



**COLLEYVILLE,
TEXAS**

**Popular Annual
Financial Report**

FISCAL YEAR 2018





Dear Citizens of Colleyville,

As part of our continuous effort to keep you informed about how your tax dollars are being spent, we are pleased to present the 2018 Popular Annual Financial Report (PAFR). The PAFR is a summary of the financial activities of the City, and most of the information is drawn from the City's 2018 Comprehensive Annual Financial Report (CAFR). Both reports are available for public viewing at the Finance department and online at www.colleyville.com/government/departments-a-l/finance/financial-transparency.

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We hope you find the information herein useful. The City is committed to maintaining a strong financial position and acting as good stewards of public funds as evidenced by the City's AAA credit ratings, numerous public infrastructure improvements, and providing services that improve the quality of life of our residents.

If you have questions about this report or would like additional information, contact the finance department at 100 Main Street, Colleyville, Texas, 76034 or call 817.503.1014.

Thank you for this opportunity to serve the City of Colleyville.

Sincerely,

Jerry Ducay
City Manager



Shereen Gendy
Chief Financial Officer

Karen Hines
Accounting Manager

Mayor and Council



Left to Right: Mayor Pro Tem Bobby Lindamood, Councilmember Kathy Wheat, Councilmember Callie Rigney, Mayor Richard Newton, Councilmember Tammy Nakamura, Councilmember George Dodson, Councilmember Chuck Kelley

**RICHARD NEWTON
MAYOR**

**BOBBY LINDAMOOD
MAYOR PRO TEM**

**TAMMY NAKAMURA
PLACE 1**

**KATHY WHEAT
PLACE 3**

**GEORGE W. DODSON
PLACE 4**

**CHUCK KELLEY
PLACE 5**

**CALLIE RIGNEY
PLACE 6**

The City of Colleyville has a Council-Manager form of government with policy making and legislative authority vested in a governing body consisting of a Mayor and six Council members. The Mayor and Council are responsible for passing ordinances, adopting the budget, appointing board and committee members, and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the Mayor and Council, overseeing the day-to-day operations of the City, and appointing department directors upon confirmation by the City Council. The Mayor and six Council members are elected on an at large, non-partisan basis for three year terms. The three year terms are staggered so that the Mayor and City Council persons from Place 1 and 2 are elected in year one, City Council persons from Places 3 and 4 are elected in year two, and City Council persons from Places 5 and 6 are elected in year three. Per the City Charter, no one person can serve as a council member or mayor for more than two consecutive three year terms.

