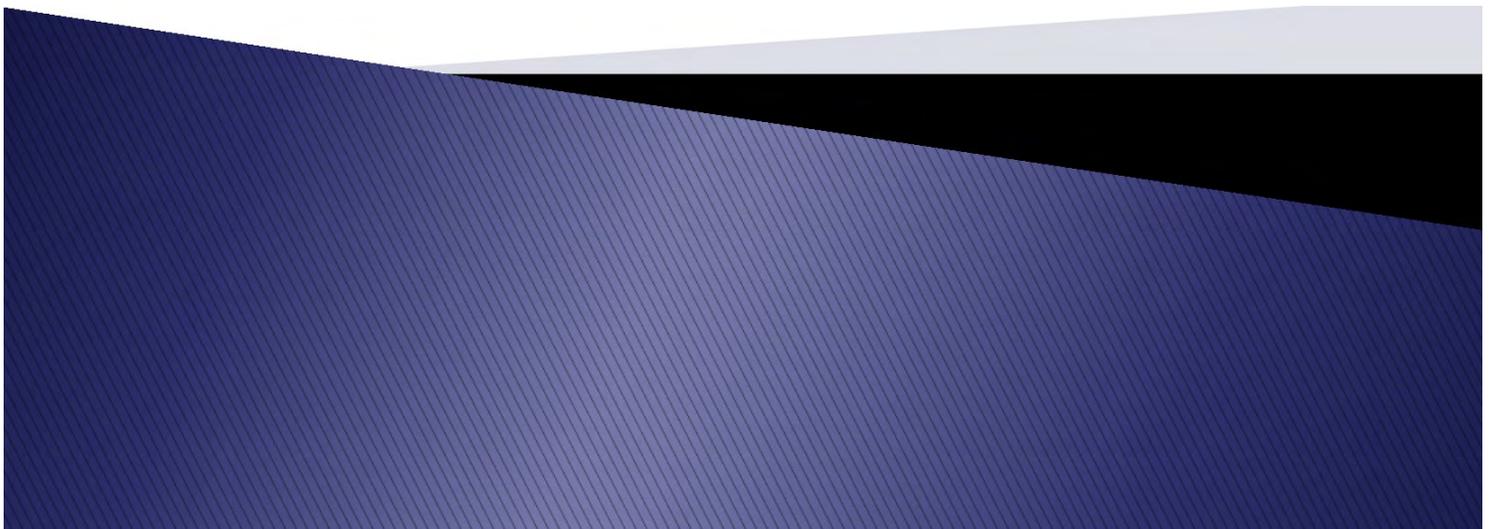


City of Euless, Texas
Fiscal Year 2015–2016
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$332,205, which is a 2.49 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$124,072.

City of Euleless

Proposed Annual
Operating Budget
FY 2015–2016





July 28, 2015

Honorable Mayor Linda Martin

Honorable City Councilmembers:

Tim Stinneford, Place One, Mayor Pro Tem
Jeremy Tompkins, Place Two
Eddie Price, Place Three
Linda Eilenfeldt, Place Four
Harry Zimmer, Place Five
Perry Bynum, Place Six

INTRODUCTION

As required by the City of Euless' Home Rule Charter, the operating budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016 is submitted for your review.

Although this document contains a large volume of data, the majority of the budget discussion will focus on the Proposed Budget section and the Capital tab (tab 5 of the Supplementary Information section). We encourage you to carefully review the Capital tab, which details the recommended programs for FY2015-16.

We would like to extend our thanks to all of the department directors and managers along with the finance staff for their outstanding performance in preparing the budget document.

BUDGET HIGHLIGHTS

As we prepared this budget, the primary concerns were continuing all existing services for our citizens, maintaining appropriate staffing levels, and preserving reserve levels in accordance with the City's fiscal policies.

Requests for capital items were evaluated and recommendations are based upon need and available funds. These items have been included in the FY2015-16 proposed budget as presented.

Highlights of the proposed budget are detailed below:

- ◆ The property tax rate for the upcoming fiscal year is proposed to remain at 46.75¢ per \$100 of assessed valuation.
- ◆ There are no cuts in programs or services for citizens.
- ◆ Baseline budget includes a proposed salary plan of 3.25%.

- ◆ Proposed is a 27¢ increase per thousand gallons on all tiers of potable water and an 8.9% increase to the per meter charge for water, which is equivalent to 80¢ per residential account. This proposed increase is based upon increased costs of production including cost for water purchased from Trinity River Authority (TRA).
- ◆ An increase of 26¢ per thousand gallons and 75¢ per base charge is proposed on the wastewater rates, which is due to increased cost of collection and treatment including cost increases from TRA.
- ◆ The water and wastewater operating fund includes a transfer to CIP which continues efforts to cash flow an appropriate level of system infrastructure improvements.
- ◆ Recommended supplemental programs include towel service for the Euless Family Life Center, overtime funding for the Fire Department, and a part-time clerk to the Public Works department in the General Fund.
- ◆ Recommended capital items are detailed by fund in tab 5 of this book and have been included in the proposed budget.
- ◆ This proposed budget transfers one employee from the Seized Asset Fund to the General Fund.

GENERAL FUND

REVENUES

The General Fund revenues are proposed at \$37,355,090 which represents an increase of 5% from the previous year's original budget. Most of the major revenue categories are expected to increase in the upcoming fiscal year. Some of the revenues are decreasing slightly from current year budget expectations. They include penalties, minimum housing, betterment contributions, jail and municipal court revenues. Sales tax revenues are projected to increase 2.5% over estimated current year collections adjusted for known development and anticipated closures. Total General Fund collections for the current year are expected to exceed the original budget expectations by approximately .5%.

Property Taxes

Property valuations as of July 25th, including minimum value of property under protest and incomplete properties, provided to the City by Tarrant Appraisal District totaled \$3,153,297,953 for FY2015-16. This represents an increase of \$103,008,290 or 3.4% from the 2015 tax roll of \$3,050,289,663. The tax rate proposed for FY2015-16 is unchanged at 46.75¢ per \$100 of assessed valuation, which includes 36.5946¢ for maintenance and operations and 10.1554¢ for debt service.

Sales Taxes

FY2014-15 sales tax collections are projected to end the fiscal year up approximately 2.8% from the original budget. Based upon this information, sales tax projections for FY2015-16 were calculated using the estimated collections through the end of this fiscal year plus a 2.5% overall growth factor adjusted for anticipated development and construction. The resulting increase over current year estimates equates to more than \$450,000 or approximately 4%.

EXPENSES

General Fund operating expenses are proposed at \$37,349,074 which represents an increase of 4.5% excluding capital programs. This increase is primarily attributed to rebates associated with increased revenues, employees' pay plan, utilities, and equipment replacement charges.

The increase in rebates is directly associated with a stronger economy and to increased revenue from developments and their related contractual agreements.

Recommended capital programs include funding for the City's computer systems, facility improvements, EMS and fire equipment, street overlay funding, continued participation in the Tarrant County Home Program, and continuation of the local Selective Traffic Enforcement Program ("STEP"). The City strives to cash flow capital needs from excess reserves rather than utilizing debt financing.

In accordance with the City's fiscal policy, all current expenses will be paid from current revenues. Per this policy, the budgeted General Fund reserve is equal to 60 days working capital which represents 16.4% of budgeted General Fund expenses. The fund balance summary verifies that the City has complied with this policy. Excess reserves have only been used to fund proposed capital needs. A detailed list of the recommended capital purchases can be found in tab 5.

WATER AND WASTEWATER FUND

The FY2015-16 budget includes proposed operating revenues of \$22,346,434, which is an increase of 6% over FY2014-15 budgeted revenues. The water and wastewater revenue projections are based on consumption estimates for FY2015-16. Due to conservation efforts, very little growth in volume is expected. A proposed rebate is included for single family residential customers of 15¢ per thousand gallons of water used up to a maximum of 15,000 gallons per month. The City's rate stabilization fund will provide the resources to cover the cost of the proposed rebate.

Proposed water and wastewater baseline expenses are \$22,235,934, which is an increase of 6% over the prior year's appropriations. Although the anticipated volume of water purchased is nearly flat, the cost of water purchased from TRA is increasing. Wastewater treatment costs charged by TRA are also increasing. Additional funds have been allocated to fund the employees' pay plan. State regulatory fees increased, as well as electric expenses and transfers for debt service. Increased meter expenses are related to increased development and are offset by increased revenues.

Recommended capital programs include funding for the City's computer replacement program, a sewer line camera, valve and vactor trailer, a waterCAD license upgrade, and well site improvements.

The proposed budget meets the criteria set forth in the City's fiscal policies with reserves calculated at 75 days of working capital.

Water and Wastewater Reserve Requirements

Water and wastewater revenue bond covenants require the City to maintain sufficient reserves equal to the average annual debt service requirements. This debt reserve is in addition to the working capital reserve required by the City's fiscal policies and is maintained in a separate fund. The reserve level currently meets the requirements of the bond covenants.

EQUIPMENT REPLACEMENT FUND

The City maintains an equipment replacement program to accumulate funds for the replacement of existing vehicles and equipment. In an effort to continue the City's commitment toward fuel conservation, funds are provided for efficient vehicle conversions whenever feasible. Funding is provided annually by user departments with the FY2015-16 funding based on a depreciation rate of 55%.

SPECIAL REVENUE FUNDS

Hotel/Motel Fund

The Hotel/Motel Fund was established to account for a 7% hotel/motel occupancy tax allowed by the State of Texas. The tax is levied on the rental of a hotel/motel room within the City of Euless. Funds generated by this occupancy tax must be expended for items that qualify in accordance with state law including the promotion of tourism, programs which enhance the arts, historical restoration programs, and convention facilities. The hotel/motel tax receipts are projected to increase in FY2015-16 based on current year actual collections and planned development.

Half-Cent Sales Tax Fund – Euless Development Corporation (EDC)

Euless citizens approved an additional ½¢ sales tax in 1993 that is restricted for parks, library, and economic development activities. Sales tax revenue projections for FY2015-16 were calculated using the estimated collections through the end of this fiscal year plus a 2.5% growth factor and known development. Expenses in this fund include an increase to fund the employees' pay plan and associated benefits. Recommended capital programs, as detailed in tab 5, include library upgrades and furniture replacement, computer hardware and software replacements, funding for a park planning consultant and parks equipment, and two capital improvement projects – additional funding for park improvements and contributions towards Texas Star Sports Complex Phase V improvements. The recommended budget for FY2015-16 maintains the recommended reserve level of \$500,000.

Car Rental Tax Fund

In November 1999, Euless citizens approved a 5% tax to be collected on all short-term motor vehicle rentals within the City limits. In the spring of 2000, the Dallas-Fort Worth International (DFW) airport opened a consolidated car rental facility within Euless City limits. These funds are divided equally among Euless, Dallas, and Fort Worth per the requirements of a revenue sharing agreement established by the parties in FY1997-98. Annual transfers for FY2015-16 include transfers to the General Fund and the General Obligation Debt Service Fund. Recommended capital items include transfers for capital improvement projects such as the ADA facility improvements, reconstruction of the Development/Engineering building, the City contribution to the 40th year CDBG project, a trail connection at Glade Parks, and funds for the East Harwood Road Extension.

Staff has maintained the \$2,000,000 reserve level approved by the City Council.

CAPITAL IMPROVEMENT FUNDS

A separate Capital Improvements Program ("CIP") has been updated and will be distributed under separate cover. This comprehensive document provides a summary of all funded

projects detailing project scope, justification, funding sources, future maintenance and operating costs, and expenses to-date.

