

Fund balance

Governmental funds classify fund balances as follows:

Nonspendable Fund Balances – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to constraints imposed by the City Council through legislation, resolution or ordinance, unless the City Council removes or changes the specified use by taking the same type of action used to commit the amounts.

Assigned Fund Balance – Amounts that are constrained by the City Council, or by another City official or the finance division to which the City has delegated authority, that are to be used for specific purposes but are neither restricted nor committed.

Unassigned Fund Balance – Amounts that are available for any purpose; these amounts can be reported only in the City's General Fund.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The City fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the City incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

	General Fund	Debt Service	Capital Projects	Reinvestment Zone Tiff	Special Revenue	Total
Fund Balances (Deficit):						
Nonspendable:						
Prepaid items	\$ 14,716	\$ -	\$ -	\$ -	\$ -	\$ 14,716
Restricted for:						
Capital projects	-	-	13,021,181	-	-	13,021,181
Economic development	-	-	-	-	1,308,892	1,308,892
Committed to:						
Debt service	-	578,537	-	-	-	578,537
Unassigned:	3,194,885	-	-	(1,129,437)	-	2,065,448
	<u>\$ 3,209,601</u>	<u>\$ 578,537</u>	<u>\$ 13,021,181</u>	<u>\$ (1,129,437)</u>	<u>\$ 1,308,892</u>	<u>\$ 16,988,774</u>

2. DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents

The City's portfolio consists of an operational checking account and a money market investment account. Additionally, the City has investments with TexPool, a local government investment pool. All City funds are invested in interest bearing accounts. The City does not carry any security instrument (investment type) on its books that are traded on the open market; therefore all investments are listed at 100% of fair value. 100% of the City's current portfolio has same day liquidity which means that the City has same day access to all cash.

The Master Account is an interest bearing checking account which the City operates as a pooled cash account for all funds. Transactions typical of this account are accounts payable and payroll checks, all cash receipt deposits, electronic tax receipt deposits, and electronic credit card deposits. Each fund type's portion of this pool is reported in the fund financial statements as "cash and cash equivalents."

The Pooled Money Market Account is an investment account to which funds are swept and withdrawn as needed for operational cash flow requirements. TexPool is a long-term investment account used primarily for the investment of special revenue and bond funds.

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The investment policies of the city are governed by State statutes and a City council adopted Investment Policy Ordinance. Major provisions of the City's investment policy include: responsibility for investments, authorized investments, bank and security dealer selection, and qualifying procedures, safekeeping and custodial procedures.

Cash

At September 30, 2011, the carrying amount of the City's deposits was \$22,314,189 and the bank balance was \$22,293,129. The bank balance was covered by federal depository insurance and by collateral held by the pledging financial institution's trust department or agent in the City's name.

External Investment Pools

The City invests in the TexPool (the Texas Local Government Investment Pool) which is an investment fund authorized by the Texas Legislature and overseen by the State Comptroller of Public Accounts. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both Participants in TexPool and other persons who do not have a business relationship with TexPool.

The purpose of TexPool is to allow for the pooling of public funds to provide a higher yield on the pooled investment than would be possible with the investment of the individual public entity's funds. TexPool investments are subject to the same investment policies maintained by the State Treasury for all state funds. The Legislature has authorized only certain investment instruments for public funds, including repurchase agreements, U.S. Treasury bills and bonds, securities of other U.S. government agencies, commercial paper and other safe instruments. The investment in TexPool and any accrued interest may be redeemed at the City's discretion. TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the City's position in TexPool is the same as the value of TexPool shares.

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At September 30, 2011, the City's balance in investment pools was as follows:

Description	Carrying Amount	Fair Value	% of Total (Cost)	Weighted Average Maturity	Rating
Primary Government					
Money Market Mutual Funds	\$ 18,029,116	\$ 18,029,116	93%	1 day	
Government Sponsored Investment Pools					
TexPool	<u>1,275,821</u>	<u>1,275,821</u>	<u>7%</u>	1 day	AAAm
	<u>\$ 19,304,937</u>	<u>\$ 19,304,937</u>	<u>100%</u>		
Cash	\$ 7,981,446				
Investments	<u>19,304,937</u>				
	<u>\$ 27,286,383</u>				
Component Unit (SEDC)					
Money Market Mutual Funds	<u>\$ 2,885,310</u>	<u>\$ 2,885,310</u>	<u>100%</u>	1 day	
Cash	\$ 14,332,743				
Investments	<u>2,885,310</u>				
	<u>\$ 17,218,053</u>				

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by investing in investment pools which purchase a combination of shorter term investments with an average maturity of less than 60 days, thus reducing the interest rate risk.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This type of risk is typically expressed in terms of the credit ratings issued by a nationally recognized statistical rating organization. The City's policy is to maintain a list of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-I (uniform net capital rule). The City's investment in the Texas Local Government Pool (TexPool) carried a credit rating of AAAm by Standard & Poor's as of September 30, 2011.

Money market mutual funds are secured by collateral pledged by the City's depository.

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3. RECEIVABLES

	Governmental Funds					Proprietary Fund
	General	Debt Service	Capital Projects	Special Revenue	Total	Water & Sewer Enterprise
Ad valorem taxes	\$ 80,861	\$ 24,246	\$ -	\$ -	\$ 105,107	\$ -
Allowance for uncollectible taxes	(8,086)	(2,425)	-	-	(10,511)	-
	<u>72,775</u>	<u>21,821</u>	<u>-</u>	<u>-</u>	<u>94,596</u>	<u>-</u>
Services accounts	297,824	-	-	-	297,824	1,407,489
Allowance for uncollectible accounts	(240,076)	-	-	-	(240,076)	(61,533)
	<u>57,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,748</u>	<u>1,345,956</u>
Franchise taxes	357,010	-	-	-	357,010	-
Sales taxes	194,922	-	138,310	-	333,232	-
Other						
Court fines	185,862	-	-	-	185,862	-
Allowance for uncollectible accounts	(35,111)	-	-	-	(35,111)	-
Other governments	20,063	-	-	-	20,063	-
Miscellaneous	468,617	-	-	1,785	470,402	2,032
	<u>639,431</u>	<u>-</u>	<u>-</u>	<u>1,785</u>	<u>641,216</u>	<u>2,032</u>
Total	\$ 1,321,886	\$ 21,821	\$ 138,310	\$ 1,785	\$ 1,483,802	\$ 1,347,988

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue reported in governmental funds and unearned revenue reported in government-wide activities were as follows:

	Deferred	Unearned
Major Funds		
Delinquent property taxes receivable (General Fund)	\$ 61,316	\$ -
Ambulance revenue receivable (General Fund)	57,748	-
Municipal court fines receivable (General Fund)	52,666	-
Improvements (Special Revenue Fund)	10,122	10,122
Delinquent property taxes receivable (Debt Service Fund)	18,296	-
Advance grant funding (Capital Projects Fund)	7,614,464	7,614,464
	<u>7,814,612</u>	<u>7,624,586</u>
Total deferred/unearned revenue for governmental funds	\$ 7,814,612	\$ 7,624,586

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4. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2011, was as follows:

	Balance 9/30/2010	Additions	Deletions & Transfers Out	Transfers and Completed Construction	Balance 9/30/2011
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 1,237,774	\$ -	\$ -	\$ -	\$ 1,237,774
Right-of-way	7,516,680	-	-	-	7,516,680
Construction in progress	14,125,918	2,740,671	-	(10,941,194)	5,925,395
Total capital assets not being depreciated	22,880,372	2,740,671	-	(10,941,194)	14,679,849
Capital assets, being depreciated					
Buildings	10,145,483	-	-	9,699,320	19,844,803
Office equipment	1,065,749	102,691	-	6,300	1,174,740
Machinery and equipment	475,112	25,930	-	-	501,042
Vehicles	2,969,762	143,506	-	-	3,113,268
Parks improvements	2,129,892	14,845	-	-	2,144,737
Bridge improvements	1,948,398	-	-	-	1,948,398
Street infrastructure	84,072,279	-	(31,060)	1,235,574	85,276,793
Total capital assets being depreciated	102,806,675	286,972	(31,060)	10,941,194	114,003,781
Less accumulated depreciation for:					
Buildings	(1,681,075)	(661,027)	-	-	(2,342,102)
Office equipment	(527,169)	(136,740)	-	-	(663,909)
Machinery and equipment	(324,996)	(24,960)	-	-	(349,956)
Vehicles	(1,969,656)	(227,373)	-	-	(2,197,029)
Parks improvements	(395,557)	(123,327)	-	-	(518,884)
Bridge improvements	(1,226,512)	(64,947)	-	-	(1,291,459)
Street infrastructure	(50,188,312)	(1,889,127)	-	-	(52,077,439)
Total accumulated depreciation	(56,313,277)	(3,127,501)	-	-	(59,440,778)
Total capital assets being depreciated, net	46,493,398	(2,840,529)	(31,060)	10,941,194	54,563,003
Governmental activities capital assets, net	\$ 69,373,770	\$ (99,858)	\$ (31,060)	\$ -	\$ 69,242,852

