

This budget will raise more total property taxes than last year's budget by \$575,326, which is a 4.47 percent increase, and of that amount \$271,185 is revenue to be raised from new property added to the tax roll this year.

# CITY OF EULESS

## PRELIMINARY ANNUAL OPERATING BUDGET FISCAL YEAR 2014-2015



Building on a Strong Foundation

201 North Ector Drive  
Euless, Texas 76039  
[www.eulesstx.gov](http://www.eulesstx.gov)

**Fund Balance Summary**  
**Estimated FY13-14 and Budgeted FY14-15**  
**General and Internal Service Funds**

	<i>General</i>	<i>Insurance &amp; Benefits</i>	<i>Risk Mgmt. &amp; Workers Comp</i>	<i>Equipment Replacement</i>
<b>Beginning Balance, FY14</b> (per audit, FYE 2013)	<b>\$9,890,674</b>	<b>\$2,646,829</b>	<b>\$1,349,149</b>	<b>\$2,710,860</b>
FY14 Estimated Revenues	<u>35,101,822</u>	<u>6,025,348</u>	<u>816,193</u>	<u>1,126,473</u>
Total Available:	44,992,496	8,672,177	2,165,342	3,837,333
FY14 Estimated Expenses	(33,851,706)	(5,996,239)	(804,421)	(1,537,300)
Proposed Budget Adjustment	(152,128)	0	0	0
Capital Expenses	<u>(1,495,558)</u>	<u>0</u>	<u>(125,910)</u>	<u>0</u>
Total Projected Expenses:	<u>(35,499,392)</u>	<u>(5,996,239)</u>	<u>(930,331)</u>	<u>(1,537,300)</u>
<b>Estimated Ending Balance FY14</b>	<b>9,493,104</b>	<b>2,675,938</b>	<b>1,235,011</b>	<b>2,300,033</b>
FY15 Budgeted Revenues	<u>35,741,295</u>	<u>6,915,989</u>	<u>816,277</u>	<u>1,728,117</u>
Total Available:	45,234,399	9,591,927	2,051,288	4,028,150
FY15 Budgeted Expenses	(35,724,258)	(6,905,744)	(809,702)	(1,407,340)
Capital Carryover	(1,092,336)	(100,000)	(175,000)	0
Capital Expenses	<u>(1,779,274)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(38,595,868)</u>	<u>(7,005,744)</u>	<u>(984,702)</u>	<u>(1,407,340)</u>
<b>Projected Ending Balance, FY15</b>	<b>6,638,531</b>	<b>2,586,183</b>	<b>1,066,586</b>	<b>2,620,810</b>
<b>Less: Designated Reserve</b>	<b>(278,616)</b>	<b>0</b>	<b>(450,000)</b>	<b>0</b>
<b>Adjusted Ending Balance</b>	<b>6,359,915</b>	<b>2,586,183</b>	<b>616,586</b>	<b>2,620,810</b>

**Recommended Reserve Levels per Fiscal Policy:**

	<u>5,872,481</u>	<u>2,580,959</u>	<u>600,000</u>	<u>2,620,810</u>
Available for Supplemental:	17,037	10,245	6,575	320,777
Available for Capital:	<u>470,397</u>	<u>(5,021)</u>	<u>10,011</u>	<u>(320,777)</u>
<b>Total Available</b>	<b>487,434</b>	<b>5,224</b>	<b>16,586</b>	<b>0</b>

**Fund Balance Summary**  
**Estimated FY13-14 and Budgeted FY14-15**  
**Special Revenue Funds**

	<i>Hotel/ Motel</i>	<i>Juvenile Case Fund</i>	<i>EDC 1/2 Cent Sales Tax</i>	<i>CCPD 1/4 Cent Sales Tax</i>	<i>Car Rental</i>
<b>Beginning Balance, FY14</b> (per audit, FYE 2013)	<b>\$254,607</b>	<b>\$132,707</b>	<b>\$2,091,417</b>	<b>\$604,663</b>	<b>\$3,872,980</b>
FY14 Estimated Revenues	<u>327,052</u>	<u>108,034</u>	<u>4,268,998</u>	<u>2,119,743</u>	<u>13,709,792</u>
Total Available:	581,659	240,741	6,360,415	2,724,406	17,582,772
FY14 Estimated Expenses	(304,165)	(81,780)	(4,048,832)	(1,958,433)	(11,277,081)
Proposed Budget Adjustment	0	0	(35,678)	0	(275,929)
Capital Expenses	<u>(40,000)</u>	<u>0</u>	<u>(258,968)</u>	<u>(261,606)</u>	<u>(805,491)</u>
Total Projected Expenses:	<u>(344,165)</u>	<u>(81,780)</u>	<u>(4,343,478)</u>	<u>(2,220,039)</u>	<u>(12,358,501)</u>
<b>Estimated Ending Balance FY14</b>	<b>237,494</b>	<b>158,961</b>	<b>2,016,937</b>	<b>504,367</b>	<b>5,224,271</b>
FY15 Budgeted Revenues	<u>315,050</u>	<u>115,030</u>	<u>4,444,038</u>	<u>2,183,294</u>	<u>13,879,560</u>
Total Available:	552,544	273,991	6,460,975	2,687,661	19,103,831
FY15 Budgeted Expenses	(304,407)	(84,927)	(4,437,184)	(2,137,629)	(11,656,276)
Capital Carryover	(15,398)	0	(630,841)	0	(560,320)
Capital Expenses	<u>(53,000)</u>	<u>0</u>	<u>(427,540)</u>	<u>(185,705)</u>	<u>(4,777,467)</u>
Total Projected Expenses:	<u>(372,805)</u>	<u>(84,927)</u>	<u>(5,495,565)</u>	<u>(2,323,334)</u>	<u>(16,994,063)</u>
<b>Projected Ending Balance, FY15</b>	<b>179,739</b>	<b>189,064</b>	<b>965,410</b>	<b>364,327</b>	<b>2,109,768</b>
<b>Less: Designated Reserve</b>	<b><u>(67,376)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Adjusted Ending Balance</b>	<b>112,363</b>	<b>189,064</b>	<b>965,410</b>	<b>364,327</b>	<b>2,109,768</b>

***Recommended Reserve Levels per Fiscal Policy:***

	<u>50,040</u>	<u>13,961</u>	<u>500,000</u>	<u>351,391</u>	<u>2,000,000</u>
Available for Supplemental:	10,643	30,103	6,854	45,665	2,223,284
Available for Capital:	51,680	145,000	458,556	<u>(32,729)</u>	<u>(2,113,516)</u>
<b>Total Available</b>	<b>62,323</b>	<b>175,103</b>	<b>465,410</b>	<b>12,936</b>	<b>109,768</b>

**Fund Balance Summary**  
**Estimated FY13-14 and Budgeted FY14-15**  
**Special Revenue Funds (continued)**

	<i>Police Drug Fund</i>	<i>Public Safety Special Revenue Fund</i>	<i>Police Seized Assets Fund</i>	<i>Glade Parks PID</i>	<i>Glade Parks TIRZ</i>	<i>Cable PEG Fee Fund</i>
<b>Beginning Balance, FY14</b> (per audit, FYE 2013)	<b>\$126,163</b>	<b>\$75,436</b>	<b>\$2,428,559</b>	<b>\$56,060</b>	<b>\$0</b>	<b>\$290,467</b>
FY14 Estimated Revenues	<u>4,695</u>	<u>171,427</u>	<u>422</u>	<u>718,012</u>	<u>123,117</u>	<u>120,000</u>
Total Available:	130,858	246,863	2,428,981	774,072	123,117	410,467
FY14 Estimated Expenses	(1,000)	(171,427)	(271,234)	(117,335)	(116,442)	(60,000)
Proposed Budget Adjustment	(4,507)	0	0	0	(4,488)	0
Capital Expenses	<u>0</u>	<u>0</u>	<u>(1,446,603)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(5,507)</u>	<u>(171,427)</u>	<u>(1,717,837)</u>	<u>(117,335)</u>	<u>(120,930)</u>	<u>(60,000)</u>
<b>Estimated Ending Balance FY14</b>	<b>125,351</b>	<b>75,436</b>	<b>711,144</b>	<b>656,737</b>	<b>2,187</b>	<b>350,467</b>
FY15 Budgeted Revenues	<u>1,000</u>	<u>146,439</u>	<u>0</u>	<u>93,263</u>	<u>392,265</u>	<u>120,000</u>
Total Available:	126,351	221,875	711,144	750,000	394,452	470,467
FY15 Budgeted Expenses	(1,000)	(145,212)	(249,228)	(31,381)	(392,265)	(120,000)
Capital Carryover	0	0	0	0	0	0
Capital Expenses	<u>0</u>	<u>0</u>	<u>(60,000)</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>
Total Projected Expenses:	<u>(1,000)</u>	<u>(145,212)</u>	<u>(309,228)</u>	<u>(31,381)</u>	<u>(392,265)</u>	<u>(170,000)</u>
<b>Projected Ending Balance, FY15</b>	<b>125,351</b>	<b>76,663</b>	<b>401,916</b>	<b>718,619</b>	<b>2,187</b>	<b>300,467</b>
<b>Less: Designated Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adjusted Ending Balance</b>	<b>125,351</b>	<b>76,663</b>	<b>401,916</b>	<b>718,619</b>	<b>2,187</b>	<b>300,467</b>

**Recommended Reserve Levels per Fiscal Policy:**

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	0	1,227	(249,228)	61,882	0	0
Available for Capital:	<u>125,351</u>	<u>75,436</u>	<u>651,144</u>	<u>656,737</u>	<u>2,187</u>	<u>300,467</u>
<b>Total Available</b>	<b>125,351</b>	<b>76,663</b>	<b>401,916</b>	<b>718,619</b>	<b>2,187</b>	<b>300,467</b>

