

## **STATISTICAL SECTION**



**STATISTICAL SECTION**  
(Unaudited)

The City of the Colony comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

		<b>Tables</b>
<b>Financial Trends</b>	These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	1-4
<b>Revenue Capacity</b>	These schedules present information to help the reader assess the City's most significant local revenue source, the property tax.	5-7
<b>Debt Capacity</b>	These schedules 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.	8-11
<b>Demographic &amp; Economic Indicators</b>	These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	12-14
<b>Operating information</b>	These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relate to the services the City provides and the activities it performs.	15-18

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

TABLE 1

**CITY OF THE COLONY, TEXAS  
NET ASSETS BY COMPONENT  
ACCRUAL BASIS OF ACCOUNTING  
LAST FOUR FISCAL YEARS (UNAUDITED)**

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Governmental activities							
Invested in capital assets (net of related debt)	\$ 100,990,395	\$ 102,508,890	\$ 99,960,918	\$ 99,646,935	\$ 110,759,032	\$ 114,835,815	\$ 120,522,026
Restricted for:							
Debt service	657,737	473,413	520,709	649,790	275,435	969,106	1,378,540
Unrestricted	6,264,401	2,281,000	6,083,150	11,005,057	9,769,205	11,545,288	6,788,851
<b>Total governmental activities net assets</b>	<b>\$ 107,912,533</b>	<b>\$ 105,263,303</b>	<b>\$ 106,564,777</b>	<b>\$ 111,301,782</b>	<b>\$ 120,803,672</b>	<b>\$ 127,350,209</b>	<b>\$ 128,689,417</b>
Business-type activities							
Invested in capital assets (net of related debt)	\$ 20,997,915	\$ 22,972,804	\$ 25,114,313	\$ 26,584,212	\$ 28,799,583	\$ 31,288,426	\$ 34,257,283
Restricted for:							
Debt service	527,786	561,993	1,982,120	2,146,469	1,987,616	1,927,384	2,008,372
Unrestricted	239,861	(377,480)	(1,683,654)	2,825,843	4,802,190	5,188,745	4,544,873
<b>Total business-type activities net assets</b>	<b>\$ 21,765,562</b>	<b>\$ 23,157,317</b>	<b>\$ 25,412,779</b>	<b>\$ 31,556,524</b>	<b>\$ 35,589,389</b>	<b>\$ 38,404,555</b>	<b>\$ 40,810,528</b>
Primary government							
Invested in capital assets (net of related debt)	\$ 121,988,310	\$ 125,481,694	\$ 125,075,231	\$ 126,231,147	\$ 139,558,615	\$ 146,124,241	\$ 154,779,309
Restricted for:							
Debt service	1,185,523	1,035,406	2,502,829	2,796,259	2,263,051	2,896,490	3,386,912
Unrestricted	6,504,262	1,903,520	4,399,496	13,830,900	14,571,395	16,734,033	11,333,724
<b>Total primary governmental net assets</b>	<b>\$ 129,678,095</b>	<b>\$ 128,420,620</b>	<b>\$ 131,977,556</b>	<b>\$ 142,858,306</b>	<b>\$ 156,393,061</b>	<b>\$ 165,754,764</b>	<b>\$ 169,499,945</b>

**Source:** Comprehensive Annual Financial Report

**Note:** Accrual-basis financial information for the city as a whole is only available back to fiscal year 2003, the year GASB Statement 34 was implemented.