Depreciation expense was charged as direct expense to programs of the primary government as follows:

<u>Current Depreciation Expense, by Function</u>	
General government	\$ 307,953
Public safety	596,677
Public works	1,980,540
Culture and recreation	242,331
	<u>\$ 3,127,501</u>

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	Balance 9/30/2010	Additions	Retirements	Transfers and Completed Construction	Balance 9/30/2011
BUSINESS-TYPE ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 346,821	\$ -	\$ -	\$ -	\$ 346,821
Construction in progress	74,498	91,904	(26,133)	-	140,269
Total capital assets not being depreciated	421,319	91,904	(26,133)	-	487,090
Capital assets, being depreciated					
Buildings	313,502	-	-	-	313,502
Office equipment	267,210	-	-	-	267,210
Machinery and equipment	473,327	-	-	-	473,327
Vehicles	472,034	-	-	-	472,034
Water and sewer system infrastructure	37,729,690	-	-	-	37,729,690
Total capital assets being depreciated	39,255,763	-	-	-	39,255,763
Less accumulated depreciation for:					
Buildings	(200,362)	(12,735)	-	-	(213,097)
Office equipment	(252,756)	(8,309)	-	-	(261,065)
Machinery and equipment	(399,323)	(11,515)	-	-	(410,838)
Vehicles	(287,176)	(33,765)	-	-	(320,941)
Water and sewer system infrastructure	(19,476,944)	(1,080,602)	-	-	(20,557,546)
Total accumulated depreciation	(20,616,561)	(1,146,926)	-	-	(21,763,487)
Total capital assets being depreciated, net	18,639,202	(1,146,926)	-	-	17,492,276
Business-type activities capital assets, net	\$ 19,060,521	\$ (1,055,022)	\$ (26,133)	\$ -	\$ 17,979,366

CITY OF SACHSE, TEXAS
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Construction commitments

The City has active construction projects as of September 30, 2011. The projects include land acquisition, street construction, park improvements, water system improvements, and sewer system improvements.

Land acquisition, building construction, street and park improvements are being financed by bond proceeds, park development fees, combination tax and revenue certificates of obligation (general purposes) and self-supporting combination tax and revenue certificates of obligation. The commitment for water system improvements and sewer system improvements are being financed by self-supporting bonds, combination tax and revenue certificates of obligation, and water and sewer impact fees.

	Spent to Date	Remaining Commitment	Total Commitment
<u>Government Activities:</u>			
Buildings			
City Hall	\$ 6,579,162	\$ 3,620,838	\$ 10,200,000
Public Safety	7,731,501	938,499	8,670,000
Library	382,638	232,362	615,000
Senior Citizens	852,111	67,889	920,000
Animal Shelter	5,666	74,334	80,000
Parks			
Salmon Park	681,425	188,575	870,000
Streets			
SH 78	1,739,469	5,760,531	7,500,000
Murphy Road	2,864,381	3,186,619	6,051,000
5th Street	3,963,751	(331,751)	3,632,000
Dewitt Road	1,324,659	305,341	1,630,000
Bunker Hill	1,804,639	8,995,361	10,800,000
Bryan Street	661,039	(161,039)	500,000
NTTA ROW	646,817	513,183	1,160,000
Merritt Road	136,061	-	-
	<u>\$ 29,373,319</u>	<u>\$ 23,390,742</u>	<u>\$ 52,628,000</u>
<u>Business-Type Activities:</u>			
Water System			
Maxwell Creek Road waterline	\$ 62,000	438,000	\$ 500,000
PGBT waterline	1,150,932	91,068	1,242,000
Sewer System			
Old Town CDBG sewerline	-	108,000	108,000
	<u>\$ 1,212,932</u>	<u>\$ 637,068</u>	<u>\$ 1,850,000</u>

CITY OF SACHSE, TEXAS
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5. LONG-TERM DEBT

At September 30, 2011, bonds payable consisted of the following individual issues:

Purpose	Original Amount	Year of Issue	Final Maturity	Average Annual Payment	Interest Rate	Balance - 9/30/11	
						Governmental	Business-type
GOVERNMENTAL TYPE ACTIVITIES DEBT							
General Obligation Bonds:							
Improvements	\$ 6,130,000	2007	2028	\$ 448,300	4.00% - 4.15%	\$ 5,515,000	\$ -
Improvements/Refunding	34,560,000	2009	2034	2,500,700	4.00% - 4.15%	33,720,000	-
						<u>\$ 39,235,000</u>	<u>\$ -</u>
Certificates of Obligation:							
Improvements	2,000,000	2003	2019	159,950	2.70% - 3.70%	\$ 915,000	\$ -
Improvements	1,530,000	2007	2022	137,250	3.72% - 4.50%	-	1,210,000
						<u>\$ 915,000</u>	<u>\$ 1,210,000</u>

The following is a summary of long-term debt transactions, including current portion, of the City for the year ended September 30, 2011:

Description	September 30, 2010	Additions	Retirements	September 30, 2011	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 39,935,000	\$ -	\$ (700,000)	\$ 39,235,000	\$ 780,000
Certificates of obligation	1,080,000	-	(165,000)	915,000	165,000
Total bonds payable	41,015,000	-	(865,000)	40,150,000	945,000
Deferred loss on refunding	(17,642)	-	767	(16,875)	-
Bond premiums/discounts	(19,899)	-	1,109	(18,790)	(1,109)
Compensated absences	309,234	41,567	-	350,801	70,000
	<u>\$ 41,286,693</u>	<u>\$ 41,567</u>	<u>\$ (863,124)</u>	<u>\$ 40,465,136</u>	<u>\$ 1,013,891</u>

Description	September 30, 2010	Additions	Retirements	September 30, 2011	Due Within One Year
Business-type activities:					
Certificates of obligation	\$ 1,295,000	\$ -	\$ (85,000)	\$ 1,210,000	\$ 90,000
Total bonds payable	1,295,000	-	(85,000)	1,210,000	90,000
Compensated absences	26,364	6,645	-	33,009	7,000
	<u>\$ 1,321,364</u>	<u>\$ 6,645</u>	<u>\$ (85,000)</u>	<u>\$ 1,243,009</u>	<u>\$ 97,000</u>

Description	September 30, 2010	Additions	Retirements	September 30, 2011	Due Within One Year
SEDC - Sachse Economic Development Corporation:					
Compensated absences	\$ 1,365	\$ 4,530	\$ -	\$ 5,895	\$ 1,365

The City intends to retire all of its general long-term liabilities, plus accrued interest, from ad valorem taxes and other current revenues from the Debt Service Fund as has been done in prior years. The proprietary fund type long-term debt will be repaid, plus accrued interest, from operating revenues of the Water and Sewer Enterprise Fund. The general fund has typically been used to liquidate the liability for compensated absences for governmental activities.

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Annual debt service requirements to maturity for general obligation bonds are as follows:

Due Fiscal Year Ending September 30,	Governmental Activities		Total
	Principal	Interest	
2012	\$ 780,000	\$ 1,828,191	\$ 2,608,191
2013	860,000	1,803,721	2,663,721
2014	1,020,000	1,777,476	2,797,476
2015	1,085,000	1,745,276	2,830,276
2016	1,150,000	1,708,001	2,858,001
2017 - 2021	7,185,000	7,821,121	15,006,121
2022 - 2026	9,385,000	5,985,160	15,370,160
2027 - 2031	10,545,000	3,475,637	14,020,637
2032 - 2034	7,225,000	653,153	7,878,153
	<u>\$ 39,235,000</u>	<u>\$ 26,797,736</u>	<u>\$ 66,032,736</u>

Certificates of Obligation.