Unfunded projects are categorized as Priority A, B, or C. Priority A items are recommended in the upcoming budget year and funding sources have been identified. Priority B items are expected to be presented for funding consideration within a two to five year window. Priority C items have been identified, but will be introduced for funding consideration at some time beyond the five year window. Projects identified as Priority B have been considered in preparing the multi-year financial plan. This plan is fluid and will be reviewed and updated annually based on infrastructure needs within the City.

The FY2015-16 recommended Priority A projects address the City's goal of maintaining infrastructure by allocating funds to the extension of East Harwood Road, continuing the annual street overlay program, ADA infrastructure improvements, wastewater line replacement at Glenn Drive, water line replacement at Donley, Shelmar, and Ector Drives, and valve replacements. It also includes continuation of the reclaimed water system expansion, construction of the Development/Engineering Building, assistance with public improvements for the Midtown Development, and Texas Star Sports Complex Phase V improvements.

LONG-TERM DEBT

The City has existing long-term debt issued for the acquisition and construction of major capital facilities, infrastructure, and equipment. The FY2011-12 capital plan included recommended debt issuance for infrastructure improvements at Glade Parks based on a phased approach consistent with development activity to minimize the City's risk. The debt is being paid by Glade Parks Tax Increment Financing and Public Improvement District funds. Based on the pace of the development and established guidelines it is anticipated that the final phases of this debt will be issued in FY2015-16.

The City also anticipates the creation of a tax Increment reinvestment zone and public improvement district to fund public improvements for the Midtown development. These improvements would be funded by the issuance of certificates of obligation and repaid from increased revenues and assessments from the development district. All of these projects are described in the Capital Improvement Program (CIP) document. A brief explanation of the various debt instruments is provided below:

General Obligation Bonds – issued pursuant to voter authorization for infrastructure and facility projects.

General Obligation Refunding Bonds – issued to refund existing General Obligation Bonds and Certificates of Obligations in order to lower the overall debt service requirements of the City. These bonds do not require voter authorization.

Certificates of Obligation – similar to General Obligation bonded debt in usage, but do not require voter authorization and cannot be used for refunding existing debt.

Water and Wastewater Revenue Bonds – issued to provide funds for certain improvements to the water and wastewater system as well as to refund prior water and wastewater debt issues. These bonds are reported in the Water and Wastewater Fund and will be repaid from revenues of this enterprise operation. It is anticipated that additional water and wastewater revenue bonds will be issued to complete Phase III of the reclaimed water system expansion if such funding can be obtained through the Texas Water Development Board's low interest loan / loan forgiveness program.

Sales Tax Revenue Bonds – are used to finance library, park, and economic development projects as well as to refund prior sales tax revenue debt issues. Sales tax revenue bonds will be repaid from the half-cent sales tax revenues collected by the Eules Development Corporation.

Additional information relating to the City's currently outstanding debt is included in tab 6 of this book.

CLOSING COMMENTS

Preparation of this budget included a city-wide effort to provide quality services to our citizens. Input was received from Eules residents at the June Town Hall Meeting. We believe this budget recommendation allows us to accomplish our goals, while maintaining the existing tax rate. We feel that this is a fiscally sound budget that meets our City's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; employing high-quality, professional personnel; providing for infrastructure improvements and promoting quality development within the City; providing quality leisure opportunities; and instilling a "sense of community" in residents.

We look forward to seeing you at the budget work session on July 30th.

Respectfully submitted,



Loretta Getchell,
City Manager

EXECUTIVE SUMMARY

GENERAL FUND

FY 2015 Budgeted Resources	\$ 38,612,905	
Less Use of Prior Year Reserves	\$ (2,871,610)	
FY 2015 Net Operating Revenues		\$ 35,741,295
Proposed Changes in Revenue		
Property Taxes	\$ 533,806	
Sales Tax	\$ 764,303	
Franchise Fees	\$ 263,531	
License and Permits	\$ 3,100	
Fines & Fees	\$ (132,403)	
Interest Income	\$ 5,000	
Transfers	\$ 25,468	
General and Administrative Fees	\$ 65,498	
Other Changes	\$ 85,492	
Subtotal:		\$ 1,613,795
FY 2016 Proposed Operating Revenues		\$ 37,355,090
FY 2015 Budgeted Expenses	\$ 38,595,868	
Less Capital Expenses	\$ (2,871,610)	
FY 2015 Net Operating Expenses		\$ 35,724,258
Proposed Changes in Expenses		
Salaries	\$ 834,152	
Insurance/Benefits	\$ (59,040)	
Rebates/Incentives	\$ 205,022	
Professional/Technical	\$ 84,641	
Utilities and Fees	\$ 233,456	
Maintenance	\$ 6,280	
Supplies	\$ 49,510	
Equipment Replacement	\$ 177,216	
Other Changes	\$ (16,232)	
Subtotal:		\$ 1,515,005
FY 2016 Proposed Supplemental		\$ 109,811
FY 2016 Proposed Operating Expenses		\$ 37,349,074
Proposed Capital Expenses		
Capital Carryover	\$ 934,086	
Recommended Capital Expenses	\$ 1,477,107	
FY 2016 Proposed Capital Expenses		\$ 2,411,193
FY 2016 Proposed Budget		\$ 39,760,267

EXECUTIVE SUMMARY

WATER & WASTEWATER

FY 2015 Budgeted Resources	\$ 21,873,857	
Less Use of Prior Year Reserves	<u>\$ (837,385)</u>	
FY 2015 Net Operating Revenues		\$ 21,036,472
Proposed Changes in Revenue		
Water Service	\$ 797,671	
Wastewater Service	\$ 667,128	
Reclaimed Water Service	\$ (206,837)	
Sanitation/Recycling/Penalties	\$ (7,000)	
Other Changes	<u>\$ 59,000</u>	
Subtotal:		<u>\$ 1,309,962</u>
FY 2016 Proposed Operating Revenues		<u>\$ 22,346,434</u>
FY 2015 Budgeted Expenses	\$ 21,843,520	
Less Capital Expenses	<u>\$ (837,385)</u>	
FY 2015 Net Operating Expenses		\$ 21,006,135
Proposed Changes in Expenses		
Salaries	\$ 110,783	
Insurance/Benefits	\$ (37,337)	
TRA Payments	\$ 236,251	
Reclaimed Water Purchases	\$ (52,785)	
Transfers	\$ 405,756	
G&A/Franchise	\$ 130,996	
Utilities and Fees	\$ 189,200	
State Regulatory Fees	\$ 124,693	
Maintenance	\$ 46,735	
Meter and Transponders	\$ 35,000	
Other Changes	<u>\$ 40,507</u>	
Subtotal:		<u>\$ 1,229,799</u>
FY 2016 Proposed Operating Expenses		\$ 22,235,934
Proposed Capital Expenses		
Capital Carryover	\$ 233,074	
Recommended Capital Expenses	<u>\$ 245,988</u>	
FY 2016 Proposed Capital Expenses		<u>\$ 479,062</u>
FY 2016 Proposed Budget		<u><u>\$ 22,714,996</u></u>

EXECUTIVE SUMMARY

CAR RENTAL FUND

FY 2015 Budgeted Resources	\$ 19,217,347	
Less Use of Prior Year Reserves	<u>\$ (5,337,787)</u>	
FY 2015 Net Operating Revenues		\$ 13,879,560
Proposed Changes in Revenue		
Car Rental Taxes	\$ 229,222	
Interest Income	<u>\$ -</u>	
Subtotal:		<u>\$ 229,222</u>
FY 2016 Proposed Operating Revenues		<u>\$ 14,108,782</u>
FY 2015 Budgeted Expenses	\$ 16,994,063	
Less Capital Expenses	<u>\$ (5,337,787)</u>	
FY 2015 Net Operating Expenses		\$ 11,656,276
Proposed Changes in Expenses		
DFW Rebate	\$ 152,815	
Transfer to General Fund	\$ 25,468	
Transfer to Debt/CIP	\$ (2,761)	
Transfer to Equipment Replacement	<u>\$ (335,565)</u>	
Subtotal:		<u>\$ (160,043)</u>
FY 2016 Proposed Operating Expenses		\$ 11,496,233
Proposed Capital Expenses		
Capital Carryover	\$ 2,610,400	
Recommended Capital Expenses	<u>\$ 2,643,775</u>	
FY 2016 Proposed Capital Expenses		<u>\$ 5,254,175</u>
FY 2016 Proposed Budget		<u>\$ 16,750,408</u>

Fund Balance Summary
Estimated FY14-15 and Budgeted FY15-16
General and Internal Service Funds

	<i>General</i>	<i>Insurance & Benefits</i>	<i>Risk Mgmt. & Workers Comp</i>	<i>Equipment Replacement</i>
Beginning Balance, FY15 (per audit, FYE 2014)	\$10,850,457	\$2,516,262	\$1,408,323	\$2,388,723
FY15 Estimated Revenues	<u>35,947,489</u>	<u>6,935,306</u>	<u>816,277</u>	<u>1,771,057</u>
Total Available:	46,797,946	9,451,568	2,224,600	4,159,780
FY15 Estimated Expenses	(35,724,258)	(6,905,744)	(809,702)	(1,407,340)
Proposed Budget Adjustment	(252,555)	0	0	0
Capital Expenses	<u>(1,901,489)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(37,878,302)</u>	<u>(6,905,744)</u>	<u>(809,702)</u>	<u>(1,407,340)</u>
Estimated Ending Balance FY15	8,919,644	2,545,824	1,414,898	2,752,440
FY16 Budgeted Revenues	<u>37,355,090</u>	<u>6,492,245</u>	<u>870,616</u>	<u>1,573,572</u>
Total Available:	46,274,734	9,038,069	2,285,514	4,326,012
FY16 Budgeted Expenses	(37,349,074)	(6,484,245)	(868,025)	(1,629,027)
Capital Carryover	(934,086)	(100,000)	(175,000)	0
Capital Expenses	<u>(1,477,107)</u>	<u>0</u>	<u>(4,500)</u>	<u>0</u>
Total Projected Expenses:	<u>(39,760,267)</u>	<u>(6,584,245)</u>	<u>(1,047,525)</u>	<u>(1,629,027)</u>
Projected Ending Balance, FY16	6,514,467	2,453,824	1,237,989	2,696,985
Less: Designated Reserve	<u>(79,893)</u>	<u>(350,000)</u>	<u>(450,000)</u>	<u>0</u>
Adjusted Ending Balance	6,434,574	2,103,824	787,989	2,696,985

Recommended Reserve Levels per Fiscal Policy:

	<u>6,139,574</u>	<u>2,006,924</u>	<u>600,000</u>	<u>2,696,985</u>
Available for Supplemental:	6,016	8,000	2,591	(55,455)
Available for Capital:	<u>288,984</u>	<u>88,900</u>	<u>185,398</u>	<u>55,455</u>
Total Available	295,000	96,900	187,989	0