TABLE 2

**CITY OF THE COLONY, TEXAS  
CHANGES IN NET ASSETS  
ACCRUAL BASIS OF ACCOUNTING  
LAST FOUR FISCAL YEARS (UNAUDITED)**

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>							
Governmental activities:							
General government	\$ 3,714,511	\$ 3,499,937	\$ 3,702,048	\$ 4,076,007	\$ 5,174,718	\$ 5,457,879	\$ 5,943,434
Public safety	6,536,449	7,252,955	7,905,278	8,718,968	9,615,093	10,724,686	11,933,601
Public works	5,570,392	6,877,350	6,226,189	6,800,501	7,138,705	6,787,684	6,639,121
Culture and recreation	3,171,169	3,693,945	3,299,725	3,491,239	3,869,375	3,828,479	4,167,366
Interest on Long-term Debt	1,831,337	1,943,163	2,135,725	2,036,915	2,113,208	1,797,601	2,164,609
<b>Total governmental activities expenses</b>	<b>\$ 20,823,858</b>	<b>\$ 23,267,350</b>	<b>\$ 23,268,965</b>	<b>\$ 25,123,630</b>	<b>\$ 27,911,099</b>	<b>\$ 28,596,329</b>	<b>\$ 30,848,131</b>
Business-type activities:							
Water and sewer	7,879,430	7,760,067	8,595,082	9,894,712	10,210,302	12,121,212	12,214,114
<b>Total business-type activities expenses</b>	<b>7,879,430</b>	<b>7,760,067</b>	<b>8,595,082</b>	<b>9,894,712</b>	<b>10,210,302</b>	<b>12,121,212</b>	<b>12,214,114</b>
<b>Total primary government expenses</b>	<b>\$ 28,703,288</b>	<b>\$ 31,027,417</b>	<b>\$ 31,863,342</b>	<b>\$ 35,018,342</b>	<b>\$ 38,121,401</b>	<b>\$ 40,717,541</b>	<b>\$ 43,062,245</b>
<b>Program Revenues</b>							
Governmental activities:							
Charges for Services:							
General government	\$ 165,811	\$ 166,222	\$ 272,468	\$ 969,908	\$ 1,210,127	\$ 1,864,500	\$ 1,320,642
Public safety	709,270	947,552	1,194,993	1,527,570	1,626,470	1,678,345	1,556,809
Public works	690,910	491,916	1,723,199	523,801	945,091	881,690	1,010,664
Culture and recreation	783,621	929,866	650,576	668,477	571,053	636,726	26,283
Operating grants and contributions	1,132,312	990,405	1,504,198	5,322,230	3,426,207	2,866,700	1,629,588
Capital grants and contributions	24,477	663,962	2,036,404	1,764,383	8,226,536	6,706,427	3,965,947
<b>Total governmental activities program revenues</b>	<b>3,506,401</b>	<b>4,189,923</b>	<b>7,381,838</b>	<b>10,776,369</b>	<b>16,005,484</b>	<b>14,634,388</b>	<b>9,509,933</b>
Business-type activities:							
Charges for Services:							
Water and sewer	8,653,115	8,643,667	10,058,890	12,772,249	11,773,801	13,433,997	14,055,260
Operating grants and contributions					170,058	170,058	1,799,074
Capital grants and contributions	100,590	227,824	1,043,371	2,542,627	3,404,723	1,018,773	391,870
<b>Total business-type activities program revenues</b>	<b>8,753,705</b>	<b>8,871,491</b>	<b>11,102,371</b>	<b>15,314,876</b>	<b>15,348,582</b>	<b>14,622,828</b>	<b>16,246,204</b>
<b>Total primary government program revenues</b>	<b>\$ 17,546,391</b>	<b>\$ 13,061,414</b>	<b>\$ 17,546,391</b>	<b>\$ 26,091,245</b>	<b>\$ 31,354,066</b>	<b>\$ 29,257,216</b>	<b>\$ 25,756,137</b>
<b>Net (Expenses) Revenues</b>							
Governmental activities	\$ (17,317,457)	\$ (19,077,427)	\$ (16,824,240)	\$ (14,347,261)	\$ (11,905,615)	\$ (13,961,941)	\$ (21,338,198)
Business-type activities	874,275	1,111,424	2,507,289	5,420,164	5,138,280	2,501,616	4,032,090
<b>Total primary government net expenses</b>	<b>\$ (16,443,182)</b>	<b>\$ (17,966,003)</b>	<b>\$ (14,316,951)</b>	<b>\$ (8,927,097)</b>	<b>\$ (6,767,335)</b>	<b>\$ (11,460,325)</b>	<b>\$ (17,306,108)</b>
<b>General Revenues and Other Changes in Net Assets</b>							
Governmental activities:							
Taxes:							
Property taxes	\$ 9,962,905	\$ 11,149,306	\$ 11,577,048	\$ 11,887,846	\$ 12,774,611	\$ 14,305,445	\$ 14,718,172
Sales taxes	2,085,561	2,181,326	2,399,776	2,731,402	2,880,852	3,055,468	3,096,768
Franchise taxes	1,704,277	1,709,017	1,703,519	1,914,347	1,939,565	1,807,584	2,049,184
Hotel motel taxes	96,260	105,833	126,585	140,229	141,496	125,573	129,444
Penalties and interest	100,564	114,531	122,542	110,336	121,549	126,492	124,297
Interest on investments	286,743	208,210	463,229	806,866	843,217	725,623	294,167
Miscellaneous	42,641	165,047	66,870	112,149	249,534	80,136	407,769
Gain/loss on sale/disposal of capital assets	22,984	11,375	1,781,034	1,381,091	2,456,591	282,247	1,857,605
Transfers	1,298,956	1,186,237	(1,052,707)	-	-	-	-
<b>Total governmental activities</b>	<b>15,601,341</b>	<b>16,830,882</b>	<b>17,187,896</b>	<b>19,084,266</b>	<b>21,407,415</b>	<b>20,508,568</b>	<b>22,677,406</b>
Business-type activities:							
Property taxes	1,232,532	1,267,823	886,779	929,179	764,062	23,758	9,170
Penalties and interest		17,216					
Interest on investments	141,027	105,012	623,604	1,040,660	864,807	552,763	199,739
Miscellaneous	55,026	76,517	18,824	134,833	18,405	19,276	22,577
Gain/loss on sale/disposal of capital assets	-	-	-	-	(296,098)	-	-
Transfers	(1,298,956)	(1,186,237)	(1,781,034)	(1,381,091)	(2,456,591)	(282,247)	(1,857,605)
<b>Total business-type activities</b>	<b>129,629</b>	<b>280,331</b>	<b>(251,827)</b>	<b>723,581</b>	<b>(1,105,415)</b>	<b>313,550</b>	<b>(1,626,119)</b>
<b>Total primary government</b>	<b>15,730,970</b>	<b>17,111,213</b>	<b>17,873,887</b>	<b>19,807,847</b>	<b>20,302,000</b>	<b>20,822,118</b>	<b>21,051,287</b>
<b>Change in Net Assets</b>							
Governmental activities	(1,716,116)	(2,246,545)	1,301,474	4,737,005	9,501,800	6,546,627	1,339,208
Business-type activities	1,003,904	1,391,755	2,255,462	6,143,745	4,032,865	2,815,166	2,405,971
<b>Total primary government</b>	<b>\$ (712,212)</b>	<b>\$ (854,790)</b>	<b>\$ 3,556,936</b>	<b>\$ 10,880,750</b>	<b>\$ 13,534,665</b>	<b>\$ 9,361,793</b>	<b>\$ 3,745,179</b>