Annual debt service requirements to maturity for certificates of obligation are as follows:

Due Fiscal Year Ending September 30,	Governmental Activities		Business-type Activities		Total
	Principal	Interest	Principal	Interest	
2012	165,000	33,370	90,000	48,142	\$ 336,512
2013	175,000	26,725	90,000	44,663	336,388
2014	105,000	21,055	95,000	41,060	262,115
2015	110,000	16,915	100,000	37,238	264,153
2016	115,000	12,470	105,000	33,194	265,664
2017 - 2021	245,000	10,335	595,000	96,275	946,610
2022	-	-	135,000	3,038	138,038
	<u>\$ 915,000</u>	<u>\$ 120,870</u>	<u>\$ 1,210,000</u>	<u>\$ 303,610</u>	<u>\$ 2,549,480</u>

6. INTERFUND RECEIVABLES AND PAYABLES

Due to/from other funds at September 30, 2011 consisted of the following individual fund receivables and payables:

	Advance to Other Funds	Advance From Other Funds
PGBT Reinvestment Zone TIF	\$ -	\$ 920,045
Water and Sewer Fund	920,045	-
	<u>\$ 920,045</u>	<u>\$ 920,045</u>

The purpose of interfund receivables and payables is to loan cash between funds. All balances are expected to be settled with issuance of new debt.

7. INTERFUND TRANSFERS

All interfund transfers between the various funds are approved supplements to the operations of those funds. Individual fund operating transfers for fiscal year 2011 were as follows:

	Transfers To Other Funds	Transfers From Other Funds
General Fund	\$ 863,752	\$ -
Debt Service Fund	667,000	-
Capital Projects Fund	111,769	(667,000)
Special Revenue Fund	-	(111,769)
Water and Sewer Fund	-	(863,752)
	<u>\$ 1,642,521</u>	<u>\$ (1,642,521)</u>

Transfers from the Water and Sewer Fund were made for operations support costs borne by the General Fund. Transfers from the Capital Projects to the Debt Service Fund were made for debt payment purposes. Transfers from the Special Revenue Fund to the Capital Projects Fund were made for ongoing projects.

8. DISCRETE COMPONENT UNIT – SACHSE ECONOMIC DEVELOPMENT CORPORATION

RECONCILIATION OF SEDC FUND BALANCE SHEET TO
 DISCRETE COMPONENT UNIT STATEMENT OF NET ASSETS

SEDC Fund Balance \$ 3,985,562

Amounts reported for governmental activities in the statement of
 net assets are different because:

Liabilities for compensated absences are not reported in the funds (5,895)
 SEDC Net Assets \$ 3,979,667

RECONCILIATION OF SEDC FUND STATEMENT OF REVENUES, EXPENDITRES AND
 CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

SEDC Change in Fund Balance \$ 847,945

Amounts reported for governmental activities in the statement of
 activities are different because:

Changes in liabilities for compensated absences are not reported in the funds. (4,530)
 SEDC Net Assets \$ 843,415

The budget comparison schedule for SEDC is presented as Exhibit C-5.

9. RETIREMENT PLAN

The City participates in the Texas Municipal Retirement System

Plan Description

The City provides pension benefits for all of its full-time employees through a nontraditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the City are within the options available in the governing state statutes of TMRS.

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained by writing to TMRS, P.O. Box 149153, Austin, Texas, 78714-9153, or by calling 800-924-8677; in addition, the report is available on the TMRS website at www.tmr.com.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan Year 2008	Plan Year 2009	Plan Year 2010
Employee deposit rate:	7%	7%	7%
Matching ratio (employer to employee):	2 to 1	2 to 1	2 to 1
Years required for vesting	5	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20	60/5, 0/20
	100%, Repeating, Transfers	100%, Repeating, Transfers	100%, Repeating, Transfers
Updated service credit			
Annuity increase to retirees	70% of CPI Repeating	70% of CPI Repeating	70% of CPI Repeating

Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Projected Unit Credit actuarial cost method. This rate consists of the normal cost contribution rate and the prior service contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member's projected benefit allocated annually, the prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeated benefits, such as Updated Service Credits and Annuity Increases.

The City contributes to the TMRS Plan at an actuarially determined rate. Both the employees and City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that is the basis for the rate and the calendar year when the rate goes into effect. The annual pension cost and net pension obligation (asset) are as follows:

Annual Required Contribution (ARC)	\$ 740,810
Interest on Net Pension Obligation	-
Adjustment to the ARC	-
Annual Pension Cost:	<u>740,810</u>
Contributions Made	<u>740,810</u>
Increase (Decrease) in Net Pension Obligation	-
Net Pension Obligation (Asset) , Beginning of Year	-
Net Pension Obligation (Asset) , End of Year	<u>\$ -</u>

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Three-Year Trend Information

Fiscal Year Ending	Annual Pension Cost/(APC)	Actual Contribution Made	Percentage of APC Contributed	Net Pension Obligation/ (Asset)
2009	\$ 673,804	\$ 673,804	100%	\$ -
2010	\$ 742,565	\$ 742,565	100%	\$ -
2011	\$ 740,810	\$ 740,810	100%	\$ -

The required contribution rates for fiscal year 2011 were determined as part of the December 31, 2007 and 2008 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2010, also follows:

Valuation Date	12/31/2008	12/31/2009	12/31/2010
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
GASB 25 Equivalent Single Amortization Period	29 years; closed period	28 years; closed period	27.2 years; closed period
Amortization Period for new Gains/Losses	30 Years	30 Years	30 Years
Asset Valuation Method	Amortized Cost	10-year Smoothed Market	10-year Smoothed Market
Actuarial Assumptions:			
Investment Rate of Return	7.5%	7.5%	7.0%
Projected Salary Increases	Varies by age and service	Varies by age and service	Varies by age and service
Actuarial Assumptions:			
Includes Inflation at	3.00%	3.00%	3.00%
Cost-of-Living Assumptions	2.1%	2.1%	2.1%

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

10. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is a participant in the Texas Municipal League Workers' Compensation Joint Insurance Fund (WC Fund) and the Texas Municipal League Joint Self-insurance Fund (Property-Liability Fund), a public entity risk pool operated by the Texas Municipal Board for the benefit of the City and the other participating individual city units located in Texas. The City pays an annual premium to the Funds for its workers' compensation and property liability insurance coverage. The WC Fund and Property-Liability Fund are considered self-sustaining risk pools that provide coverage for their members for up to \$2,000,000 per insured event, with a deductible of \$5,000 due from the City per claim. There were no significant reductions in insurance coverage from the previous year. Settled claims for risks have not exceeded insurance coverage for the past three years.

CITY OF SACHSE, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2011

11. RESTATEMENT OF PRIOR YEAR FINANCIAL STATEMENTS

The following adjustments have been made to the indicated opinion units to correct misstatements to the financial statements as of and for the year ended September 30, 2011.

Description	Governmental Activities	General Fund	Capital Projects
Fund balance/net assets - as reported 9/30/10	\$ 46,493,871	\$ 3,101,412	\$ 14,410,810
Adjustments:			
Franchise tax receivable	(57,443)	(57,443)	
Accounts payable	390,562		390,562
Capital assets	237,435		-
Net adjustment	570,554	(57,443)	390,562
Fund balance/net assets - as restated 9/30/10	\$ 47,064,425	\$ 3,043,969	\$ 14,801,372

Certain transactions in the General Fund and the Capital Projects Fund were reported at twice their correct amount. Certain capital assets were omitted from the governmental activities.



REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but is not considered a part of the basic financial statements.