Fund Balance Summary
Estimated FY14-15 and Budgeted FY15-16
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>
Beginning Balance, FY15 (per audit, FYE 2014)	\$253,796	\$164,822	\$2,311,495	\$686,176	\$5,392,591
FY15 Estimated Revenues	<u>364,086</u>	<u>100,703</u>	<u>4,548,739</u>	<u>2,209,990</u>	<u>14,198,782</u>
Total Available:	617,882	265,525	6,860,234	2,896,166	19,591,373
FY15 Estimated Expenses	(304,407)	(84,927)	(4,351,975)	(2,137,629)	(11,656,276)
Proposed Budget Adjustment	0	0	0	0	(248,284)
Capital Expenses	<u>(58,398)</u>	<u>0</u>	<u>(538,657)</u>	<u>(185,705)</u>	<u>(2,707,467)</u>
Total Projected Expenses:	<u>(362,805)</u>	<u>(84,927)</u>	<u>(4,890,632)</u>	<u>(2,323,334)</u>	<u>(14,612,027)</u>
Estimated Ending Balance FY15	255,077	180,598	1,969,602	572,832	4,979,346
FY16 Budgeted Revenues	<u>425,757</u>	<u>101,030</u>	<u>4,652,104</u>	<u>2,290,945</u>	<u>14,108,782</u>
Total Available:	680,834	281,628	6,621,706	2,863,777	19,088,128
FY16 Budgeted Expenses	(370,721)	(86,010)	(4,097,391)	(2,253,636)	(11,496,233)
Capital Carryover	(10,000)	0	(604,933)	0	(2,610,400)
Capital Expenses	<u>(70,000)</u>	<u>0</u>	<u>(948,165)</u>	<u>(237,825)</u>	<u>(2,643,775)</u>
Total Projected Expenses:	<u>(450,721)</u>	<u>(86,010)</u>	<u>(5,650,489)</u>	<u>(2,491,461)</u>	<u>(16,750,408)</u>
Projected Ending Balance, FY16	230,113	195,618	971,217	372,316	2,337,720
Less: Designated Reserve	<u>(67,209)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	162,904	195,618	971,217	372,316	2,337,720

Recommended Reserve Levels per Fiscal Policy:

	<u>60,940</u>	<u>14,139</u>	<u>500,000</u>	<u>370,461</u>	<u>2,000,000</u>
Available for Supplemental:	55,036	15,020	554,713	37,309	2,612,549
Available for Capital:	<u>46,927</u>	<u>166,459</u>	<u>(83,496)</u>	<u>(35,454)</u>	<u>(2,274,829)</u>
Total Available	101,963	181,479	471,217	1,855	337,720

Fund Balance Summary
Estimated FY14-15 and Budgeted FY15-16
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>
Beginning Balance, FY15 (per audit, FYE 2014)	\$227,881	\$75,507	\$839,452	\$656,737	\$10,602	\$405,157
FY15 Estimated Revenues	<u>39,942</u>	<u>183,439</u>	<u>194,780</u>	<u>93,263</u>	<u>392,581</u>	<u>125,128</u>
Total Available:	267,823	258,946	1,034,232	750,000	403,183	530,285
FY15 Estimated Expenses	(1,000)	(167,712)	(249,228)	0	(385,668)	(120,000)
Proposed Budget Adjustment	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>(167,712)</u>	<u>(309,228)</u>	<u>0</u>	<u>(385,668)</u>	<u>(170,000)</u>
Estimated Ending Balance FY15	266,823	91,234	725,004	750,000	17,515	360,285
FY16 Budgeted Revenues	<u>1,000</u>	<u>147,169</u>	<u>0</u>	<u>0</u>	<u>561,844</u>	<u>120,000</u>
Total Available:	267,823	238,403	725,004	750,000	579,359	480,285
FY16 Budgeted Expenses	(1,000)	(145,117)	(175,092)	(49,635)	(564,359)	(120,000)
Capital Carryover	0	0	0	0	0	0
Capital Expenses	<u>(200,000)</u>	<u>0</u>	<u>(60,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(201,000)</u>	<u>(145,117)</u>	<u>(235,092)</u>	<u>(49,635)</u>	<u>(564,359)</u>	<u>(120,000)</u>
Projected Ending Balance, FY16	66,823	93,286	489,912	700,365	15,000	360,285
Less: Designated Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	66,823	93,286	489,912	700,365	15,000	360,285
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	2,052	(175,092)	(49,635)	(2,515)	0
Available for Capital:	<u>66,823</u>	<u>91,234</u>	<u>665,004</u>	<u>750,000</u>	<u>17,515</u>	<u>360,285</u>
Total Available	66,823	93,286	489,912	700,365	15,000	360,285

Fund Balance Summary
Estimated FY14-15 and Budgeted FY15-16
Enterprise Funds

	Water & Wastewater	Service Center	Drainage Utility System	Recreation Classes	Arbor Daze	Texas Star Golf	Texas Star Sports Complex
Beginning Balance, FY15 (per audit, FYE 2014)	\$5,352,486	\$38,605	\$342,781	\$303,231	\$27,097	\$7,292	\$116,434
FY15 Estimated Revenues	20,144,614	1,203,285	713,926	479,515	41,752	4,114,715	1,343,171
Residual Equity Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>0</u>
Total Available:	25,497,100	1,241,890	1,056,707	782,746	68,849	4,162,007	1,459,605
FY15 Estimated Expenses	(19,950,650)	(1,191,805)	(713,262)	(464,305)	(38,246)	(4,153,154)	(1,396,708)
Capital Expenses	<u>(604,311)</u>	<u>(10,500)</u>	<u>(125,000)</u>	<u>(76,252)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(20,554,961)</u>	<u>(1,202,305)</u>	<u>(838,262)</u>	<u>(540,557)</u>	<u>(38,246)</u>	<u>(4,153,154)</u>	<u>(1,396,708)</u>
Estimated Ending Balance FY15	4,942,139	39,585	218,445	242,189	30,603	8,853	62,897
FY16 Budgeted Revenues	<u>22,346,434</u>	<u>1,283,352</u>	<u>719,280</u>	<u>555,830</u>	<u>80,000</u>	<u>4,594,912</u>	<u>1,575,440</u>
Total Available:	27,288,573	1,322,937	937,725	798,019	110,603	4,603,765	1,638,337
FY16 Budgeted Expenses	(22,235,934)	(1,283,352)	(716,150)	(552,841)	(79,500)	(4,544,913)	(1,570,007)
Capital Carryover	(233,074)	0	0	0	0	0	0
Capital Expenses	<u>(245,988)</u>	<u>0</u>	<u>(60,000)</u>	<u>(123,936)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(22,714,996)</u>	<u>(1,283,352)</u>	<u>(776,150)</u>	<u>(676,777)</u>	<u>(79,500)</u>	<u>(4,544,913)</u>	<u>(1,570,007)</u>
Projected Ending Balance, FY16	4,573,577	39,585	161,575	121,242	31,103	58,852	68,330
Less: Designated Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	4,573,577	39,585	161,575	121,242	31,103	58,852	68,330

Recommended Reserve Levels per Fiscal Policy:

	4,569,028	0	147,154	113,597	0	0	0
Available for Supplemental:	110,500	0	3,130	2,989	500	49,999	5,433
Available for Capital:	<u>(105,951)</u>	<u>39,585</u>	<u>11,291</u>	<u>4,656</u>	<u>30,603</u>	<u>8,853</u>	<u>62,897</u>
Total Available	4,549	39,585	14,421	7,645	31,103	58,852	68,330

Fund Balance Summary
Estimated FY14-15 and Budgeted FY15-16
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 & Wastewater Debt</i>	<i>Texas Star Sports Complex Debt</i>	<i>Texas Star Golf Course Debt</i>
Beginning Balance, FY15 (per audit, FYE 2014)	\$662,015	\$134,439	\$1,995	\$12,579	\$8,009	\$54,403
FY15 Estimated Revenues	<u>10,163,048</u>	<u>710,365</u>	<u>907,103</u>	<u>607,654</u>	<u>159,400</u>	<u>612,049</u>
Total Available:	10,825,063	844,804	909,098	620,233	167,409	666,452
FY15 Estimated Expenses	(4,121,578)	(710,365)	(907,103)	(607,754)	(159,400)	(612,049)
Proposed Budget Adjustment	<u>(6,163,986)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(10,285,564)</u>	<u>(710,365)</u>	<u>(907,103)</u>	<u>(607,754)</u>	<u>(159,400)</u>	<u>(612,049)</u>
Estimated Ending Balance FY15	539,499	134,439	1,995	12,479	8,009	54,403
FY16 Budgeted Revenues	<u>4,214,353</u>	<u>710,105</u>	<u>169,376</u>	<u>817,909</u>	<u>163,200</u>	<u>613,849</u>
Total Available:	4,753,852	844,544	171,371	830,388	171,209	668,252
FY16 Budgeted Expenses	(4,328,718)	(709,805)	(169,376)	(817,909)	(163,200)	(613,849)
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>(4,328,718)</u>	<u>(709,805)</u>	<u>(169,376)</u>	<u>(817,909)</u>	<u>(163,200)</u>	<u>(613,849)</u>
Projected Ending Balance, FY16	425,134	134,739	1,995	12,479	8,009	54,403
Less: Designated Reserve	<u>0</u>	<u>(59,410)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	425,134	75,329	1,995	12,479	8,009	54,403

Recommended Reserve Levels per Fiscal Policy:

	<u>383,988</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	(114,365)	300	0	0	0	0
Available for Capital:	<u>155,511</u>	<u>75,029</u>	<u>1,995</u>	<u>12,479</u>	<u>8,009</u>	<u>54,403</u>
Total Available	41,146	75,329	1,995	12,479	8,009	54,403

Fund Balance Summary
Estimated FY14-15 and Budgeted FY15-16
Reserve Funds

	<i>EDC 1/2 Cent Sales Tax Debt Reserve</i>	<i>Water & Wastewater Debt & Emergency Reserve</i>	<i>Water & Wastewater Rate Stabilization Reserve</i>	<i>Texas Star Sports Complex Reserve</i>	<i>Texas Star Golf Course Reserve*</i>
Beginning Balance, FY15 (per audit, FYE 2014)	\$911,922	\$805,180	\$1,151,896	\$1,031,731	\$923,377
FY15 Estimated Revenues	<u>9,220</u>	<u>498,124</u>	<u>334,253</u>	<u>99,771</u>	<u>230,937</u>
Total Available:	921,142	1,303,304	1,486,149	1,131,502	1,154,314
FY15 Estimated Expenses	(9,220)	0	(705,850)	0	(100,000)
Proposed Budget Adjustment	0	0	0	0	(40,000)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(65,000)</u>
Total Projected Expenses:	<u>(9,220)</u>	<u>0</u>	<u>(705,850)</u>	<u>0</u>	<u>(205,000)</u>
Estimated Ending Balance FY15	911,922	1,303,304	780,299	1,131,502	949,314
FY16 Budgeted Revenues	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>100,400</u>	<u>207,625</u>
Total Available:	911,922	1,303,304	785,299	1,231,902	1,156,939
FY16 Budgeted Expenses	0	0	(135,235)	0	(100,000)
Capital Carryover	0	0	0	0	0
Capital Expenses	<u>(730,000)</u>	<u>0</u>	<u>0</u>	<u>(425,000)</u>	<u>(75,000)</u>
Total Projected Expenses:	<u>(730,000)</u>	<u>0</u>	<u>(135,235)</u>	<u>(425,000)</u>	<u>(175,000)</u>
Projected Ending Balance, FY16	181,922	1,303,304	650,064	806,902	981,939
Less: Designated Reserve	<u>(169,076)</u>	<u>(1,146,956)</u>	<u>0</u>	<u>(161,300)</u>	<u>(525,466)</u>
Adjusted Ending Balance	12,846	156,348	650,064	645,602	456,473

