detailed verification, as determined by the professional judgment of the auditor, but usually they are based on appropriate tests and checks. See also **Special Audit**.

**General Fixed Assets:** Those fixed assets of a governmental unit that are not accounted for in Enterprise, Trust, or Intragovernmental Service Funds.

**General Fixed Assets Group of Accounts:** A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit. See **General Fixed Assets**.

**General Fund:** A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

**Note:** The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

**General Long-Term Debt:** Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit. See **Long-Term Debt**.

**General Obligation Bonds:** Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues. See also **Full Faith and Credit**.

**General Revenue:** The revenues of a governmental unit other than those derived from and retained in an enterprise.

**Note:** If a portion of the net income in an enterprise fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the governmental unit.

**Goal:** A statement of broad direction, purpose or intent based on the need of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

**Governmental Accounting:** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

**Governmental Fund Types:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance.

**Grant:** A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, public safety), but it is sometimes also for general purposes.

**Gross Bonded Debt:** The total amount of direct debt of a governmental unit represented by outstanding bonds before deduction of any assets available and earmarked for their retirement. See also **Direct Debt**.

**Improvements:** Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

**Note:** Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements other than buildings" is preferred.

**Improvements Other Than Buildings:** A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

**Income:** A term used in accounting for governmental enterprises to represent the excess of revenues earned over the expenses incurred in carrying on the enterprise's operations. It should not be used without an appropriate modifier, such as Operating, Non-operating, or Net.

**Note:** The term Income should not be used in lieu of Revenue in non-enterprise funds.

**Interfund Accounts:** Accounts in which transactions between funds are reflected. See **Interfund Transfers**.

**Interfund Transfers:** Amounts transferred from one fund to another.

**Intergovernmental Revenues:** Revenue received from other governments in the form of grants, shared revenues, or payments in lieu of taxes.

**Interim Borrowing:** (1) Short-term loans to be repaid from general revenues during the course of a fiscal year. (2) Short-term loans in anticipation of tax collections or bond issuance.

**Internal Control:** A plan of organization under which employees' duties are so arranged and records and

procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

**Internal Service Fund:** A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfers from other funds, so that the original fund is kept intact.

**Inventory:** A detailed list showing quantities, descriptions, and values of property, and frequently also lists units of measure and unit prices.

**Inventory of Supplies:** The cost value of supplies on hand.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in Town operations.

**Judgment:** An amount to be paid or collected by a governmental unit as the result of a court decision, including a condemnation award in payment for private property taken for public use.

**Judgments Payable:** Amounts due to be paid by a governmental unit as the result of court decisions, including condemnation awards in payment for private property taken for public use.

**Land:** A fixed asset account that reflects the value of land owned by a governmental unit. If land is purchased, this account shows the purchase price and costs such as legal fees, filling and excavation costs, and the like, which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects the estimated fair value at the time of acquisition.

**Legal Investments:** Investments which governmental units are permitted to make by law.

**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 governmental unit.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Note:** The term does not include encumbrances.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Machinery and Equipment:** See **Equipment**.

**Maintenance:** The upkeep of physical properties in condition for use or occupancy. Examples are the

inspection of equipment to detect defects and the making of repairs.

**Modified Accrual Basis:** A system under which some accruals, usually costs, are recorded but others, usually revenues, are not. The extent of modification varies in practice, depending upon the accountant's judgment.

**Municipal:** In its broadest sense, an adjective that denotes the state and all subordinate units of government. In a more restricted sense, an adjective that denotes a city or town, as opposed to other units of local government.

**Municipal Bond:** A bond issued by a state or local government unit.

**Municipal Corporation:** A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population, and is usually organized with the consent of its residents. It usually has a seal and may sue and be sued.

**Net Bonded Debt:** Gross bonded debt less any cash or other assets available and earmarked for its retirement.

**Net Income:** A term used in accounting for governmental enterprises to designate the excess of total revenues over total expenses for an accounting period. See also **Income, Operating Revenues, Operating Expenses, Non-operating Income,** and **Non-operating Expenses.**

**Net Revenue Available for Debt Service:** Gross operating revenues of an enterprise, less operating and maintenance expenses, yet exclusive of depreciation and bond interest. "Net Revenue" as thus defined computes "coverage" on revenue bond issues.

**Note:** Under the laws of some states and the provisions of some revenue bond indentures, net revenues used for computation of coverage are required to be on a cash basis rather than an accrual basis.

**Nominal Interest Rate:** The contractual interest rate shown on the face and in the body of a bond and representing the amount of interest to be paid, in contrast to the effective interest rate.

**Non-operating Expenses:** Expenses incurred for non-operating properties or in the performance of activities not directly related to supplying the basic services of a governmental enterprise. An example of a non-operating expense is interest paid on outstanding revenue bonds. See also **Non-operating Properties.**

**Non-operating Income:** Income of governmental enterprises that is not derived from the basic operations of such enterprises. An example is interest on investments or on bank time deposits.

**Non-operating Properties:** Properties that are owned by a governmental enterprise but which are not used in the provision of basic services for which the enterprise exists.

**Notes Payable:** In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

**Notes Receivable:** A note payable held by a governmental unit.

**Object:** As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies. See also **Activity Classification, Functional Classification, and Object Classification.**

**Objective:** Desired output oriented accomplishments that can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

**Object Classification:** A grouping of expenditures on the basis of goods or services purchased; for example, personal services, materials, supplies and equipment. See also **Functional Classification and Activity Classification.**

**Obligations:** Amounts that a governmental unit may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

**Obsolescence:** The decrease in the value of fixed assets resulting from economic, social, technological, or legal changes.

**Operating Budget:** Operating budgets serve many purposes within a government entity, but they have two primary purposes: (1) to plan the services that are going to be offered during the coming year and set priorities; (2) to conform with legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **Budget.**

**Operating Expenses:** (1) As used in the accounts of governmental enterprises, the term means those costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of merchandise, the production and disposition of commodities produced, and the collection of enterprise revenues, and (2) the term is also sometimes used to describe expenses for general governmental purposes.

**Operating Income:** Income of a governmental enterprise that is derived from the sale of its goods and/or services. For example, income from the sale of water by a municipal water utility is operating income. See also **Operating Revenues.**

**Operating Revenues:** Revenues derived from the operation of governmental enterprises of a business character.

**Operating Statement:** A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time.

**Ordinance:** A formal legislative enactment by the council or governing body 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.

**Note:** 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 that 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.

**Original Cost:** The total of assets given and/or liabilities assumed to acquire an asset. In utility accounting, the original cost to the first owner who dedicated the plant to service of the public.

**Overhead:** Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

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

**Note:** Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt to total assessments receivable, which will be used wholly or in part for this purpose.

**Pay-As-You-Go:** A method of financing improvements that refers to the allocation of a significant portion of operating revenues each year to a revenue fund. The monies in this fund are to be used for annual improvements or saved until they are sufficient for large projects. A regular allocation made from the operating budget to smooth budget allocations for expenditures and eliminate the need for bond financing. Sometimes referred to as pay-as-you-acquire financing.

**Pay-As-You-Use:** A method of financing long-term improvements by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or useful life of the improvement. In theory, the interest and debt retirement charges paid by each generation of taxpayers or users coincide with their use and enjoyment of the improvement. Under pay-as-you-use, each user group pays for its own improvements. No one is forced to provide free goods or services for a future generation or to contribute toward facilities for a community in which he or she will not live, nor will new members of the community derive benefits from improvements that they have not assisted in financing.

**Prior Years' Tax Levies:** Taxes levied for fiscal periods preceding the current one.

**Private Trust Fund:** A trust fund that will ordinarily revert to private individuals or will be used for private purposes; for example, a fund that consists of guarantee deposits.

**Program:** A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the town is responsible.

**Project:** A plan of work, job, assignment, or task

**Proprietary Accounts:** Those accounts which show actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

**Proprietary Fund Types:** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**Public Trust Fund:** A trust fund whose principal, earnings, or both, must be used for a public purpose; for example, a pension or retirement fund.

**Purchase Order:** A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Rate Base:** The value of utility property used in computing an authorized rate of return as authorized by law or a regulatory commission.

**Receipts:** This term, unless otherwise qualified, means cash received. See also **Revenue**.

**Recoverable Expenditures:** An expenditure made for or on behalf of another governmental unit, fund, or department, or for a private individual, firm, or corporation, which will subsequently be recovered in cash or its equivalent.

**Refunding Bonds:** Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

**Registered Bond:** A bond, the owner of which is registered with the issuing governmental unit, and which cannot be sold or exchanged without a change of registration. Such a bond may be registered as to principal and interest or as to principal only.

**Reimbursement:** Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

**Replacement Cost:** The cost as of a certain date of a property which can render similar service (but need not be of the same structural form) as the property to be replaced. See also **Reproduction Cost**.

**Reproduction Cost:** The cost as of a certain date of reproducing an exact new property in the same place.  
**Note:** Sometimes this term is designated as "reproduction cost new" to distinguish it from "depreciated reproduction cost," which is the reproduction cost of a given property less the estimated amount of

accumulated depreciation applicable to it. In the absence of any modifier, however, the term "reproduction cost" is understood to be synonymous with "reproduction cost new." See also **Replacement Cost**.

**Requisition:** A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

**Reserve:** An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure. A Reserve for Inventories equal in amount to the Inventory of Supplies on the balance sheet of a General Fund is an example of such a reserve.

**Reserve for Revenue Bond Debt Service:** A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted to current servicing of revenue bonds in accordance with the terms of a bond indenture.

**Reserve for Revenue Bond Retirement:** A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted for future servicing of revenue bonds in accordance with the terms of a bond indenture.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an order or statute. See also **Ordinance**.

**Resources:** The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and unissued.

**Retained Earnings:** The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

**Retirement Fund:** A fund out of which retirement annuities and/or other benefits are paid to authorized and designated public employees. A retirement fund is accounted for as a Trust Fund.