CITY OF SACHSE, TEXAS

EXHIBIT B-1

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Advalorem taxes, penalties and interest</i>	\$ 6,595,117	\$ 6,595,117	\$ 6,493,314	\$ (101,803)
<i>Sales taxes</i>	761,328	761,328	735,478	(25,850)
<i>Franchise taxes</i>	1,222,659	1,222,659	1,541,153	318,494
<i>Beverage taxes</i>	22,000	22,000	17,157	(4,843)
<i>Fines</i>	330,000	330,000	295,574	(34,426)
<i>Licenses, permits and fees</i>	769,740	769,740	676,507	(93,233)
<i>Gifts and contributions</i>	195,407	195,407	145,560	(49,847)
<i>Interest and investment earnings</i>	12,000	12,000	2,008	(9,992)
<i>Miscellaneous</i>	124,489	124,489	28,121	(96,368)
Total revenues	<u>10,032,740</u>	<u>10,032,740</u>	<u>9,934,872</u>	<u>(97,868)</u>
Expenditures:				
Current:				
General government				
<i>City manager</i>	373,099	374,872	386,269	(11,397)
<i>City secretary</i>	151,368	152,255	141,219	11,036
<i>Human resources</i>	238,995	240,325	214,426	25,899
<i>Finance</i>	472,208	476,640	463,328	13,312
<i>Municipal court</i>	164,804	165,690	163,100	2,590
Public safety				
<i>Police</i>	2,971,353	2,991,299	2,982,273	9,026
<i>Animal control</i>	132,073	132,073	130,009	2,064
<i>Fire and ambulance</i>	2,142,245	2,148,894	2,085,817	63,077
Public works				
<i>Streets</i>	904,906	906,679	873,303	33,376
<i>Facility maintenance</i>	294,395	294,395	258,729	35,666
<i>City engineer</i>	166,216	166,659	163,088	3,571
Cultural and recreation				
<i>Parks and recreation</i>	682,644	674,417	699,599	(25,182)
<i>Seniors</i>	95,848	95,848	104,747	(8,899)
<i>Library services</i>	294,324	300,530	280,616	19,914
<i>Community development</i>	633,844	636,947	623,017	13,930
<i>Nondepartmental</i>	1,199,856	1,150,655	1,063,452	87,203
Total Expenditures	<u>10,918,178</u>	<u>10,908,178</u>	<u>10,632,992</u>	<u>275,186</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(885,438)</u>	<u>(875,438)</u>	<u>(698,120)</u>	<u>177,318</u>
Other Financing Sources (Uses):				
<i>Transfers in</i>	875,438	875,438	863,752	(11,686)
Total Other Financing Sources (Uses)	<u>875,438</u>	<u>875,438</u>	<u>863,752</u>	<u>(11,686)</u>
Net Change in Fund Balances	(10,000)	--	165,632	165,632
Fund Balances - Beginning	3,101,412	3,101,412	3,101,412	--
Increase (Decrease) in Fund Balance	--	--	(57,443)	(57,443)
Fund Balances - Ending	<u>\$ 3,091,412</u>	<u>\$ 3,101,412</u>	<u>\$ 3,209,601</u>	<u>\$ 108,189</u>

CITY OF SACHSE, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 YEAR ENDED SEPTEMBER 30, 2011
 (unaudited)

BUDGETARY INFORMATION

The City Council adheres to the following procedures in establishing the budgets reflected in the financial statements:

- A. On the first Monday in August, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted to obtain taxpayer comments.
- C. On or before the third Monday in September, the budget is legally enacted by the City Council through the passage of an ordinance.
- D. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.
- E. Formal budgetary integration, using the modified accrual basis of accounting (GAAP basis), is employed as a management control device for the General Fund and Special Revenue Fund. No supplemental appropriations were made during the fiscal year.
- F. Annual budgets are adopted for all primary governmental funds except the PGBT Reinvestment Zone TIF and the Capital Projects funds.
- G. Expenditures exceeded appropriations in the following departments in the general fund:

General Fund	
City Manager	\$ (11,397)
Parks and Recreation	(25,182)
Seniors	(8,899)

Expenditures exceeded appropriations in the following departments in the special revenue fund:

Special Revenue Fund	
City Manager	\$ (69,386)
Municipal Court	(491)
Police	(1,460)
Animal Control	(537)
Fire and Ambulance	(5,156)
Streets	(14,000)
Parks and Recreation	(2,125)
Library Services	(9,199)

Discrete Component Unit:	
Community Development Fund	
Community development	\$ (10,141,587)

The component unit's expenditure variance is related to the use of sales tax revenue which had a similar, offsetting variance.

H. Fund Deficits

The following funds had fund deficits at September 30, 2011:

PGBT Reinvestment Zone TIF	(\$1,129,437)
----------------------------	---------------

CITY OF SACHSE, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 YEAR ENDED SEPTEMBER 30, 2011
 (unaudited)

The deficit will be eliminated in the future with development of the zone and issuance of new debt.

I. Schedule of Funding Progress:

Texas Municipal Retirement System

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded ALL (UALL)	Covered Payroll	UALL as a Percentage of Covered Payroll
12/31/2008	\$ 6,911,943	\$ 10,281,964	67.2%	\$ 3,370,021	\$ 5,800,630	58.1%
12/31/2009	\$ 9,797,349	\$ 13,600,226	72.0%	\$ 3,802,877	\$ 6,242,702	60.9%
12/31/2010	\$ 11,088,671	\$ 15,235,729	72.8%	\$ 4,147,058	\$ 6,242,702	66.4%



OTHER SUPPLEMENTARY INFORMATION

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and is not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

CITY OF SACHSE, TEXAS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ 18,700	\$ 18,700	\$ 20,233	\$ 1,533
<i>Licenses, permits and fees</i>	3,500	3,500	13,585	10,085
<i>Gifts and contributions</i>	900	900	63,002	62,102
<i>Impact and development fees</i>	78,000	78,000	52,046	(25,954)
<i>Interest and investment earnings</i>	6,425	6,425	2,241	(4,184)
Total revenues	<u>107,525</u>	<u>107,525</u>	<u>151,107</u>	<u>43,582</u>
Expenditures:				
Current:				
General government				
<i>City manager</i>	1,000	--	69,386	(69,386)
<i>Finance</i>	2,660	--	--	--
<i>Municipal court</i>	--	3,660	4,151	(491)
Public safety:				
<i>Police</i>	1,500	1,500	2,960	(1,460)
<i>Animal control</i>	--	--	537	(537)
<i>Fire and ambulance</i>	--	--	5,156	(5,156)
Public works:				
<i>Streets</i>	--	--	14,000	(14,000)
Cultural and recreation				
<i>Parks and recreation</i>	--	--	2,125	(2,125)
<i>Library services</i>	2,000	2,000	11,199	(9,199)
Total Expenditures	<u>7,160</u>	<u>7,160</u>	<u>109,514</u>	<u>(102,354)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>100,365</u>	<u>100,365</u>	<u>41,593</u>	<u>(58,772)</u>
Other Financing Sources (Uses):				
<i>Transfers out</i>	--	--	(111,769)	(111,769)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(111,769)</u>	<u>(111,769)</u>
Net Change in Fund Balances	100,365	100,365	(70,176)	(170,541)
Fund Balances - Beginning	<u>1,379,068</u>	<u>1,379,068</u>	<u>1,379,068</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 1,479,433</u>	<u>\$ 1,479,433</u>	<u>\$ 1,308,892</u>	<u>\$ (170,541)</u>

CITY OF SACHSE, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Advalorem taxes, penalties and interest	\$ 2,092,501	\$ 2,092,501	\$ 2,093,342	\$ 841
Interest and investment earnings	1,000	1,000	934	(66)
Total revenues	<u>2,093,501</u>	<u>2,093,501</u>	<u>2,094,276</u>	<u>775</u>
Expenditures:				
Debt Service:				
Principal	2,011,456	865,000	865,000	--
Interest and fiscal charges	745,330	1,891,786	1,891,787	(1)
Fiscal agent's fees	3,500	3,500	573	2,927
Total Expenditures	<u>2,760,286</u>	<u>2,760,286</u>	<u>2,757,360</u>	<u>2,926</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(666,785)</u>	<u>(666,785)</u>	<u>(663,084)</u>	<u>3,701</u>
Other Financing Sources (Uses):				
Transfers in	666,785	666,785	667,000	215
Total Other Financing Sources (Uses)	<u>666,785</u>	<u>666,785</u>	<u>667,000</u>	<u>215</u>
Net Change in Fund Balances	--	--	3,916	3,916
Fund Balances - Beginning	<u>574,621</u>	<u>574,621</u>	<u>574,621</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 574,621</u>	<u>\$ 574,621</u>	<u>\$ 578,537</u>	<u>\$ 3,916</u>

CITY OF SACHSE, TEXAS

SACHSE ECONOMIC DEVELOPMENT FUND
DISCRETELY PRESENTED COMPONENT UNIT
BALANCE SHEET
SEPTEMBER 30, 2011

	<u>Economic Development</u>
ASSETS	
Assets:	
<i>Cash and Cash Equivalents</i>	\$ 17,218,053
Receivables (net of allowances for uncollectibles):	
<i>Sales taxes</i>	1,340,624
<i>Inventories</i>	225,999
<i>Prepaid items</i>	<u>202</u>
Total Assets	\$ <u>18,784,878</u>
LIABILITIES AND FUND BALANCES:	
Liabilities:	
<i>Accounts payable and accrued liabilities</i>	\$ <u>14,799,316</u>
Total Liabilities	<u>14,799,316</u>
Fund Balances:	
<i>Nonspendable</i>	226,201
<i>Restricted</i>	<u>3,759,361</u>
Total Fund Balance	<u>3,985,562</u>
Total Liabilities and Fund Balance	\$ <u>18,784,878</u>

CITY OF SACHSE, TEXAS

SACHSE ECONOMIC DEVELOPMENT FUND
DISCRETELY PRESENTED COMPONENT UNIT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Economic Development
Revenue:	
Sales taxes	\$ 16,006,959
Interest and investment earnings	4,128
Total revenues	<u>16,011,087</u>
Expenditures:	
Current:	
Community development	15,163,142
Total Expenditures	<u>15,163,142</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>847,945</u>
Net Change in Fund Balances	847,945
Fund Balances - Beginning	<u>3,137,617</u>
Fund Balances - Ending	<u>\$ 3,985,562</u>

The accompanying notes are an integral part of this statement.