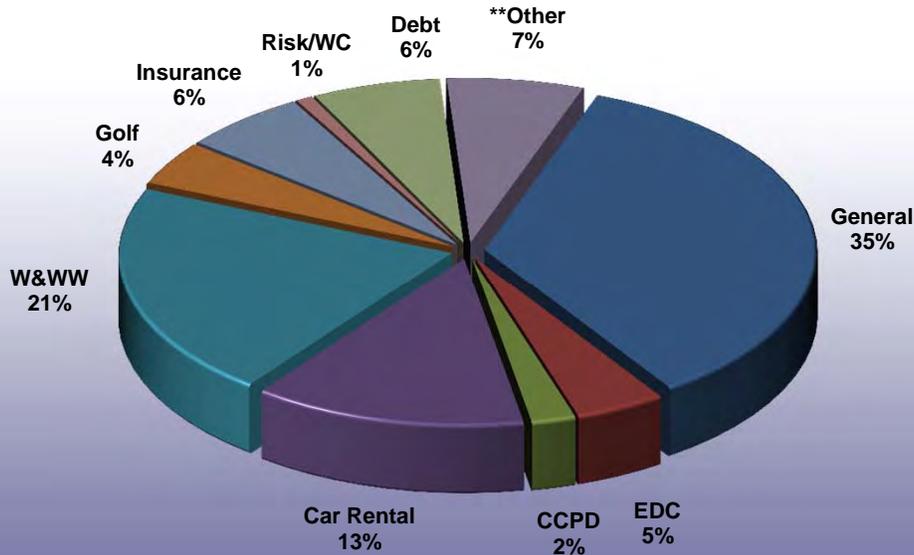
Recommended Reserve Levels per Fiscal Policy:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>322,604</u>	<u>933,886</u>
Available for Supplemental:	0	0	(130,235)	100,400	107,625
Available for Capital:	<u>12,846</u>	<u>156,348</u>	<u>780,299</u>	<u>222,598</u>	<u>(585,038)</u>
Total Available	12,846	156,348	650,064	322,998	(477,413)

* In prior years the Texas Star Golf Course Reserves and CIP funds have been combined. Reserves and CIP have now been separated for accounting purposes, therefore beginning Working Capital has been adjusted to show only Reserve Funds. CIP fund summary will show the other portion of beginning Working Capital amounts.

Where Does The Money Come From?

FY15-16



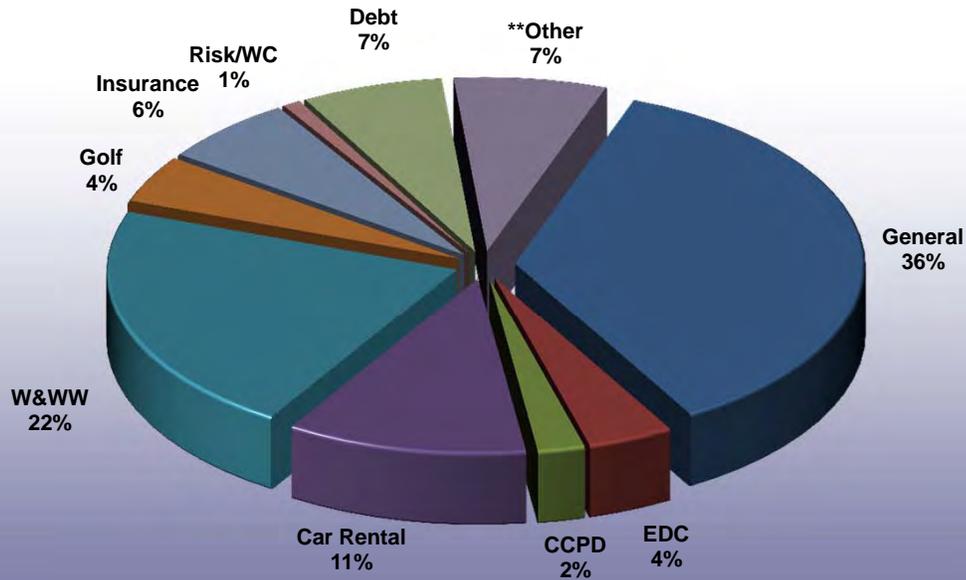
Budgeted FY14-15

Proposed FY15-16

Fund	Budgeted FY14-15		Proposed FY15-16	
	Revenue	Use of Reserves	Revenue	Use of Reserves
General	\$ 35,741,295	\$ 2,871,610	\$ 37,355,090	\$ 2,411,193
Hotel/Motel	\$ 315,050	\$ 68,398	\$ 425,757	\$ 80,000
Juvenile Case	\$ 115,030	\$ -	\$ 101,030	\$ -
EDC ½¢ Sales Tax	\$ 4,444,038	\$ 1,058,381	\$ 4,652,104	\$ 1,553,098
CCPD ¼¢ Sales Tax	\$ 2,183,294	\$ 185,705	\$ 2,290,945	\$ 237,825
Police Seized Assets Fund	\$ -	\$ 309,228	\$ -	\$ 235,092
Police Drug Fund	\$ 1,000	\$ -	\$ 1,000	\$ 200,000
Public Safety Special Revenue	\$ 146,439	\$ -	\$ 147,169	\$ -
Car Rental	\$ 13,879,560	\$ 5,337,787	\$ 14,108,782	\$ 5,254,175
Glade Parks PID	\$ 93,263	\$ -	\$ -	\$ 49,635
Glade Parks TIRZ	\$ 392,265	\$ -	\$ 561,844	\$ 2,515
Cable PEG Fund	\$ 120,000	\$ 50,000	\$ 120,000	\$ -
Water & Wastewater	\$ 21,036,472	\$ 837,385	\$ 22,346,434	\$ 479,062
Service Center	\$ 1,192,805	\$ 10,500	\$ 1,283,352	\$ -
Drainage Utility	\$ 714,520	\$ 125,000	\$ 719,280	\$ 60,000
Recreation Classes	\$ 474,030	\$ 107,000	\$ 555,830	\$ 123,936
Arbor Daze	\$ 80,010	\$ -	\$ 80,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,465,069	\$ -	\$ 4,594,912	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,572,580	\$ -	\$ 1,575,440	\$ -
Equip. Replacement	\$ 1,728,117	\$ -	\$ 1,573,572	\$ 55,455
Insurance	\$ 6,915,989	\$ 100,000	\$ 6,492,245	\$ 100,000
Risk/WC	\$ 816,277	\$ 175,000	\$ 870,616	\$ 179,500
G.O. Debt	\$ 3,641,291	\$ 94,674	\$ 4,214,353	\$ 114,365
Star Center Debt	\$ 710,365	\$ -	\$ 710,105	\$ -
EDC Debt	\$ 907,103	\$ -	\$ 169,376	\$ -
Water & Wastewater Debt	\$ 607,654	\$ -	\$ 817,909	\$ -
TSSC Debt	\$ 159,400	\$ -	\$ 163,200	\$ -
TSGC Debt	\$ 612,049	\$ -	\$ 613,849	\$ -
TOTAL	\$ 103,064,965	\$ 11,330,668	\$ 106,544,194	\$ 11,135,851

Where Does The Money Go?

FY15-16



Budgeted FY14-15

Proposed FY15-16

Fund	Budgeted FY14-15		Proposed FY15-16	
	Operating Expenses	Capital Expenses	Operating Expenses	Capital Expenses
General	\$ 35,724,258	\$ 2,871,610	\$ 37,349,074	\$ 2,411,193
Hotel/Motel	\$ 304,407	\$ 68,398	\$ 370,721	\$ 80,000
Juvenile Case	\$ 84,927	\$ -	\$ 86,010	\$ -
EDC ½¢ Sales Tax	\$ 4,437,184	\$ 1,058,381	\$ 4,097,391	\$ 1,553,098
CCPD ¼¢ Sales Tax	\$ 2,137,629	\$ 185,705	\$ 2,253,636	\$ 237,825
Police Seized Assets Fund	\$ 249,228	\$ 60,000	\$ 175,092	\$ 60,000
Police Drug Fund	\$ 1,000	\$ -	\$ 1,000	\$ 200,000
Public Safety Special Revenue	\$ 145,212	\$ -	\$ 145,117	\$ -
Car Rental	\$ 11,656,276	\$ 5,337,787	\$ 11,496,233	\$ 5,254,175
Glade Parks PID	\$ 31,381	\$ -	\$ 49,635	\$ -
Glade Parks TIRZ	\$ 392,265	\$ -	\$ 564,359	\$ -
Cable PEG Fund	\$ 120,000	\$ 50,000	\$ 120,000	\$ -
Water & Wastewater	\$ 21,006,135	\$ 837,385	\$ 22,235,934	\$ 479,062
Service Center	\$ 1,192,805	\$ 10,500	\$ 1,283,352	\$ -
Drainage Utility	\$ 713,262	\$ 125,000	\$ 716,150	\$ 60,000
Recreation Classes	\$ 464,305	\$ 107,000	\$ 552,841	\$ 123,936
Arbor Daze	\$ 79,500	\$ -	\$ 79,500	\$ -
Texas Star Golf Course (TSGC)	\$ 4,456,616	\$ -	\$ 4,544,913	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,572,475	\$ -	\$ 1,570,007	\$ -
Equip. Replacement	\$ 1,407,340	\$ -	\$ 1,629,027	\$ -
Insurance	\$ 6,905,744	\$ 100,000	\$ 6,484,245	\$ 100,000
Risk/WC	\$ 809,702	\$ 175,000	\$ 868,025	\$ 179,500
G.O. Debt	\$ 3,735,965	\$ -	\$ 4,328,718	\$ -
Star Center Debt	\$ 710,365	\$ -	\$ 709,805	\$ -
EDC Debt	\$ 907,103	\$ -	\$ 169,376	\$ -
Water & Wastewater Debt	\$ 607,654	\$ -	\$ 817,909	\$ -
TSSC Debt	\$ 159,400	\$ -	\$ 163,200	\$ -
TSGC Debt	\$ 612,049	\$ -	\$ 613,849	\$ -
TOTAL	\$ 100,624,187	\$ 10,986,766	\$ 103,475,119	\$ 10,738,789