**Revenue:** For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund in Enterprise and Internal Service Funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See also **Accrual Basis, Modified Accrual Basis, Cash Basis, Net Revenue Available for Debt Service, and Receipts**.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from earnings of a public enterprise. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise's property and are then known as mortgage revenue bonds.

**Schedules:** (1) The explanatory or supplementary statements that accompany the balance sheet or other principal statements periodically prepared from the accounts. (2) The accountant's or auditor's principal work papers covering his examination of the books and accounts. (3) A written enumeration or detailed list in orderly form. See also **Statements**.

**Securities:** Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments. See also **Investments**.

**Self-Supporting or Self-Liquidating Debt:** Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued. See also **Revenue Bonds**.

**Serial Annuity Bonds:** Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

**Serial Bonds:** Bonds the principal of which is repaid in periodic installments over the life of the issue.

**Shared Revenue:** Revenue which is levied by one governmental unit but shared, usually in proportion to the amount collected, with another unit of government or class of governments.

**Short-Term Debt:** Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes floating debt, bond anticipation notes, tax anticipation notes, and interim warrants.

**Special Assessment:** A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

**Note:** The term should not be used without a modifier (for example, "special assessments for street paving," or "special assessments for street sprinkling") unless the intention is to have it cover both improvements and services, or unless the particular use is apparent from the context.

**Special Assessment Bonds:** Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as "special assessment bonds." If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

**Special Assessment Fund:** A fund set up to finance and account for the construction of improvements or provision of services which are to be paid for, wholly or in part, from special assessments levied against benefited property. See also **Special Assessment** and **Special Assessment Bonds**.

**Special Assessment Roll:** The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

**Special Audit:** An audit which is limited to some particular phase of a governmental unit's activity, such as the examination of a Projects Fund, or an audit which covers all of the governmental unit's activities for a shorter or longer period of time than the usual accounting period of one fiscal year. Such audits may involve

some detailed verifications as determined by the professional judgment of the auditor, but usually they are based on appropriate tests and checks. See **General Audit**.

**Special District:** An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities, and electric power authorities.

**Special Fund:** Any fund that must be devoted to some special use in accordance with specific regulations and restrictions. Generally, the term applies to all funds other than the General Fund.

**Special Revenue Fund:** A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. Includes intergovernmental revenue in the form of state and federal grant funds.

**Statements:** (1) Used in a general sense, statements are all of those formal written presentations that set forth financial information. (2) In technical accounting usage, statements are those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire governmental unit for a particular accounting period. See also **Schedules**.

**Statute:** A written law enacted by a duly organized and constituted legislative body. See also **Ordinance** and **Resolution**.

**Stores:** Goods on hand in storerooms, subject to requisition and use.

**Straight Serial Bonds:** Serial Bonds in which the annual installments of a bond principal are approximately equal.

**Surety Bond:** A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation. An example is a surety bond given by a contractor or by an official handling cash or securities.

**Surplus:** The excess of the assets of a fund over its liabilities, or if the fund has other resources and obligations, the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also **Fund Balance**, and **Retained Earnings**.

**Symbolization:** The assignment of letters, numbers, or other marks or characters to the ordinary titles of the ledger accounts. Each letter or number should have the same meaning wherever used and should be selected with great care so that it will indicate, immediately and with certainty, the title of the account, as well as its place in the classification. The use of proper symbols saves much time and space in making the book record and adds to its precision and accuracy. See also **Coding**.

**Tax Levy:** The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**Tax Levy Ordinance:** An ordinance by means of which taxes are levied.

**Tax Liens:** Claims which governmental units have upon properties until taxes levied against them have been paid.

**Note:** The term is sometimes limited to those delinquent taxes for the collection of which legal action has been taken through the filing of liens.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Tax Rate Limit:** The maximum rate at which a governmental unit 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 governmental units operating in a particular 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.

**Tax Supplement:** A tax levied by a local unit of government which has the same base as a similar tax levied by a higher level of government, such as a state or province. The local tax supplement is frequently administered by the higher level of government along with its own tax. A locally imposed, state-administered sales tax is an example of a tax supplement.

**Taxes:** Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Note:** The 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, water and sewer charges.

**Taxes Receivable-Current:** The uncollected portion of taxes that a governmental unit has levied, which has become due but on which no penalty for nonpayment attaches.

**Taxes Receivable-Delinquent:** Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until paid, abated, canceled, or converted into tax liens.

**Term Bonds:** Bonds that the entire principal of which matures on one date. Also called sinking fund bonds.

**TOPPS:** Acronym for "Team-Oriented Pay for Performance System." See the Appendix of this document for a complete discussion of TOPPS.

**Trust and Agency Funds:** Funds used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

**Trust Fund:** A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of a trust. See also **Private Trust Fund** and **Public Trust Fund**.

**Unappropriated Budget Surplus:** Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.

**User Charges:** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Utility Fund:** See **Enterprise Fund**.

**Work Program:** A plan of work proposed to be done during a particular period by an administrative agency in carrying out its assigned activities.

**Chart of Accounts  
and  
Account Classification System**

**REVENUE:**

<b><u>Fund</u></b>		<b><u>Source Code</u></b>
XXX	-	4XXX

**EXPENDITURE:**

<b><u>Fund</u></b>		<b><u>Department-Division</u></b>	<b><u>Object Code</u></b>
XXX	-	5XX-XXXX	XXX

NOTE: Account numbers for departments must include the Fund, Revenue "4" or Expenditure "5", Department-Division, and Object Code. Example: The department-division account number for the Town Secretary's Office is 100-561-1010. The revenue account for sales tax collection is 100-4130.

**Fund Classification  
Fund Classification (continued)**

<b><u>Fund Number</u></b>	<b><u>Name/Description</u></b>
100	General Fund
101	Town Manager's Agreement Sinking Fund
110	General Debt Service Fund
120	General Fixed Asset Fund
200	Utility Fund
210	Utility Debt Service (I & S)
211	Utility Reserve Fund
230	Stormwater Utility Fund
300	Library Development Fund
305	Library Grants
306	Lone Star Libraries Grant

**Fund Number - Name/Description**

310	Park Development Fund
311	Tree Preservation Fund
315	Historical Commission Fund
320	Parks and Recreation Special Activities Fun
330	Police Seizure Fund
336	Animal Care Fund
350	Police Block Grant
351	S.T.E.P. Grant
352	Household Hazardous Waste Grant
353	Urban Forestry Grant
390	Municipal Court Security Fund
391	Municipal Court Technology Fund
500	Capital Projects Fund
505	General Capital Projects
510	Municipal Plaza Project Fund
515	Land & Facility Reserve
520	Road Escrow Project Fund
540	Gerault Park Fund
550	Road Impact Fund
562	Entry & Medians STEP Grant
565	Vehicle & Equipment Replacement
570	Certificate of Obligation - 1997
572	Certificate of Obligation - 1999
573	Certificate of Obligation - 2000
574	Certificate of Obligation - 2001
575	Certificate of Obligation - 2002
580	General Obligation Bond -1997
581	General Obligation Bond -1998

## Fund Classification (continued)

**Fund Number - Name/Description**

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582 General Obligation Bond -1999  
583 General Obligation Bond -2001  
600 Sewer Impact Fees  
601 Water Impact Fees  
610 Utility Capital Projects-Reserves  
620 Revenue Bonds-1999  
621 Revenue Bonds - 2000  
622 Revenue Bonds - 2001  
623 Revenue Bonds - 2002  
810 Information Technology  
820 Facilities Management  
830 Purchasing  
840 Health Insurance/Flex Accounts  
980 Pooled Inv-Operating  
981 Pooled Inv-Special Revenue  
982 Pooled Inv-Capital Proj  
983 Pooled Inv-Debt Service  
984 Pooled Inv-Debt Serv Reserve  
985 Pooled Inv-Internal Serv Funds  
999 Disbursement Fund

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
<b>GENERAL FUND</b>			
100	560	0100	Administrative Services - Administration
100	560	0200	Administrative Services - Human Resources
100	560	0300	Administrative Services - Community Affairs
100	560	0400	Administrative Services - Customer Relations
100	561	1020	Legislative Services - Town Secretary
100	561	1030	Legislative Services - Election Services
100	562	2000	Town Managers Office-Town Manager's Office
100	562	2100	Town Managers Office-Town Council Support
100	563	3000	Community Services - Administration
100	563	3200	Community Services - Library Services
100	563	3300	Community Services - Park Services
100	563	3410	Community Services - Recreation & Leisure Services - Management
100	563	3420	Community Services - Recreation & Leisure Services - Community Events
100	563	3500	Community Services - Park Development
100	564	4000	Police Services - Police Services Administration
100	564	4110	Police Services - Field Operation East
100	564	4120	Police Services - Field Operation West
100	564	4200	Police Services - Animal Services
100	564	4310	Police Services - Support Services - Management
100	564	4320	Police Services - Support Services - Communications
100	564	4330	Police Services - Support Services - Records
100	564	4340	Police Services - Support Services - Personnel/Training
100	564	4350	Police Services - Support Services - Operating Services
100	564	4360	Police Services - Support Services - Support Services
100	564	4370	Police Services - Support Services - Narcotic Investigations
100	564	4380	Police Services - Support Services - Professional Standards
100	564	4390	Police Services - Support Services - School Crossing Guard
100	565	5000	Financial Services - Administration
100	565	5100	Financial Services - Accounting Services
100	565	5230	Financial Services - Solid Waste
100	565	5410	Financial Services - Budget Services
100	565	5420	Financial Services - Tax Appraisal and Collection
100	565	5430	Financial Services - Community Support
100	565	5500	Financial Services - Treasury Operations
100	565	5600	Financial Services - Municipal Court
100	566	6000	Fire & Emergency Services - Administration
100	566	6100	Fire & Emergency Services - Emergency Medical Services
100	566	6200	Fire & Emergency Services - Training Services
100	566	6300	Fire & Emergency Services - Fire Suppression Services
100	566	6400	Fire & Emergency Services - Emergency Management Services
100	566	6500	Fire & Emergency Services - Fire Prevention Services
100	567	7000	Development & Environmental Services - Administration
100	567	7100	Development & Environmental Services - Building Inspections
100	567	7200	Development & Environmental Services - Environmental Health Services
100	567	7300	Development & Environmental Services - Planning Services
100	567	7400	Development & Environmental Services - Environmental Resources
100	567	7500	Development & Environmental Services - Economic Development
100	568	8000	Non-Departmental - General Fund Transfers
100	568	8100	Non-Departmental - General Fund Non-Departmental
100	569	9120	Infrastructure Services - Construction Inspection