CITY OF SACHSE, TEXAS

SACHSE ECONOMIC DEVELOPMENT FUND
 DISCRETELY PRESENTED COMPONENT UNIT
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Sales taxes</i>	\$ 5,460,718	\$ 5,460,718	\$ 16,006,959	\$ 10,546,241
<i>Gifts and contributions</i>	338,845	100	--	(100)
<i>Interest and investment earnings</i>	6,500	6,500	4,128	(2,372)
Total revenues	<u>5,806,063</u>	<u>5,467,318</u>	<u>16,011,087</u>	<u>10,543,769</u>
Expenditures:				
Current:				
<i>Community development</i>	5,021,355	5,021,555	15,163,142	(10,141,587)
Total Expenditures	<u>5,021,355</u>	<u>5,021,555</u>	<u>15,163,142</u>	<u>(10,141,587)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>784,708</u>	<u>445,763</u>	<u>847,945</u>	<u>402,182</u>
Net Change in Fund Balances	784,708	445,763	847,945	402,182
Fund Balances - Beginning	<u>3,137,617</u>	<u>3,137,617</u>	<u>3,137,617</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 3,922,325</u>	<u>\$ 3,583,380</u>	<u>\$ 3,985,562</u>	<u>\$ 402,182</u>

STATISTICAL SECTION

This part of the City of Sachse's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the City's overall financial health. This information has not been audited by the independent auditor.

<u>Contents</u>	<u>Table #s</u>
Financial Trends These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	1, 2, 3, 4 & 5
Revenue Capacity These tables contain information to help the reader assess the City's two most significant local revenue sources, the property and sales taxes.	6, 7, 8 & 9
Debt Capacity These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	10, 11 & 12
Economic and Demographic Information These tables offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	13 & 14
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides.	15, 16 & 17

Source: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in fiscal year 2004; tables presenting government-wide information include information beginning in that year.

TABLE D-1

CITY OF SACHSE, TEXAS

NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS ^a
(accrual basis of accounting)

(Unaudited)

	Fiscal Year							
	2004	2005	2006 ^b	2007	2008	2009 ^b	2010 ^b	2011
Governmental activities								
Invested in capital assets, net of related debt	\$ 37,268,177	\$ 43,168,696	\$ 44,754,561	\$ 45,783,623	\$ 46,034,267	\$ 39,664,306	\$ 39,406,692	\$ 36,887,507
Restricted	145,267	125,191	139,988	1,079,709	5,803,620	6,450,181	4,351,532	5,622,243
Unrestricted	5,738,364	3,731,444	4,066,074	4,751,835	916,963	3,466,887	3,306,201	3,560,788
Total governmental activities net assets	\$ 43,151,808	\$ 47,025,331	\$ 48,960,623	\$ 51,615,167	\$ 52,754,850	\$ 49,601,374	\$ 47,064,425	\$ 46,070,538
Business-type activities								
Invested in capital assets, net of related debt	\$ 14,672,474	\$ 15,412,819	\$ 15,844,099	\$ 17,526,144	\$ 17,732,575	\$ 18,430,141	\$ 17,765,521	\$ 16,769,366
Restricted	3,174,112	3,654,065	4,448,263	4,256,302	4,516,759	4,071,282	3,602,007	3,051,716
Unrestricted	17,846,586	19,066,884	20,292,362	21,784,446	22,249,334	22,501,423	21,367,528	19,821,082
Total business-type activities net assets	\$ 17,846,586	\$ 19,066,884	\$ 20,292,362	\$ 21,784,446	\$ 22,249,334	\$ 22,501,423	\$ 21,367,528	\$ 19,821,082
Primary government								
Invested in capital assets, net of related debt	\$ 51,940,651	\$ 58,581,515	\$ 60,598,660	\$ 63,309,767	\$ 63,766,842	\$ 58,114,447	\$ 57,172,213	\$ 53,656,873
Restricted	145,267	125,191	139,988	1,079,709	5,803,620	6,450,181	4,351,532	5,622,243
Unrestricted	8,912,476	7,385,509	8,514,337	9,010,137	5,433,722	7,538,169	6,908,208	6,612,504
Total primary governmental net assets	\$ 60,998,394	\$ 66,092,215	\$ 69,252,985	\$ 73,399,613	\$ 75,004,184	\$ 72,102,797	\$ 68,431,953	\$ 65,891,620

Source: Comprehensive Annual Financial Report

Note: Accrual-basis financial information for the city as a whole is only available back to 2004, the year GASB Statement 34 was implemented.

^a The requirement for statistical data is ten years; only eight years are available at this time.

^b The net asset value in the governmental activities group was restated in the subsequent year.

TABLE D-2

CITY OF SACHSE, TEXAS

GOVERNMENT-WIDE EXPENSES BY FUNCTION ^a

LAST EIGHT FISCAL YEARS ^b

(accrual basis of accounting)

(Unaudited)

	Fiscal Year							
	2004	2005	2006	2007 ^c	2008	2009	2010	2011
Expenses								
Governmental activities:								
General government	\$ 1,701,492	\$ 1,746,332	\$ 2,046,546	\$ 1,165,132	\$ 2,061,008	\$ 2,306,206	\$ 2,234,555	\$ 2,650,864
Public safety	2,901,151	3,517,912	3,904,491	4,735,242	5,122,627	5,196,405	5,529,604	5,990,913
Public works	2,350,788	2,870,899	3,652,686	3,334,704	3,467,466	5,322,948	5,182,386	3,489,615
Culture and recreation	745,527	815,792	811,641	1,033,235	1,162,603	1,365,603	1,234,883	1,343,744
Community development	562,637	612,772	658,666	1,231,869	8,819,061	617,616	630,764	627,009
Interest on long-term debt	307,543	260,137	235,890	217,332	207,484	1,463,452	1,932,003	1,910,952
Total governmental activities expenses	8,569,138	9,823,844	11,309,920	11,717,514	20,840,249	16,272,230	16,744,195	16,013,097
Business-type activities:								
Water and sewer	4,176,632	4,645,710	4,616,233	4,640,582	5,003,566	5,487,160	5,952,236	6,941,327
Total business-type activities expenses	4,176,632	4,645,710	4,616,233	4,640,582	5,003,566	5,487,160	5,952,236	6,941,327
Total primary government expenses	\$ 12,745,770	\$ 14,469,554	\$ 15,926,153	\$ 16,358,096	\$ 25,843,815	\$ 21,759,390	\$ 22,696,431	\$ 22,954,424

Source: Comprehensive Annual Financial Report

^a Accrual-basis financial information for the city as a whole is only available back to 2004, the year

^b GASB Statement 34 was implemented.

^c The requirement for statistical data is ten years; only eight years are available at this time.

^c General Revenue classifications modified.