Source: Comprehensive Annual Financial Report

Note: Accrual-basis financial information for the city as a whole is only available back to fiscal year 2003, the year GASB Statement 34 was implemented.

**CITY OF THE COLONY, TEXAS  
FUND BALANCES, GOVERNMENTAL FUNDS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
LAST TEN FISCAL YEARS (UNAUDITED)**

	Fiscal Year			
	2000	2001	2002	2003
General Fund				
Reserved for:				
Encumbrances	\$ 12,103	\$ 49,105	\$ 38,377	\$ 45,368
Court security and technology	20,660	113,659		
Police Confiscated Funds			8,532	
Designated				
Street improvement				
Fleet replacement				
Police expenditures				
Transfers to capital projects				
Website development	13,139			
Hidden Cove Park				
Unreserved	<u>1,901,293</u>	<u>2,737,866</u>	<u>3,101,021</u>	<u>3,627,185</u>
<b>Total general fund</b>	<b><u>\$ 1,947,195</u></b>	<b><u>\$ 2,900,630</u></b>	<b><u>\$ 3,147,930</u></b>	<b><u>\$ 3,672,553</u></b>
All Other Governmental Funds				
Reserved for:				
Encumbrances	\$	\$	\$ 7,073,615	\$ 2,893,240
Capital Projects	6,330,328	14,970,020	10,852,227	11,852,590
Debt Service	159,163	338,230	856,790	1,087,595
Court security and technology			6,036	62,576
Special revenue funds				
Unreserved and undesignated	<u>(142,492)</u>	<u>73,326</u>	<u>33,016</u>	<u>235,309</u>
<b>Total all other governmental funds</b>	<b><u>\$ 6,346,999</u></b>	<b><u>\$ 15,381,576</u></b>	<b><u>\$ 18,821,684</u></b>	<b><u>\$ 16,131,310</u></b>

**Source:** Comprehensive Annual Financial Report

**TABLE 3**

Fiscal Year					
2004	2005	2006	2007	2008	2009
\$ 196,487	\$ 89,550	\$ 276,747	\$ 151,818	\$ 303,401	\$ 128,959
				140,000	165,000
3,754,590	404,000 3,887,622	404,000 4,941,023	392,000 5,478,517	6,252,576	6,445,698
<u>\$ 3,951,077</u>	<u>\$ 4,381,172</u>	<u>\$ 5,621,770</u>	<u>\$ 6,022,335</u>	<u>\$ 6,695,977</u>	<u>\$ 6,739,657</u>
\$ 1,587,906	\$ 285	\$ 7,711	\$ 9,814	\$ 141,193	\$ 97,326
7,767,669	7,804,681	8,980,710	12,187,996	7,437,260	2,832,183
749,504	840,387	1,017,383	965,997	1,123,924	1,301,247
36,196	202,128	246,230	302,728	352,660	288,755
74,439	387,933	350,548	452,916	740,965	557,490
<u>\$ 10,215,714</u>	<u>\$ 9,235,414</u>	<u>\$ 10,602,582</u>	<u>\$ 13,919,451</u>	<u>\$ 9,796,002</u>	<u>\$ 4,913,490</u>