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
100	569	9221	Infrastructure Services - Street Services - Management
100	569	9222	Infrastructure Services - Street Services - Drainage & Right of Way
100	569	9223	Infrastructure Services - Street Services - Signs & Markings
100	569	9224	Infrastructure Services - Street Services - Pavement Maintenance
100	569	9225	Infrastructure Services - Street Services - Traffic Control
110	528	0000	General Debt Service
<b>UTILITY FUND</b>			
200	565	5210	Financial Services - Utility Billing
200	565	5220	Financial Services - Meter Services
200	568	8200	Non-Departmental - Utility Fund Transfers
200	568	8300	Non-Departmental - Utility Fund Non-Departmental
200	569	9000	Infrastructure Services - Administration
200	569	9110	Infrastructure Services - Engineering Services
200	569	9210	Infrastructure Services - Public Works Management
200	569	9231	Infrastructure Services - Utility Line Maintenance - Management
200	569	9232	Infrastructure Services - Utility Line Maintenance - Water Line
200	569	9233	Infrastructure Services - Utility Line Maintenance - Sewer Line
200	569	9241	Infrastructure Services - Utility Services - Management
200	569	9242	Infrastructure Services - Utility Services - Maintenance
200	569	9243	Infrastructure Services - Utility Services - Operations
200	569	9244	Infrastructure Services - Utility Services - Laboratory
200	569	9245	Infrastructure Services - Utility Services - Distribution and Collection
200	569	9300	Infrastructure Services - Capital Projects
210	529	0000	Utility Debt Service (I & S)
211			Utility Reserve Fund
230	569	9410	Infrastructure Services - Drainage & Right of Way
230	569	9420	Infrastructure Services - Drainage Engineering Services

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
<b>SPECIAL REVENUE FUNDS</b>			
300	530	0000	Library Development - Library Round-Up
300	531	0000	Library Development - Library Memorials & Donations
305	543	1040	Library Grants - TIFB (QE19981C2S1824)
305	543	1041	Texas Book Festival Grant
306	543	1042	Loan Star Library Grant
310	532	0000	Park Development - Park Development
311	546	3600	Tree Preservation-Urban Forestry
315	561	1015	Historical Commission
320	526	0000	Parks & Recreation Special Activities - Keep Flower Mound Beautiful
320	533	0000	Parks & Recreation Special Activities - Special Events
320	534	0000	Parks & Recreation Special Activities - Summer Day Camp
320	535	0000	Parks & Recreation Special Activities - Sports Leagues
320	541	0000	Parks & Recreation Special Activities - Park Concessions
320	542	0000	Parks & Recreation Special Activities - Tennis
330	536	0000	Police Seizures
336	564	4200	Animal Services
350	538	0000	Police Block Grant - 1996 Grant-LB-VX-2512
350	538	1997	Police Block Grant - 1997 Grant-LB-VX-3660
350	538	1998	Police Block Grant - 1998 Grant-LB-VX-3660
350	538	1999	Grant-2000-LB-VX-1116
351	538	1952	S.T.E.P. Grant - Award
352	547	1501	Household Hazardous Waste Grant - HHWP #01-04-G20
353	547	1500	Urban Forestry Grant - # 00-03-03
390	544	0000	Municipal Court - Building Security
391	565	5600	Municipal Court-Technology

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
<b>CAPITAL PROJECT FUNDS - GENERAL</b>			
500	557	5007	Renovation Projects-Police CAD System
500	558	0000	Capital Projects Fund - Capital Projects
500	558	2521	Capital Projects Fund - College Parkway
500	558	2522	Capital Projects Fund - Forest Vista
500	558	2523	Capital Projects Fund - Flower Mound Road @ McKamy
500	558	2524	Capital Projects Fund - Sagebrush @ FM 2499
500	558	2525	Capital Projects Fund - Discretionary Projects
500	558	7013	Capital Projects Fund - Flower Mound Road @ FM 2499
500	579	9999	Discretionary Projects - Non GO
505	520	2521	General Capital Projects Reserves- Streets-College Parkway
505	520	2522	General Capital Projects Reserves- Streets-Forest Vista
505	520	2526	College Parkway Median
505	520	7003	Donald Road/Lakeside Parkway
505	520	7008	FM 3040
505	520	7017	Morris Rd @ 407
505	520	7021	Crestwood Alley
505	532	9004	General Capital Projects Reserves- Park Development-Hilltop Park
505	540	4001	General Capital Projects Reserves- Animal Shelter
505	557	5007	Renovation Projects-Police CAD System
505	559	9830	General Capital Projects Reserves- Stapleton Drainage
505	579	9999	Discretionary Projects - Non GO
510	551	0000	Municipal Plaza Project Fund - Municipal Plaza
515	510	9815	Land & Facility Reserve - Park Land
515	514	0000	Land & Facility Reserve - Miscellaneous
515	540	4001	Land & Facility Reserve - Animal Shelter
515	579	9999	Discretionary Projects - Non GO
520	552	0000	Road Escrow Project Fund - Road Escrow Project
520	552	2002	Morris @ Forest Vista Signal Light
520	552	2007	Wichita Trail Phase I & Bridge
520	552	2011	Luther @ FM 1171
520	552	2023	Forest Vista @ FM 2499
520	552	2024	Waketon @ FM 2499
520	552	2025	Wichita Trail Phase II
520	552	2026	Waketon Road
520	552	2027	Churchill @ FM 2499 Signal Light
520	552	2522	Forest Vista
520	552	2526	College Parkway Median
520	552	4802	Kings Road/Waketon
520	552	4804	Yucca Drive
520	552	5004	Signal Pre-emption System
520	552	7003	Donald Road / Lakeside Parkway
520	552	7004	Gerault Road
520	552	7011	Peters Colony
520	552	7013	Flower Mound Road @ FM 2499
520	552	7021	Crestwood Alley
520	552	7022	Dixon @ FM 2499
520	552	7023	Lake Forest @ FM 3040
520	552	7024	Garden Ridge @ FM 3040
520	552	7025	Garden Ridge-Phase I
520	579	9999	Discretionary Projects - Non GO

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
540	554	0000	Gerault Park Fund - Gerault Park
550	505	7019	Road Impact Fund - Area 5-SMART Growth Transportation Model
550	506	7019	Road Impact Fund - Area 6-SMART Growth Transportation Model
550	507	7019	Road Impact Fund - Area 7-SMART Growth Transportation Model
550	508	7019	Road Impact Fund - Area 8-prior to 12/18/00-SMART Growth Transp Model
550	509	7019	Road Impact Fund - Area 9-prior to 12/18/00-SMART Growth Transp Model
550	512	7019	Road Impact Fund - Area 12-SMART Growth Transportation Model
550	513	7019	Road Impact Fund - Area 13-SMART Growth Transportation Model
550	515	7019	Road Impact Fund - Area 15-SMART Growth Transportation Model
550	516	7019	Road Impact Fund - Area 16-SMART Growth Transportation Model
550	521	7019	Road Impact Fund - Area 1-SMART Growth Transportation Model
550	522	7019	Road Impact Fund - Area 2-SMART Growth Transportation Model
550	523	7019	Road Impact Fund - Area 3-SMART Growth Transportation Model
550	524	7019	Road Impact Fund - Area 4-SMART Growth Transportation Model
550	555	0000	Road Impact Fund - Road Impact
550	555	6001	Road Impact Fund - Area 1
550	555	6002	Road Impact Fund - Area 2
550	555	6003	Road Impact Fund - Area 3
550	555	6004	Road Impact Fund - Area 4
550	555	6005	Road Impact Fund - Area 5
550	555	6006	Road Impact Fund - Area 6
550	555	6007	Road Impact Fund - Area 7
550	555	6008	Road Impact Fund - Area 8
550	555	6009	Road Impact Fund - Area 9
550	555	6010	Road Impact Fund - Area 10
550	555	7002	Road Impact Fund-Area 5-Kirkpatrick
550	555	7020	Road Impact Fund-Area 5-Kirkpatrick Lane - PH II
550	555	7025	Road Impact Fund-Area 3-Garden Ridge-PH I
550	555	7026	Road Impact Fund-Area 3-Garden Ridge-PH II
550	580	7019	Road Impact Fund - Area 10-SMART Growth Transportation Model
550	581	7019	Road Impact Fund - Area 11-SMART Growth Transportation Model
550	584	7019	Road Impact Fund - Area 14-SMART Growth Transportation Model
550	588	7019	Road Impact Fund - Area 8-12/18/00 & After-SMART Growth Transp Model
550	589	7019	Road Impact Fund - Area 9-12/18/00 & After-SMART Growth Transp Model
562	547	9014	Entry & Median STEP Grant
565	545	8450	Vehicle & Equipment Replacement - Fleet-Vehicles
570	510	1001	Certificate of Obligations-1997 - Parks - Renovate outfields
570	510	1002	Certificate of Obligations-1997 - Parks - Playground replacement
570	510	1005	Certificate of Obligations-1997 - Parks - Fibar
570	510	1007	Certificate of Obligations-1997 - Parks - Bridge replacement
570	510	1009	Certificate of Obligations-1997 - Parks - Gerault park
570	510	9004	Certificate of Obligations-1997 - Parks- Hilltop park
570	510	9812	Certificate of Obligations-1997 - Operations & Maintenance Facility
570	520	2001	Certificate of Obligations-1997 - Morris @ College signal light
570	520	2002	Certificate of Obligations-1997 - Morris @ Forest Vista signal light
570	520	2003	Certificate of Obligations-1997 - Flower Mound Rd @ Old Settlers signal light
570	520	2004	Certificate of Obligations-1997 - Flower Mound Rd @ Bruton Orand signal light
570	520	2005	Certificate of Obligations-1997 - Streets - Covered shelter
570	520	2006	Certificate of Obligations-1997 - Streets - Windsor
570	520	2007	Certificate of Obligations-1997 - Streets - Wichita Trail Ph I & Bridge
570	520	2008	Certificate of Obligations-1997 - Morris @ Dixon Signal Light