General Fund Revenues

FY15-16



General Fund Revenues	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Property Taxes	\$ 10,145,867	\$ 10,799,160	\$ 10,799,160	\$ 11,332,966	\$ 533,806	5%
Prior Year Property Taxes	\$ 35,365	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0%
Penalties & Interest	\$ 53,131	\$ 60,000	\$ 58,500	\$ 58,000	\$ (2,000)	(3%)
Sales Tax	\$ 8,753,204	\$ 8,821,633	\$ 9,076,363	\$ 9,442,356	\$ 620,723	7%
Additional Sales Tax	\$ 2,193,665	\$ 2,217,009	\$ 2,269,091	\$ 2,360,589	\$ 143,580	6%
Mixed Drink Tax	\$ 69,160	\$ 73,000	\$ 72,300	\$ 82,400	\$ 9,400	13%
Electric Franchise	\$ 1,719,259	\$ 1,625,000	\$ 1,674,141	\$ 1,675,882	\$ 50,882	3%
Gas Franchise	\$ 425,948	\$ 325,000	\$ 440,000	\$ 435,000	\$ 110,000	34%
Telephone Franchise	\$ 330,022	\$ 317,950	\$ 317,950	\$ 317,950	\$ -	0%
Sanitation Service	\$ 194,961	\$ 196,200	\$ 211,802	\$ 211,802	\$ 15,602	8%
Recycling Franchise Fee	\$ 16,526	\$ 16,000	\$ 17,549	\$ 17,549	\$ 1,549	10%
Cable Franchise Fee	\$ 672,194	\$ 645,000	\$ 645,000	\$ 665,000	\$ 20,000	3%
W&WW Franchise Tax	\$ 963,936	\$ 1,051,824	\$ 1,036,292	\$ 1,117,322	\$ 65,498	6%
Other Permits	\$ 20,475	\$ 18,000	\$ 31,602	\$ 20,000	\$ 2,000	11%
Health Permits	\$ 78,575	\$ 80,000	\$ 70,000	\$ 80,000	\$ -	0%
Fire Permits	\$ 38,536	\$ 43,000	\$ 58,000	\$ 46,000	\$ 3,000	7%
Contractor Regulatory License	\$ 61,100	\$ 60,000	\$ 65,950	\$ 60,000	\$ -	0%
Minimum Housing	\$ 218,529	\$ 200,000	\$ 193,767	\$ 194,000	\$ (6,000)	(3%)
Misc. Permits and Fees	\$ 58,567	\$ 47,800	\$ 57,704	\$ 51,100	\$ 3,300	7%
Building Permits	\$ 845,258	\$ 590,000	\$ 771,000	\$ 590,000	\$ -	0%
Swimming Pools/Concessions	\$ 250,403	\$ 223,600	\$ 230,000	\$ 265,000	\$ 41,400	19%
Auto Theft Task Force Grant	\$ 89,427	\$ 87,000	\$ 87,000	\$ 92,000	\$ 5,000	6%
School Resource Officers	\$ 290,040	\$ 301,650	\$ 301,650	\$ 307,700	\$ 6,050	2%
Municipal Court	\$ 3,366,667	\$ 3,368,630	\$ 2,922,694	\$ 3,244,300	\$ (124,330)	(4%)
Library Fees	\$ 53,880	\$ 54,400	\$ 43,689	\$ 49,600	\$ (4,800)	(9%)
Ambulance Fees	\$ 869,270	\$ 910,000	\$ 966,462	\$ 976,127	\$ 66,127	7%
Alarm Revenue	\$ 126,140	\$ 125,000	\$ 127,100	\$ 130,000	\$ 5,000	4%
Jail Revenue	\$ 346,665	\$ 290,000	\$ 173,735	\$ 175,000	\$ (115,000)	(40%)
Interest Income	\$ 26,601	\$ 30,000	\$ 22,000	\$ 35,000	\$ 5,000	17%
Miscellaneous	\$ 73,456	\$ 51,650	\$ 88,415	\$ 99,650	\$ 48,000	93%
Tower Lease	\$ 430,889	\$ 430,458	\$ 452,512	\$ 450,000	\$ 19,542	5%
Betterment/Contributions	\$ 15,069	\$ 15,000	\$ 14,262	\$ 14,500	\$ (500)	(3%)
Transfers	\$ 2,532,431	\$ 2,627,331	\$ 2,611,799	\$ 2,718,297	\$ 90,966	3%
TOTAL REVENUES	\$ 35,365,217	\$ 35,741,295	\$ 35,947,489	\$ 37,355,090	\$ 1,613,795	5%
Use of Reserves	\$ -	\$ 2,871,610	\$ 1,901,489	\$ 2,411,193	\$ (460,417)	(16%)
TOTAL RESOURCES	\$ 35,365,217	\$ 38,612,905	\$ 37,848,978	\$ 39,766,283	\$ 1,153,378	3%

TAX RATE SCENARIOS				
As Computed from July 2015 Certified Tax Roll				
	Fiscal Year 2014-15	Fiscal Year 2015-16		
		Revenue at Effective Tax Rate	Revenue at Proposed Rate	Revenue at Rollback Rate
<i>Total Tax Rate</i>	0.467500	0.458926	0.467500	0.489461
<i>Debt Tax Rate</i>	0.102995	0.100929	0.100929	0.100929
<i>M & O Tax Rate</i>	0.364505	0.357997	0.366571	0.388532
<i>Assessed Valuation (a)</i>	\$3,050,289,663	\$3,153,297,953	\$3,153,297,953	\$3,153,297,953
<i>Adj. Net Taxable Value Assessed (b)</i>	\$2,829,162,243	\$2,920,707,862	\$2,920,707,862	\$2,920,707,862
<i>TIF Increment Value (c)</i>	\$42,480,635	53,941,226	53,941,226	53,941,226
<i>Total Debt</i>	\$4,260,328	\$4,451,708	\$4,451,708	\$4,451,708
<i>Debt Paid by other Sources</i>	(\$1,298,621)	(\$1,503,850)	(\$1,503,850)	(\$1,503,850)
<i>Taxable Debt Service</i>	\$2,961,707	\$2,947,858	\$2,947,858	\$2,947,858
<i>Debt Revenue</i>	\$2,972,233	\$2,947,836	\$2,947,836	\$2,947,836
<i>Prior Year Debt Revenue</i>	\$2,948,975	\$2,972,233	\$2,972,233	\$2,972,233
Increase (Decrease) in Debt Revenue	\$23,258	(\$24,397)	(\$24,397)	(\$24,397)
<i>M&O Revenue - General Fund</i>	\$10,025,545	\$10,299,211	\$10,545,876	\$11,177,671
<i>Ceiling Revenues</i>	\$722,774	\$787,090	\$787,090	\$787,090
<i>TIF Assessment - City Portion</i>	\$50,840	\$0	\$0	\$0
<i>Total General Fund Tax Revenue</i>	\$10,799,160	\$11,086,301	\$11,332,966	\$11,964,761
<i>Prior Year M&O Revenue</i>	\$10,107,677	\$10,799,160	\$10,799,160	\$10,799,160
Increase (Decrease) in M&O Revenue	\$691,483	\$287,141	\$533,806	\$1,165,601
Total Increase in Tax Revenue	\$714,741	\$262,744	\$509,409	\$1,141,205

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 TIF increment \$53,941,226 and authorized ceiling Over 65 \$166,507,443 and Disabled Persons \$12,141,422.

(c) TIF = Tax Increment Finance zone increment value increase contracted at 75% (\$71,921,634 @ 75% = \$53,941,226).

Note: Under these circumstances each penny of tax equals approximately \$287,690 (\$2,920,707,863*.01*.985/100 = \$287,690).

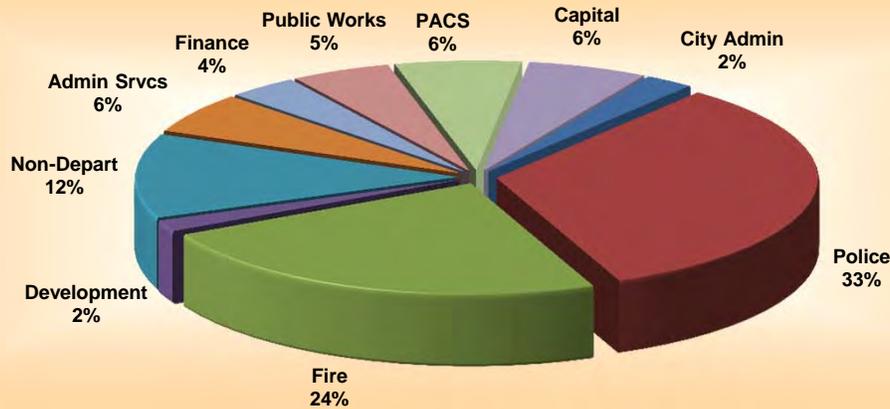
Note: FY2014-15 Adj. Net Taxable Value amended to exclude Over 65 and Disabled which is now shown as Ceiling Revenues for comparison purposes.

M&O Revenues are at a collection rate of approximately 98.5%. Debt Revenues are at 100% collections.