**CITY OF THE COLONY, TEXAS**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
**LAST TEN FISCAL YEARS (UNAUDITED)**

	Fiscal Year			
	2000	2001	2002	2003
<b>REVENUES</b>				
Ad valorem taxes, penalties and interest	\$ 5,810,760	\$ 6,909,850	\$ 8,298,352	\$ 10,103,103
Franchise taxes	1,160,068	1,472,060	1,670,935	1,690,366
Municipal sales tax	1,493,979	1,766,598	1,975,689	2,085,561
Licenses and permits	1,177,421	1,569,485	1,153,072	838,155
Charges for services	628,003	755,550	696,232	619,009
Fines and forfeitures	580,140	575,727	624,382	821,393
Grants	241,496	142,035	26,555	10,676
Gifts and contributions	437,845	300,000	304,000	1,418,127
Hotel / motel taxes	119,262	113,033	98,441	96,260
Recreation fees				163,610
Capital recovery fees	412,430	453,325	250,441	35,206
Interest earned	606,403	747,176	412,843	284,694
Miscellaneous	234,242	312,491	361,233	223,253
<b>Total revenues</b>	<b>12,902,049</b>	<b>15,117,330</b>	<b>15,872,175</b>	<b>18,389,413</b>
<b>EXPENDITURES</b>				
Current				
General government	2,063,555	2,338,214	2,856,336	3,184,416
Public safety	4,673,014	5,043,835	5,570,456	6,078,635
Public works	1,441,417	1,762,429	2,166,850	2,107,679
Cultural and recreation	2,168,098	2,314,742	2,666,051	3,003,396
Fleet replacement				
Economic development				
Capital Outlay	5,532,352	4,182,362	10,389,486	8,748,888
Debt Service:				
Principal retirement	1,190,000	1,400,144	1,304,370	1,733,153
Interest and fiscal charges	698,515	1,134,028	1,396,778	1,843,371
Contractual obligations				262,000
<b>Total expenditures</b>	<b>17,766,951</b>	<b>18,175,754</b>	<b>26,350,327</b>	<b>26,961,538</b>
Excess (deficiency) of revenues over (under) expenditures	(4,864,902)	(3,058,424)	(10,478,152)	(8,572,125)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of debt	7,000,460	10,880,600	10,765,583	5,200,000
Issuance of refunding debt				
Payment of escrow for refunding debt				
Premium on issuance of debt				2,890
Proceeds from sale of capital assets				
Cost of debt issuance				
Deposit to escrow account				
Transfers from other funds	1,805,548	2,292,652	3,454,901	1,941,607
Transfers from component units	4,965	811,139	1,595,665	
Transfers to other funds	(905,548)	(937,955)	(1,605,589)	(738,123)
Transfers to component units			(45,000)	
<b>Total other financing sources (uses)</b>	<b>7,905,425</b>	<b>13,046,436</b>	<b>14,165,560</b>	<b>6,406,374</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 3,040,523</b>	<b>\$ 9,988,012</b>	<b>\$ 3,687,408</b>	<b>\$ (2,165,751)</b>
Debt service as a percentage of noncapital expenditures	15.4%	18.1%	16.9%	21.1%

Source: Comprehensive Annual Financial Report

**TABLE 4**

Fiscal Year						
	2004	2005	2006	2007	2008	2009
\$	11,219,342	\$ 11,788,963	\$ 11,992,032	\$ 12,774,562	\$ 14,366,969	\$ 14,907,953
	1,733,689	1,716,536	2,301,330	1,939,565	1,807,584	2,049,184
	2,181,326	2,399,776	2,731,402	2,880,852	3,055,468	3,096,768
	635,904	871,934	1,058,664	1,231,961	2,093,887	1,605,611
	683,003	810,809	1,030,023	1,011,419	1,031,277	1,073,813
	776,136	980,348	1,205,994	1,238,791	1,205,663	1,051,424
	38,648	154,924	219,140	254,565	284,543	78,165
	1,185,159	1,240,354	1,837,848	1,360,241	2,177,447	1,771,909
	105,833	126,585	140,229	141,496	125,573	129,444
	189,394	45,265	10,696	7,840	-	-
	55,402	937,818	3,265,837	2,293,141	4,384,262	2,984,691
	208,169	463,203	806,773	842,023	722,799	293,179
	413,412	447,168	1,096,398	628,015	568,042	883,425
	<u>19,425,417</u>	<u>21,983,683</u>	<u>27,696,366</u>	<u>26,604,471</u>	<u>31,823,514</u>	<u>29,925,566</u>
	3,228,803	3,498,193	3,899,887	4,764,536	5,199,183	5,372,394
	6,898,576	7,700,142	8,321,276	9,175,863	10,190,968	11,189,360
	3,754,400	4,114,276	3,169,204	3,428,083	2,890,446	4,426,303
	3,410,582	3,023,170	3,129,334	3,627,643	3,658,082	3,876,561
	10,153,386	1,726,414	4,469,999	7,105,135	10,199,487	6,632,542
	1,950,819	1,984,709	2,073,677	2,457,656	2,981,100	3,104,921
	1,991,510	2,081,111	1,948,296	2,185,797	2,251,494	1,991,916
	<u>262,000</u>	<u>262,000</u>				
	<u>31,650,076</u>	<u>24,390,015</u>	<u>27,011,673</u>	<u>32,744,713</u>	<u>37,370,760</u>	<u>36,593,997</u>
	(12,224,659)	(2,406,332)	684,693	(6,140,242)	(5,547,246)	(6,668,431)
	5,400,000		10,081,585	7,145,000	8,115,000	-
					(6,357,600)	-
	1,350			256,085	57,792	
		69,889	11,646			
			(230,976)			
			(9,280,273)			
	1,740,459	2,773,687	2,762,965	4,750,300	4,126,170	3,918,514
	(554,222)	(987,449)	(1,421,874)	(2,293,709)	(3,843,923)	(2,088,915)
	<u>6,587,587</u>	<u>1,856,127</u>	<u>1,923,073</u>	<u>9,857,676</u>	<u>2,097,439</u>	<u>1,829,599</u>
\$	<u>(5,637,072)</u>	<u>(550,205)</u>	<u>2,607,766</u>	<u>3,717,434</u>	<u>(3,449,807)</u>	<u>(4,838,832)</u>
	19.6%	19.1%	17.8%	18.1%	19.3%	17.0%