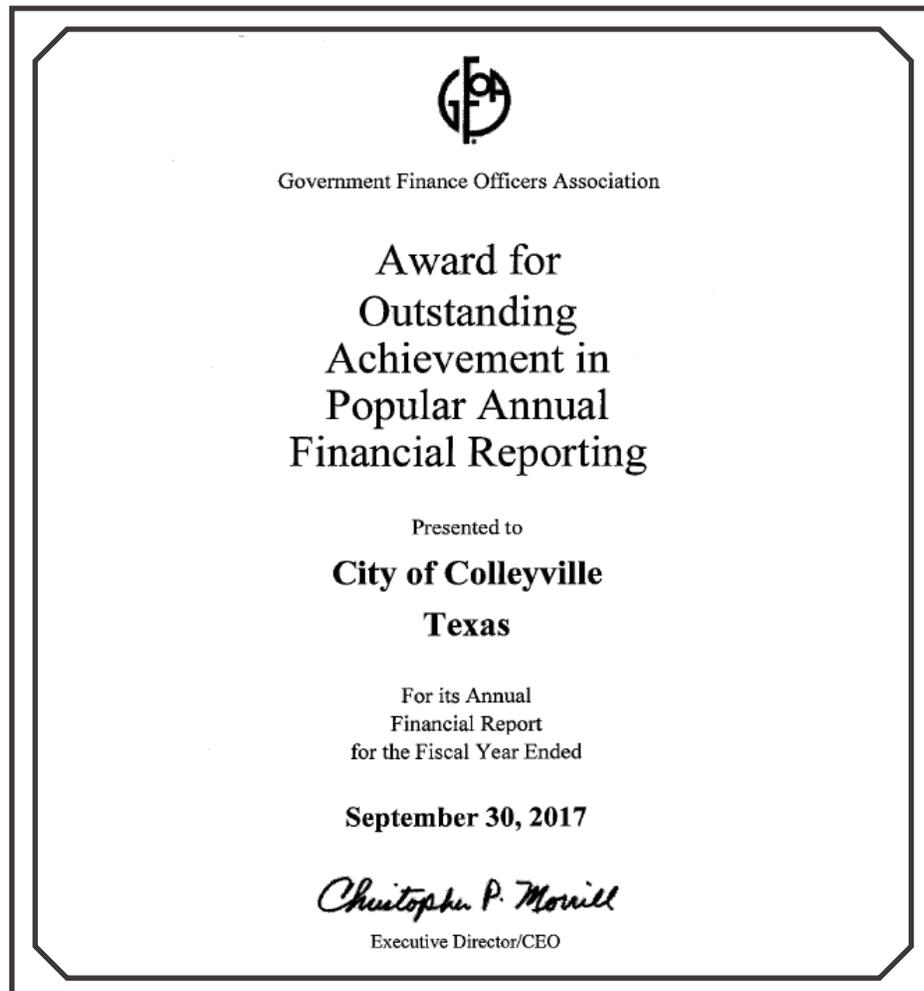
Outstanding Achievement Award

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the City of Colleyville for its Popular Annual Financial Report for the fiscal year ended September 30, 2017.

The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. This is the first year the City has received this prestigious award.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



History of Colleyville

Colleyville began as a rural community, situated primarily between Big Bear and Little Bear Creek in the central portion of north-eastern Tarrant County.

Emerging from a number of small, rural settlements along the Cotton Belt Route, Colleyville was originally known as Bransford when Dr. Lilburn Howard Colley settled there in 1880. He was a prominent area physician and a veteran of the Union Army. In 1914, when Walter G. Couch opened a grocery store near Dr. Colley's home, the community was renamed Colleyville in his honor.

Colleyville was incorporated on January 10, 1956, and its city limits are now contiguous with those of Grapevine and Euless on the east, Bedford and Hurst on the south, Keller and North Richland Hills on the west and Southlake on the north.

Today

Situated in the heart of the Dallas/Fort Worth area, within minutes of DFW International Airport, Colleyville offers the best of both worlds—big city amenities and sophistication, coupled with the laid-back, friendly atmosphere of a small town. It's a combination that has made Colleyville a premier destination in which to live, work, or play. This small community's big attributes have not gone unnoticed; Money magazine named Colleyville to its list of "100 Best Towns in America." The choice is easy to understand. Colleyville Center, the heart of the city's cultural community, boasts an array of artistic programs, while the City's extensive trail system is a beacon for those that like to hike or bike. And Colleyville's impressive amateur sports parks match any found outside a major league field. In addition, the City's shopping options are some of the best in the area. From upscale boutiques or luxurious spas to an epicurean oasis or a familiar farmers market, Colleyville has something for everyone.



Quick Facts

Year Incorporated	1956
Area	12.1 sq mi
Elevation	614 ft
Population	
Total	26,674
Density	2,205/sq mi
Zip code	76034
Area codes	817 / 682
Sales Tax	8.25%
State:	6.25%
Local:	
General Fund	1.00%
Economic Dev.	0.50%
Crime Control Prevention District	0.50%



Guiding Principles

In June 2018, the Colleyville City Council held their annual priority setting work session, at which ten consensus priorities were identified:

- SH26 corridor enhancements Design & bid
- City Plaza Finalize design & construct
- Multi-purpose Community Center study to determine scope Go/No Go decision
- 5-Year Capital Trail Master Plan
- Develop Communications Strategy & Enhancements
- Set priorities & implement Parks Master Plan
- Set priorities & implement Storm Water Master Plan
- Develop TIF 5-Year Plan Strategy
- Continue improving City events and opportunities for engagement
- Explore, develop, and expand community partnerships – Chamber, County road projects, other cities, Entrepreneur Center, etc.