M&O = Maintenance and Operations

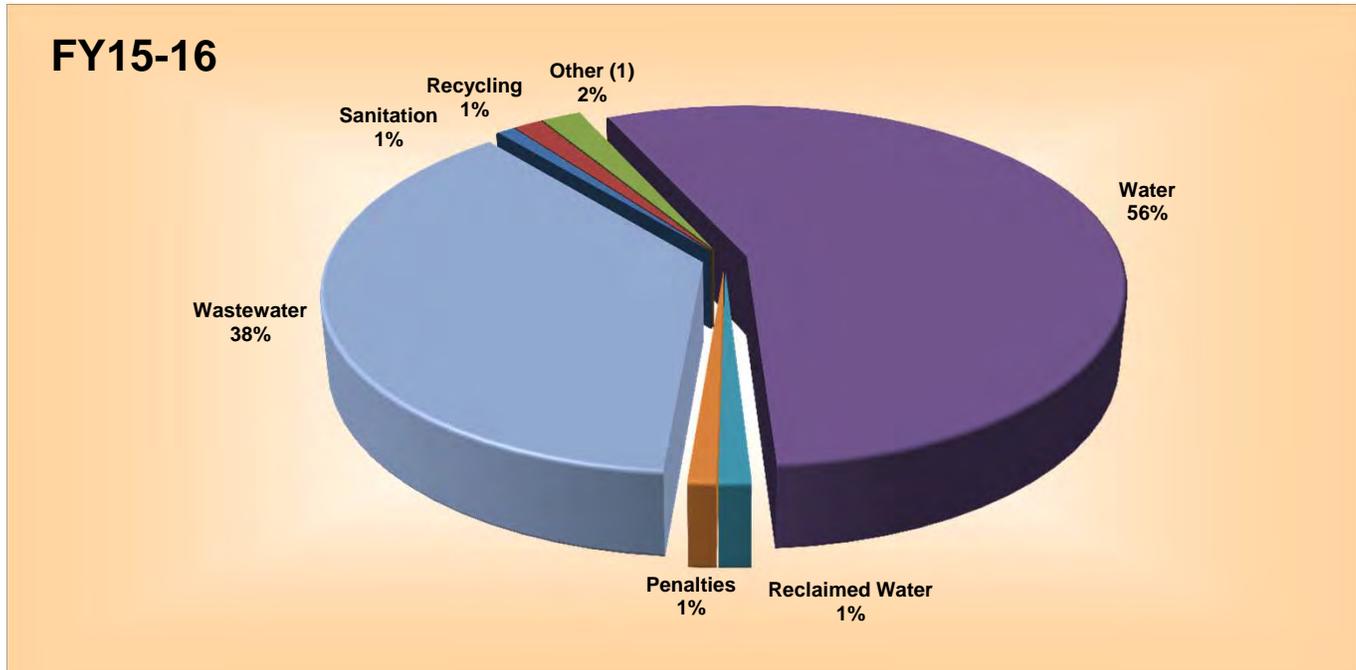
General Fund Expenditures

FY15-16



General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
City Council	\$ 28,261	\$ 40,875	\$ 40,875	\$ 40,875	\$ -	0%
City Administration	\$ 503,494	\$ 552,755	\$ 552,755	\$ 541,930	\$ (10,825)	(2%)
City Secretary	\$ 316,171	\$ 352,477	\$ 352,477	\$ 371,870	\$ 19,393	6%
Communications/Marketing	\$ 10,664	\$ 23,475	\$ 23,475	\$ 23,475	\$ -	0%
Total - City Administration	\$ 858,591	\$ 969,582	\$ 969,582	\$ 978,150	\$ 8,568	1%
Finance/Budget	\$ 215,284	\$ 232,304	\$ 232,304	\$ 243,771	\$ 11,467	5%
Municipal Court	\$ 684,997	\$ 712,871	\$ 712,871	\$ 726,114	\$ 13,243	2%
Accounting	\$ 221,572	\$ 321,144	\$ 321,144	\$ 350,198	\$ 29,054	9%
Purchasing	\$ 79,818	\$ 91,643	\$ 91,643	\$ 86,934	\$ (4,709)	(5%)
Total - Finance	\$ 1,201,671	\$ 1,357,962	\$ 1,357,962	\$ 1,407,017	\$ 49,055	4%
Emergency Management	\$ 29,387	\$ 50,775	\$ 50,775	\$ 50,775	\$ -	0%
Police Code Compliance	\$ 1,415,752	\$ 1,581,518	\$ 1,581,518	\$ 1,648,960	\$ 67,442	4%
Police Administration	\$ 684,577	\$ 819,734	\$ 819,734	\$ 1,000,110	\$ 180,376	22%
Police Patrol	\$ 4,657,085	\$ 4,881,511	\$ 4,881,511	\$ 5,118,244	\$ 236,733	5%
Police CID	\$ 1,740,664	\$ 1,621,319	\$ 1,621,319	\$ 1,633,063	\$ 11,744	1%
Police Service	\$ 1,897,692	\$ 2,023,770	\$ 2,023,770	\$ 2,072,180	\$ 48,410	2%
Police Detention	\$ 1,436,480	\$ 1,537,385	\$ 1,537,385	\$ 1,600,720	\$ 63,335	4%
Total-Police	\$ 11,861,637	\$ 12,516,012	\$ 12,516,012	\$ 13,124,052	\$ 608,040	5%
Fire Marshal/Education	\$ 546,860	\$ 570,860	\$ 570,860	\$ 561,000	\$ (9,860)	(2%)
Fire Administration	\$ 482,016	\$ 498,143	\$ 498,143	\$ 514,693	\$ 16,550	3%
EMS/Suppression	\$ 7,521,386	\$ 7,952,330	\$ 7,952,330	\$ 8,281,245	\$ 328,915	4%
Total-Fire	\$ 8,550,262	\$ 9,021,333	\$ 9,021,333	\$ 9,356,938	\$ 335,605	4%
Information Services	\$ 322,925	\$ 343,371	\$ 343,371	\$ 310,821	\$ (32,550)	(9%)
Personnel	\$ 368,073	\$ 408,432	\$ 408,432	\$ 408,839	\$ 407	0%
Facility Maintenance	\$ 908,101	\$ 907,210	\$ 907,210	\$ 939,466	\$ 32,256	4%
Library	\$ 670,355	\$ 709,266	\$ 709,266	\$ 728,164	\$ 18,898	3%
Total - Administrative Services	\$ 2,269,454	\$ 2,368,279	\$ 2,368,279	\$ 2,387,290	\$ 19,011	1%
Planning & Development	\$ 263,811	\$ 291,732	\$ 291,732	\$ 307,665	\$ 15,933	5%
Inspection Services	\$ 308,754	\$ 327,359	\$ 327,359	\$ 353,221	\$ 25,862	8%
Total-Development	\$ 572,565	\$ 619,091	\$ 619,091	\$ 660,886	\$ 41,795	7%
Recreation	\$ 595,802	\$ 656,474	\$ 656,474	\$ 665,687	\$ 9,213	1%
Parks	\$ 1,211,188	\$ 1,301,269	\$ 1,301,269	\$ 1,359,322	\$ 58,053	4%
Swimming Pools	\$ 89,329	\$ 132,500	\$ 132,500	\$ 159,460	\$ 26,960	20%
Senior Center	\$ 219,707	\$ 232,147	\$ 232,147	\$ 271,034	\$ 38,887	17%
Recreation Admin.	\$ 57,998	\$ 68,386	\$ 68,386	\$ 71,341	\$ 2,955	4%
Total-Parks & Comm Srvc	\$ 2,174,024	\$ 2,390,776	\$ 2,390,776	\$ 2,526,844	\$ 136,068	6%
Street Maintenance	\$ 1,253,036	\$ 1,538,892	\$ 1,538,892	\$ 1,593,843	\$ 54,951	4%
Animal Control	\$ 263,362	\$ 296,945	\$ 296,945	\$ 296,019	\$ (926)	(0%)
City Engineer	\$ 60,129	\$ 85,871	\$ 85,871	\$ 107,537	\$ 21,666	25%
Total - Public Works	\$ 1,576,526	\$ 1,921,708	\$ 1,921,708	\$ 1,997,399	\$ 75,691	4%
Legal Services	\$ 104,999	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0%
Non-Departmental	\$ 3,978,604	\$ 4,400,515	\$ 4,653,070	\$ 4,751,498	\$ 350,983	8%
Betterment	\$ 17,908	\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0%
Total - Non-Depart.	\$ 4,101,511	\$ 4,559,515	\$ 4,812,070	\$ 4,910,498	\$ 350,983	8%
Total Operating Expenses	\$ 33,166,242	\$ 35,724,258	\$ 35,976,813	\$ 37,349,074	\$ 1,624,816	5%
Capital Expenses	\$ 1,239,192	\$ 2,871,610	\$ 1,901,489	\$ 2,411,193	\$ (460,417)	(16%)
Total Expenses	\$ 34,405,434	\$ 38,595,868	\$ 37,878,302	\$ 39,760,267	\$ 1,164,399	3%

Water & Wastewater Revenues



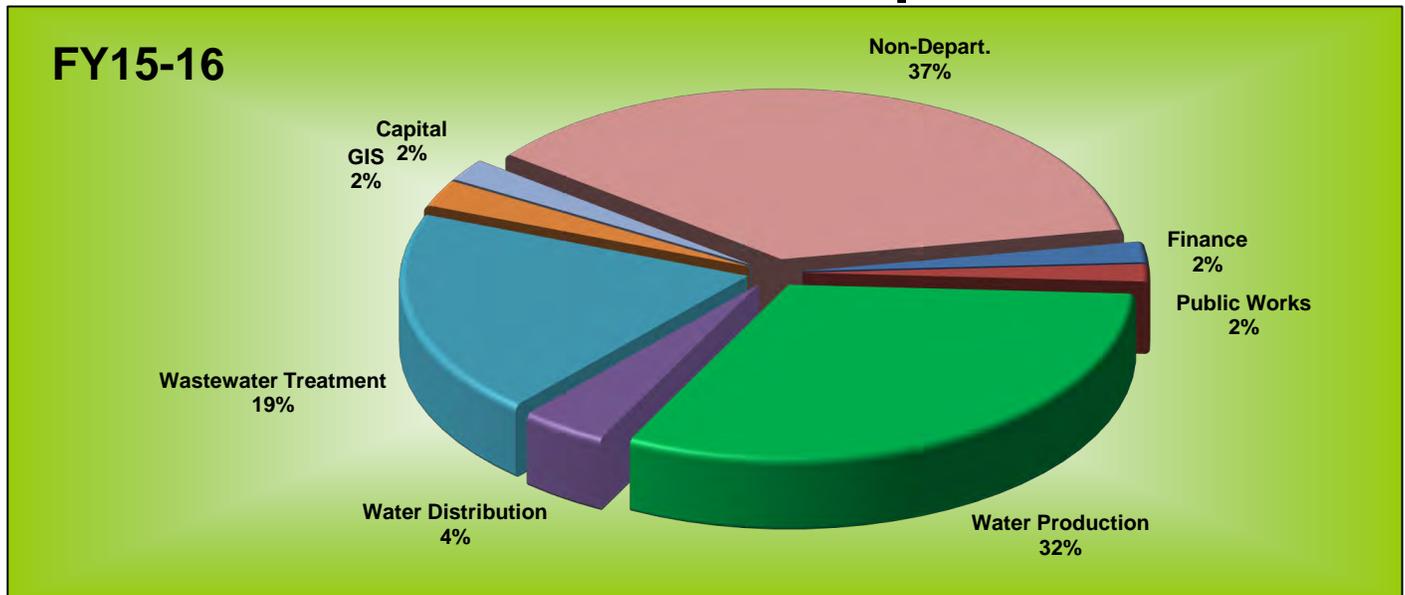
The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Eules for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated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

Water & Wastewater Revenues	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Interest Income ⁽¹⁾	\$ 11,095	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0%
Sanitation	\$ 189,041	\$ 190,000	\$ 195,000	\$ 195,000	\$ 5,000	3%
Water Service	\$ 10,786,403	\$ 11,691,856	\$ 11,154,039	\$ 12,489,527	\$ 797,671	7%
Wastewater Service	\$ 7,100,795	\$ 7,735,966	\$ 7,459,904	\$ 8,403,094	\$ 667,128	9%
Reclaimed Water Service	\$ 167,083	\$ 473,650	\$ 152,671	\$ 266,813	\$ (206,837)	(44%)
New Meters ⁽¹⁾	\$ 31,453	\$ 25,000	\$ 60,000	\$ 60,000	\$ 35,000	140%
Reconnect Fees ⁽¹⁾	\$ 221,675	\$ 220,000	\$ 220,000	\$ 220,000	\$ -	0%
Inspection Fees ⁽¹⁾	\$ 184,180	\$ 65,000	\$ 275,000	\$ 85,000	\$ 20,000	31%
Miscellaneous ⁽¹⁾	\$ 42,190	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0%
Penalties	\$ 222,912	\$ 250,000	\$ 227,000	\$ 230,000	\$ (20,000)	(8%)
Initiations/Transfer Fees ⁽¹⁾	\$ 29,880	\$ 26,000	\$ 26,000	\$ 30,000	\$ 4,000	15%
Recycling Fees	\$ 316,643	\$ 312,000	\$ 328,000	\$ 320,000	\$ 8,000	3%
Use of Rate Stabilization	\$ 1,232,180	\$ 289,751	\$ 289,751	\$ 135,235	\$ (154,516)	(53%)
Rate Stabilization Rebate	\$ (212,180)	\$ (289,751)	\$ (289,751)	\$ (135,235)	\$ 154,516	(53%)
TOTAL REVENUES	\$ 20,323,350	\$ 21,036,472	\$ 20,144,614	\$ 22,346,434	\$ 1,309,962	6%
Use of Reserves	\$ 40,280	\$ 837,385	\$ 604,311	\$ 479,062	\$ (358,323)	(43%)
TOTAL RESOURCES	\$ 20,363,631	\$ 21,873,857	\$ 20,748,925	\$ 22,825,496	\$ 951,639	4%

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.

⁽¹⁾ 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 Eules citizens.

Water & Wastewater Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Water Office	\$ 410,737	\$ 442,066	\$ 442,066	\$ 442,746	\$ 680	0%
Total-Finance	\$ 410,737	\$ 442,066	\$ 442,066	\$ 442,746	\$ 680	0%
City Engineer	\$ 265,067	\$ 298,657	\$ 283,657	\$ 312,389	\$ 13,732	5%
Water Production	\$ 7,341,381	\$ 7,036,183	\$ 6,219,332	\$ 7,198,968	\$ 162,785	2%
Water Distribution	\$ 907,062	\$ 890,990	\$ 850,843	\$ 923,870	\$ 32,880	4%
Wastewater Treatment	\$ 3,379,744	\$ 4,122,728	\$ 3,877,305	\$ 4,370,324	\$ 247,596	6%
Meter Reading	\$ 58,738	\$ 62,131	\$ 61,131	\$ 63,612	\$ 1,481	2%
Total-Public Works	\$ 11,951,992	\$ 12,410,689	\$ 11,292,268	\$ 12,869,163	\$ 458,474	4%
Recycling	\$ 26,796	\$ 41,300	\$ 41,300	\$ 41,300	\$ -	0%
GIS	\$ 501,592	\$ 524,584	\$ 524,584	\$ 572,265	\$ 47,681	9%
Legal Services	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Non-Departmental	\$ 7,215,197	\$ 7,512,496	\$ 7,575,432	\$ 8,235,460	\$ 722,964	10%
Total-Non Departmental	\$ 7,818,585	\$ 8,153,380	\$ 8,216,316	\$ 8,924,025	\$ 770,645	9%
Total Operating Expenses	\$ 20,181,314	\$ 21,006,135	\$ 19,950,650	\$ 22,235,934	\$ 1,229,799	6%
Capital Expenses	\$ 182,317	\$ 837,385	\$ 604,311	\$ 479,062	\$ (358,323)	(43%)
Total Expenses	\$ 20,363,631	\$ 21,843,520	\$ 20,554,961	\$ 22,714,996	\$ 871,476	4%

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.