TABLE 5

**CITY OF THE COLONY, TEXAS  
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS (UNAUDITED)**

<b>Fiscal Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Lots, Land and Farm Property</b>	<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Value<sup>a</sup></b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value<sup>b</sup> as a Percentage of Actual Value</b>
2000	\$ 727,095,141	\$ 155,995,720	\$ 401,201	\$ 23,906,060	\$ 882,689,660	\$ 0.76500	\$ 883,492,062	100.00%
2001	847,794,226	213,867,352	397,973	33,072,061	1,061,263,605	\$ 0.73500	1,062,059,551	100.00%
2002	1,033,080,734	245,378,411	365,149	35,908,945	1,278,093,996	\$ 0.72500	1,278,824,294	100.00%
2003	1,242,220,959	275,722,806	370,327	38,109,537	1,517,573,438	\$ 0.72500	1,518,314,092	100.00%
2004	1,405,140,751	305,399,142	329,540	40,300,525	1,710,210,353	\$ 0.72000	1,710,869,433	100.00%
2005	1,399,499,783	323,245,018	350,241	46,351,581	1,722,394,560	\$ 0.72000	1,723,095,042	100.00%
2006	1,399,940,472	375,454,075	3,144,021	51,634,185	1,772,250,526	\$ 0.72000	1,778,538,568	100.00%
2007	1,428,465,087	449,127,821	280,938	69,801,485	1,877,311,970	\$ 0.71500	1,877,873,846	100.00%
2008	1,492,394,571	513,602,494	250,465	77,255,808	2,005,746,600	\$ 0.69750	2,006,247,530	100.00%
2009	1,522,142,530	611,399,792	209,972	78,053,258	2,055,489,064	\$ 0.69000	2,133,752,294	100.00%

**Source:** City of The Colony Budget Document  
Denton Central Appraisal District

**Note:** The County assesses property at 100% of its market value. Tax rates are per \$100 of assessed value.

<sup>a</sup> Includes adjustments to certified rolls.

<sup>b</sup> Includes tax exempt property.

TABLE 6

**CITY OF THE COLONY, TEXAS  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
(PER \$100 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS (UNAUDITED)**

Fiscal Year	City Direct Rates			Overlapping Rates	
	Operating/ General Rate	General Obligation Debt Service	Total Direct	Lewisville Independent School District	Denton County
2000	0.48903	0.16835	0.65738	1.610	0.23193
2001	0.46680	0.17433	0.64113	1.670	0.23193
2002	0.45680	0.18238	0.63918	1.770	0.25193
2003	0.46008	0.18544	0.64552	1.770	0.24897
2004	0.47564	0.17105	0.64669	1.770	0.24717
2005	0.47953	0.18997	0.66950	1.770	0.25480
2006	0.47858	0.18976	0.66834	1.640	0.24648
2007	0.49401	0.22099	0.71500	1.640	0.23192
2008	0.48750	0.21000	0.69750	1.370	0.23589
2009	0.48928	0.20072	0.69000	1.380	0.23577

**Source:** Lewisville ISD and Denton County.

**CITY OF THE COLONY, TEXAS  
PRINCIPAL TAX PAYERS  
CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)**

<b>Taxpayer</b>	<b>2009</b>		
	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total City Taxable Assessed Value<sup>a</sup></b>
Residences of Austin Ranch Ph I	\$ 40,913,648	1	1.92%
Residences of Austing Ranch Ph IV Ltd.	38,684,806	2	1.81%
Wynnwood Peninsula Venture	34,790,363	3	1.63%
Residences of Austin Ranch Ph II	34,689,716	4	1.63%
Residences of Austin Ranch Ph I-IV LTD	33,654,556	5	1.58%
Estancia at Morningstar II LP	28,002,031	6	1.31%
Sonoma Grande at The Legends LP	24,770,000	7	1.16%
Bristol Oaks Apartments P/S II LP	19,340,123	8	0.91%
Wal-Mart Real Est Bus	14,903,918	9	0.70%
TXU Delivery Co	12,161,630	10	0.57%
Centex Multi-Family Co.	-		-
Wal-Mart Stores, Inc. #426	-		-
Wal-Mart Stores, Inc. #426	-		-
Southwestern Bell	-		-
Albertsons	-		-
Legends Partners Ltd. P/S	-		-
Robert M. Farrell Dev. Ltd.	-		-
Legacy Resources	-		-
Office Creek Corp.	-		-
	<u>\$ 281,910,791</u>		<u>13.22%</u>