Our Goals

- 1 Operate Transparently**
 - 1.1 Actively involve and engage stakeholders
 - 1.2 Develop future community leaders
 - 1.3 Assure convenient access to public information
 - 1.4 Communicate thoroughly and strategically
- 2 Deliver High Quality Core Services**
 - 2.1 Provide responsive, efficient city services
 - 2.2 Recruit and retain a highly-qualified workforce
 - 2.3 Effectively leverage information technology
 - 2.4 Demonstrate stewardship of public resources
- 3 Assure Adequate Infrastructure**
 - 3.1 Upgrade the condition of major roads and streets
 - 3.2 Ensure regular repair and replacement of water and wastewater facilities
 - 3.3 Mitigate stormwater runoff and flooding risks
 - 3.4 Thoroughly plan for future capital investments and associated costs
- 4 Enable Responsible Development**
 - 4.1 Protect Colleyville's semi-rural residential character
 - 4.2 Encourage compatible commercial growth
 - 4.3 Adopt best practice planning and development processes
- 5 Safeguard Colleyville's Identity**
 - 5.1 Create and sustain an identifiable Colleyville brand
 - 5.2 Support a variety of community events, concerts and celebrations
 - 5.3 Provide attractive facilities for leisure and recreation
 - 5.4 Actively seek public/private partnerships
- 6 Govern Effectively**
 - 6.1 Articulate a compelling vision and direction for the community
 - 6.2 Establish a culture of mutual trust and respect
 - 6.3 Ensure clarity of City Council and staff roles and responsibilities
 - 6.4 Foster our shared values

Vision

A tranquil urban oasis characterized by its upscale neighborhoods, family-friendly atmosphere and unmatched community spirit.

Mission

Colleyville is a model neighborhood-focused city, sensitive to our history, stewards of our resources and dedicated to our residents. We are committed to providing continuously improving, citizen-valued services to assure their enjoyment of our small town quality of life with pride, honor and dignity.

Values

Integrity • Communication
Excellence • Transparency

Financial Highlights

The purpose of this report is to convey a selection of the primary government's information contained in the City's Fiscal Year 2018 Comprehensive Annual Financial Report (CAFR) in a simplified, more comprehensible format. The CAFR was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and was independently audited by Weaver & Tidwell LLP. The audit received an unmodified opinion, the most favorable audit opinion an entity can receive. For a complete set of City financials, please refer to the CAFR, which is available on the City of Colleyville's website at www.colleyville.com/government/departments-a-l/finance/financial-transparency.

The citywide financial statements are designed to provide readers with a broad overview of the finances of the City in a manner similar to a private-sector business. The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes).

Financial Highlights

- ▶ The assets of the City of Colleyville exceeded its liabilities as of September 30, 2018, by \$210,726,373 (net position). Of this amount, \$58,279,057 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors in accordance with the City's fund designation and fiscal policies.
- ▶ The City's total net position increased by \$4,843,898 from FY 2018 operations.
- ▶ As of the close of the current fiscal year, the City of Colleyville's governmental funds reported combined ending fund balances of \$42,241,171. Of this amount, \$8,991,999 is unassigned fund balance available for use within the City's fund designation and fiscal policies.
- ▶ As of September 30, 2018, unreserved, unassigned fund balance for the General Fund was \$8,991,999 or 42.99% of the total General Fund expenditures.