TABLE D-3

CITY OF SACHSE, TEXAS

GOVERNMENT-WIDE REVENUES ^a
 LAST EIGHT FISCAL YEARS ^b
 (accrual basis of accounting)
 (Unaudited)

	Fiscal Year							
	2004	2005	2006	2007 ^c	2008	2009	2010	2011
Program Revenues								
Governmental activities:								
Charges for Services:								
General government	\$ 348,038	\$ 461,562	\$ 679,877	\$ 472,491	\$ 441,333	\$ 334,331	\$ 63,958	\$ 88,284
Public safety	297,488	412,446	793,118	883,435	713,814	500,042	508,356	475,200
Public works	487,667	215,455	185,928	129,384	111,109	83,002	91,740	2,997
Culture and recreation	38,173	38,205	49,412	47,779	109,031	71,839	70,160	70,676
Community development	582,880	456,953	498,279	288,518	176,360	136,128	361,538	376,788
Operating grants and contributions	17,976	14,951	27,540	149,774	401,576	124,155	128,218	146,815
Capital grants and contributions	299,115	4,708,563	4,141,707	2,478,539	1,373,884	78,763	272,333	293,001
Total governmental activities program revenues	2,071,337	6,308,135	6,375,861	4,449,920	3,327,107	1,328,260	1,496,303	1,453,761
Business-type activities:								
Charges for services:								
Water and sewer	4,099,360	4,429,192	5,218,473	4,384,868	4,866,712	4,863,884	5,273,953	6,168,611
Operating grants and contributions	122,239	55,299	--	--	--	--	--	--
Capital grants and contributions	8,927	1,514,799	741,816	1,900,735	909,613	1,127,986	385,859	83,943
Total business-type activities program revenues	4,230,526	5,999,290	5,960,289	6,285,603	5,776,325	5,991,870	5,659,812	6,252,554
Total primary government program revenues	\$ 6,301,863	\$ 12,307,425	\$ 12,336,150	\$ 10,735,523	\$ 9,103,432	\$ 7,320,130	\$ 7,156,115	\$ 7,706,315
General Revenues								
Governmental activities:								
Taxes:								
Property taxes	\$ 4,264,874	\$ 4,842,770	\$ 5,154,268	\$ 5,790,305	\$ 6,345,254	\$ 7,304,775	\$ 8,526,042	\$ 8,614,447
Sales and other taxes	1,894,749	1,992,412	1,735,286	3,310,322	11,375,482	3,537,454	2,965,927	4,031,480
Penalties and interest	41,031	44,256	50,504	--	--	--	--	--
Unrestricted investment earnings	158,285	213,359	388,712	367,476	390,571	420,591	279,896	50,297
Miscellaneous	76,437	85,503	179,142	86,890	89,725	113,067	75,326	5,473
Transfers	210,932	210,932	263,260	367,145	451,792	414,607	863,752	863,752
Total governmental activities	6,646,308	7,389,232	7,771,172	9,922,138	18,652,824	11,790,494	12,710,943	13,565,449
Business-type activities:								
Unrestricted investment earnings	64,129	77,650	144,682	204,514	143,922	64,398	22,281	3,010
Miscellaneous	--	--	--	9,694	--	--	--	3,069
Transfers	(210,932)	(210,932)	(263,260)	(367,145)	(451,792)	(414,607)	(863,752)	(863,752)
Total business-type activities	(146,803)	(133,282)	(118,578)	(152,937)	(307,870)	(350,209)	(841,471)	(857,673)
Total primary government	\$ 6,499,505	\$ 7,255,950	\$ 7,652,594	\$ 9,769,201	\$ 18,344,954	\$ 11,440,285	\$ 11,869,472	\$ 12,707,776

Source: Comprehensive Annual Financial Report

Note: ^a Accrual-basis financial information for the city as a whole is only available back to 2004, the year GASB Statement 34 was implemented.

^b The requirement for statistical data is ten years; only eight years are available at this time.

^c General Revenue classifications modified.

TABLE D-4

CITY OF SACHSE, TEXAS

FUND BALANCES (DEFICITS), GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	Fiscal Year									
	2002	2003	2004	2005	2006 ^b	2007	2008 ^c	2009 ^d	2010	2011
General Fund										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,716
Reserved ^a	13,421	15,841	22,230	8,424	29,384	6,407	17,752	1,694	49,815	-
Unreserved	2,305,891	2,497,174	2,468,950	2,382,441	2,625,205	3,356,380	3,322,355	3,344,798	3,051,597	-
Unassigned	-	-	-	-	-	-	-	-	-	3,194,885
Total general fund	\$2,319,312	\$2,513,015	\$2,491,180	\$2,390,865	\$2,654,589	\$3,362,787	\$3,340,107	\$3,346,492	\$3,101,412	\$3,209,601
All Other Governmental										
Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,330,073
Restricted	-	-	-	-	-	-	-	-	-	578,537
Committed	-	-	-	-	-	-	-	-	-	-
Reserved for:										
Debt service	165,958	132,582	134,177	142,760	153,727	210,945	262,835	-	574,621	-
Unreserved, reported in:										
Special revenue funds	1,819,879	1,441,911	1,387,428	1,256,030	1,221,237	1,397,433	1,262,603	379,137	235,652	-
Debt service	-	-	-	-	-	-	-	(690,180)	-	-
Capital projects funds	592,237	1,711,396	1,859,545	2,427,372	1,524,830	861,417	5,603,353	32,400,420	14,410,810	-
Unassigned	-	-	-	-	-	-	-	-	-	(1,129,437)
Total all other governmental funds	\$2,578,074	\$3,285,889	\$3,381,150	\$3,826,162	\$2,899,794	\$2,469,795	\$7,128,791	\$32,089,377	\$15,221,083	\$13,779,173

Source: Comprehensive Annual Financial Report

Notes: ^a Includes prepaid items.

^b Restated 2006 Fund balance per GAAP for 60 day allowance to Property Taxes and Ambulance Receivables.

^c Restated 2008 Fund balance for allocation of sales taxes (General Fund decrease \$70,062, Capital Projects Fund increase \$70,062).

^d Restated 2009 Fund balance for accrued interest payable

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
REVENUES										
Ad valorem taxes	\$ 3,243,282	\$ 3,956,662	\$ 4,309,116	\$ 4,881,110	\$ 5,304,854	\$ 5,829,802	\$ 6,334,180	\$ 7,305,974	\$ 8,528,384	\$ 8,600,635
Sales and other taxes	982,262	2,329,504	1,887,878	1,988,273	1,735,286	3,350,242	3,212,532	3,537,454	2,965,927	4,031,480
Fines	301,240	284,461	316,993	430,466	574,093	491,411	470,339	342,592	302,265	315,807
Licenses, permits and fees	962,318	1,380,310	1,353,632	974,478	1,246,398	1,273,438	931,515	782,354	775,583	890,092
Gifts and contributions	-	-	1,000	11,868	59,117	215,827	480,554	130,534	314,184	387,770
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Impact and development fees	201,259	42,333	34,570	105,588	129,360	249,037	198,673	72,578	86,367	52,046
Interest earned	188,783	165,300	158,285	213,359	388,712	367,476	390,571	420,591	279,896	50,297
Miscellaneous	182,889	287,651	176,934	178,983	175,846	116,422	109,058	130,928	89,991	28,301
Total revenues	6,062,043	8,446,221	8,238,408	8,784,125	9,613,666	11,893,655	12,127,422	12,723,005	13,342,617	14,156,428
EXPENDITURES										
General government	1,017,631	1,051,952	1,066,196	1,134,368	1,181,981	1,146,484	1,136,248	1,295,664	1,185,963	1,274,628
Public safety	2,402,478	2,961,119	3,067,091	3,417,148	3,823,814	4,395,529	4,859,573	4,912,048	5,143,852	5,374,003
Public works	1,017,959	1,619,053	1,054,131	1,308,812	1,344,793	1,300,255	1,207,999	1,263,757	1,360,400	1,309,120
Culture and recreation	429,814	620,476	689,126	710,041	853,422	916,667	1,569,532	4,567,958	1,078,422	1,098,286
Community development	472,728	511,183	570,970	624,020	636,328	1,219,360	640,446	611,220	625,773	623,017
Nondepartmental	-	-	672,075	620,116	843,533	-	905,125	989,802	1,063,452	1,063,452
Capital outlay	1,762,984	2,774,833	553,977	181,899	1,396,203	2,405,561	3,029,163	4,118,191	18,492,611	3,187,154
Debt service	-	-	-	-	-	-	-	-	-	-
Principal retirement	222,421	227,478	402,625	478,794	495,840	387,456	400,468	599,591	730,000	865,000
Interest and fiscal charges	153,042	272,155	319,723	264,442	239,050	217,332	201,334	1,202,984	1,918,372	1,891,787
Bond Issuance Costs	-	-	-	-	-	-	104,308	301,417	573	573
Total expenditures	7,478,857	10,038,249	8,375,914	8,739,640	10,814,964	11,988,644	14,054,196	19,862,632	31,561,062	16,687,020
Excess (deficiency) of revenues over (under) expenditures	(1,416,814)	(1,592,028)	(137,506)	44,485	(1,201,298)	(94,989)	(1,926,774)	(7,139,627)	(18,218,445)	(2,530,592)
OTHER FINANCING SOURCES (USES)										
Certificates of obligation	1,810,000	2,000,000	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	164,950	6,043	-	-	1,783	-
Capital lease obligation	-	324,800	-	89,280	150,000	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-	6,130,000	34,560,000	-	-
Premium bonds issued	-	-	-	-	-	-	51,518	411,052	-	-
Discount on bonds issued	-	-	-	-	-	-	(70,219)	(415,403)	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-	-	-	-	-
Operating transfer from component units	351,148	743,746	-	-	-	-	-	-	-	-
Operating transfer to component units	(188,893)	(575,000)	379,068	293,187	378,448	537,435	456,521	589,661	2,233,667	1,642,521
Transfers in	-	-	(168,136)	(82,255)	(115,188)	(170,290)	(4,729)	(175,054)	(1,369,915)	(778,769)
Transfers out	-	-	210,932	300,212	578,210	373,188	6,563,091	32,347,917	863,752	863,752
Total other financing sources (uses)	1,972,255	2,493,546	210,932	300,212	578,210	373,188	6,563,091	32,347,917	863,752	863,752
NET CHANGE IN FUND BALANCES	\$ 555,441	\$ 901,518	\$ 73,426	\$ 344,697	\$ (623,088)	\$ 278,199	\$ 4,636,317	\$ 25,208,290	\$ (17,354,693)	\$ (1,666,840)
Debt service as a percentage of noncapital expenditures	6.6%	6.9%	9.2%	8.7%	7.8%	6.3%	5.5%	9.1%	17.5%	20.1%