**Source:** City of The Colony Budget Document and the Denton Central Appraisal District.

**Note:** <sup>a</sup> Taxpayers are assessed on January 1, 2008 (2008 tax year) for the 2009 fiscal year.

**TABLE 7**

<b>2000</b>		
<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total City Taxable Assessed Value<sup>a</sup></b>
6,020,430	4	0.68%
14,361,485	1	1.63%
9,219,816	2	1.04%
6,815,285	3	0.77%
4,107,500	5	0.46%
4,057,557	6	0.46%
3,642,495	7	0.41%
3,585,313	8	0.41%
3,498,012	9	0.40%
2,792,725	10	0.32%
<b>\$ 58,100,618</b>		<b>6.58%</b>

TABLE 8

**CITY OF THE COLONY, TEXAS  
AD VALOREM TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS (UNAUDITED)**

<b>Fiscal Year</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Delinquent Tax Collections</b>	<b>Total Collections</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2000	6,789,482	6,695,510	98.62%	39,275	6,734,785	99.19%
2001	7,858,050	7,764,863	98.81%	81,642	7,846,505	99.85%
2002	9,343,107	9,198,145	98.45%	141,135	9,339,280	99.96%
2003	11,145,651	10,985,199	98.56%	258,135	11,243,334	100.88%
2004	12,313,015	12,143,546	98.62%	221,115	12,364,661	100.42%
2005	12,443,540	12,313,623	98.96%	248,509	12,562,132	100.95%
2006	12,794,771	12,621,521	98.65%	153,057	12,774,578	99.84%
2007	13,390,390	13,270,624	99.11%	156,959	13,427,583	100.28%
2008	13,953,264	13,958,106	100.03%	293,432	14,251,538	102.14%
2009	14,249,083	14,510,704	101.84%	312,506	14,823,210	104.03%

**Source:** Denton County Tax Assessor and Collector

TABLE 9

**CITY OF THE COLONY, TEXAS  
RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS (UNAUDITED)**

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds	Certificates of Obligation	Other Obligations	Water and Sewer Revenue Bonds	Other Obligations			
2000	6,474,527	10,050,000	2,610,000	5,620,000	4,805,914	29,560,441	4.53%	1,037
2001	6,359,383	20,830,000	2,593,000	5,365,000	2,480,914	37,628,297	5.70%	1,305
2002	6,275,013	31,195,583	1,511,000	5,100,000	5,168,610	49,250,206	6.94%	1,589
2003	6,194,803	35,232,639	759,000	4,820,000	4,546,069	51,552,511	6.97%	1,595
2004	6,118,484	38,993,139	262,000	23,840,000	3,961,669	73,175,292	8.93%	2,044
2005	6,046,175	37,080,739		23,540,000	3,415,594	70,082,508	8.39%	1,923
2006	15,317,798	29,849,940		23,215,000	19,949,433	88,332,171	10.32%	2,363
2007	15,103,742	34,751,340		22,875,000	26,903,660	99,633,742	8.83%	2,595
2008	15,040,000	31,269,761		21,445,000	26,544,760	94,299,521	6.42%	2,366
2009	14,420,000	28,784,840		20,000,000	26,170,860	89,375,700	6.04%	2,202

**Note:** Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>a</sup>See Table 14 for personal income and population data.

TABLE 10

**CITY OF THE COLONY, TEXAS  
RATIO OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS (UNAUDITED)**

<u>General Bonded Debt Outstanding</u>					
<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Certificates of Obligation</u>	<u>Total</u>	<u>Percentage of Actual Taxable Value of Property<sup>a</sup></u>	<u>Per Capita<sup>b</sup></u>
2000	\$ 6,474,527	\$ 10,050,000	\$ 16,524,527	1.87%	580
2001	\$ 6,359,383	\$ 20,830,000	\$ 27,189,383	2.56%	943
2002	\$ 6,275,013	\$ 31,195,583	\$ 37,470,596	2.93%	1,209
2003	\$ 6,194,803	\$ 35,232,639	\$ 41,427,442	2.73%	1,282
2004	\$ 6,118,484	\$ 38,993,139	\$ 45,111,623	2.64%	1,260
2005	\$ 6,046,175	\$ 37,080,739	\$ 43,126,914	2.50%	1,183
2006	\$ 15,317,798	\$ 29,849,940	\$ 45,167,738	2.54%	1,208
2007	\$ 15,103,742	\$ 34,751,340	\$ 49,855,082	2.65%	1,298
2008	\$ 15,040,000	\$ 31,269,761	\$ 46,309,761	2.31%	1,162
2009	\$ 14,420,000	\$ 28,784,840	\$ 43,204,840	2.02%	1,064

**Note:** Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>a</sup>See Table 5 for property value data.

<sup>b</sup>See Table 14 for population data.