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
570	520	2011	Certificate of Obligations-1997 - Streets - Luther @ FM 1171
570	520	2019	Certificate of Obligations-1997 - Streets -Red Bud/Dixon Asphalt Rehab
570	520	2020	Certificate of Obligations-1997 - Streets -Cooke Prop Drainage/Land Purchase
570	520	2021	Certificate of Obligations-1997 - Streets - Scenic Dr/Wichita Trl Asphalt
570	520	2023	Certificate of Obligations-1997 - Streets - Forest Vista @ FM 2499
570	520	2024	Certificate of Obligations-1997 - Streets - Waketon @ FM 2499
570	520	2521	Certificate of Obligations-1997 - Streets - College Parkway
570	520	2523	Certificate of Obligations-1997 - Streets - Flower Mound Road @ McKamy
570	520	2526	Certificate of Obligations-1997 - Streets - College Parkway Median
570	520	2527	Certificate of Obligations-1997 - Streets - Bruton Orand @ FM1171
570	520	2528	Certificate of Obligations-1997 - Streets - Stapleton Drainage
570	520	2529	Certificate of Obligations-1997 - Streets-FM Road/McKamy Traffic Study
570	520	2531	Certificate of Obligations-1997 - 1171 & 3040 Signalization Master Plan
570	520	2551	Certificate of Obligations-1997 - Streets - Wellborne Concrete Reconstruction
570	520	7001	Certificate of Obligations-1997 - Streets - Old Settlers Road
570	520	7008	Certificate of Obligations-1997 - Streets - FM 3040
570	520	7013	Certificate of Obligations-1997 - Streets - Flower Mound Road
570	520	7021	Certificate of Obligations-1997 - Streets - Crestwood Alley
570	520	7022	Certificate of Obligations-1997 - Streets - Dixon @ FM 2499
570	520	7023	Certificate of Obligations-1997 - Streets - Lake Forest @ FM 3040
570	520	7024	Certificate of Obligations-1997 - Streets - Garden Ridge @ FM 3040
570	550	5001	Certificate of Obligations-1997 - Central Fire Station
570	550	5002	Certificate of Obligations-1997 - Fire Station # 3
570	550	5003	Certificate of Obligations-1997 - Fire Station # 4
570	550	5004	Certificate of Obligations-1997 - Signal Pre-emption system
570	550	5005	Certificate of Obligations-1997 - Fire Station # 2
570	550	5006	Certificate of Obligations-1997 - Outdoor warning siren system
570	579	9999	Discretionary Projects - Non GO
572	500	0000	Certificate of Obligations-1999 - Bond Issuance Costs
572	510	1002	Certificate of Obligations-1999 - Playground Replacement
572	510	9012	Certificate of Obligations-1999 - Gaston Tract
572	510	9016	Certificate of Obligations-1999 - Rheudasil Pond Playground Replacement
572	510	9019	Certificate of Obligations-1999 - Glenwick Park
572	510	9021	Certificate of Obligations-1999 - Oak Park
572	510	9815	Certificate of Obligations-1999 - Park Land
572	511	9812	Certificate of Obligations-1999 - Operations & Maintenance Facility
572	525	6011	Certificate of Obligations-1999 - Town Hall
572	539	3002	Certificate of Obligations-1999 - Food Lion Purchase/Renovation
572	562	2013	Certificate of Obligations-1999 - Interfund Transfers
572	579	9999	Discretionary Projects - Non GO
573	500	0000	Certificate of Obligations-2000- Bond Issuance Costs
573	510	1009	Certificate of Obligations-2000- Gerault Park
573	510	9013	Certificate of Obligations-2000- Drainage for LISD Land Exchange
573	510	9014	Certificate of Obligations-2000- Entry and Medians - STEP
573	510	9015	Certificate of Obligations-2000- Hike/Bike Trails
573	510	9017	Certificate of Obligations-2000- Timber Creek Park
573	510	9018	Certificate of Obligations-2000- Park Parking Lots
573	510	9809	Certificate of Obligations-2000- Recreation Complex Facility
573	510	9815	Certificate of Obligations-2000- Park Land
573	510	9819	Certificate of Obligations-2000- Ball Facility at the Braden Tract
573	511	9812	Certificate of Obligations-2000- Operations and Maintenance Facility

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>	
573	520	2007	Certificate of Obligations-2000-	Wichita Trail Ph I & Bridge
573	520	2009	Certificate of Obligations-2000-	Old Settlers @ Flower Mound Road
573	520	2010	Certificate of Obligations-2000-	Duncan/Old Orchard @ 3040
573	520	2011	Certificate of Obligations-2000-	Luther @ FM 1171
573	520	2012	Certificate of Obligations-2000-	Flower Mound Road @ Furlong
573	520	2014	Certificate of Obligations-2000-	Gerault @ FM 2499
573	520	2021	Certificate of Obligations-2000-	Scenic Dr/Wichita Trl Asphalt Reconstruction
573	520	2526	Certificate of Obligations-2000-	College Parkway Median
573	520	7010	Certificate of Obligations-2000-	Garden Rd/Morris Road Intersection
573	520	7011	Certificate of Obligations-2000-	Peters Colony
573	520	7012	Certificate of Obligations-2000-	Lakeside Parkway
573	520	7017	Certificate of Obligations-2000-	Morris Rd @ 407
573	520	9831	Certificate of Obligations-2000-	Davis Storm Water Improvements
573	540	4001	Certificate of Obligations-2000-	Animal Shelter
573	579	9999	Certificate of Obligations-2000-	Discretionary Projects - Non GO
574	500	0000	Certificate of Obligations - 2001-	Bond Issuance Costs
574	510	9010	Certificate of Obligations - 2001-	Thrush Park
574	510	9017	Certificate of Obligations - 2001-	Timber Creek Park Playground Replacement
574	510	9019	Certificate of Obligations - 2001-	Glenwick Park Playground Replacement
574	510	9020	Certificate of Obligations - 2001-	Spring Meadow Park Playground Replacement
574	510	9021	Certificate of Obligations - 2001-	Oak Park Playground Replacement
574	510	9022	Certificate of Obligations - 2001-	Rheudasil Pond Repairs
574	510	9815	Certificate of Obligations - 2001-	Purchase Additional Park Land
574	511	9812	Certificate of Obligations - 2001-	Operations and Maintenance Facility
574	520	2014	Certificate of Obligations - 2001-	Gerault @ FM 2499
574	520	2015	Certificate of Obligations - 2001-	Gerault @ Lakeside
574	520	2016	Certificate of Obligations - 2001-	Lakeside @ FM 2499
574	520	2017	Certificate of Obligations - 2001-	Silveron @ FM 2499
574	520	2018	Certificate of Obligations - 2001-	Old Settlers @ Peters Colony
574	520	7010	Certificate of Obligations - 2001-	Garden Road/Morris Road Intersection
574	520	7012	Certificate of Obligations - 2001-	Lakeside Parkway Ph.I & II
574	520	7015	Certificate of Obligations - 2001-	Lakeside Business District Street Lights
574	520	7016	Certificate of Obligations - 2001-	Silveron Boulevard
574	520	7024	Certificate of Obligations - 2001-	Garden Ridge @ FM 3040
574	579	9999	Certificate of Obligations - 2001-	Discretionary Projects-Non GO
575	500	0000	Certificate of Obligations - 2002-	Bond Issuance Costs
575	520	7018	Certificate of Obligations - 2002-	Hillwood Connector
575	579	9999	Certificate of Obligations - 2002-	Discretionary Projects-Non GO
580	501	2007	General Obligations - 1997 -	Prop Streets - Wichita Trail Ph I & Bridge
580	501	7001	General Obligations - 1997 -	Prop Streets - Old Settlers Road
580	501	7002	General Obligations - 1997 -	Prop Streets - Kirkpatrick
580	501	7003	General Obligations - 1997 -	Prop Streets - Donald Road/Lakeside Parkway
580	501	7004	General Obligations - 1997 -	Prop Streets - Gerault Road
580	501	7005	General Obligations - 1997 -	Prop Streets - Garden Ridge
580	501	7007	General Obligations - 1997 -	Prop Streets - Garden Road
580	501	7013	General Obligations - 1997 -	Prop Streets - Flower Mound Road @ FM 3040
580	502	8001	General Obligations - 1997 -	Prop Library - Library
580	504	9001	General Obligations - 1997 -	Prop Parks - Walkways
580	504	9002	General Obligations - 1997 -	Prop Parks - Rustic Timbers
580	504	9003	General Obligations - 1997 -	Prop Parks - Westchester Park
580	504	9004	General Obligations - 1997 -	Prop Parks - Hilltop Park