**Fund Balance Summary**  
**Estimated FY13-14 and Budgeted FY14-15**  
**Enterprise Funds**

	<i>Water &amp; Wastewater</i>	<i>Service Center</i>	<i>Drainage Utility System</i>	<i>Recreation Classes</i>	<i>Arbor Daze</i>	<i>Texas Star Golf</i>	<i>Texas Star Sports Complex</i>
<b>Beginning Balance, FY14</b> (per audit, FYE 2013)	<b>\$5,368,580</b>	<b>\$18,704</b>	<b>\$312,649</b>	<b>\$352,517</b>	<b>\$33,530</b>	<b>(\$75,115)</b>	<b>\$79,989</b>
FY14 Estimated Revenues	20,134,372	1,199,998	709,248	499,237	76,424	3,891,845	1,531,937
Residual Equity Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Available:	25,502,952	1,218,702	1,021,897	851,754	109,954	3,816,730	1,611,926
FY14 Estimated Expenses	(20,122,554)	(1,173,610)	(701,440)	(437,732)	(81,757)	(3,794,077)	(1,519,950)
Capital Expenses	<u>(248,580)</u>	<u>(14,900)</u>	<u>(25,000)</u>	<u>(179,338)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(20,371,134)</u>	<u>(1,188,510)</u>	<u>(726,440)</u>	<u>(617,070)</u>	<u>(81,757)</u>	<u>(3,794,077)</u>	<u>(1,519,950)</u>
<b>Estimated Ending Balance FY14</b>	<b>5,131,818</b>	<b>30,192</b>	<b>295,457</b>	<b>234,684</b>	<b>28,197</b>	<b>22,653</b>	<b>91,976</b>
FY15 Budgeted Revenues	<u>21,036,472</u>	<u>1,192,805</u>	<u>714,520</u>	<u>474,030</u>	<u>80,010</u>	<u>4,465,069</u>	<u>1,572,580</u>
Total Available:	26,168,290	1,222,997	1,009,977	708,714	108,207	4,487,722	1,664,556
FY15 Budgeted Expenses	(21,006,135)	(1,192,805)	(713,262)	(464,305)	(79,500)	(4,456,616)	(1,572,475)
Capital Carryover	(208,074)	0	0	0	0	0	0
Capital Expenses	<u>(629,311)</u>	<u>(10,500)</u>	<u>(125,000)</u>	<u>(107,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(21,843,520)</u>	<u>(1,203,305)</u>	<u>(838,262)</u>	<u>(571,305)</u>	<u>(79,500)</u>	<u>(4,456,616)</u>	<u>(1,572,475)</u>
<b>Projected Ending Balance, FY15</b>	<b>4,324,770</b>	<b>19,692</b>	<b>171,715</b>	<b>137,409</b>	<b>28,707</b>	<b>31,106</b>	<b>92,081</b>
<b>Less: Designated Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adjusted Ending Balance</b>	<b>4,324,770</b>	<b>19,692</b>	<b>171,715</b>	<b>137,409</b>	<b>28,707</b>	<b>31,106</b>	<b>92,081</b>

*Recommended Reserve Levels per Fiscal Policy:*

	<u>4,316,329</u>	<u>0</u>	<u>146,561</u>	<u>95,405</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	30,337	0	1,258	9,725	510	8,453	105
Available for Capital:	<u>(21,896)</u>	<u>19,692</u>	<u>23,896</u>	<u>32,279</u>	<u>28,197</u>	<u>22,653</u>	<u>91,976</u>
<b>Total Available</b>	<b>8,441</b>	<b>19,692</b>	<b>25,154</b>	<b>42,004</b>	<b>28,707</b>	<b>31,106</b>	<b>92,081</b>

**Fund Balance Summary**  
**Estimated FY13-14 and Budgeted FY14-15**  
**Debt Service Funds**

	<i>G.O. Debt Service</i>	<i>Stars Center Debt</i>	<i>EDC 1/2 Cent Sales Tax Debt</i>	<i>Water &amp; Wastewater Debt</i>	<i>Texas Star Sports Complex Debt</i>	<i>Texas Star Golf Course Debt</i>
<b>Beginning Balance, FY14</b> (per audit, FYE 2013)	<b>\$654,565</b>	<b>\$152,488</b>	<b>\$1,995</b>	<b>\$9,099</b>	<b>\$8,009</b>	<b>\$54,066</b>
FY14 Estimated Revenues	<u>3,558,955</u>	<u>712,769</u>	<u>904,615</u>	<u>528,701</u>	<u>163,900</u>	<u>610,274</u>
Total Available:	4,213,520	865,257	906,610	537,800	171,909	664,340
FY14 Estimated Expenses	(3,552,787)	(713,915)	(904,615)	(528,701)	(163,900)	(610,250)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(3,552,787)</u>	<u>(713,915)</u>	<u>(904,615)</u>	<u>(528,701)</u>	<u>(163,900)</u>	<u>(610,250)</u>
<b>Estimated Ending Balance FY14</b>	<b>660,733</b>	<b>151,342</b>	<b>1,995</b>	<b>9,099</b>	<b>8,009</b>	<b>54,090</b>
FY15 Budgeted Revenues	<u>3,641,291</u>	<u>710,365</u>	<u>907,103</u>	<u>607,654</u>	<u>159,400</u>	<u>612,049</u>
Total Available:	4,302,024	861,707	909,098	616,753	167,409	666,139
FY15 Budgeted Expenses	(3,735,965)	(710,365)	(907,103)	(607,654)	(159,400)	(612,049)
Capital Carryover	0	0	0	0	0	0
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(3,735,965)</u>	<u>(710,365)</u>	<u>(907,103)</u>	<u>(607,654)</u>	<u>(159,400)</u>	<u>(612,049)</u>
<b>Projected Ending Balance, FY15</b>	<b>566,059</b>	<b>151,342</b>	<b>1,995</b>	<b>9,099</b>	<b>8,009</b>	<b>54,090</b>
<b>Less: Designated Reserve</b>	<u>0</u>	<u>(59,410)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Adjusted Ending Balance</b>	<b>566,059</b>	<b>91,932</b>	<b>1,995</b>	<b>9,099</b>	<b>8,009</b>	<b>54,090</b>

**Recommended Reserve Levels per Fiscal Policy:**

	<u>311,330</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	(94,674)	0	0	0	0	0
Available for Capital:	<u>349,403</u>	<u>91,932</u>	<u>1,995</u>	<u>9,099</u>	<u>8,009</u>	<u>54,090</u>
<b>Total Available</b>	<b>254,729</b>	<b>91,932</b>	<b>1,995</b>	<b>9,099</b>	<b>8,009</b>	<b>54,090</b>

**Fund Balance Summary**  
**Estimated FY13-14 and Budgeted FY14-15**  
**Reserve Funds**

	<i>EDC 1/2 Cent Sales Tax Debt Reserve</i>	<i>Water &amp; Wastewater Debt &amp; Emergency Reserve</i>	<i>Water &amp; Wastewater Rate Stabilization Reserve</i>	<i>Texas Star Sports Complex Reserve</i>	<i>Texas Star Golf Course Reserve</i>
<b>Beginning Balance, FY14</b> (per audit, FYE 2013)	<b>\$911,535</b>	<b>\$805,072</b>	<b>\$2,154,064</b>	<b>\$905,704</b>	<b>\$1,843,722</b>
FY14 Estimated Revenues	<u>6,500</u>	<u>136</u>	<u>229,269</u>	<u>101,851</u>	<u>331,352</u>
Total Available:	918,035	805,208	2,383,333	1,007,555	2,175,074
FY14 Estimated Expenses	(6,500)	0	(520,575)	0	(394,866)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,025,000)</u>
Total Projected Expenses:	<u>(6,500)</u>	<u>0</u>	<u>(520,575)</u>	<u>0</u>	<u>(1,419,866)</u>
<b>Estimated Ending Balance FY14</b>	<b>911,535</b>	<b>805,208</b>	<b>1,862,758</b>	<b>1,007,555</b>	<b>755,208</b>
FY15 Budgeted Revenues	<u>9,220</u>	<u>289,452</u>	<u>5,000</u>	<u>101,900</u>	<u>230,587</u>
Total Available:	920,755	1,094,660	1,867,758	1,109,455	985,795
FY15 Budgeted Expenses	(9,220)	0	(497,178)	0	(100,000)
Capital Carryover	0	0	0	0	0
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(9,220)</u>	<u>0</u>	<u>(497,178)</u>	<u>0</u>	<u>(100,000)</u>
<b>Projected Ending Balance, FY15</b>	<b>911,535</b>	<b>1,094,660</b>	<b>1,370,580</b>	<b>1,109,455</b>	<b>885,795</b>
<b>Less: Designated Reserve</b>	<b><u>(906,803)</u></b>	<b><u>(1,091,190)</u></b>	<b><u>0</u></b>	<b><u>(161,300)</u></b>	<b><u>(526,765)</u></b>
<b>Adjusted Ending Balance</b>	<b>4,732</b>	<b>3,470</b>	<b>1,370,580</b>	<b>948,155</b>	<b>359,030</b>

**Recommended Reserve Levels per Fiscal Policy:**

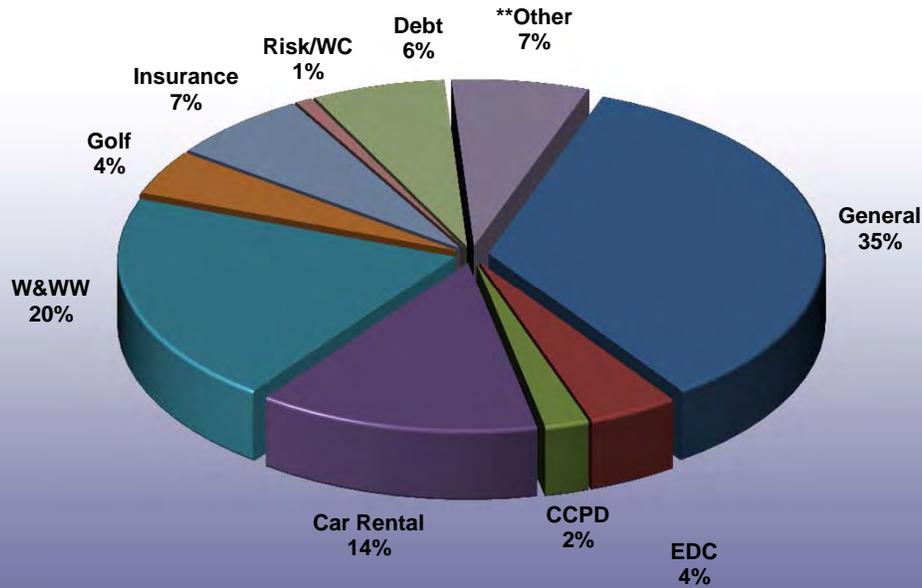
	<u>0</u>	<u>0</u>	<u>0</u>	<u>323,111</u>	<u>915,743</u>
Available for Supplemental:	0	289,452	(492,178)	101,900	130,587
Available for Capital:	<u>4,732</u>	<u>(285,982)</u>	<u>1,862,758</u>	<u>523,144</u>	<u>(687,300)</u>
<b>Total Available</b>	<b>4,732</b>	<b>3,470</b>	<b>1,370,580</b>	<b>625,044</b>	<b>(556,713)</b>