TABLE 11

**CITY OF THE COLONY, TEXAS  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS (UNAUDITED)**

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Tax Rate Limit	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Current Tax Rate	0.765	0.735	0.725	0.725	0.720	0.720	0.720	0.715	0.698	0.690
Available Tax Rate	\$ 1.74	\$ 1.77	\$ 1.78	\$ 1.78	\$ 1.78	\$ 1.78	\$ 1.78	\$ 1.79	\$ 1.80	\$ 1.81

**Note:** The City Charter of the City of The Colony, Texas does not provide for a debt limit. Under provisions of state law, the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. No direct bond debt limitation is imposed on the City under current state law or the City's Charter.

TABLE 12

**CITY OF THE COLONY, TEXAS  
DIRECT AND OVERLAPPING GOVERNMENTAL  
ACTIVITIES DEBT  
SEPTEMBER 30, 2009 (UNAUDITED)**

<u>Governmental Unit</u>	<u>Gross Bonded Debt</u>	<u>Estimated Percentage Applicable<sup>a</sup></u>	<u>The Colony Share of Overlapping Debt</u>
Lewisville I.S.D.	\$ 928,121,982	12.23%	113,509,318
Little Elm I.S.D.	136,169,103	5.33%	7,257,813
Denton County	<u>374,335,733</u>	<u>1.70%</u>	<u>6,363,707</u>
	\$ 1,438,626,818		\$ 127,130,838
<b>City of The Colony (direct debt)</b>	89,375,700	100.00%	<u>89,375,700</u>
<b>Total direct and overlapping debt</b>	<u><u>\$ 1,528,002,518</u></u>		<u><u>\$ 216,506,538</u></u>

**Source:** Assessed value data used to estimate applicable percentages provided by Denton Central Appraisal District. Debt outstanding data provided by each governmental unit.

<sup>a</sup> The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

TABLE 13

**CITY OF THE COLONY, TEXAS  
PLEGDED-REVENUE COVERAGE  
LAST TEN FISCAL YEARS (UNAUDITED)**

**Water and Sewer System Revenue Bonds**

<b>Fiscal Year</b>	<b>Total Revenues<sup>a</sup></b>	<b>Less: Operating Expenses<sup>b</sup></b>	<b>Net Available Revenue</b>	<b>Annual Requirement<sup>c</sup></b>	<b>Times Coverage</b>
2000	9,653,157	3,803,944	5,849,213	3,015,351	1.94
2001	10,223,670	4,632,739	5,590,931	3,005,654	1.86
2002	10,093,626	4,668,008	5,425,618	3,154,749	1.72
2003	10,081,700	5,238,750	4,842,950	3,431,315	1.41
2004	10,110,235	5,286,863	4,823,372	3,436,004	1.40
2005	11,588,097	6,007,165	5,580,932	4,253,379	1.31
2006	16,785,357	6,646,074	10,139,283	4,265,099	2.38
2007	13,608,712	7,074,256	6,534,456	4,412,163	1.48
2008	14,199,852	7,990,876	6,208,976	4,012,879	1.55
2009	14,251,150	7,971,554	6,279,596	3,914,859	1.60

**Note:** <sup>a</sup> Includes operating and non-operating revenues.

<sup>b</sup> Includes operating expenses minus depreciation.

<sup>c</sup> Includes Principal and Interest.

TABLE 14

**CITY OF THE COLONY, TEXAS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS (UNAUDITED)**

<b>Year</b>	<b>Estimated Population<sup>a</sup></b>	<b>Personal Income</b>	<b>Per Capita Personal Income<sup>b</sup></b>	<b>Median Age<sup>b</sup></b>	<b>Median Household Income<sup>b</sup></b>	<b>School Enrollment<sup>c</sup></b>	<b>Unemployment Rate<sup>d</sup></b>
2000	28,500	652,735,500	22,903	28	58,418	6,747	2.2%
2001	28,841	660,545,423	22,903	28	58,418	6,658	3.6%
2002	31,000	709,993,000	22,903	31	64,341	6,674	5.0%
2003	32,314	740,087,542	22,903	31	66,956	6,727	5.3%
2004	35,796	819,835,788	22,903	31	71,621	6,730	3.9%
2005	36,450	834,814,350	22,903	32	74,852	6,670	3.9%
2006	37,386	856,251,558	22,903	32	79,071	6,609	3.8%
2007	38,400	1,128,691,200	29,393	32	80,827	6,703	4.0%
2008	39,850	1,469,428,900	36,874	33	88,804	6,584	4.8%
2009	40,588	1,478,620,840	36,430	33	90,162	6,536	7.7%

**Sources:** <sup>a</sup> Estimated Population - City of The Colony

<sup>b</sup> Per Capital Income, Median Age & Median Household Income - Community  
Sourcebook of ZIP Code Demographics