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>	
580	504	9005	General Obligations - 1997 -	Prop Parks - Tealwood Oaks Park
580	504	9006	General Obligations - 1997 -	Prop Parks - Shadow Ridge Park
580	504	9007	General Obligations - 1997 -	Prop Parks - Shadow Ridge Irrigation
580	504	9008	General Obligations - 1997 -	Prop Parks - Culwell Park
580	504	9009	General Obligations - 1997 -	Prop Parks - Dixon Park
580	504	9010	General Obligations - 1997 -	Prop Parks - Thrush Park
580	504	9011	General Obligations - 1997 -	Prop Parks - Staton Oaks Park
580	504	9017	General Obligations - 1997 -	Prop Parks - Timber Creek Pk Playground Rep
580	504	9018	General Obligations - 1997 -	Prop Parks - Park Parking Lots
580	576	9999	General Obligations - 1997 -	Discretionary Projects- GO Streets
580	577	9999	General Obligations - 1997 -	Discretionary Projects- GO Parks
580	578	9999	General Obligations - 1997 -	Discretionary Projects- GO Facilities
581	500	0000	General Obligations - 1998 -	Issuance Costs
581	501	7001	General Obligations - 1998 -	Prop Streets - Old Settlers Road
581	501	7002	General Obligations - 1998 -	Prop Streets - Kirkpatrick
581	501	7003	General Obligations - 1998 -	Prop Streets - Donald Road/Lakeside Parkway
581	501	7004	General Obligations - 1998 -	Prop Streets - Gerault Road
581	501	7005	General Obligations - 1998 -	Prop Streets - Garden Ridge
581	501	7008	General Obligations - 1998 -	Prop Streets - FM 3040
581	501	7009	General Obligations - 1998 -	Prop Streets - FM 1171
581	501	7027	General Obligations - 1998 -	Prop Streets - FM 1171 / Elec Box Park
581	501	9830	General Obligations - 1998 -	Prop Streets - Stapleton Drainage
581	502	8001	General Obligations - 1998 -	Prop Library - Library
581	504	9001	General Obligations - 1998 -	Prop Parks - Walkways
581	504	9009	General Obligations - 1998 -	Prop Parks - Dixon Park
581	504	9010	General Obligations - 1998 -	Prop Parks - Thrush Park
581	504	9012	General Obligations - 1998 -	Prop Parks - Gaston Tract
581	504	9017	General Obligations - 1998 -	Prop Parks-Timber Creek Park Playground Rep
581	504	9018	General Obligations - 1998 -	Prop Parks - Park Parking Lots
581	576	9999	General Obligations - 1998 -	Discretionary Projects- GO Streets
581	577	9999	General Obligations - 1998 -	Discretionary Projects- GO Parks
581	578	9999	General Obligations - 1998 -	Discretionary Projects- GO Facilities
582	500	0000	General Obligations - 1999-	Issuance Costs
582	501	2007	General Obligations - 1999-	Prop Streets-Wichita Trail Ph I & Bridge
582	501	2020	General Obligations - 1999-	Prop Streets-Cooke Prop Drainage/Land Purc
582	501	2528	General Obligations - 1999-	Prop Streets-Stapleton Drainage
582	501	7003	General Obligations - 1999-	Prop Street-Donald Rd/Lakeside Parkway (P I & II)
582	501	7004	General Obligations - 1999-	Prop Streets - Gerault Road
582	501	7008	General Obligations - 1999-	Prop Streets - FM 3040
582	501	7013	General Obligations - 1999-	Prop Streets - Flower Mound Road @ FM 3040
582	501	9830	General Obligations - 1999-	Prop Streets - Stapleton Drainage
582	501	9831	General Obligations - 1999-	Prop Streets - Davis Storm Water Improvements
582	576	9999	General Obligations - 1999-	Discretionary Projects- GO Streets
583	500	0000	General Obligation - 2001-	Issuance Costs
583	501	7008	General Obligation - 2001-	Prop Streets - FM 3040
583	504	9010	General Obligation - 2001-	Prop Parks - Thrush Park
583	504	9012	General Obligation - 2001-	Prop Parks - Gaston Tract
583	576	9999	General Obligation - 2001-	Discretionary Projects- GO Streets
583	577	9999	General Obligation - 2001-	Discretionary Projects- GO Parks

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
<b>CAPITAL PROJECT FUNDS - UTILITY</b>			
600	579	9999	Discretionary Projects - Non GO
600	590	0000	? Wastewater Projects prior to 10/1/97
600	590	2650	Sewer Impact Fees - Sewer Improvements
600	590	7004	Sewer Impact Fees - Gerault Road
600	590	9805	Sewer Impact Fees - CBD Sewer System
600	590	9806	Sewer Impact Fees - Oak St. Lift Station & Force Main Improvements
600	590	9810	Sewer Impact Fees - WTP Effluent Filtration & Belt Press
600	590	9812	Sewer Impact Fees - Operations & Maintenance Facility (Land)
600	590	9813	Sewer Impact Fees - WTP Odor Control Improvements
600	590	9814	Sewer Impact Fees - Bio - Solids Handling
600	590	9826	Sewer Impact Fees - Engineering Review/Design of WWTP
600	590	9842	Sewer Impact Fees - Wastewater Treatment Plant
600	590	9856	Sewer Impact Fees - Simmons Interceptor
600	590	9858	Sewer Impact Fees - Denton Creek District Sewer System
600	590	9900	Sewer Impact Fees - Impact Fee Update
600	590	9998	Sewer Impact Fees-Fixed Asset Contra Account
600	592		
600	593		
600	594		
601	579	9999	Discretionary Projects - Non GO
601	590	0000	? Water Projects prior to 10/1/97
601	590	2600	Water Impact Fees - Water Improvements
601	590	7003	Water Impact Fees - Donald Road/Lakeside Parkway
601	590	7004	Water Impact Fees - Gerault Road
601	590	9804	Water Impact Fees - CBD Water System
601	590	9807	Water Impact Fees - Pintail Ground Storage Rehabilitation
601	590	9835	Water Impact Fees - Stonehill Pump Station/Ground Storage Tank Upgrade
601	590	9838	Water Impact Fees - Stonehill-Bruton Transmission Improvements
601	590	9853	Water Impact Fees - FM 1171 to Hwy 377 Water Line
601	590	9900	Water Impact Fees - Impact Fee Update
601	590	9998	Water Impact Fees- Fixed Asset Contra Account
610	579	9999	Discretionary Projects - Non GO
610	598	2007	1998 Utility Capital Projects - Wichita Trail Ph I & Bridge
610	598	2022	1998 Utility Capital Projects - Timber Valley Asphalt Recon
610	598	2526	1998 Utility Capital Projects - College Parkway Median
610	598	7004	1998 Utility Capital Projects - Gerault Road
610	598	7011	1998 Utility Capital Projects - Peters Colony
610	598	7014	1998 Utility Capital Projects - Fallbrook Addition
610	598	9800	1998 Utility Capital Projects - Shiloh Road Water Line Extension
610	598	9803	1998 Utility Capital Projects - Infiltration/Inflow Evaluation & Repair
610	598	9804	1998 Utility Capital Projects - CBD Water System
610	598	9805	1998 Utility Capital Projects - CBD Sewer System
610	598	9806	1998 Utility Capital Projects - Oak St. Lift Station & Force Main Improvements
610	598	9808	1998 Utility Capital Projects - Waketon Elevated Tank Rehabilitation
610	598	9810	1998 Utility Capital Projects - WTP Effluent Filtration & Belt Press
610	598	9811	1998 Utility Capital Projects - Relocation of WTP Shop Building
610	598	9812	1998 Utility Capital Projects - Operations and Maintenance Facility
610	598	9813	1998 Utility Capital Projects - WTP Odor Control Improvements
610	598	9814	1998 Utility Capital Projects - Bio - Solids Handling
610	598	9816	1998 Utility Capital Projects - Water/Wastewater Laboratory

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
610	598	9817	1998 Utility Capital Projects - Rippy Rd. Water Line Extension
610	598	9818	1998 Utility Capital Projects - Harris Rd. Water Line Extension
610	598	9820	1998 Utility Capital Projects - FM 3040 Utility Relocation
610	598	9823	1998 Utility Capital Projects - Timber Valley Waterline Rehabilitation
610	598	9833	1998 Utility Capital Projects - Old Settlers Waterline
610	598	9836	1998 Utility Capital Projects - Assimilation of Water Supply Corporations
610	598	9840	1998 Utility Capital Projects - Red Bud, Timber Valley, Post Oak Waterline Ext
610	598	9841	1998 Utility Capital Projects - Wetlands Treatment Evaluation
610	598	9844	1998 Utility Capital Projects - Pintail Pump Station Rehabilitation
610	598	9845	1998 Utility Capital Projects - Western Elevated Storage Tank
610	598	9851	1998 Utility Capital Projects - High Plane/Western Pump Station
610	598	9998	1998 Utility Capital Projects - Fixed Asset Contra Account
620	500	0000	Revenue Bonds 1999 - Bond Issuance Costs
620	562	2013	Revenue Bonds 1999 - Interfund Transfers
620	579	9999	Discretionary Projects - Non GO
620	591	7003	Revenue Bonds 1999 - Donald Road/Lakeside Parkway
620	591	7004	Revenue Bonds 1999 - Gerault Road
620	591	9805	Revenue Bonds 1999-CBD Sewer System
620	591	9806	Revenue Bonds 1999-Oak St. Lift Stn & Force Main Improv
620	591	9812	Revenue Bonds 1999 - Operation and Maintenance Facility
620	591	9820	Revenue Bonds 1999-FM 3040 Utility Relocation
620	591	9821	Revenue Bonds 1999 - Stonehill -Bruton Transmission Line Replace
620	591	9827	Revenue Bonds 1999 - Lakeside Sewer
620	591	9835	Revenue Bonds 1999 - Stonehill Pump Station/Ground Storage Tank
620	591	9840	Revenue Bonds 1999-Red Bud, Timber Valley, Post Oak Waterline Extension
620	591	9842	Revenue Bonds 1999 - Wastewater Treatment Plant (Phase I)
620	591	9998	Revenue Bonds 1999 - Fixed Asset Contra Account
621	500	0000	Revenue Bonds 2000 - Bond Issuance Costs
621	579	9999	Discretionary Projects - Non GO
621	591	9807	Revenue Bonds 2000 - Pintail Ground Storage Rehabilitation
621	591	9820	Revenue Bonds 2000 - FM 3040 Utility Relocation
621	591	9822	Revenue Bonds 2000 - Valley Ridge Boulevard Water Line
621	591	9823	Revenue Bonds 2000 - Timber Valley Waterline Rehab (Phase II)
621	591	9824	Revenue Bonds 2000 - Wichita Trail Waterline
621	591	9825	Revenue Bonds 2000 - Stonehill Farms Waterline
621	591	9827	Revenue Bonds 2000 - Lakeside Parkway Sewer Lines
621	591	9828	Revenue Bonds 2000 - Lakeside Waterline
621	591	9829	Revenue Bonds 2000 - Timber Creek Waterline
621	591	9837	Revenue Bonds 2000 - Hwy 377/UPRR Waterline
621	591	9838	Revenue Bonds 2000 - Stonehill-Bruton Transmission Line
621	591	9839	Revenue Bonds 2000 - Stonecrest Water Line
621	591	9845	Revenue Bonds 2000 - Western Elevated Storage Tank
621	591	9850	Revenue Bonds 2000 - Temporary Booster Pump Station
621	591	9851	Revenue Bonds 2000 - High Plane/Western Pump Station
621	591	9998	Revenue Bonds 2000 - Fixed Asset Contra Account
622	500	0000	Revenue Bonds 2001 - Bond Issuance Costs
622	579	9999	Revenue Bonds 2001 - Discretionary Projects - Non GO
622	591	9803	Revenue Bonds 2001 - Infiltration/Inflow Eval & Repair
622	591	9807	Revenue Bonds 2001 - Pintail Ground Storage Rehabilitation
622	591	9812	Revenue Bonds 2001 - Operations & Maintenance Facility
622	591	9821	Revenue Bonds 2001 - Stonehill-Bruton Transmission Line Relocation