City-Wide Finances

City of Colleyville's Net Position

	Governmental Activities			Business-type Activities			Total Primary Government		
	2018	2017	2016	2018	2017	2016	2018	2017	2016
Current and other assets	\$48,868,523	\$44,138,502	\$44,128,921	\$24,338,315	\$20,613,149	\$18,131,916	\$73,206,838	\$64,751,651	\$62,260,837
Capital assets, net	112,588,679	112,067,401	111,178,574	43,923,237	44,698,792	45,067,040	156,511,916	156,766,193	156,245,614
Total assets	161,457,202	156,205,903	155,307,495	68,261,552	65,311,941	63,198,956	229,718,754	221,517,844	218,506,451
Deferred outflow of resources	2,547,481	3,354,608	4,730,558	342,092	496,362	723,084	2,889,573	3,850,970	5,453,642
Current liabilities	2,594,456	3,565,444	3,997,794	1,722,655	1,960,547	1,862,421	4,317,111	5,525,991	5,860,215
Long-term liabilities	14,054,032	13,393,803	15,158,243	543,069	534,348	780,000	14,597,101	13,928,151	15,938,243
Total liabilities	16,648,488	16,959,247	19,156,037	2,265,724	2,494,895	2,642,421	18,914,212	19,454,142	21,798,458
Deferred inflows of resources	2,590,749	28,414	38,650	376,993	3,783	5,171	2,967,742	32,197	43,821
Net position									
Net investment in capital assets	100,382,597	99,881,334	97,982,160	43,560,389	44,123,735	44,010,618	143,942,986	144,005,069	141,992,778
Restricted	8,504,330	6,918,143	6,093,944	-	-	-	8,504,330	6,918,143	6,093,944
Unrestricted	35,878,519	35,773,373	36,767,262	22,400,538	19,185,890	17,263,830	58,279,057	54,959,263	54,031,092
Total net position	144,765,446	\$142,572,850	\$140,843,366	\$65,960,927	\$63,309,625	\$61,274,448	\$210,726,373	\$205,882,475	\$202,117,814

This year's net position increased by \$4,843,898. That represents the revenues collected over expenses in fiscal year 2018.

Net position represents the City's assets less liabilities.

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowings attributable to the acquisition, construction, or improvement of those assets.

Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted net position is the remaining net position of the City after subtracting net investment in capital assets and restricted net position.

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflows of resources represents an acquisition of fund that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Governmental activities are activities that are generally financed through taxes and other non-exchange revenues. It includes the general fund, debt service, capital projects and special revenues like grants and donations.

Business type activities are activities financed in whole or in part by fees charged to external customers for goods or services like water, wastewater, and drainage and the related capital projects.

City-Wide Finances

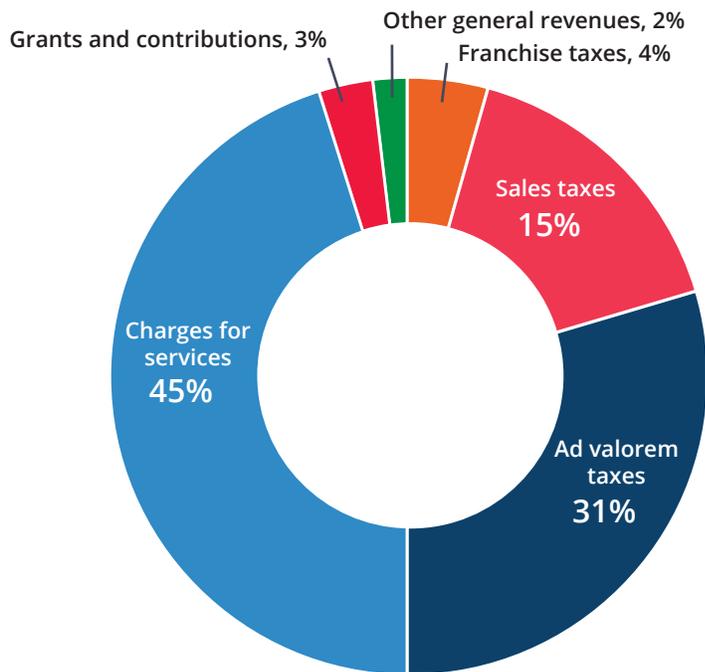
City of Colleyville's Changes Net Position