**City of Euless Operating Funds**  
**Consolidated Statement of Budgeted Revenues & Expenditures**  
**FY2013-2014 Annual Revised Budget, FY2013-2014 Estimated, and FY2014-2015 Proposed Annual Budget**

	FY 2013-14 Revised Budget	FY 2013-14 Estimated	FY 2014-15 Proposed	FY15 Proposed to FY14 Budget	
				Increase/(Decrease) \$ Diff.	% Diff.
<b>OPERATING FUNDS:</b>					
<b>Operating Revenues</b>					
Property Tax	13,234,765	13,365,813	14,201,669	966,904	7.31%
General Sales Tax	16,296,967	17,026,161	17,679,843	1,382,876	8.49%
Selective Sales Tax	13,800,816	14,187,582	14,252,560	451,744	3.27%
Gross Receipts Tax	4,226,298	4,475,159	4,296,974	70,676	1.67%
Penalties	344,000	344,132	339,200	(4,800)	(1.40%)
Licenses & Permits	848,585	937,295	810,200	(38,385)	(4.52%)
Intergovernmental Revenue	468,783	476,590	458,650	(10,133)	(2.16%)
Charges For Service	27,680,930	26,973,156	29,287,680	1,606,750	5.80%
Fines & Court Costs	3,492,957	3,857,327	3,611,893	118,936	3.41%
Interest/Rent/Misc	1,387,439	1,435,674	1,101,483	(285,956)	(20.61%)
Insurance/Risk Contributions	6,358,538	6,358,538	6,920,066	561,528	8.83%
	<b>88,140,078</b>	<b>89,437,427</b>	<b>92,960,218</b>	<b>4,820,140</b>	<b>5.47%</b>
<b>Transfers For</b>					
Capital/Reserves	-	-	-	-	0.00%
Operating/Debt	9,586,034	9,925,976	10,104,747	518,713	5.41%
	<b>9,586,034</b>	<b>9,925,976</b>	<b>10,104,747</b>	<b>518,713</b>	<b>5.41%</b>
<b>Operating Revenues</b>	<b>97,726,112</b>	<b>99,363,403</b>	<b>103,064,965</b>	<b>5,338,853</b>	<b>5.46%</b>
<b>Other Sources</b>					
Bond Proceeds	-	-	-	-	0.00%
<b>Total Operating Revenues &amp; Other Sources</b>	<b>97,726,112</b>	<b>99,363,403</b>	<b>103,064,965</b>	<b>5,338,853</b>	<b>5.46%</b>
<b>Operating Expenses</b>					
Salaries	27,509,798	27,563,333	29,022,318	1,512,520	5.50%
Benefits	11,208,204	10,919,829	12,067,759	859,555	7.67%
Prof/Tech/Contract Services	3,534,404	3,583,571	3,811,674	277,270	7.84%
Water Purchase/Utility	12,860,545	12,319,992	12,959,978	99,433	0.77%
Maintenance	1,753,941	1,756,045	1,879,621	125,680	7.17%
Other Purch Svcs/Contingency	1,019,318	916,238	919,506	(99,812)	(9.79%)
Insurance	5,739,269	5,741,408	6,671,475	932,206	16.24%
G&A-Other	296,451	329,579	362,430	65,979	22.26%
Rebates/Incentives	10,767,494	11,191,811	11,334,662	567,168	5.27%
Supplies	3,127,913	3,143,683	3,426,361	298,448	9.54%
Capital Expenses	7,257,775	4,690,173	9,319,835	2,062,060	28.41%
Debt	7,928,771	7,928,771	6,838,256	(1,090,515)	(13.75%)
<b>Total Operating Expenses</b>	<b>93,003,883</b>	<b>90,084,433</b>	<b>98,613,875</b>	<b>5,609,992</b>	<b>6.03%</b>
<b>Transfers</b>					
Operating/Debt	8,317,089	8,336,065	9,256,611	939,522	11.30%
Capital/Reserves	1,964,786	1,964,786	3,740,467	1,775,681	90.38%
	<b>10,281,875</b>	<b>10,300,851</b>	<b>12,997,078</b>	<b>2,715,203</b>	<b>26.41%</b>
<b>Operating Expenses</b>	<b>103,285,758</b>	<b>100,385,284</b>	<b>111,610,953</b>	<b>8,325,195</b>	<b>8.06%</b>
<b>Other Uses</b>					
Payment For Refunded Bonds	-	-	-	-	0.00%
<b>Total Operating Expenses &amp; Other Uses</b>	<b>103,285,758</b>	<b>100,385,284</b>	<b>111,610,953</b>	<b>8,325,195</b>	<b>8.06%</b>
<b>Operating Excess/(Shortage)</b>	<b>(5,559,646)</b>	<b>(1,021,881)</b>	<b>(8,545,988)</b>		

# Where Does The Money Come From?

**FY14-15**



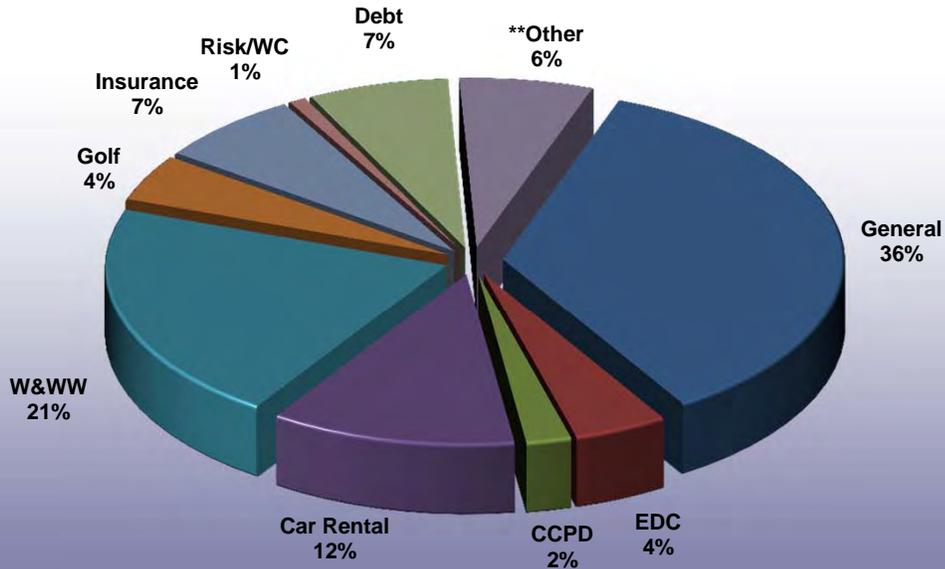
**Budgeted FY13-14**

**Proposed FY14-15**

Fund	Revenue	Use of Reserves	Revenue	Use of Reserves
General	\$ 33,901,762	\$ 2,587,894	\$ 35,741,295	\$ 2,871,610
Hotel/Motel	\$ 305,120	\$ 55,398	\$ 315,050	\$ 68,398
Juvenile Case	\$ 87,500	\$ -	\$ 115,030	\$ -
EDC ½¢ Sales Tax	\$ 4,100,532	\$ 889,809	\$ 4,444,038	\$ 1,058,381
CCPD ¼¢ Sales Tax	\$ 1,969,802	\$ 261,606	\$ 2,183,294	\$ 185,705
Police Seized Assets Fund	\$ -	\$ 1,717,837	\$ -	\$ 309,228
Police Drug Fund	\$ 1,000	\$ -	\$ 1,000	\$ -
Public Safety Special Revenue	\$ 148,927	\$ -	\$ 146,439	\$ -
Car Rental	\$ 13,462,751	\$ 1,365,811	\$ 13,879,560	\$ 5,337,787
Glade Parks PID	\$ 718,012	\$ -	\$ 93,263	\$ -
Glade Parks TIRZ	\$ 116,442	\$ -	\$ 392,265	\$ -
Cable PEG Fund	\$ 60,000	\$ -	\$ 120,000	\$ 50,000
Water & Wastewater	\$ 20,820,949	\$ 456,654	\$ 21,036,472	\$ 837,385
Service Center	\$ 1,173,610	\$ 14,900	\$ 1,192,805	\$ 10,500
Drainage Utility	\$ 709,500	\$ 25,000	\$ 714,520	\$ 125,000
Recreation Classes	\$ 442,732	\$ 179,338	\$ 474,030	\$ 107,000
Arbor Daze	\$ 60,000	\$ -	\$ 80,010	\$ -
Texas Star Golf Course (TSGC)	\$ 3,826,012	\$ -	\$ 4,465,069	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,508,580	\$ -	\$ 1,572,580	\$ -
Equip. Replacement	\$ 1,120,576	\$ 416,724	\$ 1,728,117	\$ -
Insurance	\$ 6,006,016	\$ 100,000	\$ 6,915,989	\$ 100,000
Risk/WC	\$ 813,722	\$ 300,910	\$ 816,277	\$ 175,000
G.O. Debt	\$ 3,429,336	\$ 123,451	\$ 3,641,291	\$ 94,674
Star Center Debt	\$ 713,265	\$ 650	\$ 710,365	\$ -
EDC Debt	\$ 904,615	\$ -	\$ 907,103	\$ -
Water & Wastewater Debt	\$ 528,701	\$ -	\$ 607,654	\$ -
TSSC Debt	\$ 163,900	\$ -	\$ 159,400	\$ -
TSGC Debt	\$ 610,250	\$ -	\$ 612,049	\$ -
<b>TOTAL</b>	<b>\$ 97,703,612</b>	<b>\$ 8,495,982</b>	<b>\$ 103,064,965</b>	<b>\$ 11,330,668</b>