## ACCOUNT STRUCTURE

<u>FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>NAME</u>
622	591	9822	Revenue Bonds 2001 - Valley Ridge Boulevard Water Line
622	591	9825	Revenue Bonds 2001 - Stonehill Farms Water Line
622	591	9835	Revenue Bonds 2001 - Stonehill Pump Stnt/Ground Store
622	591	9838	Revenue Bonds 2001 - Stonehill Bruton Transmission
622	591	9841	Revenue Bonds 2001 - Wetland Treatment Evaluation
622	591	9842	Revenue Bonds 2001 - Wastewater Treatment Plant
622	591	9843	Revenue Bonds 2001 - Pintail Ground Strg Tank-New
622	591	9849	Revenue Bonds 2001 - Silveron Boulevard Water Line
622	591	9852	Revenue Bonds 2001 - High Road Water Line
622	591	9853	Revenue Bonds 2001 - FM 1171 to Hwy 377 Water Line
622	591	9854	Revenue Bonds 2001 - Garden Ridge Water Line
622	591	9855	Revenue Bonds 2001 - Duncan to Oper & Maint Facility WL
622	591	9856	Revenue Bonds 2001 - Simmons Interceptor
622	591	9857	Revenue Bonds 2001 - Kirkpatrick Lift Stat & Force Main
622	591	9858	Revenue Bonds 2001 - Denton Creek District Sewer Syst
622	591	9859	Revenue Bonds 2001 - Silveron Boulevard Sewer Line
622	591	9998	Revenue Bonds 2001 - Fixed Asset Contra Account
623	591	9802	Revenue Bonds 2002 - Sewer-Animal Shelter-(prev Sewer-Com Activity Center)
623	591	9812	Revenue Bonds 2002 - Operations and Maintenance Facility and Land
623	591	9842	Revenue Bonds 2002 - Wastewater Treatment Plant Expansion
623	591	9843	Revenue Bonds 2002 - Pintail Ground Strg Tank-New
623	591	9998	Revenue Bonds 2002 - Fixed Asset Contra Account

## ACCOUNT STRUCTURE

**FUND   DEPT   DIVISION   NAME**

**INTERNAL SERVICE FUNDS**

810	571	1711	Internal Services - Management Information Systems
810	571	1712	Internal Services - Geographical Information Systems
820	571	1720	Internal Services - Facilities Management
830	571	1730	Internal Services - Purchasing
830	571	1740	Internal Services - Document Center
830	571	1751	Internal Services - Fleet Services
830	571	1752	Internal Services - Warehouse
840	571	1760	Internal Services - Health Insurance / Flex

**DISBURSEMENT/POOLED FUNDS**

980			Pooled Inv-Operating
981			Pooled Inv-Special Revenue
982			Pooled Inv-Capital Projects
983			Pooled Inv-Debt Service
984			Pooled Inv-Debt Service Reserve
985			Pooled Inv-Internal Service
999			Disbursement Fund



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**Object Code Classification  
and Explanation for Expenditures**

- 100-199     **Personnel Services**  
Compensation to town employees in the form of salaries, wages, statutory benefits, and other various fringe benefits.
- 200-299     **Supplies and Materials**  
Includes expendable materials and operating supplies necessary to operate a department. Supplies/materials are likely to be susceptible to loss, or rapid depreciation.
- 300-399     **Maintenance of Buildings, Structures, Land and Improvements**  
Includes all material or expenditures covering maintenance and repair of buildings, structures, land and improvements thereon.
- 400-499     **Maintenance of Equipment and Machinery**  
Includes maintenance of all permanently installed equipment and machinery.
- 500-599     **Contractual Services**  
Includes all services performed by another agency or by private business and such expenses as are legally or morally obligatory upon the town as a public corporation.
- 600-699     **Capital Outlay**  
Includes the purchase of all real property such as land, buildings, and other improvements, and the purchase of items of personal property which meet the following requirements:
1.     Must have an estimated life of more than one (1) year.
  2.     Must be capable of being permanently identified as an individual unit of property.
  3.     Must belong to one of the general classes of property, which are commonly considered as fixed assets in accordance with generally accepted accounting practices. As a general rule, an item which meets the first two requirements and has a unit cost of \$5,000 or more should be classified as capital outlay, while items costing less than \$5,000 should be classified under supplies and materials.
- 700-799     **Debt Service**  
Includes principal, interest and handling charges on bonded debt, and installment and lease-purchase payments.
- 800-899     **Internal Services**  
Includes charges to all divisions for costs associated with information technology, facilities management, and purchasing services.

100-199      **Personnel Services**

101      **Administrative/Exempt**

Town employees that provide supervisory service and direction. Includes salaries and the projected merit cost of these employees.

102      **Clerical/Non-Exempt**

Town employees that provide clerical services. Includes salaries and the projected merit cost of these employees.

103      **Operations and Maintenance/Public Safety**

Town employees that provide services that encompass street, park sanitation, public works, police, fire, etc. Includes salaries and the projected merit cost of these employees.

104      **Longevity**

Additional compensation based on years of service paid to regular full-time employees.

105      **Overtime**

Pay received by persons for work in excess of their regular workweek.

107      **Part-Time**

Town employees who work less than forty (40) hours per week. Includes compensation paid to school crossing guards and interns.

108      **Temporary**

Seasonal employees or employees who work on a special assignment for a limited time period. Benefits are not included with employment (this does not include contractual temporary employee – see object code 511).

109      **Vacation Buy-Back**

Compensation allowing employees to buy back vacation hours.

110      **Incentive Pay**

Under policies and guidelines established by the Town Manager, employees may receive additional compensation per month for certifications within their respective fields of work. Department heads are not eligible for incentive pay.

115      **Workers Compensation**

Includes charges paid from an operating fund for the Town's self-insured workers compensation program.

100-199 **Personnel Services (cont.)**

116 **Unemployment Compensation**

117 **Employee Retirement**

Town matching contributions to Texas Municipal Retirement System (TMRS).

118 **Employee Insurance**

Includes life insurance, hospitalization, medical, surgical and major medical insurance and miscellaneous coverage available to employees through payroll deductions.

120 **Payroll Taxes**

Includes contributions to the social security system.

130 **Salary Savings**

Projected salary savings from personnel turnover. The discount is generally budgeted at 5% of the budgeted total compensation for general fund departments.

131 **Car Allowances**

Allowances to town employees for expenses incurred in the performance of official duties such as use of private vehicle. This dollar allowance is received through payroll.

132 **Cell Phone Allowances**

133 **Innovation Pay**

135 **Kelly Pay Overtime**

Pay received by firefighters for work in excess of their regular workweek mandated by the Fair Labor Standards Act.

136 **Premium Pay-Employees On-Call**

An hourly premium-pay for employees who are on-call and required to respond (police officers and public works employees).

137 **Recruitment Services**

200-299 **Supplies and Materials**

201 **Office Supplies**

Includes supplies for the operation of an office.

*i.e.: paper, pens, pencils, scissors, letter openers, in-trays, frames, calendar refills, fax machine toner cartridge refills, certificate stock, desk & file keys, name plates, Sam's Club membership fees, calculators.*

200-299 **Supplies and Materials (cont.)**

202 **Data Processing Supplies**

Includes supplies for the operation of a computer.

*i.e.: computer cables, diskettes, toner, disk holders, mouse pads, report forms, floppy disks, utility forms, printer ribbon, PC Kits, keyboards, etc.*

203 **Photographic/Audio/Video Supplies**

Includes supplies necessary to process and reproduce film, tapes, and pictures. *i.e.: film, film development, recorder tape, camera batteries, and if less than \$1,000: VCR's, TV's, and cameras.*

204 **Laboratory Supplies**

Includes supplies for the operation of a laboratory.