	Governmental Activities			Business-type Activities			Total Primary Government		
	2018	2017	2016	2018	2017	2016	2018	2017	2016
REVENUES									
Program revenues:									
Charges for services	\$4,395,586	\$4,296,470	\$4,459,223	\$18,334,071	\$16,941,965	\$16,453,801	\$22,729,657	\$21,238,435	\$20,913,024
Operating grants and contributions	614,794	507,616	514,845	-	-	-	614,794	507,616	514,845
Capital grants and contributions	406,094	1,302,174	319,541	277,639	481,413	43,104	683,733	1,783,587	362,645
General revenues:									
Property tax	15,471,246	14,548,461	13,790,347	-	-	-	15,471,246	14,548,461	13,790,347
Sales tax	7,578,861	7,304,507	7,252,963	-	-	-	7,578,861	7,304,507	7,252,963
Franchise tax	1,982,578	2,105,881	2,206,890	-	-	-	1,982,578	2,105,881	2,206,890
Other tax	351,715	263,587	106,607	-	-	-	351,715	263,587	106,607
Investment income	315,611	148,933	142,343	167,427	100,525	76,014	483,038	249,458	218,357
Miscellaneous	126,859	168,865	150,630	183,685	-	-	310,544	168,865	150,630
Gain on sale of capital assets	51,620	17,000	51,849	-	-	71,003	51,620	17,000	122,852
Total revenues	31,294,964	30,663,494	28,995,238	18,962,822	17,523,903	16,643,922	50,257,786	48,187,397	45,639,160
EXPENSES									
General government	\$5,330,690	4,881,741	4,449,317	-	-	-	5,330,690	4,881,741	4,449,317
Community development	1,387,909	1,672,823	1,558,750	-	-	-	1,387,909	1,672,823	1,558,750
Fire and rescue	5,690,454	5,524,975	4,783,421	-	-	-	5,690,454	5,524,975	4,783,421
Leisure services	4,271,760	4,987,965	4,701,443	-	-	-	4,271,760	4,987,965	4,701,443
Maintenance	738,834	1,243,614	689,861	-	-	-	738,834	1,243,614	689,861
Municipal court	595,879	606,269	448,420	-	-	-	595,879	606,269	448,420
Police	6,634,046	6,093,309	5,734,116	-	-	-	6,634,046	6,093,309	5,734,116
Streets and drainage	4,009,383	3,578,365	5,150,390	-	-	-	4,009,383	3,578,365	5,150,390
Water and wastewater	-	-	-	15,257,125	14,779,262	13,995,038	15,257,125	14,779,262	13,995,038
Drainage	-	-	-	740,994	646,145	563,268	740,994	646,145	563,268
Interest on long-term debt	334,839	408,268	614,159	-	-	-	334,839	408,268	614,159
Total expenses	28,993,794	28,997,329	28,129,877	15,998,119	15,425,407	14,558,306	44,991,913	44,422,736	42,688,183
Increases (decreases) in net position transfers	2,301,170	1,666,165	865,361	2,964,703	2,098,496	2,085,616	5,265,873	3,764,661	2,950,977
Transfers	260,238	63,319	895,668	(260,238)	(63,319)	(895,668)	-	-	-
Change in net position	2,561,408	1,729,484	1,761,029	2,704,465	2,035,177	1,189,948	5,265,873	3,764,661	2,950,977
Net position- Oct. 1	142,572,850	140,843,366	139,082,337	63,309,625	61,274,448	60,084,500	205,882,475	202,117,814	199,166,837
Cumulative effect of change in accounting principle	(368,812)	-	-	(53,163)	-	-	(421,975)	-	-
Net position - Oct. 1, as restated	142,204,038	140,843,366	139,082,337	63,256,462	61,274,448	60,084,500	205,460,500	202,117,814	199,166,837
Net position - Sept. 30	\$144,765,446	\$142,572,850	\$140,843,366	\$65,960,927	\$63,309,625	\$61,274,448	\$210,726,373	\$205,882,475	\$202,117,814