Source: Comprehensive Annual Financial Report

CITY OF SACHSE, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Estimated Market Value		Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate ^a
	Real Property	Personal Property			
2002	\$ 703,073,304	\$ 27,931,382	\$ 56,691,977	\$ 674,312,709	\$ 0.58882
2003	790,350,431	27,612,804	56,086,207	761,877,028	0.57540
2004	905,638,916	28,172,703	58,839,162	874,972,457	0.56006
2005	972,981,183	25,867,428	47,340,710	951,507,901	0.55832
2006	1,056,846,756	25,655,260	55,782,708	1,026,719,308	0.55832
2007	1,159,232,775	27,492,978	54,164,913	1,132,560,840	0.55832
2008	1,230,433,837	30,098,392	56,599,871	1,203,932,358	0.55341
2009	1,247,325,789	31,837,705	65,308,411	1,213,855,083	0.61000
2010	1,269,254,588	28,781,053	104,232,665	1,193,802,976	0.70582
2011	1,296,895,777	29,326,411	92,056,890	1,234,165,298	0.70582

Source: City of Sachse Budget Document
Dallas & Collin Central Appraisal Districts

^a per \$100 of assessed value

CITY OF SACHSE, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES (per \$100 of assessed value)

Last Ten Fiscal Year
(Unaudited)

Fiscal Year	City Direct Rates				Overlapping Rates				
	Operating/General Rate	General Obligation Debt Service	Total Direct	Garland Independent School District	Dallas County	Total Dallas County Entities	Wylie Independent School District	Collin County	Total Collin County Entities
2002	\$ 0.52800	\$ 0.06090	\$ 0.58890	\$ 1.45860	\$ 0.51553	\$ 2.56303	\$ 1.56090	\$ 0.34284	\$ 2.49264
2003	0.50840	0.06700	0.57540	1.45860	0.51550	2.54950	1.61000	0.34195	2.52735
2004	0.46650	0.09350	0.56000	1.55850	0.54116	2.65966	1.72000	0.34193	2.62193
2005	0.47330	0.08510	0.55840	1.62140	0.54366	2.72346	1.80000	0.34065	2.69905
2006	0.48120	0.07716	0.55836	1.67010	0.55480	2.78326	1.81700	0.33942	2.71478
2007	0.48116	0.07716	0.55832	1.54490	0.55393	2.65715	1.70250	0.33270	2.59352
2008	0.49758	0.05582	0.55341	1.25330	0.56721	2.37392	1.39000	0.33198	2.27539
2009	0.51389	0.09611	0.61000	1.25330	0.57643	2.43973	1.51000	0.32899	2.44899
2010	0.51389	0.19193	0.70582	1.25330	0.60221	2.56133	1.59000	0.32880	2.62462
2011	0.53389	0.17193	0.70582	1.25330	0.62333	2.58245	1.64000	0.32630	2.67212

Source: Dallas & Collin Central Appraisal Districts and City records

CITY OF SACHSE, TEXAS

TABLE D-8

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Ten Years Ago
(Unaudited)

	2011		2002		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Woodbridge Villas LLC	\$ 11,255,831	0.91%	Woodbridge Properties Inc.	\$ 4,460,561	0.82%
Realty Assoc Iowa Corp	9,150,000	0.74%	Texas Utilities Elec Co	4,182,620	0.76%
Jackson Meadows Partners LP	5,903,020	0.48%	Oncor Electric Delivery Co	2,035,470	0.37%
Oncor Electric/Texas Utilities	4,967,390	0.40%	Verizon	1,683,190	0.31%
Woodbridge Prop Inc	4,169,458	0.34%	Woodmont	1,455,560	0.27%
Woodbridge Properties	4,029,961	0.33%	Continental Homes of Dallas, TX	1,414,660	0.26%
Verizon	3,578,340	0.29%	Woodbridge Properties LLC	1,199,610	0.22%
North Texas Municipal Water Dist	3,393,402	0.27%	Sachse Commons SC	1,170,160	0.21%
Woodbridge Shopping Center	3,017,390	0.24%	62 Quail Hollow Ltd	1,005,984	0.18%
Walgreen's	2,850,640	0.23%	Ensearch Corporation	940,750	0.17%
Total	\$ 52,315,432	4.24%	Total	\$ 19,548,565	3.57%
Total Assessed Valuation	\$ 1,234,165,298	100.00%	Total Assessed Valuation	\$ 547,100,498	100.00%

Source: Collin County Appraisal District
Dallas County Appraisal District

Note: Property is assessed as of January 1 and certified to the city by July 25 for taxable values

TABLE D-9

CITY OF SACHSE TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended September 30	Total Tax Levy for Fiscal Year	Collected within the		Collections in Subsequent Years	Total Collections to Date	
		Fiscal Year of the Levy	Percentage of Levy		Amount	Percentage of Levy
2002	\$ 3,215,589	\$ 3,173,235	98.7%	\$ 42,078	\$ 3,215,313	100.0%
2003	3,881,577	3,874,163	99.8%	6,986	3,881,149	100.0%
2004	4,272,432	4,226,180	98.9%	45,922	4,272,102	100.0%
2005	4,884,876	4,793,144	98.1%	91,280	4,884,424	100.0%
2006	5,281,560	5,201,118	98.5%	79,894	5,281,012	100.0%
2007	5,723,724	5,649,957	98.7%	71,520	5,721,477	100.0%
2008	6,266,916	6,203,890	99.0%	59,389	6,263,279	99.9%
2009	7,227,992	7,207,240	99.7%	10,000	7,217,240	99.9%
2010	8,471,702	8,446,396	99.7%	11,693	8,458,089	99.8%
2011	8,603,645	8,510,978	98.9%	-	8,510,978	98.9%

Source: Dallas and Collin County reports.

CITY OF SACHSE, TEXAS

TABLE D-10

RATIO OF OUTSTANDING BONDED DEBT BY TYPE

Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Governmental Activities			Business-Type Activities ^b			Total Primary Government	Percentage of Personal Income ^a	Per Capita ^b
	General Obligation Bonds	Certificates of Obligation	General Obligation Bonds	Certificates of Obligation	General Obligation Bonds	Certificates of Obligation			
2002	\$ 755,887	\$ 3,896,311	\$ 498,077	\$ 195,690			\$ 5,345,965	1.72%	\$ 422
2003	626,392	5,798,327	412,571	248,406			7,085,696	1.86%	457
2004	490,874	5,531,220	323,088	209,954			6,555,136	1.69%	417
2005	343,310	5,199,990	226,690	182,432			5,952,422	1.44%	357
2006	183,700	4,863,760	121,301	164,072			5,332,833	1.21%	299
2007	156,598	4,503,407	103,402	1,661,593			6,425,000	1.43%	270
2008	6,256,483	4,133,054	19,885	90,524			10,499,946	2.28%	577
2009	40,510,000	1,235,000	-	1,375,000			43,120,000	9.01%	2,226
2010	39,935,000	1,080,000	-	1,295,000			42,310,000	8.15%	2,018
2011	39,235,000	915,000	-	1,210,000			41,360,000	7.88%	1,952

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements, Pages 56 & 57

^a See Table D-13 for personal income and population data.