205 **Postage/Delivery Services**

Includes those items related to postage and delivery.

*i.e.: postage, courier service, express mail, invoiced shipping charges.*

206 **Tires and Tubes**-Inactive (code to 404 starting 10/01/02)

Includes the purchase, repair, and maintenance of tires and tubes.

*ie: new tires, flat repair, tire rotation, labor, etc.*

208 **Motor Vehicle Supplies**

Includes supplies used in normal operation and the routine maintenance of motor vehicles – mainly fluids. Small parts used in maintenance of motor vehicles, machinery and equipment should be charged to code 402 or 404.

*i.e.: fuel, oil, antifreeze, labor, etc.*

209 **Emergency Medical Supplies**

Includes all medical related supplies necessary for the operation of EMS unit and other minor medical supplies.

*i.e.: first aid kits & replacement of contents, latex gloves, ambulance medical supplies, etc.*

210 **Water Meter Supplies**

Includes all materials and services required in the maintenance and repair of water meters and settings.

200-299

**Supplies and Materials (cont.)**

211 **Minor Tools & Apparatus**

Articles normally of small unit value costing less than \$1,000, which is subject to loss or rapid deterioration. These items are not capitalized.

*i.e.: small hand tools, socket kits, templates, flashlights, narcotic kits, flex cuffs, machinery and shop cabinet keys, etc. (Items costing \$1,000 or more should be coded to 223 or 230).*

212 **Janitorial Supplies**

Includes all materials and cleaning supplies purchased for cleaning Town facilities.

213 **Cleaning Supplies**

Includes all materials expenditures that are not bought for the cleaning Town facilities that fall under object code 212.

*i.e.: laundry soap, bleach, dish soap, glass cleaner, spray starch, stain remover, sponges, air fresheners, scrub pads, automatic dishwashing detergent, and furniture polish.*

214 **Chemical and Mechanical Supplies**

Includes chemical, mechanical, and paint supplies.

215 **Safety Supplies**

Includes all items of safety equipment and supplies costing less than \$1,000.

*i.e.: glasses, gloves, traffic/safety cones, reflective vests, flares, fire extinguishers (original purchase, checks, recharges), dehydration drinks during for those required to work in hot weather, etc.*

216 **Botanical/Agricultural Supplies**

Includes all supplies necessary for botanical and agricultural purposes.

*i.e.: seeds, fertilizer, herbicides, extermination services, etc.*

217 **Educational and Training Supplies**

Includes all supplies necessary to conduct training and continuing education programs for Town personnel.

*i.e.: training manuals and materials, audio-visual aids, easels and flip charts, testing supplies for promotional exams, employee tests, gun range equipment, etc.*

218 **Office Equipment**

Includes office furniture and data processing equipment costing less than \$5,000.

*i.e.: filing cabinets, bookshelves, bulletin boards, chairs, small tables, desks, printers, computers, palm pilots, fax machines, radios, VCR's, etc.*

200-299

**Supplies and Materials (cont.)**

219 **Promotional Supplies**

Includes all items, or supplies that are bought for use in promoting the Town, and the services provided to residents.

*i.e.: pencils, mugs, key chains, stress balls, refrigerator magnets, red ribbons, coloring books.*

220 **Other Supplies**

Includes the repair or replacement of personal articles and those lost in the performance of official duty and other supplies not covered under object codes 201-299.

*i.e.: coffee, lien filing fees, rental of water dispenser and water purchased for dispenser, K-9 supplies, locker room towels, employee certificates, employee awards, above & beyond awards, punch bowls, coolers, holiday decorations, aquarium fish food/supplies, etc.*

221 **Uniforms and Clothing**

Includes all items associated with town employee uniforms.

*i.e.: uniforms, shirts, pants, safety shoes, name badges, leather gear, uniform allowances, rental uniforms, dry cleaning and supplies necessary to clean uniforms and clothing soiled beyond what is typical in the normal line of duty, etc.*

222 **Meal Services and Supplies**

Food and supplies purchased for meals required during periods of extended operations, meetings, and functions.

*i.e.: MAD luncheons, Town Council night dinner/snacks, MBAG luncheons, media briefings, department meetings, working lunch/dinner, extended fire calls, extended water main breaks, etc.*

223 **Shop Equipment**

Includes purchase price of printing and electrical shop equipment costing less than \$5,000.

*i.e.: battery chargers, jackhammers, compressors, portable welders, cutters, printing presses, generators, etc. (Items costing \$5,000 or more should be coded to 614).*

224 **Binding and Inventory Supplies**

Includes all supplies used to catalog, bind or track assets or inventory items.

*i.e.: barcode labels, spine labels, security system tags, plastic book covers, etc.*

225 **Educational Programs**

Includes all supplies necessary to conduct a training session or educational program offered to the public.

200-299 **Supplies and Materials (cont.)**

230 **Other Equipment**

Includes all other equipment not covered in object codes 200 through 229.

*i.e.: cameras, air conditioning, fire hose, recreational and playground equipment, drinking fountains, heaters, radios, radar units, leak detectors, air blowers, body armor, shotgun racks, spectra radios, observation cameras, bikes, etc., costing less than \$5,000. (Items costing \$5,000 or more should be coded to 612.)*

300-399 **Maintenance of Buildings, Structures, Land and Improvements**

301 **Buildings and Grounds**

Includes all materials and services required in the maintenance of buildings and structures, including walks, drives and fences. (Paint should be charged to object code 214).

*i.e.: building keys, lettering, glass repair, signs, light bulbs, alarm repairs, etc.*

302 **Bridges**

Includes all materials and services expenditures required in the maintenance of traffic and pedestrian bridges.

303 **Streets and Alleys**

Includes all materials and services expenditures required in the maintenance of streets and alleys.

305 **Storm Sewers and Drainage ways**

Includes all materials and services expenditures required in the maintenance of storm sewers and drainage-ways.

306 **Sanitary Sewers**

Includes all materials and services expenditures required in the maintenance of sewer mains, lines, etc.

307 **Lift Stations**

Includes all materials and services expenditures required in the maintenance of lift stations.

308 **Wastewater Treatment Plant**

Includes all materials and services expenditures required in the maintenance of equipment at wastewater treatment plants. (Does not include expenditures for maintenance of buildings or grounds, which should be charged to object code 301 or expenditures for maintenance of chlorination facilities, which should be charged to object code 309).

*i.e.: lines, pumps, motors, filters, aerators, air pumps*

300-399 **Maintenance of Buildings, Structures, Land and Improvement (cont.)**

309 **Chlorination Facilities**

Includes all materials and services required in the maintenance of chlorination facilities.

311 **Water System**

Includes all materials and services required in the maintenance of the water system. (Does not include expenditures for maintenance of buildings or grounds, which should be charged to object code 301 or expenditures for maintenance of chlorination facilities, which should be charged to object code 309. Expenditures for maintenance of water towers and tanks should be charged to object code 312).

*i.e.: transmission lines, mains, booster pumps, gate valves, repair saddles, pumping equipment, fire hydrants, etc.*

312 **Water Tower and Tanks**

Includes all maintenance and services required in the maintenance of all water towers, ground storage tanks and related apparatus.

*i.e.: valves, fittings, piping, water tower painting, etc*

314 **Meters & Settings**

Includes all materials and services expenditures required in the maintenance of all meters.

320 **Other Maintenance and Supplies**

Includes all other maintenance and supplies (buildings, structure, land and improvements, materials and services) not covered under object codes 301-319.

400-499 **Maintenance of Equipment and Machinery**

401 **Office Equipment**

Includes all expenditures for maintenance and repair of office and all maintenance contracts. (Data processing maintenance contracts should be charged to object code 513).

*i.e.: repairs to copiers, typewriters, calculators, desks, chairs, etc.*

402 **Machinery and Heavy Equipment**

Includes all materials, batteries, small parts and services required in the maintenance and repair of machinery and heavy equipment.

*i.e.: crawler tractors, maintainers, backhoes, loaders, scrapers, mowing machines, portable welders, street sweepers, high lifts, fire pumpers, etc.*

403 **HVAC Equipment**

Includes maintenance of heating, ventilating and air conditioning equipment located in Town Facilities.

400-499

**Maintenance of Equipment and Machinery (cont.)**

404 **Automotive Equipment**

Includes all materials, parts and services required in the maintenance and repair of all automobiles, trucks, pickups, trailers and attachments and appendages.

*i.e.: vehicle washes, automotive keys, batteries, repairs or replacement of: brakes, lightbars, hitches, mats, etc., motor vehicle inspection, etc.*

405 **Shop Equipment**

Includes all materials and services required to maintain all shop equipment. (Does not include the purchase of small hand tools, which should be coded to object code 211).

*i.e.: repairs to battery chargers, air compressors, welders, cutters, drills, generators, jacks, etc.*

406 **Safety and Medical Equipment**

Includes all expenditures related to the maintenance of safety and emergency medical equipment.

407 **Minor Tools & Equipment**

Includes all expenditures related to the maintenance of minor tools and equipment.

*i.e.: repair and cleaning of shotguns, radar, hand-held readers, etc.*

408 **Signal and Sign System**

Includes all materials and services used in maintenance of signs and signals.

*i.e.: repairs to traffic lights, school zone lights, stop signs, yield signs, street markings, etc.*

410 **Communication Equipment**

Includes all materials and services required for the proper maintenance and repair of communication equipment.

*i.e.: two-way radio equipment, cellular phones, pagers, installation and removal of such consoles, dispatch/radio equipment maintenance/service agreements, etc.*

414 **Playground Equipment**

Includes all expenditures in the maintenance of playground and recreational equipment. (Paint should be charged to object code 214).

*i.e.: swings, etc.*

420 **Other Maintenance**

Includes all expenditures not covered in object codes 401-419.