# Where Does The Money Go?

**FY14-15**



**Budgeted FY13-14**

**Proposed FY14-15**

Fund	Budgeted FY13-14		Proposed FY14-15	
	Operating Expenses	Capital Expenses	Operating Expenses	Capital Expenses
General	\$ 33,851,706	\$ 2,587,894	\$ 35,724,258	\$ 2,871,610
Hotel/Motel	\$ 304,165	\$ 55,398	\$ 304,407	\$ 68,398
Juvenile Case	\$ 81,780	\$ -	\$ 84,927	\$ -
EDC ½¢ Sales Tax	\$ 4,048,832	\$ 889,809	\$ 4,437,184	\$ 1,058,381
CCPD ¼¢ Sales Tax	\$ 1,958,433	\$ 261,606	\$ 2,137,629	\$ 185,705
Police Seized Assets Fund	\$ 271,234	\$ 1,446,603	\$ 249,228	\$ 60,000
Police Drug Fund	\$ 1,000	\$ -	\$ 1,000	\$ -
Public Safety Special Revenue	\$ 148,927	\$ -	\$ 145,212	\$ -
Car Rental	\$ 11,377,081	\$ 1,365,811	\$ 11,656,276	\$ 5,337,787
Glade Parks PID	\$ 124,802	\$ -	\$ 31,381	\$ -
Glade Parks TIRZ	\$ 116,442	\$ -	\$ 392,265	\$ -
Cable PEG Fund	\$ 60,000	\$ -	\$ 120,000	\$ 50,000
Water & Wastewater	\$ 20,752,835	\$ 456,654	\$ 21,006,135	\$ 837,385
Service Center	\$ 1,173,610	\$ 14,900	\$ 1,192,805	\$ 10,500
Drainage Utility	\$ 701,440	\$ 25,000	\$ 713,262	\$ 125,000
Recreation Classes	\$ 437,732	\$ 179,338	\$ 464,305	\$ 107,000
Arbor Daze	\$ 55,000	\$ -	\$ 79,500	\$ -
Texas Star Golf Course (TSGC)	\$ 3,826,012	\$ -	\$ 4,456,616	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,480,613	\$ -	\$ 1,572,475	\$ -
Equip. Replacement	\$ 1,537,300	\$ -	\$ 1,407,340	\$ -
Insurance	\$ 5,996,239	\$ 100,000	\$ 6,905,744	\$ 100,000
Risk/WC	\$ 804,421	\$ 300,910	\$ 809,702	\$ 175,000
G.O. Debt	\$ 3,552,787	\$ -	\$ 3,735,965	\$ -
Star Center Debt	\$ 713,915	\$ -	\$ 710,365	\$ -
EDC Debt	\$ 904,615	\$ -	\$ 907,103	\$ -
Water & Wastewater Debt	\$ 528,701	\$ -	\$ 607,654	\$ -
TSSC Debt	\$ 163,900	\$ -	\$ 159,400	\$ -
TSGC Debt	\$ 610,250	\$ -	\$ 612,049	\$ -
<b>TOTAL</b>	<b>\$ 95,583,772</b>	<b>\$ 7,683,923</b>	<b>\$ 100,624,187</b>	<b>\$ 10,986,766</b>

# General Fund Revenues

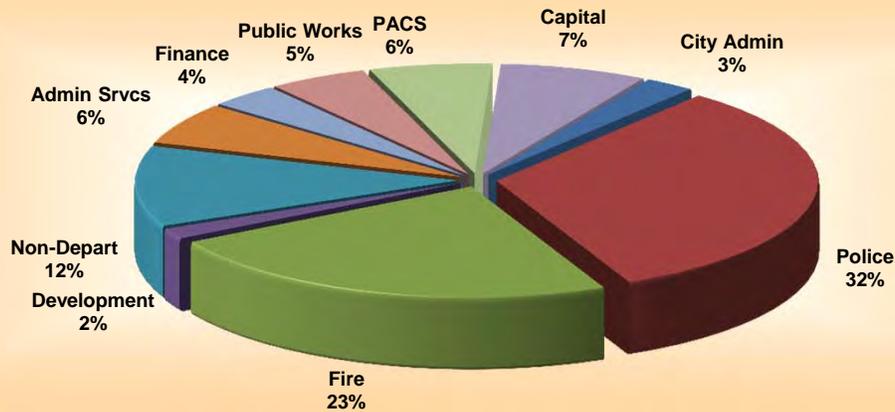
FY14-15



General Fund Revenues	Actual	Budget	Estimated	Proposed	FY14 Budget to	
	FY 13	FY 14	FY 14	FY 15	\$ Diff	FY15 Proposed % Diff.
Property Taxes	\$ 9,557,360	\$ 10,107,677	\$ 10,107,677	\$ 10,799,160	\$ 691,483	7%
Prior Year Property Taxes	\$ 97,736	\$ 48,411	\$ 48,411	\$ 40,000	\$ (8,411)	(17%)
Penalties & Interest	\$ 85,414	\$ 55,000	\$ 65,000	\$ 60,000	\$ 5,000	9%
Sales Tax	\$ 8,075,443	\$ 8,181,813	\$ 8,496,901	\$ 8,821,633	\$ 639,820	8%
Additional Sales Tax	\$ 2,021,203	\$ 2,046,366	\$ 2,133,095	\$ 2,217,009	\$ 170,643	8%
Mixed Drink Tax	\$ 60,823	\$ 55,000	\$ 65,000	\$ 73,000	\$ 18,000	33%
Electric Franchise	\$ 1,609,056	\$ 1,643,000	\$ 1,712,621	\$ 1,625,000	\$ (18,000)	(1%)
Gas Franchise	\$ 306,295	\$ 276,500	\$ 415,635	\$ 325,000	\$ 48,500	18%
Telephone Franchise	\$ 346,864	\$ 329,000	\$ 338,093	\$ 317,950	\$ (11,050)	(3%)
Sanitation Service	\$ 203,770	\$ 212,000	\$ 196,200	\$ 196,200	\$ (15,800)	(7%)
Recycling Franchise Fee	\$ 15,013	\$ 14,750	\$ 16,000	\$ 16,000	\$ 1,250	8%
Cable Franchise Fee	\$ 645,301	\$ 650,000	\$ 657,462	\$ 645,000	\$ (5,000)	(1%)
W&WW Franchise Tax	\$ 951,400	\$ 1,041,048	\$ 1,019,148	\$ 1,051,824	\$ 10,776	1%
Other Permits	\$ 19,658	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0%
Health Permits	\$ 77,635	\$ 81,620	\$ 80,510	\$ 80,000	\$ (1,620)	(2%)
Fire Permits	\$ 54,905	\$ 46,500	\$ 43,000	\$ 43,000	\$ (3,500)	(8%)
Contractor Regulatory License	\$ 60,000	\$ 64,000	\$ 58,000	\$ 60,000	\$ (4,000)	(6%)
Minimum Housing	\$ 225,456	\$ 211,820	\$ 215,000	\$ 200,000	\$ (11,820)	(6%)
Misc. Permits and Fees	\$ 55,907	\$ 51,090	\$ 53,385	\$ 47,800	\$ (3,290)	(6%)
Building Permits	\$ 692,787	\$ 610,000	\$ 713,000	\$ 590,000	\$ (20,000)	(3%)
Swimming Pools/Concessions	\$ 241,812	\$ 145,000	\$ 228,600	\$ 223,600	\$ 78,600	54%
Auto Theft Task Force Grant	\$ 87,267	\$ 86,275	\$ 89,428	\$ 87,000	\$ 725	1%
School Resource Officers	\$ 284,356	\$ 290,050	\$ 290,050	\$ 301,650	\$ 11,600	4%
Municipal Court	\$ 3,282,522	\$ 3,150,445	\$ 3,497,315	\$ 3,368,630	\$ 218,185	7%
Library Fees	\$ 55,534	\$ 55,800	\$ 53,400	\$ 54,400	\$ (1,400)	(3%)
Ambulance Fees	\$ 910,275	\$ 805,000	\$ 925,000	\$ 910,000	\$ 105,000	13%
Alarm Revenue	\$ 127,700	\$ 131,000	\$ 125,000	\$ 125,000	\$ (6,000)	(5%)
Jail Revenue	\$ 370,425	\$ 350,000	\$ 332,000	\$ 290,000	\$ (60,000)	(17%)
Interest Income	\$ 40,710	\$ 61,725	\$ 29,229	\$ 30,000	\$ (31,725)	(51%)
Miscellaneous	\$ 186,275	\$ 97,400	\$ 77,019	\$ 51,650	\$ (45,750)	(47%)
Tower Lease	\$ 393,440	\$ 400,000	\$ 395,000	\$ 430,458	\$ 30,458	8%
Betterment/Contributions	\$ 15,770	\$ 16,000	\$ 15,000	\$ 15,000	\$ (1,000)	(6%)
Transfers	\$ 2,420,190	\$ 2,569,472	\$ 2,592,643	\$ 2,627,331	\$ 57,859	2%
<b>TOTAL REVENUES</b>	<b>\$ 33,578,303</b>	<b>\$ 33,901,762</b>	<b>\$ 35,101,822</b>	<b>\$ 35,741,295</b>	<b>\$ 1,839,533</b>	<b>5%</b>
Use of Reserves	\$ -	\$ 2,587,894	\$ 1,495,558	\$ 2,871,610	\$ 283,716	11%
<b>TOTAL RESOURCES</b>	<b>\$ 33,578,303</b>	<b>\$ 36,489,656</b>	<b>\$ 36,597,380</b>	<b>\$ 38,612,905</b>	<b>\$ 2,123,249</b>	<b>6%</b>