^b Tax supported debt only

CITY OF SACHSE, TEXAS

TABLE D-11

RATIO OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property ^a	Per Capita ^b
	General Obligation Bonds	Certificates of Obligation	Total		
2002	\$ 755,887	\$ 3,896,311	\$ 4,652,198	0.69%	\$ 381
2003	626,392	5,798,327	6,424,719	0.84%	429
2004	490,874	5,531,220	6,022,094	0.69%	396
2005	343,310	5,199,990	5,543,300	0.58%	343
2006	183,700	4,863,760	5,047,460	0.49%	292
2007	156,598	4,503,407	4,660,005	0.41%	264
2008	6,256,483	4,133,054	10,389,537	0.86%	576
2009	40,510,000	2,610,000	43,120,000	3.55%	2,300
2010	39,935,000	2,375,000	42,310,000	3.54%	2,081
2011	39,235,000	2,125,000	41,360,000	3.35%	2,011

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements, Pages 56 & 57

^aSee Table D-7 for property value data.

^bSee Table D-13 for population data.

CITY OF SACHSE, TEXAS

TABLE D-12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of September 30, 2011
(Unaudited)

Governmental Unit	Taxable Assessed Value	Gross Bonded Debt	Percentage of Debt Applicable to Area	Sachse Share of Overlapping Debt
Debt repaid with property taxes				
Wylie I.S.D	\$ 3,132,399,613	\$ 229,767,015	12.21%	\$ 28,054,553
Garland I.S.D	13,338,176,947	392,079,638	5.43%	21,289,924
Collin County	72,462,518,559	361,530,000	0.54%	1,952,262
Dallas County	155,514,580,710	129,817,389	0.43%	558,215
Dallas County Hospital District	155,681,997,312	690,717,053	0.43%	2,970,083
Collin County Community College District	74,917,148,963	39,724,842	0.54%	214,514
Dallas County Community College District	161,907,911,382	374,265,000	0.43%	1,609,340
Subtotal, overlapping debt				56,648,891
City of Sachse Direct Debt (includes self-supporting)			100.00%	<u>40,150,000</u>
Total direct and overlapping debt				<u>\$ 96,798,891</u>

Source: Taxing Entities and City

Percentage of debt application to area provided by Municipal Advisory Council of Texas.

Percentages are determined by ratio of taxable assessed value within City of Sachse to taxable value of overlapping entity

CITY OF SACHSE, TEXAS

TABLE D-13

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Calendar Years
(Unaudited)

Year	Estimated Population ^a	Personal Income	Per Capita Personal Income ^b	School Enrollment ^c		Unemployment Rate ^d	
				Garland ISD	Wylie ISD	Dallas County	Collin County
2002	12,195	\$ 311,338,350	\$ 25,530	51,986	4,969	7.2%	6.2%
2003	14,959	381,903,270	25,530	53,724	5,559	6.2%	6.2%
2004	15,210	388,311,300	25,530	55,004	6,504	5.5%	4.8%
2005	16,150	412,309,500	25,530	55,738	8,948	5.7%	4.3%
2006	17,300	441,669,000	25,530	56,593	9,800	4.4%	3.2%
2007	17,650	450,604,500	25,530	57,030	10,713	5.1%	4.3%
2008	18,050	460,816,500	25,530	56,600	11,402	5.4%	4.6%
2009	18,750	478,687,500	25,530	57,000	11,402	8.7%	7.8%
2010	20,329	518,999,370	25,530	57,861	11,349	8.7%	7.3%
2011	20,570	525,152,100	25,530	57,833	12,548	8.4%	7.1%

Sources: ^aEstimated population provided by the North Central Texas Council of Governments

^bPer Capita Income provided by North Central Texas Council of Governments.

^cGarland & Wylie Independent School Districts.

^dTexas Workforce Commission.

CITY OF SACHSE, TEXAS

TABLE D-14

PRINCIPAL EMPLOYERS

Current Year and Seven Years Ago ^a
(Unaudited)

Employer	2011		2004	
	Employees	Percentage of Total City Employment	Employees	Percentage of Total City Employment
Garland ISD	391	4.73%	132	1.17%
City of Sachse	150	1.81%	120	1.06%
Kroger	136	1.65%	20	0.18%
Wylie ISD	65	0.79%	19	0.17%
Steak Kountry	34	0.41%	15	0.13%
Whataburger	32	0.39%	13	0.12%
Sachse Veterinary Clinic	25	0.30%	12	0.11%
Taco Bueno	24	0.29%	9	0.08%
American National Bank	20	0.24%	8	0.07%
Discount Tire	14	0.17%	6	0.05%
Total	891	10.78%	354	3.14%

Source: Top ten employers and employee count provided by Sachse Economic Development Corporation.

^a The requirement for statistical data is the current year and nine years ago; only the current year and seven years ago are available at this time.

FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years
(Unaudited)

Function/Program	Fiscal Year									
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Government and Administration	12	14	18	17	17	17	18	19	19	19
Public Safety	38	45	50	56	60	65	71	72	72	70
Public Works	9	14	13	13	14	12	12	16	15	13
Culture and Recreation	9	11	12	12	12	13	14	15	15	16
Water and Sewer	12	8	5	5	5	5	7	7	7	8
Community Development	10	12	13	13	14	13	13	13	13	13
Economic Development	1	1	1	1	1	1	1	1	1	1
Total	<u>91</u>	<u>105</u>	<u>112</u>	<u>117</u>	<u>122</u>	<u>126</u>	<u>136</u>	<u>143</u>	<u>142</u>	<u>140</u>

Source: City of Sachse Human Resources

CITY OF SACHSE, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)

Function/Program	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Public Safety										
Police										
Number of Employees	34	36	40	43	43	43	43	43	50	48
Number of Violations (Citations)	5,358	5,191	4,919	7,242	7,256	4,947	5,666	2,844	2,068	2,160
Fire										
Number of Employees ^a	4	9	10	13	17	22	24	24	36	44
Number of Volunteers	22	15	8	5	4	3	4	0	0	0
Number of Fire runs	195	248	244	313	283	410	491	741	333	340
Number of EMS runs	489	570	551	638	633	556	572	424	683	732
Public Works										
Streets (miles)	71	86	105	105	112	120	122	122	122	125
Building Permits Issued	335	515	446	176	282	186	176	135	138	89
Cultural and Recreational										
Parks and Recreation										
Park maintain & operate per acre	60	82	82	86	86	93	93	110	114	114
Participants in Parks Programs ^b	N/A	N/A	637	1,665	2,741	2,630	3,570	3,952	4,446	4,660
Participants in Senior Program	N/A	N/A	N/A	N/A	8,914	8,812	12,815	13,027	15,142	15,392
Library										
Volumes in Collection	N/A	N/A	N/A	34,757	36,722	38,481	35,879	31,757	36,484	38,161
Water and Sewer										
Number of Water Connections	4,829	5,254	5,749	5,999	6,275	6,504	6,651	6,804	6,949	7,121
Number of Sewer Connections	4,432	4,845	5,411	5,666	5,889	6,078	6,252	6,427	6,590	6,743
Average Daily Water Consumption ^c	1,647	2,145	2,270	2,467	2,889	2,032	2,545	2,484	2,560	3,146
Maximum Storage Capacity ^c	4.9	4.9	4.9	4.9	4.9	4.9	4.9	4.9	6.9	6.9

Source: City Departments

Notes: N/A - Data not available.

^a Fire Department Administration and EMS Staff.

^b Parks Programs organized in 2004.

^c Millions of gallons.

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)

Function/Program	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	1	1
Police Patrol Units	14	15	17	17	17	17	17	17	17	22
Fire Stations	1	2	2	2	2	2	2	2	2	2
Police Motorcycle Units	1	1	1	2	2	2	2	2	2	2
Public Works										
Streets-Paved	71	86	105	105	112	120	122	122	122	125
Cultural and Recreational										
Parks (acres)	60	82	82	86	86	93	93	110	114	114
Playgrounds ^a	2	3	3	3	3	3	4	5	5	5
Library	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Water and Sewer										
Fire Hydrants	400	475	543	598	671	688	721	753	753	770
Ground Storage Facilities	2	2	2	2	2	2	2	2	2	4
Elevated Storage Facilities	2	2	2	2	2	2	2	2	2	2
Lift Stations	4	4	4	4	4	4	4	4	4	4

Source: City Departments

Notes: ^a Does not include HOA playgrounds.