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 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 1,221,368	\$ 1,192,805	\$ 1,203,285	\$ 1,283,352	\$ 90,547	8%
Operating Expenses	\$ 1,207,012	\$ 1,192,805	\$ 1,191,805	\$ 1,283,352	\$ 90,547	8%
Use of Reserves	\$ 1,507,935	\$ 10,500	\$ 10,500	\$ -	\$ (10,500)	(100%)
Capital Expenses	\$ 1,522,291	\$ 10,500	\$ 10,500	\$ -	\$ (10,500)	(100%)
Drainage Utility System:						
Revenues	\$ 713,064	\$ 714,520	\$ 713,926	\$ 719,280	\$ 4,760	1%
Operating Expenses	\$ 677,841	\$ 713,262	\$ 713,262	\$ 716,150	\$ 2,888	0%
Use of Reserves	\$ -	\$ 125,000	\$ 125,000	\$ 60,000	\$ (65,000)	(52%)
Capital Expenses	\$ -	\$ 125,000	\$ 125,000	\$ 60,000	\$ (65,000)	(52%)
Recreation Classes:						
Revenues	\$ 530,734	\$ 474,030	\$ 479,515	\$ 555,830	\$ 81,800	17%
Operating Expenses	\$ 564,986	\$ 464,305	\$ 464,305	\$ 552,841	\$ 88,536	19%
Use of Reserves	\$ 49,288	\$ 107,000	\$ 76,252	\$ 123,936	\$ 16,936	16%
Capital Expenses	\$ 15,036	\$ 107,000	\$ 76,252	\$ 123,936	\$ 16,936	16%
Arbor Daze:						
Revenues	\$ 76,419	\$ 80,010	\$ 41,752	\$ 80,000	\$ (10)	(0%)
Operating Expenses	\$ 82,852	\$ 79,500	\$ 38,246	\$ 79,500	\$ -	0%
Use of Reserves	\$ 6,433	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course:						
Revenues	\$ 4,019,279	\$ 4,465,069	\$ 4,154,715	\$ 4,594,912	\$ 129,843	3%
Operating Expenses	\$ 3,974,186	\$ 4,456,616	\$ 4,153,154	\$ 4,544,913	\$ 88,297	2%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex						
Revenues	\$ 1,515,386	\$ 1,572,580	\$ 1,343,171	\$ 1,575,440	\$ 2,860	0%
Operating Expenses	\$ 1,480,666	\$ 1,572,475	\$ 1,396,708	\$ 1,570,007	\$ (2,468)	(0%)
Use of Reserves	\$ -	\$ -	\$ 53,537	\$ -	\$ -	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 Euless' Annual Operating Budget.

Special Revenue Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Hotel/Motel:						
Revenues	\$ 343,354	\$ 315,050	\$ 364,086	\$ 425,757	\$ 110,707	35%
Operating Expenses	\$ 304,165	\$ 304,407	\$ 304,407	\$ 370,721	\$ 66,314	22%
Use of Reserves	\$ 811	\$ 68,398	\$ 58,398	\$ 80,000	\$ 11,602	17%
Capital Expenses	\$ 40,000	\$ 68,398	\$ 58,398	\$ 80,000	\$ 11,602	17%
Juvenile Case:						
Revenues	\$ 105,510	\$ 115,030	\$ 100,703	\$ 101,030	\$ (14,000)	(12%)
Operating Expenses	\$ 73,395	\$ 84,927	\$ 84,927	\$ 86,010	\$ 1,083	1%
Use of Excess Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
EDC ½¢ Sales Tax:						
Revenues	\$ 4,398,183	\$ 4,444,038	\$ 4,548,739	\$ 4,652,104	\$ 208,066	5%
Operating Expenses	\$ 3,956,933	\$ 4,437,184	\$ 4,351,975	\$ 4,097,391	\$ (339,793)	(8%)
Use of Reserves	\$ -	\$ 1,058,381	\$ 538,657	\$ 1,553,098	\$ 494,717	47%
Capital Expenses	\$ 221,173	\$ 1,058,381	\$ 538,657	\$ 1,553,098	\$ 494,717	47%
CCPD ¼¢ Sales Tax:						
Revenues	\$ 2,169,576	\$ 2,183,294	\$ 2,209,990	\$ 2,290,945	\$ 107,651	5%
Operating Expenses	\$ 1,851,550	\$ 2,137,629	\$ 2,137,629	\$ 2,253,636	\$ 116,007	5%
Use of Reserves	\$ -	\$ 185,705	\$ 185,705	\$ 237,825	\$ 52,120	28%
Capital Expenses	\$ 236,514	\$ 185,705	\$ 185,705	\$ 237,825	\$ 52,120	28%
Police Seized Assets Fund:						
Revenues	\$ 338	\$ -	\$ 194,780	\$ -	\$ -	0%
Operating Expenses	\$ 142,842	\$ 249,228	\$ 249,228	\$ 175,092	\$ (74,136)	(30%)
Use of Reserves	\$ 1,589,107	\$ 309,228	\$ 114,448	\$ 235,092	\$ (74,136)	(24%)
Capital Expenses	\$ 1,446,603	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%
Police Drug Fund						
Revenues	\$ 107,275	\$ 1,000	\$ 39,942	\$ 1,000	\$ -	0%
Operating Expenses	\$ 5,557	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
Use of Reserves	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	0%
Public Safety Special Revenue						
Revenues	\$ 216,128	\$ 146,439	\$ 183,439	\$ 147,169	\$ 730	0%
Operating Expenses	\$ 216,057	\$ 145,212	\$ 167,712	\$ 145,117	\$ (95)	(0%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Car Rental Tax:						
Revenues	\$ 14,091,095	\$ 13,879,560	\$ 14,198,782	\$ 14,108,782	\$ 229,222	2%
Operating Expenses	\$ 11,853,381	\$ 11,656,276	\$ 11,904,560	\$ 11,496,233	\$ (160,043)	(1%)
Use of Reserves	\$ -	\$ 5,337,787	\$ 2,707,467	\$ 5,254,175	\$ (83,612)	(2%)
Capital Expenses	\$ 718,104	\$ 5,337,787	\$ 2,707,467	\$ 5,254,175	\$ (83,612)	(2%)
Glade Parks PID						
Revenues	\$ 718,012	\$ 93,263	\$ 93,263	\$ -	\$ (93,263)	(100%)
Operating Expenses	\$ 117,335	\$ 31,381	\$ -	\$ 49,635	\$ 18,254	58%
Use of Reserves	\$ -	\$ -	\$ -	\$ 49,635	\$ 49,635	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Glade Parks TIRZ						
Revenues	\$ 131,532	\$ 392,265	\$ 392,581	\$ 561,844	\$ 169,579	43%
Operating Expenses	\$ 120,930	\$ 392,265	\$ 385,668	\$ 564,359	\$ 172,094	44%
Use of Reserves	\$ -	\$ -	\$ -	\$ 2,515	\$ 2,515	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Cable PEG Fund:						
Revenues	\$ 135,835	\$ 120,000	\$ 125,128	\$ 120,000	\$ -	0%
Operating Expenses	\$ 21,145	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Use of Reserves	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	(100%)
Capital Expenses	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	(100%)

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 from the Glade Parks TIRZ.

The **Glade Parks Public Improvement District #2 (PID#2) 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 from the Glade Parks TIRZ.

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 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 1,184,390	\$ 1,728,117	\$ 1,771,057	\$ 1,573,572	\$ (154,545)	(9%)
Operating Expenses	\$ 1,664,526	\$ 1,407,340	\$ 1,407,340	\$ 1,629,027	\$ 221,687	16%
Use of Excess Reserves	\$ 480,136	\$ -	\$ -	\$ 55,455	\$ 55,455	0%
Insurance:						
Revenue	\$ 5,347,235	\$ 6,915,989	\$ 6,935,306	\$ 6,492,245	\$ (423,744)	(6%)
Operating Expenses	\$ 5,477,802	\$ 6,905,744	\$ 6,905,744	\$ 6,484,245	\$ (421,499)	(6%)
Use of Reserves	\$ 130,567	\$ 100,000	\$ -	\$ 100,000	\$ -	0%
Capital Expenses	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0%
Risk/WC Management:						
Revenue	\$ 806,967	\$ 816,277	\$ 816,277	\$ 870,616	\$ 54,339	7%
Operating Expenses	\$ 671,574	\$ 809,702	\$ 809,702	\$ 868,025	\$ 58,323	7%
Use of Reserves	\$ -	\$ 175,000	\$ -	\$ 179,500	\$ 4,500	3%
Capital Expenses	\$ 76,219	\$ 175,000	\$ -	\$ 179,500	\$ 4,500	3%

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 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
General Obligation Debt						
Revenues	\$ 3,561,069	\$ 3,641,291	\$ 10,163,048	\$ 4,214,353	\$ 573,062	16%
Operating Expenses	\$ 3,553,619	\$ 3,735,965	\$ 10,285,564	\$ 4,328,718	\$ 592,753	16%
Use of Reserves	\$ 2,979	\$ 94,674	\$ 122,516	\$ 114,365	\$ 19,691	21%
Star Center Debt						
Revenues	\$ 694,866	\$ 710,365	\$ 710,365	\$ 710,105	\$ (260)	(0%)
Operating Expenses	\$ 712,915	\$ 710,365	\$ 710,365	\$ 709,805	\$ (560)	(0%)
Use of Reserves	\$ 18,049	\$ -	\$ -	\$ -	\$ -	0%
EDC Debt Service						
Revenues	\$ 904,615	\$ 907,103	\$ 907,103	\$ 169,376	\$ (737,727)	(81%)
Operating Expenses	\$ 904,615	\$ 907,103	\$ 907,103	\$ 169,376	\$ (737,727)	(81%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water & Wastewater Debt						
Revenues	\$ 528,701	\$ 607,654	\$ 607,654	\$ 817,909	\$ 210,255	35%
Operating Expenses	\$ 524,051	\$ 607,654	\$ 607,754	\$ 817,909	\$ 210,255	35%
Use of Reserves	\$ -	\$ -	\$ 100	\$ -	\$ -	0%
Texas Star Sports Complex Debt						
Revenues	\$ 163,900	\$ 159,400	\$ 159,400	\$ 163,200	\$ 3,800	2%
Operating Expenses	\$ 163,525	\$ 159,400	\$ 159,400	\$ 163,200	\$ 3,800	2%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course Debt						
Revenues	\$ 610,262	\$ 612,049	\$ 612,049	\$ 613,849	\$ 1,800	0%
Operating Expenses	\$ 608,850	\$ 612,049	\$ 612,049	\$ 613,849	\$ 1,800	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.