# General Fund Expenditures

FY14-15



General Fund Expenditures	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed \$ Diff	% Diff.
City Council	\$ 20,047	\$ 38,875	\$ 38,875	\$ 40,875	\$ 2,000	5%
City Administration	\$ 488,310	\$ 505,129	\$ 505,129	\$ 552,755	\$ 47,626	9%
City Secretary	\$ 318,855	\$ 342,836	\$ 342,836	\$ 352,477	\$ 9,641	3%
Communications/Marketing	\$ 10,142	\$ 12,773	\$ 12,773	\$ 23,475	\$ 10,702	84%
<b>Total - City Administration</b>	<b>\$ 837,354</b>	<b>\$ 899,613</b>	<b>\$ 899,613</b>	<b>\$ 969,582</b>	<b>\$ 69,969</b>	<b>8%</b>
Finance/Budget	\$ 220,654	\$ 216,371	\$ 216,371	\$ 232,304	\$ 15,933	7%
Municipal Court	\$ 662,037	\$ 685,662	\$ 685,662	\$ 712,871	\$ 27,209	4%
Accounting	\$ 208,091	\$ 308,691	\$ 308,691	\$ 321,144	\$ 12,453	4%
Purchasing	\$ 78,316	\$ 86,261	\$ 86,261	\$ 91,643	\$ 5,382	6%
<b>Total - Finance</b>	<b>\$ 1,169,099</b>	<b>\$ 1,296,985</b>	<b>\$ 1,296,985</b>	<b>\$ 1,357,962</b>	<b>\$ 60,977</b>	<b>5%</b>
Emergency Management	\$ 17,942	\$ 39,855	\$ 39,855	\$ 50,775	\$ 10,920	27%
Police Code Compliance	\$ 1,382,205	\$ 1,400,058	\$ 1,400,058	\$ 1,581,518	\$ 181,460	13%
Police Administration	\$ 663,406	\$ 680,580	\$ 680,580	\$ 819,734	\$ 139,154	20%
Police Patrol	\$ 4,526,746	\$ 4,865,437	\$ 4,865,437	\$ 4,881,511	\$ 16,074	0%
Police CID	\$ 1,671,152	\$ 1,740,213	\$ 1,740,213	\$ 1,621,319	\$ (118,894)	(7%)
Police Service	\$ 1,890,796	\$ 1,972,926	\$ 1,972,926	\$ 2,023,770	\$ 50,844	3%
Police Detention	\$ 1,378,869	\$ 1,497,756	\$ 1,497,756	\$ 1,537,385	\$ 39,629	3%
<b>Total-Police</b>	<b>\$ 11,531,116</b>	<b>\$ 12,196,825</b>	<b>\$ 12,196,825</b>	<b>\$ 12,516,012</b>	<b>\$ 319,187</b>	<b>3%</b>
Fire Marshal/Education	\$ 525,341	\$ 550,865	\$ 550,865	\$ 570,860	\$ 19,995	4%
Fire Administration	\$ 322,378	\$ 484,049	\$ 484,049	\$ 498,143	\$ 14,094	3%
EMS/Suppression	\$ 7,397,467	\$ 7,554,724	\$ 7,554,724	\$ 7,952,330	\$ 397,606	5%
<b>Total-Fire</b>	<b>\$ 8,245,186</b>	<b>\$ 8,589,638</b>	<b>\$ 8,589,638</b>	<b>\$ 9,021,333</b>	<b>\$ 431,695</b>	<b>5%</b>
Information Services	\$ 294,106	\$ 331,637	\$ 331,637	\$ 343,371	\$ 11,734	4%
Personnel	\$ 340,754	\$ 381,354	\$ 381,354	\$ 408,432	\$ 27,078	7%
Facility Maintenance	\$ 774,963	\$ 865,815	\$ 865,815	\$ 907,210	\$ 41,395	5%
Library	\$ 647,959	\$ 673,759	\$ 673,759	\$ 709,266	\$ 35,507	5%
<b>Total - Administrative Services</b>	<b>\$ 2,057,781</b>	<b>\$ 2,252,565</b>	<b>\$ 2,252,565</b>	<b>\$ 2,368,279</b>	<b>\$ 115,714</b>	<b>5%</b>
Planning & Development	\$ 246,574	\$ 278,616	\$ 278,616	\$ 291,732	\$ 13,116	5%
Inspection Services	\$ 313,287	\$ 332,125	\$ 332,125	\$ 327,359	\$ (4,766)	(1%)
<b>Total-Development</b>	<b>\$ 559,861</b>	<b>\$ 610,741</b>	<b>\$ 610,741</b>	<b>\$ 619,091</b>	<b>\$ 8,350</b>	<b>1%</b>
Recreation	\$ 613,096	\$ 621,446	\$ 621,446	\$ 656,474	\$ 35,028	6%
Parks	\$ 1,289,101	\$ 1,308,364	\$ 1,308,364	\$ 1,301,269	\$ (7,095)	(1%)
Swimming Pools	\$ 217,926	\$ 132,500	\$ 132,500	\$ 132,500	\$ -	0%
Senior Center	\$ 193,533	\$ 227,089	\$ 227,089	\$ 232,147	\$ 5,058	2%
Recreation Admin.	\$ 79,843	\$ 75,735	\$ 75,735	\$ 68,386	\$ (7,349)	(10%)
<b>Total-Parks &amp; Comm Srvcs</b>	<b>\$ 2,393,499</b>	<b>\$ 2,365,134</b>	<b>\$ 2,365,134</b>	<b>\$ 2,390,776</b>	<b>\$ 25,642</b>	<b>1%</b>
Street Maintenance	\$ 1,144,223	\$ 1,291,724	\$ 1,291,724	\$ 1,538,892	\$ 247,168	19%
Animal Control	\$ 271,255	\$ 269,741	\$ 269,741	\$ 296,945	\$ 27,204	10%
City Engineer	\$ 47,084	\$ 85,008	\$ 85,008	\$ 85,871	\$ 863	1%
<b>Total - Public Works</b>	<b>\$ 1,462,562</b>	<b>\$ 1,646,473</b>	<b>\$ 1,646,473</b>	<b>\$ 1,921,708</b>	<b>\$ 275,235</b>	<b>17%</b>
Legal Services	\$ 104,642	\$ 105,000	\$ 105,000	\$ 130,000	\$ 25,000	24%
Non-Departmental	\$ 3,548,641	\$ 3,866,732	\$ 4,018,860	\$ 4,400,515	\$ 533,783	14%
Betterment	\$ 16,225	\$ 22,000	\$ 22,000	\$ 29,000	\$ 7,000	32%
<b>Total - Non-Depart.</b>	<b>\$ 3,669,508</b>	<b>\$ 3,993,732</b>	<b>\$ 4,145,860</b>	<b>\$ 4,559,515</b>	<b>\$ 565,783</b>	<b>14%</b>
<b>Total Operating Expenses</b>	<b>\$ 31,925,967</b>	<b>\$ 33,851,706</b>	<b>\$ 34,003,834</b>	<b>\$ 35,724,258</b>	<b>\$ 1,872,552</b>	<b>6%</b>
Capital Expenses	\$ 1,073,397	\$ 2,587,894	\$ 1,495,558	\$ 2,871,610	\$ 283,716	11%
<b>Total Expenses</b>	<b>\$ 32,999,364</b>	<b>\$ 36,439,600</b>	<b>\$ 35,499,392</b>	<b>\$ 38,595,868</b>	<b>\$ 2,156,268</b>	<b>6%</b>

<b>TAX RATE SCENARIOS</b>				
<b>As Computed from July 2014 Certified Tax Roll</b>				
	Fiscal Year 2013-14	Fiscal Year 2014-15		
		Revenue at Effective Tax Rate	Revenue at Proposed Rate	Revenue at Rollback Rate
<i>Total Tax Rate</i>	0.470000	0.451701	<b>0.467500</b>	0.480013
<i>Debt Tax Rate</i>	0.109381	0.102995	<b>0.102995</b>	0.102995
<i>M &amp; O Tax Rate</i>	0.360619	0.348706	<b>0.364505</b>	0.377018
<i>Assessed Valuation (a)</i>	\$2,858,755,649	\$3,050,289,663	<b>\$3,050,289,663</b>	\$3,050,289,663
<i>Adj. Net Taxable Value Assessed (b)</i>	\$2,845,552,006	\$3,005,981,468	<b>\$3,005,981,468</b>	\$3,005,981,468
<i>TIF Increment Value (c)</i>	\$13,203,644	\$44,308,195	<b>\$44,308,195</b>	\$44,308,195
<i>Total Debt</i>	\$4,265,703	\$4,260,328	<b>\$4,260,328</b>	\$4,260,328
<i>Debt Paid by other Sources</i>	(\$1,302,602)	(\$1,298,621)	<b>(\$1,298,621)</b>	(\$1,298,621)
<i>Taxable Debt Service</i>	\$2,963,101	\$2,961,707	<b>\$2,961,707</b>	\$2,961,707
<i>Debt Revenue</i>	\$2,948,975	\$2,972,233	<b>\$2,972,233</b>	\$2,972,233
<i>Prior Year Debt Revenue</i>	\$3,013,195	\$2,948,975	<b>\$2,948,975</b>	\$2,948,975
<b><i>Increase (Decrease) in Debt Revenue</i></b>	<b>(\$64,220)</b>	\$23,258	<b>\$23,258</b>	\$23,258
<i>M&amp;O Revenue - General Fund</i>	\$10,107,677	\$10,331,084	<b>\$10,799,160</b>	\$11,169,882
<i>Prior Year M&amp;O Revenue</i>	\$9,661,156	\$10,107,677	<b>\$10,107,677</b>	\$10,107,677
<b><i>Increase (Decrease) in M&amp;O Revenue</i></b>	\$446,521	\$223,407	<b>\$691,483</b>	\$1,062,204
<b><i>Total Increase in Tax Revenue</i></b>	\$382,301	\$246,665	<b>\$714,740</b>	\$1,085,462

NOTES:

(a) Assessed Valuation is the Net Taxable Value from T.A.D. plus minimum value of ARB and estimate of incomplete property.