500-599 **Contractual Services (cont.)**

501 **Communication Services**

Includes payments for communication services.  
*i.e.: cellular phones, pager services, teletypes, telegrams, DSL lines, etc.*

502 **Leases and Rentals**

Includes payments for use of all non-Town owned facilities and equipment. (Principal and interest payments on lease-purchase agreements and other types of installment or time payments should be charged to object code 713).  
*i.e.: leased storage facilities, narcotics vehicle rental, equipment rental, table and chair rental, etc.*

503 **Insurance**

Includes payments for general comprehensive liability, automobile liability, bodily injury and property damage, fire extended coverage insurance, public officials liability insurance, surety bonds, and all expenditures to pay damage claims not reimbursed by insurance.

504 **Advertising**

Includes cost of advertising.  
*i.e.: public notices, ordinances, bid invitations, parade notices and notices of Town sponsored events, advertising in school directories, etc.*

505 **Long Distance Phone Service**

Includes cost of long distance phone service incurred by the Town.

506 **Business and Travel**

Includes approved expenses incurred in the performance of official business or while attending approved professional training, professional organizational meetings and continuing education.  
*i.e.: registration fees, transportation, lodging, per-diem, parking fees, car rental, taxi service, phone calls, tuition reimbursement, business meals, etc.*

507 **Contractual Services – Other**

Includes all other contractual services not covered under object code 511.

508 **Local Phone Service**

Includes cost of local phone service incurred by the Town.

509 **Custody Support Services**

Includes food and support for persons or animals in the custody of the Town.  
*i.e.: prisoner meals – blankets – towels, jail mattresses, animal hospital charges, etc.*

500-599      **Contractual Services (cont.)**

510      **Legal Fees**

Includes any expenditures for legal services, other than those reimbursed by insurance.

511      **Contractual/Fee Basis**

Includes expenditures for contractual or special professional services provided for the Town by another agency or individual. (Does not include services such as physicals, polygraphs, and psychological exams given during the hiring process – see object code 525. Does not include Engineering Services – 540, Architectural Services – 541, or Geotechnical Services – 542).

*i.e.: forensic services, psychological and pathological services, rape/sexual assault exams, shots and vaccinations when required by position description, audit services, drafting services, consultants, tax appraisal, tax assessment, tax collection, veterinarian services, sports officials, election workers, jury fees, Novus Discover Card Fees, etc.*

512      **Other Utilities**

Includes any expenditures not covered under electricity, gas, and water services.

*i.e.: propane.*

513      **Data Processing Maintenance**

Includes contractual maintenance and repair of computer software and hardware.

*i.e.: data processing maintenance contracts, software maintenance and/or support, custom programming, etc.*

514      **Copier Charges**

Charges specifically allocated due to usage of the copiers located in copy rooms and in Town departments. (Staples and paper used in the copiers should be also be coded to this object code).

515      **Regulatory Inspection Fees**

Includes all fees paid to state regulatory agencies.

516      **Recycling/Landfill Fees**

Includes all recycling/landfill fees or invoices incurred by the Town.

517      **Electricity Services**

Includes any expenditure for the payment of electricity usage by Town facilities.

518      **Gas Services**

Includes any expenditure for the payment of gas usage by Town facilities.

500-599     **Contractual Service (cont.)**

519     **Water Services**

Includes any expenditure for the payment of water usage by Town facilities.

520     **Printing and Binding Services**

Includes all expenditures provided for the Town by an outside printing press, or graphics company.

*i.e.: letterhead stationary, typeset envelopes, business cards, binding printing, copying, etc.*

521     **Memberships/Licenses**

Includes approved annual memberships, dues, and licenses with professional organizations and associations.

*i.e.: GFOA, TCMA, 3CMA, TLA, TRAPS, TLERA, CEAT, APA, IMSA, ICBO, etc.*

522     **Interfund Transfers**

Includes monies budgeted in one operating fund for the express purpose of being transferred into another fund.

523     **Town Manager's Contingency**

524     **Subscriptions and Publications**

Includes fees paid for publications and/or subscriptions from professional organizations. Includes reference books and literature for division library.

*i.e.: newspapers, training reference books, dictionaries, professional magazines, etc.*

525     **Recruitment**

Includes expenditures associated with the recruitment and hiring of employees.

*i.e.: drug screens, physicals, polygraphs, psychological exams, video interviews, driver license checks, criminal history checks, credit checks, job fair registration and/or table set-up fees.*

526     **TIA/TZA/Wetland Fees**

527     **Recovery of Prior Year Revenue**

528     **Interest and Penalties**

529     **Sales Tax**

500-599     **Contractual Service (cont.)**

530     **Miscellaneous Expense**  
Includes bad debt expenses.

531     **Depreciation Expense**

540     **Engineering Services**  
Includes expenditures for contractual engineering services.

541     **Architectural Services**  
Includes expenditures for contractual architectural services.

542     **Geotechnical Services**  
Includes expenditures for contractual geotechnical services.

543     **Innovation Pay**

580     **In-Kind Grant Expense**

599     **Prompt Payment Interest**  
Includes required interest payments under the Prompt Payment Act. Also includes late fees.

600-699     **Capital Outlay** - A capital expenditure is an acquisition or an improvement (as distinguished from a repair) of \$5,000 or more that will have a life of more than one year.

601     **Buildings**  
Includes all buildings and structures, pump houses, park buildings, fire stations, etc.

602     **Land**  
Includes all costs of acquiring land such as purchase price, commission, abstracts, court costs, filing fees, appraisals, attorney fees, etc.

603     **Land Improvements**  
Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, landscape improvements, etc.

605     **Library Books/Periodicals**  
Includes all expenditures for the purchase and rebinding of library books and annual periodical subscriptions.

608     **Telephone Equipment**  
Includes all expenditures for telephone equipment and installation for Town facilities.

600-699

600-700

**Capital Outlay (cont.)**

609 **Data Processing Equipment**

Includes all expenditures for the purchase of computer hardware and software costing \$5,000 or more.

*i.e. programs, printers, scanners, processors, CRTs, personal computers, etc. (Items costing less than \$5,000 should be coded to 218.)*

610 **Office Equipment**

Includes all new or used additions to office equipment that cost \$5,000 or more.

*i.e.: copiers, duplicating machines, desks, chair. (Items costing less than \$5,000 should be coded to 218.)*

611 **Machinery & Equipment**

Includes the purchase price of all tractors, ditching machines, dozers, booms, power mowers, sweepers, and other heavy construction equipment.

612 **Other Equipment**

Includes cameras, air conditioning, fire hose, recreational and playground equipment, drinking fountains, heaters, radios, radar units, leak detectors, air blowers, body armor, shotgun racks, spectra radios, observation cameras, VCR's, bikes and gear, radar, etc costing \$5,000 or more.

613 **Motor Vehicles**

Includes the purchase price and transportation of all automobiles, trucks, trailers, attachments, and appendages. All items purchased to equip the vehicle for service are to be charged to this account. (Replacement or repair of original equipment, if not considered a Capital Outlay, should be charged to object code 404).

*i.e.: cars, partitions, sirens, power take-offs, winches, beacon lights, hitches, mats, etc.*

614 **Shop Equipment**

Includes purchase price of printing and electrical shop equipment costing \$5,000 or more. (Does not include small hand tools, which should be charged to object code 211.)

*i.e.: battery chargers, burners, jackhammers, compressors, portable welders, cutters, printing presses, generators, etc.*

615 **Drainage Improvements**

Includes permanent drainage improvements and other engineered drainage improvements and associated costs.

*i.e.: culverts, storm drains, storm sewers, detention or rotation ponds.*

616 **Street Improvements**

Includes permanent street and alley improvements and associated costs.

*i.e.: paving, sidewalks, curbs, gutters, etc.*

600-699     **Capital Outlay (cont.)**

- 617     **Water System Improvements**  
Includes water treatment improvements and installation.  
*i.e.: water mains, meters, settings, fire hydrants, storage tanks, water towers, water wells, pumping units, etc.*
  
- 618     **Wastewater System Improvements**  
Includes sewer mains, lift stations, and wastewater treatment plant improvements and installation.
  
- 619     **Safety and Medical Equipment**  
Includes all safety and emergency medical equipment costing more than \$5,000.
  
- 620     **Traffic Control Improvements**  
Includes expenditures relating to the design, purchase and/or installation of traffic control devices such as signals and signs of all types.
  
- 621     **Other Improvements**  
Includes expenditures not appropriate for object codes 600 through 620 above.  
*i.e.: fences, sprinkler irrigation systems, tennis courts, parking lot paving, firing ranges, etc.*

700-799     **Debt Service**

- 701     **Principal-General Obligation Bonds**
  
- 702     **Principal-Revenue Bonds**
  
- 705     **Agent /Administration Fees**
  
- 706     **Arbitrage Fees**
  
- 711     **Interest-General Obligation Bonds**
  
- 712     **Interest-Revenue Bonds**
  
- 713     **Fiscal Bond Expenses**

- 800-899 **Internal Services** – The following accounts are for budgeted monthly transfers to the indicated divisions for services rendered which are posted by Financial Services.
- 801 **Information Technology – MIS Fees**  
Includes charges for costs associated with services provided by the Management Information Services Division to all divisions within the Town.
- 802 **Information Technology – GIS Fees**  
Includes charges for costs associated with services provided by the Geographical Information Services Division to all divisions within the Town.
- 803 **Facilities Management Fees**  
Includes charges for costs associated with services provided by the Facilities Management Division to all divisions within the Town.
- 804 **Purchasing Fees**  
Includes charges for costs associated with services provided by the Purchasing Services Division to all divisions within the Town.
- 805 **Fleet Services Fees**
- 851 **Health Insurance Administrative Fees**
- 852 **Medical/Dental/Vision Premiums/Claims**
- 855 **Life/AD&D Insurance**
- 856 **LTD Insurance**
- 857 **Flex Care Payments**
- 858 **Flex Med Payments**



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