City-Wide Finances

2018 Revenues

In fiscal year 2018, the city wide revenues increased by \$2,070,389 from the prior year. Colleyville benefits from a strong residential base which helps mitigate the negative effects of economic fluctuations. Property values have experienced a 10.04% growth over the prior year's certified values and despite the tax rate reduction from \$0.33913/\$100 valuation to \$0.333834/\$100 valuation, the City's property tax revenue was the primary reason behind the \$631,470 increase in governmental activities revenues. The City has two enterprise operations, the Waste and Wastewater Fund and the Drainage Utility Fund. Fiscal year 2018 business-type activities resulted in a \$1,438,919 increase in revenues primarily due to the increase in the pass through rates by the Trinity River Authority of Texas (TRA) for the purchase of treated water and for the transportation, treatment, and disposal of sanitary sewage and other waste combined with a 10% increase in water consumption. The City also experienced 2% increase in the water and wastewater customer base as well as an increase in impact fees.



Revenue Category	Amount
Charges for services	\$ 22,729,657
Grants and contributions	\$ 1,298,527
Ad valorem taxes	\$ 15,471,246
Sales taxes	\$ 7,578,861
Franchise taxes	\$ 1,982,578
Other taxes*	\$ 351,715
Investment earnings*	\$ 483,038
Miscellaneous*	\$ 310,544
Gain on sale of capital assets*	\$ 51,620
Total revenues	\$ 50,257,786

*shown on the chart a "Other general revenues"

Program Revenue is derived directly from the program itself or from parties outside the City's taxpayers or citizenry, as a whole. Program revenues reduce the net cost of the function to be financed from the City's general revenues.

General Revenue is revenue that is not required to be reported as program revenue. All taxes, even those that are levied for specific purpose, are general revenues and should be reported by type of tax.

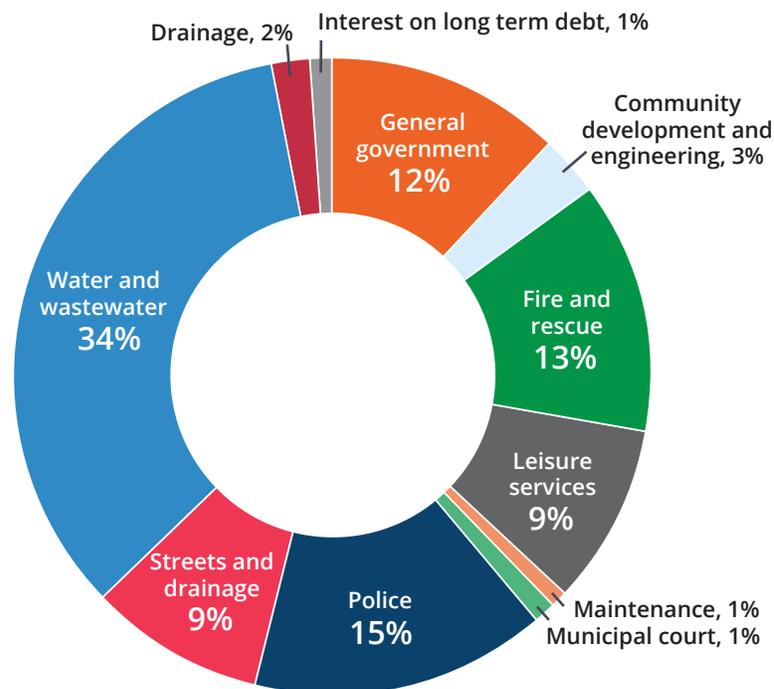
Ad valorem taxes, or Property taxes, are collected from property owners based upon an assessed valuation and tax rate.

Franchise Taxes are imposed on corporations or business for using public property for private purposes.