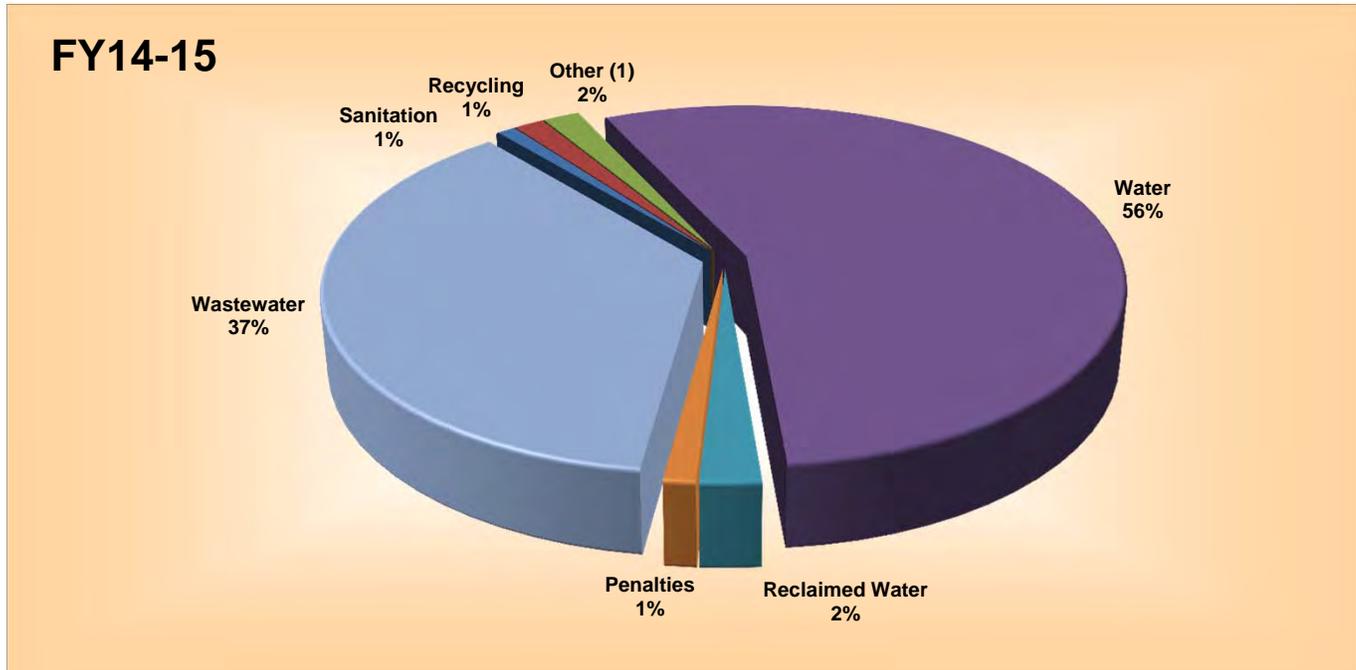
(b) Adj. Net Taxable Value Assessed = Assessed Value less 75% of TIF increment (\$59,077,593 @ 75% = \$44,308,195).

(c) TIF = Tax Increment Finance zone increment value increase contracted at 75% (\$59,077,593 @ 75% = \$44,308,195).

Note: Under these circumstances each penny of tax equals approximately \$296,269 (\$3,005,981,663\*.01\*.985/100 = \$296,089).

M&O = Maintenance and Operations

# Water & Wastewater Revenues



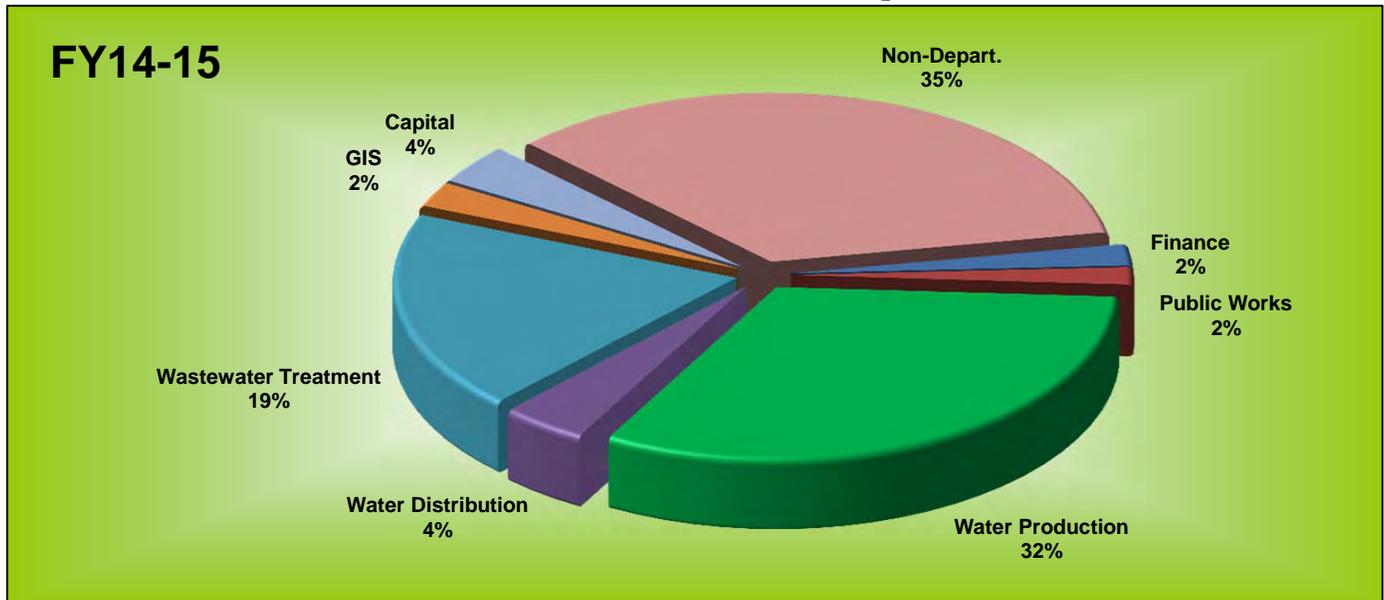
The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Eules for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated in the table below.

Water & Wastewater Revenues	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed \$ Diff	% Diff.
Interest Income <sup>(1)</sup>	\$ 15,810	\$ 30,000	\$ 10,217	\$ 12,000	\$ (18,000)	(60%)
Sanitation	\$ 191,782	\$ 190,000	\$ 190,000	\$ 190,000	\$ -	0%
Water Service	\$ 11,047,759	\$ 12,016,997	\$ 11,111,181	\$ 11,691,856	\$ (325,141)	(3%)
Wastewater Service	\$ 6,606,665	\$ 7,483,295	\$ 7,339,947	\$ 7,735,966	\$ 252,671	3%
Reclaimed Water Service	\$ 163,739	\$ 194,657	\$ 165,027	\$ 473,650	\$ 278,993	143%
New Meters <sup>(1)</sup>	\$ 21,718	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0%
Reconnect Fees <sup>(1)</sup>	\$ 228,420	\$ 220,000	\$ 220,000	\$ 220,000	\$ -	0%
Inspection Fees <sup>(1)</sup>	\$ 121,489	\$ 65,000	\$ 150,000	\$ 65,000	\$ -	0%
Miscellaneous <sup>(1)</sup>	\$ 123,330	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0%
Penalties	\$ 244,194	\$ 260,000	\$ 250,000	\$ 250,000	\$ (10,000)	(4%)
Initiations/Transfer Fees <sup>(1)</sup>	\$ 28,080	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	0%
Recycling Fees	\$ 287,972	\$ 275,000	\$ 312,000	\$ 312,000	\$ 37,000	13%
Use of Rate Stabilization	\$ 120,742	\$ 274,107	\$ 520,575	\$ 289,751	\$ 15,644	6%
Rate Stabilization Rebate	\$ (120,742)	\$ (274,107)	\$ (220,575)	\$ (289,751)	\$ (15,644)	6%
<b>TOTAL REVENUES</b>	<b>\$ 19,080,957</b>	<b>\$ 20,820,949</b>	<b>\$ 20,134,372</b>	<b>\$ 21,036,472</b>	<b>\$ 215,523</b>	<b>1%</b>
Use of Reserves	\$ 642,823	\$ 456,654	\$ 248,580	\$ 837,385	\$ 380,731	83%
<b>TOTAL RESOURCES</b>	<b>\$ 19,723,780</b>	<b>\$ 21,277,603</b>	<b>\$ 20,382,952</b>	<b>\$ 21,873,857</b>	<b>\$ 596,254</b>	<b>3%</b>

The above chart details revenues for the past, current, and upcoming fiscal years, as well as increases and decreases in service fee collections within the past year. The Water and Wastewater revenues are generated primarily from user charges for the variety of services provided to the citizens of Eules. Water Service revenues fluctuate seasonally and can be drastically affected by an extended period of drought or rainfall.

<sup>(1)</sup> Water & Wastewater Revenue line items are aggregated in graph under "Other"

# Water & Wastewater Expenditures



The graph above indicates the expenditure amounts disbursed to the individual departments within the Water and Wastewater Fund. These expenditures reflect the cost incurred by the City for the services provided to Euleess citizens.