<sup>c</sup> School enrollment - Texas Education Agency

<sup>d</sup> Unemployment - Texas Workforce Commission

**Note:** Personal income is calculated by multiplying estimated population by per capita personal income.

TABLE 15

**CITY OF THE COLONY, TEXAS  
PRINCIPAL EMPLOYERS  
CURRENT AND FIVE YEARS AGO (UNAUDITED)**

Employer	2009			2004		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Lewisville ISD	690	1	3.72%	5264	1	N/A
City of The Colony	387	2	2.09%	357	2	N/A
Wal-Mart	353	3	1.91%	320	3	N/A
Hawaiian Falls Water Pk	200	4	1.08%			N/A
Home Depot	112	5	0.60%	110	5	N/A
Texas Roadhouse	110	7	0.59%			
Edward Don & Company	105	6	0.57%			
The Tribute	100	8	0.54%	70	8	N/A
Kroger	82	9	0.44%	84	6	N/A
Pizza Inn	46	10	0.25%	200	4	N/A
Rainbow	-		-			N/A
Albertson's	-		-	75	7	N/A
Golden Corral	-		-	69	9	
Eckerd's	-		-	25	10	N/A
	<u>2,185</u>		<u>11.79%</u>	<u>6,574</u>		

TABLE 16

**CITY OF THE COLONY, TEXAS  
FULL-TIME EQUIVALENT CITY GOVERNMENT  
EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS (UNAUDITED)**

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General government	18	20	22	25	25	25	24	31	30	30
Public safety	79	81	79	88	97	106	112	120	133	133
Public works	27	31	30	35	37	46	37	40	40	48
Culture and recreation	34	33	33	39	39	37	31	33	34	34
Water/wastewater/ Utilites	39	41	44	47	49	51	50	49	52	44
<b>Total</b>	<b>197</b>	<b>206</b>	<b>208</b>	<b>234</b>	<b>247</b>	<b>265</b>	<b>254</b>	<b>273</b>	<b>289</b>	<b>289</b>

**Sources:** City of The Colony Budget Document



**CITY OF THE COLONY, TEXAS  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS (UNAUDITED)**

Function/Program	2000	2001	2002
Police			
Number of police officers	34	37	41
Number of violations (citations)	6,416	6,416	8,199
Municipal Court			
Number of traffic cases	6,730	7,345	8,501
Number of city ordinance cases	353	256	344
Fire			
Number of fire fighters	20	23	26
Number of emergency fire responses	820	820	462
Number of medical emergencies	1,132	1,132	1,311
Development Services			
Total number of building permits <sup>a</sup>	774	830	557
Estimated valuation <sup>a</sup>	\$ 119,703,414	\$ 144,082,458	\$ 90,506,166
Parks and Recreation			
Number of acres	983	983	983
Number of recreation center participants	82,034	85,073	85,073
Library			
Volumes in collection <sup>b</sup>	75,983	80,418	85,113
Number of library cardholders	15,119	15,811	16,181
Water and wastewater			
Number of water accounts	9,639	10,434	10,977
Average daily water consumption (millions of gallons)	4.14	3.84	3.84
Average daily effluent (millions of gallons)	1.87	2.18	2.19

**Sources:** City Departments

**Notes:** <sup>a</sup> Includes residential and commercial permits

<sup>b</sup> Includes books and media.

**TABLE 17**

Fiscal Year						
2003	2004	2005	2006	2007	2008	2009
43	46	46	46	53	53	53
8,451	6,702	10,646	10,646	13,451	11,129	10,521
10,316	9,331	12,035	12,546	13,126	11,927	10,743
514	502	773	1,046	693	626	480
26	32	39	39	39	47	49
606	419	431	512	410	418	487
1,317	1,368	1,392	1,466	1,581	1,548	1,657
124	23	40	71	126	2,093	2,191
\$ 59,508,368	\$ 12,292,810	\$ 10,583,729	\$ 84,677,147	\$ 44,399,931	\$ 144,948,333	\$ 97,973,276
983	983	983	983	983	983	983
96,484	94,000	67,679	67,679	73,031	73,031	34,633
89,543	93,331	95,205	96,079	97,727	91,468	86,994
17,009	17,608		18,576	19,088	19,186	19,450
11,073	11,087	11,154	11,162	11,317	11,467	11,686
4.40	4.10	4.29	4.80	3.75	4.30	3.84
2.15	2.19	2.23	2.11	2.35	2.34	3.84

TABLE 18

**CITY OF THE COLONY, TEXAS  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS (UNAUDITED)**

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety										
Fire Stations	2	2	2	2	2	2	2	2	2	3
Police Stations	1	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Parks and Recreation										
Number of parks	21	21	21	21	22	27	27	27	27	27
Number of baseball diamonds	4	4	4	13	13	11	11	11	11	11
Number of soccer/football fields	9	9	9	16	16	16	16	16	16	16
Public swimming pools	2	2	2	4	4	4	4	4	4	4
Community centers							1	1	1	1
Library	1	1	1	1	1	1	1	1	1	1
Water and wastewater										
Water mains (miles)	145	157	159	160	163	165	173	175	177	177
Sanitary sewer mains (miles)	182	189	190	191	192	193	200	202	203	203
Fire hydrants	923	1,030	1,076	1,099	1,154	1,179	1,273	1,305	1,333	1,339

**Sources:** City Departments

**Notes:** <sup>a</sup> Includes residential and commercial permits

<sup>b</sup> Includes books and media.