City-Wide Finances

2018 Expenses

Fiscal year 2018 expenses are \$569,177 higher than the prior year, primarily due to the increase in the rates imposed by the Trinity River Authority of Texas (TRA) for the purchase of treated water and for the transportation, treatment, and disposal of sanitary sewage and other waste combined with a 10% increase in water consumption. In fiscal year 2018, TRA refunded the City more than \$1.1M after calculating the authority's true up balances. Tiered rates which have been in place since December 2012 were replaced with a flat rate structure in July 2016. The flat rate provides a more equitable basis for our residents by charging a flat base rate that varies depending on the meter size (rather than consumption) and a flat volumetric rate per thousand gallons of usage. The new rate structure gave the residents a relief from high water bills in summer months. The new rates did include the continued pass-through of the Trinity River Authority water and wastewater rate increases.



Expense Category	Amount
General Government	\$ 5,330,690
Community development and engineering	\$ 1,387,909
Fire and rescue	\$ 5,690,454
Leisure services	\$ 4,271,760
Maintenance	\$ 738,834
Municipal court	\$ 595,879
Police	\$ 6,634,046
Streets	\$ 4,009,383
Water and wastewater	\$ 15,257,125
Drainage	\$ 740,994
Interest on long term debt	\$ 334,839
Total revenues	\$ 44,991,913

Statistical Information

2018 Property Tax Rate

Taxing Entity	Rate
City of Colleyville	0.33383
Grapevine Colleyville Ind. School District	1.396700
Tarrant County	0.244000
Tarrant County College	0.14006
Tarrant Hospital District	0.224429
Total	2.339



2018 Principal Property Tax Payers

Taxpayer	Percentage of Total City Taxable Assessed Value
KRG Colleyville LLC	0.69%
Velocis Colleyville LP	0.69%
Toll Dallas TX LLC	0.41%
Oncor Electric Delivery Co LLC	0.33%
LTF Real Estate MP I LLC	0.28%
Standard Pacific of Texas Inc	0.25%
Welltower Inc	0.22%
Colleyville Lofts Venture LLC	0.19%
Mainvue TX LLC	0.16%
Atmos Energy/ Mid Tex Division	0.14%
Total	3.38%



2018 Principal Employers

Employer	Employees	Percentage of Total City Employment
Grapevine Colleyville Ind. School District	611	5.9%
Market Street	345	3.3%
Lifetime Fitness	250	2.4%
City of Colleyville	206	2.0%
Covenant Christian Academy	130	1.3%
Whole Foods Market	125	1.2%
Albertsons	118	1.1%
La Hacienda Ranch	100	1.0%
Walmart Neighborhood Market	72	0.7%
US Memory Care	60	0.6%
Total	2,017	19.47%



Shop and Dine

Shopping locally gives back to the community! Every time you shop or dine in Colleyville, not only are you supporting local business, you are investing in your community. The sales tax generated by shopping local helps finance important community projects and programs that support a high quality of life for the community and the people who live here. Next time you are deciding where to shop or dine, remember, Colleyville is open for business.



Two pennies for every dollar spent on sales taxable goods purchased in Colleyville go towards funding community needs, including public safety, road repairs, park improvements and community events.

General Fund

Receives One Penny

Helps fund general operations of the city.

Colleyville Economic Development Corporation Fund (CEDC)

Receives Half-a-Penny

Promotes economic development programs and initiatives in the city and pay for park maintenance, library programs, and special events.

Colleyville Crime Control & Prevention District Fund (CCPD)

Receives a Half-a-Penny

Assists in funding programs that help with policing and safety efforts in the community.



Get Outside

Parks and Facilities

Whether you are into sports, nature, or just want to take your kids to a playground, Colleyville has a park for you. Come out and enjoy your beautiful parks!