Water & Wastewater Expenditures	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed \$ Diff	% Diff.
Water Office	\$ 472,368	\$ 426,802	\$ 425,151	\$ 442,066	\$ 15,264	4%
<b>Total-Finance</b>	<b>\$ 472,368</b>	<b>\$ 426,802</b>	<b>\$ 425,151</b>	<b>\$ 442,066</b>	<b>\$ 15,264</b>	<b>4%</b>
City Engineer	\$ 310,746	\$ 321,025	\$ 296,805	\$ 298,657	\$ (22,368)	(7%)
Water Production	\$ 6,413,108	\$ 7,248,269	\$ 6,611,185	\$ 7,036,183	\$ (212,086)	(3%)
Water Distribution	\$ 783,221	\$ 834,224	\$ 809,315	\$ 890,990	\$ 56,766	7%
Wastewater Treatment	\$ 2,984,977	\$ 3,999,168	\$ 4,000,468	\$ 4,122,728	\$ 123,560	3%
Meter Reading	\$ 57,069	\$ 59,740	\$ 59,740	\$ 62,131	\$ 2,391	4%
<b>Total-Public Works</b>	<b>\$ 10,549,121</b>	<b>\$ 12,462,426</b>	<b>\$ 11,777,513</b>	<b>\$ 12,410,689</b>	<b>\$ (51,737)</b>	<b>(0%)</b>
Recycling	\$ 67,900	\$ 41,300	\$ 41,300	\$ 41,300	\$ -	0%
GIS	\$ 476,263	\$ 518,567	\$ 519,685	\$ 524,584	\$ 6,017	1%
Legal Services	\$ 67,934	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Non-Departmental	\$ 6,862,189	\$ 7,228,740	\$ 7,283,905	\$ 7,512,496	\$ 283,756	4%
<b>Total-Non Departmental</b>	<b>\$ 7,474,286</b>	<b>\$ 7,863,607</b>	<b>\$ 7,919,890</b>	<b>\$ 8,153,380</b>	<b>\$ 289,773</b>	<b>4%</b>
<b>Total Operating Expenses</b>	<b>\$ 18,495,774</b>	<b>\$ 20,752,835</b>	<b>\$ 20,122,554</b>	<b>\$ 21,006,135</b>	<b>\$ 253,300</b>	<b>1%</b>
Capital Expenses	\$ 1,228,006	\$ 456,654	\$ 248,580	\$ 837,385	\$ 380,731	83%
<b>Total Expenses</b>	<b>\$ 19,723,780</b>	<b>\$ 21,209,489</b>	<b>\$ 20,371,134</b>	<b>\$ 21,843,520</b>	<b>\$ 634,031</b>	<b>3%</b>

The chart details the expenditures over the past, current, and upcoming fiscal years, as well as the increases and decreases in costs within the last two years. These expenditures account for the cost associated with the acquisition, operation and maintenance of a municipal water and wastewater utility system.



## WASTEWATER SERVICE RATES

<b>Current Rates:</b>	<b>Proposed Rates:</b>																								
<p><b>Residential Charges:</b></p> <p>Base Charge:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Within Corporate Limits</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 30%; text-align: right;">7.25</td> </tr> <tr> <td>Outside Corporate Limits</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">11.75</td> </tr> </table> <p><b>Volume Charge per 1,000 gallons (tgals)</b> (based on 90% of metered water up to 12,000 gallons)</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Within Corporate Limits</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 30%; text-align: right;">3.19</td> </tr> <tr> <td>Outside Corporate Limits</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">3.19</td> </tr> </table>	Within Corporate Limits	\$	7.25	Outside Corporate Limits	\$	11.75	Within Corporate Limits	\$	3.19	Outside Corporate Limits	\$	3.19	<p><b>Residential Base Charge:</b></p> <p>Base Charge:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Within Corporate Limits</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 30%; text-align: right;">7.75</td> </tr> <tr> <td>Outside Corporate Limits</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">12.25</td> </tr> </table> <p><b>Volume Charge per 1,000 gallons (tgals)</b> (based on 90% of metered water up to 12,000 gallons)</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Within Corporate Limits</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 30%; text-align: right;">3.33</td> </tr> <tr> <td>Outside Corporate Limits</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">3.33</td> </tr> </table>	Within Corporate Limits	\$	7.75	Outside Corporate Limits	\$	12.25	Within Corporate Limits	\$	3.33	Outside Corporate Limits	\$	3.33
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# All Other Enterprise Operating Funds

This chart presents revenues, operating and capital expenses, and use of reserves for all other enterprise operating funds presented within the City of Euless' Annual Operating Budget.

Enterprise Funds	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 1,155,536	\$ 1,173,610	\$ 1,199,998	\$ 1,192,805	\$ 19,195	2%
Operating Expenses	\$ 1,187,232	\$ 1,173,610	\$ 1,173,610	\$ 1,192,805	\$ 19,195	2%
Use of Reserves	\$ 31,697	\$ 14,900	\$ 14,900	\$ 10,500	\$ (4,400)	(30%)
Capital Expenses	\$ -	\$ 14,900	\$ 14,900	\$ 10,500	\$ (4,400)	(30%)
Drainage Utility System:						
Revenues	\$ 709,136	\$ 709,500	\$ 709,248	\$ 714,520	\$ 5,020	1%
Operating Expenses	\$ 584,659	\$ 701,440	\$ 701,440	\$ 713,262	\$ 11,822	2%
Use of Reserves	\$ 153,523	\$ 25,000	\$ 25,000	\$ 125,000	\$ 100,000	400%
Capital Expenses	\$ 278,000	\$ 25,000	\$ 25,000	\$ 125,000	\$ 100,000	400%
Recreation Classes:						
Revenues	\$ 447,104	\$ 442,732	\$ 499,237	\$ 474,030	\$ 31,298	7%
Operating Expenses	\$ 425,801	\$ 437,732	\$ 437,732	\$ 464,305	\$ 26,573	6%
Use of Reserves	\$ 51,697	\$ 179,338	\$ 179,338	\$ 107,000	\$ (72,338)	(40%)
Capital Expenses	\$ 73,000	\$ 179,338	\$ 179,338	\$ 107,000	\$ (72,338)	(40%)
Arbor Daze:						
Revenues	\$ 67,071	\$ 60,000	\$ 76,424	\$ 80,010	\$ 20,010	33%
Operating Expenses	\$ 66,885	\$ 55,000	\$ 81,757	\$ 79,500	\$ 24,500	45%
Use of Reserves	\$ -	\$ -	\$ 5,333	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course:						
Revenues	\$ 4,925,488	\$ 3,826,012	\$ 3,891,845	\$ 4,465,069	\$ 639,057	17%
Operating Expenses	\$ 4,658,936	\$ 3,826,012	\$ 3,794,077	\$ 4,456,616	\$ 630,604	16%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex						
Revenues	\$ 1,492,399	\$ 1,508,580	\$ 1,531,937	\$ 1,572,580	\$ 64,000	4%
Operating Expenses	\$ 1,571,611	\$ 1,480,613	\$ 1,519,950	\$ 1,572,475	\$ 91,862	6%
Use of Reserves	\$ 79,212	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing basis can be financed or recovered primarily through user charges.

The Service Center Fund is used to account for the maintenance of the City's motor vehicles.

The Drainage Fund is used to account for the acquisition, operation, and maintenance of the city's municipal drainage utility system.

The Recreation Class Fund is used to account for the operation of recreational programs, activities and special events offered to Euless citizens and other groups on a fee basis.

The Arbor Daze Fund is used to account for expenses related to the annual festival, funded by sponsorships and booth rentals.

The Texas Star Golf Course and Texas Star Sports Complex Funds are used to account for the operations and maintenance of these facilities which are supported primarily by user charges.

# Special Revenue Operating Funds

This chart presents revenues, operating and capital expenses, and use of reserves for all Special Revenue Funds presented within the City of Eules' Annual Operating Budget.

Special Revenue Funds	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed \$ Diff	% Diff.
<b>Hotel/Motel:</b>						
Revenues	\$ 329,487	\$ 305,120	\$ 327,052	\$ 315,050	\$ 9,930	3%
Operating Expenses	\$ 277,810	\$ 304,165	\$ 304,165	\$ 304,407	\$ 242	0%
Use of Reserves	\$ -	\$ 55,398	\$ 40,000	\$ 68,398	\$ 13,000	23%
Capital Expenses	\$ -	\$ 55,398	\$ 40,000	\$ 68,398	\$ 13,000	23%
<b>Juvenile Case:</b>						
Revenues	\$ 93,854	\$ 87,500	\$ 108,034	\$ 115,030	\$ 27,530	31%
Operating Expenses	\$ 67,521	\$ 81,780	\$ 81,780	\$ 84,927	\$ 3,147	4%
Use of Excess Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>EDC ½¢ Sales Tax:</b>						
Revenues	\$ 4,052,534	\$ 4,100,532	\$ 4,268,998	\$ 4,444,038	\$ 343,506	8%
Operating Expenses	\$ 3,776,331	\$ 4,048,832	\$ 4,084,510	\$ 4,437,184	\$ 388,352	10%
Use of Reserves	\$ -	\$ 889,809	\$ 258,968	\$ 1,058,381	\$ 168,572	19%
Capital Expenses	\$ 11,637	\$ 889,809	\$ 258,968	\$ 1,058,381	\$ 168,572	19%
<b>CCPD ¼¢ Sales Tax:</b>						
Revenues	\$ 1,997,417	\$ 1,969,802	\$ 2,119,743	\$ 2,183,294	\$ 213,492	11%
Operating Expenses	\$ 1,820,396	\$ 1,958,433	\$ 1,958,433	\$ 2,137,629	\$ 179,196	9%
Use of Reserves	\$ -	\$ 261,606	\$ 261,606	\$ 185,705	\$ (75,901)	(29%)
Capital Expenses	\$ 70,428	\$ 261,606	\$ 261,606	\$ 185,705	\$ (75,901)	(29%)
<b>Police Seized Assets Fund:</b>						
Revenues	\$ 2,443,138	\$ -	\$ 422	\$ -	\$ -	0%
Operating Expenses	\$ 14,580	\$ 271,234	\$ 271,234	\$ 249,228	\$ (22,006)	(8%)
Use of Reserves	\$ -	\$ 1,717,837	\$ 1,717,837	\$ 309,228	\$ (1,408,609)	(82%)
Capital Expenses	\$ -	\$ 1,446,603	\$ 1,446,603	\$ 60,000	\$ (1,386,603)	(96%)
<b>Police Drug Fund</b>						
Revenues	\$ 26,848	\$ 1,000	\$ 4,695	\$ 1,000	\$ -	0%
Operating Expenses	\$ 53,647	\$ 1,000	\$ 5,507	\$ 1,000	\$ -	0%
Use of Reserves	\$ 26,799	\$ -	\$ 812	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Public Safety Special Revenue</b>						
Revenues	\$ 199,831	\$ 148,927	\$ 171,427	\$ 146,439	\$ (2,488)	(2%)
Operating Expenses	\$ 171,742	\$ 148,927	\$ 171,427	\$ 145,212	\$ (3,715)	(2%)
Use of Reserves	\$ 1,891	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ 29,980	\$ -	\$ -	\$ -	\$ -	0%
<b>Car Rental Tax:</b>						
Revenues	\$ 13,610,286	\$ 13,462,751	\$ 13,809,792	\$ 13,879,560	\$ 416,809	3%
Operating Expenses	\$ 12,209,568	\$ 11,377,081	\$ 11,553,010	\$ 11,656,276	\$ 279,195	2%
Use of Reserves	\$ -	\$ 1,365,811	\$ 805,491	\$ 5,337,787	\$ 3,971,976	291%
Capital Expenses	\$ 439,257	\$ 1,365,811	\$ 805,491	\$ 5,337,787	\$ 3,971,976	291%
<b>Glade Parks PID</b>						
Revenues	\$ 126,860	\$ 718,012	\$ 718,012	\$ 93,263	\$ (624,749)	(87%)
Operating Expenses	\$ 230,625	\$ 124,802	\$ 117,335	\$ 31,381	\$ (93,421)	(75%)
Use of Reserves	\$ 103,765	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Glade Parks TIRZ</b>						
Revenues	\$ 9,369	\$ 116,442	\$ 123,117	\$ 392,265	\$ 275,823	237%
Operating Expenses	\$ 9,369	\$ 116,442	\$ 120,930	\$ 392,265	\$ 275,823	237%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Cable PEG Fund:</b>						
Revenues	\$ 131,864	\$ 60,000	\$ 120,000	\$ 120,000	\$ 60,000	100%
Operating Expenses	\$ -	\$ 60,000	\$ 60,000	\$ 120,000	\$ 60,000	100%
Use of Reserves	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	0%

**Special Revenue funds are used for specific revenues that are legally restricted to expenditures for particular purposes.**

The **Hotel/Motel Fund** is used to account for occupancy tax revenues from area hotels. Expenses are dedicated primarily for the promotion and advertisement of the City of Euless.

The **Juvenile Case Fund** is used to account for court fees collected. Expenses are dedicated primarily to personnel and operating costs required to process juvenile cases.

The **EDC ½¢ Sales Tax Fund** is used to account for the ½¢ sales tax revenues. Expenses are dedicated to parks, library, recreational, and economic development activities within the City of Euless.

The **Crime Control and Prevention District (CCPD) ¼¢ Sales Tax Fund** is used to account for ¼¢ sales tax revenues. Expenses are dedicated to additional personnel, crime prevention programs, and equipment for the Euless Police Department.

The **Police Seized Asset Fund** is used to account for proceeds from sale of seized assets which are dedicated to police expenditures.

The **Police Drug Fund** is used to account for proceeds from sale of assets seized in connection with drug arrests. Expenses are dedicated solely for police department expenditures. Only interest earnings and overtime cost are budgeted due to the volatility and unpredictable nature in asset confiscation.

**Public Safety Special Revenue Fund** is used to account for grant funds and other restricted revenues received by both police and fire. Expenses must be spent in accordance with the grant provisions.

The **Car Rental Tax Fund** is used to account for the 5% tax charged on any short-term motor vehicle rental. Expenses may be dedicated to operations, debt avoidance/reduction and capital expenditures. These revenues are shared equally between the cities of Dallas, Fort Worth, and Euless.

The **Glade Parks Public Improvement District (PID) Fund** is used to account for assessments levied upon properties within the district boundaries. Expenses are used for the repayment of debt issued to fund public improvements within the district. The district will only assess property owners for the portion of the debt payment not covered with resources

The **Glade Parks Tax Increment Reinvestment Zone (TIRZ) Fund** is used to account for new revenues generated from increased values of properties located within the Zone, based on the percentage pledged by each participating taxing entity. Expenses are used for the repayment of the related infrastructure cost.

The **Cable PEG Fund** is used to account for a 1% fee collected from cable channel providers for expansion of the City's public, educational, and governmental channel.

# Internal Service Operating Funds

This chart presents revenues, operating and capital expenses, and use of reserves for all Internal Service Funds presented within the City of Euless' Annual Operating Budget.

Internal Service Funds	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 1,096,202	\$ 1,120,576	\$ 1,126,473	\$ 1,728,117	\$ 607,541	54%
Operating Expenses	\$ 1,101,477	\$ 1,537,300	\$ 1,537,300	\$ 1,407,340	\$ (129,960)	(8%)
Use of Excess Reserves	\$ 5,275	\$ 416,724	\$ 410,827	\$ -	\$ (416,724)	0%
Insurance:						
Revenue	\$ 5,134,320	\$ 6,006,016	\$ 6,025,348	\$ 6,915,989	\$ 909,973	15%
Operating Expenses	\$ 5,175,820	\$ 5,996,239	\$ 5,996,239	\$ 6,905,744	\$ 909,505	15%
Use of Reserves	\$ 41,500	\$ 100,000	\$ -	\$ 100,000	\$ -	0%
Capital Expenses	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0%
Risk/WC Management:						
Revenue	\$ 804,137	\$ 813,722	\$ 816,193	\$ 816,277	\$ 2,555	0%
Operating Expenses	\$ 622,767	\$ 804,421	\$ 804,421	\$ 809,702	\$ 5,281	1%
Use of Reserves	\$ -	\$ 300,910	\$ 125,910	\$ 175,000	\$ (125,910)	(42%)
Capital Expenses	\$ -	\$ 300,910	\$ 125,910	\$ 175,000	\$ (125,910)	(42%)

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments of the government and to other government units, on a cost reimbursement basis.

The Equipment Replacement Fund is used to account for the accumulation of funds from user departments. Expenses are dedicated to replacement of existing equipment and motor vehicles.

The Insurance Fund is used to account for both city and employee premiums. Expenses are dedicated to employees' health, dental, and prescription claims.

The Risk Management Fund is used to account for the program(s) used for worker's compensation, general liability, and property claims.

# Debt Service Operating Funds

This chart presents revenues, operating and capital expenses, and use of reserves for all Debt Service Funds presented within the City of Euless' Annual Operating Budget.

Debt Service Funds	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed \$ Diff	% Diff.
<b>General Obligation Debt</b>						
Revenues	\$ 4,833,385	\$ 3,429,336	\$ 3,558,955	\$ 3,641,291	\$ 211,955	6%
Operating Expenses	\$ 4,821,522	\$ 3,552,787	\$ 3,552,787	\$ 3,735,965	\$ 183,178	5%
Use of Reserves	\$ -	\$ 123,451	\$ 2,979	\$ 94,674	\$ (28,777)	(23%)
<b>Star Center Debt</b>						
Revenues	\$ 710,263	\$ 713,265	\$ 712,769	\$ 710,365	\$ (2,900)	(0%)
Operating Expenses	\$ 709,658	\$ 713,915	\$ 713,915	\$ 710,365	\$ (3,550)	(0%)
Use of Reserves	\$ -	\$ 650	\$ 1,146	\$ -	\$ (650)	(100%)
<b>EDC Debt Service</b>						
Revenues	\$ 901,914	\$ 904,615	\$ 904,615	\$ 907,103	\$ 2,488	0%
Operating Expenses	\$ 901,913	\$ 904,615	\$ 904,615	\$ 907,103	\$ 2,488	0%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Water &amp; Wastewater Debt</b>						
Revenues	\$ 406,675	\$ 528,701	\$ 528,701	\$ 607,654	\$ 78,953	15%
Operating Expenses	\$ 412,810	\$ 528,701	\$ 528,701	\$ 607,654	\$ 78,953	15%
Use of Reserves	\$ 6,135	\$ -	\$ -	\$ -	\$ -	0%
<b>Texas Star Sports Complex Debt</b>						
Revenues	\$ 172,367	\$ 163,900	\$ 163,900	\$ 159,400	\$ (4,500)	(3%)
Operating Expenses	\$ 165,955	\$ 163,900	\$ 163,900	\$ 159,400	\$ (4,500)	(3%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Texas Star Golf Course Debt</b>						
Revenues	\$ 828,971	\$ 610,250	\$ 610,274	\$ 612,049	\$ 1,799	0%
Operating Expenses	\$ 800,714	\$ 610,250	\$ 610,250	\$ 612,049	\$ 1,799	0%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Debt Service funds are used to account for the repayment of General Obligation Bonds, Certificates of Obligation, Taxable Bonds, and Revenue Supported Bonds. These Bonds represent direct and special obligations of the City.

The G.O Debt Service Fund is used to account for the collection of a continuing ad valorem tax levied by the City. Expenses are dedicated to the payment of principal and interest on General Obligation Bonds, General Obligation Refunding Bonds, and Certificates of Obligation.

The Star Center Debt Fund is used to account for monthly lease payments on the Dr. Pepper Stars Centre. Expenses are dedicated to annual debt service requirements.

The EDC Debt Service Fund is used to account for pledged revenues, which includes the proceeds of a ½¢ sales and use tax levied within the City. Expenses are dedicated to the sole benefit of the Euless Development Corporation obligations.

The Water & Wastewater Debt Service Fund is used to account for a pledge of the surplus net revenues of the City's Waterworks and Sewer System. Expenses are dedicated to payment of annual debt service requirements.

The Texas Star Sports Complex Debt Service Fund is used to account for a pledge of the surplus net revenues derived from the operation and ownership of the Softball World complex and The Parks At Texas Star. Expenses are dedicated to payment of annual debt service requirements.

The Golf Course Debt Service Fund is used to account for a pledge of the surplus net revenues derived from the operation and ownership of the Texas Star Golf Course. Expenses are dedicated to payment of annual debt service requirements.