1. Bransford Park

405 Shelton Drive (2 Acres)

- Historic caboose
- Historic Webb House
- Open-play space

2. City Park and Kidsville Playground

5205 Bransford Road (40 Acres)

- Basketball court
- Sand volleyball court
- Tree house playground

3. Colleyville Nature Center

100 Mill Wood Drive (46 Acres)

- Fishing pier
- Multi-use trail
- Playground

4. Colleyville Senior Center

2512 Glade Road

- Multi-use trail
- WWII Memorial

5. Cotton Belt Trail

- Multi-use trails
- Connects to trails in Hurst and Grapevine

6. Kimzey Park

Melanie at Atlanta (20 Acres)

- Basketball courts
- Fishing pier
- Playground

7. L.D. Lockett Park

315 L.D. Lockett Road

- Open-play space
- Picnic tables

8. McPherson Park and Rock House

240 West McDonwell School Road (27 Acres)

- Basketball courts
- Historic dairy barn
- Splash pad

9. Pleasant Run Soccer Complex and Park

6501 Pleasant Run Road (33 Acres)

- Multi-use trail
- Soccer game fields
- Soccer practice fields

10. Reagan Park

709 L.D. Lockett Road (5 Acres)

- Batting cages
- Practice baseball fields
- Practice softball fields

11. Sparger Park

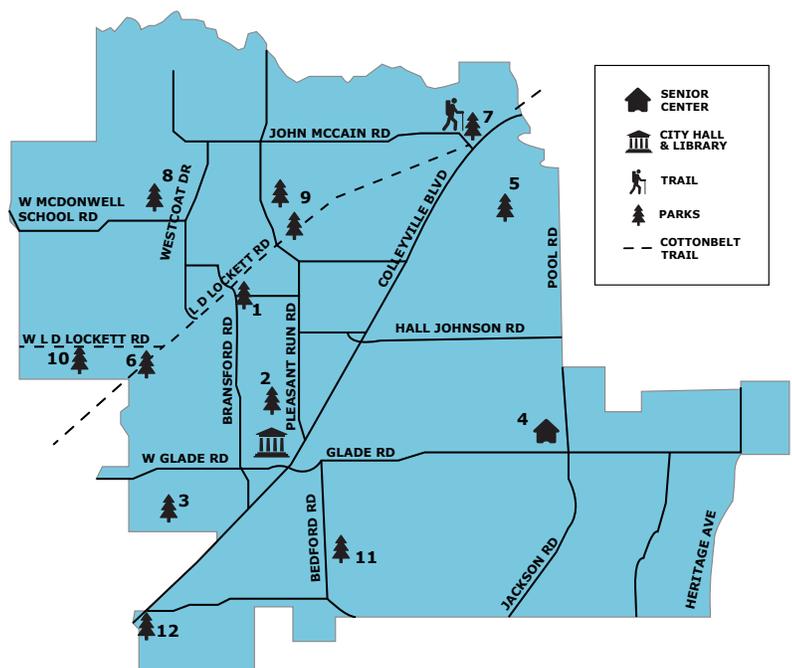
4301 Bedford Road (8 Acres)

- Multi-use trail
- Playground
- POW memorial

12. Woodbriar Park

301 West Greenbriar Drive (2 Acres)

- Multi-use trail
- Playground



Community Events

One of the things that makes Colleyville a special place to live is our community's friendly, inviting hometown spirit. This is most evident when friends and neighbors come together to enjoy our Community Events. The City of Colleyville offers something for everyone to enjoy! For the most up-to-date information on our events, visit Colleyville.com/events.

2019 Community Events

January 26	Winter Ball
March 16	Colleyville Clean Sweep
April 5	Movies in the Village
April 12	Concerts in the Village
April 13	Bunny Brunch
April 26	Concerts in the Village
April 27	Arbor Day Celebration & Junior Anglers
May 10	Movies in the Village
June 1	Car Show
June 21	Stars & Guitars
July 26	Summer Reading Finale
October 1	National Night Out
October 12	Old Tyme Steak Cook-Off
October 19	Haunted Trail Fest
November 25	Movies in the Village
December 6	Christmas Tree Lighting Celebration

If you have questions about our events or would like additional information, contact Erin Spicer in Community Relations at 817.503.1113.





POPULAR ANNUAL FINANCIAL REPORT

Colleyville.com