Personnel Counts

	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED	
CITY MANAGERS OFFICE	3.50	3.50	3.50	3.50	
CITY SECRETARY	3.50	3.50	3.50	3.50	
INFORMATION SERVICES	1.00	1.00	1.00	1.00	
FACILITY MAINTENANCE	3.00	3.00	3.00	3.00	
LIBRARY	9.00	9.00	9.00	9.00	
Total City Administration	20.00	20.00	20.00	20.00	
FINANCE/BUDGET	2.00	2.00	2.00	2.00	
COURTS	7.75	7.75	7.75	7.75	
ACCOUNTING	2.50	3.50	2.50	3.50	
PERSONNEL	3.50	3.50	3.50	3.50	
PURCHASING	1.00	1.00	1.00	1.00	
Total Finance/HR Department	16.75	17.75	16.75	17.75	
PD CODE	14.00	14.75	14.75	1	15.00
PD ADMINISTRATION	4.00	5.75	5.75	1	6.00
PD PATROL	42.00	41.00	41.00	1	42.00
PD INVESTIGATION	15.00	13.50	13.50	1	13.00
PD SERVICE	22.00	22.00	22.00		22.00
PD DETENTION	18.00	18.00	18.00		18.00
Total Police Department	115.00	115.00	115.00		116.00
FIRE MARSHALL	4.00	4.00	4.00		4.00
FD ADMINISTRATION	4.00	4.00	4.00		4.00
FD PARAMEDIC	64.00	64.00	64.00		64.00
Total Fire Department	72.00	72.00	72.00		72.00
PLANNING	2.50	2.50	2.50		2.50
INSPECTIONS SERVICES	4.00	4.00	4.00		4.00
ENVIRONMENTAL HEALTH	0.00	0.00	0.00		0.00
Total Planning & Development	6.50	6.50	6.50		6.50
RECREATION	6.50	6.50	6.50		6.50
PARKS	12.00	11.00	11.00		11.00
SENIOR CENTER	2.00	2.00	2.00		2.00
PROGRAMS & SPECIAL EVENTS	0.00	0.00	0.00		0.00
RECREATION ADMINISTRATION	1.00	1.00	1.00		1.00
Total Community Services	21.50	20.50	20.50		20.50
STREET MAINTENANCE	8.00	9.50	9.50		9.50
ANIMAL CONTROL	3.00	3.00	3.00		3.00
CITY ENGINEER	0.50	0.50	0.50		0.50
Total Public Works	11.50	13.00	13.00		13.00
GF NON-DEPARTMENTAL	0.50	0.50	0.00		0.50
Total Non-departmental	0.00	0.50	0.00		0.50
TOTAL GENERAL FUND	263.25	265.25	263.75		266.25
EDC - PARKS*	10.25	12.25	12.25		12.25
EDC - LIBRARY	10.00	10.00	10.00		10.00
EDC - ECO. DEV.	1.00	1.00	1.00		1.00
TOTAL EDC FUND	21.25	23.25	23.25		23.25
WATER OFFICE	5.00	5.00	5.00		5.00
Total Finance	5.00	5.00	5.00		5.00
W&S ENGINEERING	2.50	2.50	2.50		2.50
WATER PRODUCTION	5.25	5.75	5.75		5.75
WATER DISTRIBUTION	7.25	7.25	7.25		7.25
SEWAGE & TREATMENT	7.00	7.00	7.00		7.00
METER READING	1.00	1.00	1.00		1.00
Total Public Works	23.00	23.50	23.50		23.50
INFORMATION SERVICES	4.00	4.00	4.00		4.00
W&S NON-DEPT.	9.50	10.00	9.50		10.00
Total Non-departmental	13.50	14.00	13.50		14.00
TOTAL W&S FUND	41.50	42.50	42.00		42.50
GOLF NON DEPARTMENTAL	0.75	0.75	0.75		0.75
GOLF COURSE MAINT.	4.00	4.00	4.00		4.00
GOLF PRO SHOP	2.00	2.50	2.50		2.50
GOLF FOOD AND BEVERAGE	3.00	3.00	3.00		3.00
GOLF CONFERENCE CENTRE	1.00	1.50	1.50		1.50
TOTAL GOLF COURSE FUND	10.75	11.75	11.75		11.75
JUVENILE CASE FUND	1.25	1.25	1.25		1.25
CRIME CONTROL FUND	17.00	18.00	18.00		18.00
PUBLIC SAFETY SPECIAL FUND	3.00	3.00	3.00	1	2.00
SERVICE CENTER FUND	5.00	5.00	5.00		5.00
DRAINAGE UTILITY FUND	7.00	7.00	7.00		7.00
SPECIAL RECREATION FUND	0.00	0.00	0.00		0.00
TEXAS STAR SPORTS COMPLEX	1.50	1.50	1.50		1.50
HEALTH INSURANCE FUND	1.00	1.00	1.00		1.00
WC/RISK MANAGEMENT FUND	0.50	0.50	0.50		0.50
TOTAL OTHER FUNDS	36.25	37.25	37.25		36.25
TOTAL ALL FUNDS	373.00	380.00	378.00		380.00

**FY2016 Budget Changes
(from FY2015 Budget)**

1) Shifted position based on funding and job function

Outstanding Bond Indebtedness

Description	Principal Amount Outstanding	Amount of Original Issuance	Paying Agent	Interest Rate	Maturity
General Obligation Refunding Bonds, Series 2011	\$ 4,650,000	\$ 6,575,000	U.S. Bank, Dallas, Texas	3% to 4%	2021
Tax & Waterworks & Sewer System (limited Pledge) Revenue Certificates of Obligation, Series 2011	\$ 2,650,000	\$ 3,035,000	U.S. Bank, Dallas, Texas	3% to 4.25%	2030
General Obligation Refunding Bonds, Series 2012	\$ 4,240,000	\$ 5,955,000	U.S. Bank, Dallas, Texas	2% to 4%	2024
General Obligation Refunding Bonds, Series 2012A	\$ 6,715,000	\$ 8,930,000	U.S. Bank, Dallas, Texas	4%	2016
General Obligation Refunding Bonds, Series 2014	\$ 5,635,000	\$ 5,685,000	U.S. Bank, Dallas, Texas	3%	2020
Tax & Waterworks & Sewer System (limited Pledge) Revenue Certificates of Obligation, Series 2014	\$ 5,715,000	\$ 5,715,000	U.S. Bank, Dallas, Texas	0% to 5%	2034
Taxable General Obligation Refunding Bonds, Series 2010	\$ 5,735,000	\$ 8,110,000	U.S. Bank, Dallas, Texas	2.5% to 4.4%	2025
Waterworks & Sewer System Revenue Refunding Bonds, Series 2012	\$ 2,410,000	\$ 3,340,000	Bank of Texas	2.03%	2024
Waterworks & Sewer System Revenue Bonds, Series 2013	\$ 1,465,000	\$ 1,585,000	U.S. Bank, Dallas, Texas	2% to 5%	2033
Waterworks & Sewer System Revenue Bonds, Series 2015A	\$ 4,685,000	\$ 4,685,000	Texas Water Development Board	0% to 1.98%	2035
Waterworks & Sewer System Revenue Bonds, Series 2015B	\$ 2,380,000	\$ 2,380,000	Texas Water Development Board	0% to 1068%	2035
Eules Development Corporation, Sales Tax Revenue Refunding Bonds, Series 2012	\$ 285,000	\$ 3,785,000	Bank of Texas	1.43%	2019

Proposed Bond Indebtedness

Description	Proposed Issuance Amount	Proposed Sale Type	Anticipated Payment Source	Proposed Issuance Date	Proposed Term
Certificates of Obligation - Glade Parks Phase 3	\$ 3,065,604	Competitive Sale	Glade Parks TIRZ / PID #1 Revenues	October 2015	20 Year
Certificates of Obligation - Midtown	\$ 16,748,583	Competitive Sale	Midtown TIRZ / PID Revenues	February 2016	25 Year
Certificates of Obligation - Glade Parks Phase 4	\$ 3,268,910	Competitive Sale	Glade Parks TIRZ / PID #2 Revenues	August 2016	20 Year
Waterworks & Sewer System Revenue Bonds	\$ 1,280,000	Texas Water Development Board	Water & Sewer System Revenues	August 2016	20 Year

**Capital & Supplemental Requests 2016
By Fund/Type**

Page	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded
1	Planning	Development	General	Third Party Plan Review Construction Inspection	Capital	\$ 20,000	\$ 20,000	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2	CMO	Communications	General	Multi-Media Intern	Capital	\$ 10,500	\$ 30,500	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4	Admin Svcs	Human Resources	General	Continue Career Prep	Capital	\$ 7,450	\$ 37,950	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8	Finance	Purchasing	General	Mailing Machine	Capital	\$ 11,901	\$ 49,851	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10	Admin Svcs	Information Svcs	General	Hardware/Software Replacement	Capital	\$ 168,820	\$ 218,671	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
13	Admin Svcs	Information Svcs	General	Hardware/Software-Court Technology	Capital	\$ 74,370	\$ 293,041	4	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
16	Admin Svcs	Information Svcs	General	Tablets - Public Works	Capital	\$ 7,000	\$ 300,041	7	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
17	Admin Svcs	Information Svcs	General	Tablets and Printers - Planning	Capital	\$ 4,400	\$ 304,441	8	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26	PD	Patrol	General	Local S.T.E.P.	Capital	\$ 50,000	\$ 354,441	9	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
28	Fire	EMS/Suppression	General	Automated Compression Devices	Capital	\$ 59,000	\$ 413,441	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
30	Fire	EMS/Suppression	General	Hydraulic Rescue Tools	Capital	\$ 31,151	\$ 444,592	4	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
31	Fire	Fire Marshal	General	Combined Equipment Package Fire Marshal	Capital	\$ 6,075	\$ 450,667	5	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
32	Fire	EMS/Suppression	General	Stryker Power Stretchers	Capital	\$ 32,000	\$ 482,667	6	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
34	Fire	EMS/Suppression	General	Advanced Life Support Training Manikin	Capital	\$ 20,000	\$ 502,667	8	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
35	Fire	EMS/Suppression	General	Thermal Imaging Camera	Capital	\$ 12,000	\$ 514,667	9	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
36	Fire	Fire Marshal	General	Fire Training Room Chairs	Capital	\$ 6,000	\$ 520,667	10	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
39	PW	Street	General	Uninterrupted Power Supply (UPS)	Capital	\$ 45,000	\$ 565,667	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
50	Fleet & Fac	Fac Maintenance	General	Replace Carpet - PD & Courts Building	Capital	\$ 42,000	\$ 607,667	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
51	Fleet & Fac	Fac Maintenance	General	Facility Upgrades - Simmons/Fuller/EFLC	Capital	\$ 35,000	\$ 642,667	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
54	Fleet & Fac	Fac Maintenance	General	Parking Lot Light Replacements - City Complex	Capital	\$ 25,000	\$ 667,667	5	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
55	Fleet & Fac	Fac Maintenance	General	HVAC Package Unit Replacements	Capital	\$ 30,000	\$ 697,667	6	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
56	Fleet & Fac	Fac Maintenance	General	Generator Replacement - Building D	Capital	\$ 40,000	\$ 737,667	7	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
59	Fleet & Fac	Fac Maintenance	General	Roof Replacement - Ruth Millican	Capital	\$ 5,000	\$ 742,667	10	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
60	Fleet & Fac	Fac Maintenance	General	Refinish Shop Epoxy Floor	Capital	\$ 24,000	\$ 766,667	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
61	Fleet & Fac	Fac Maintenance	General	Replace Floor Cleaning Machine	Capital	\$ 16,000	\$ 782,667	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
65	PACS	Recreation	General	Replace Carpet - Gymnasium Walls	Capital	\$ 11,000	\$ 793,667	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
68	PACS	Parks	General	Ricoh Copier/Printer	Capital	\$ 5,860	\$ 799,527	5	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
69	PACS	Senior Center	General	Replace Copier - Senior Center	Capital	\$ 6,480	\$ 806,007	6	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
74	PACS	Pools	General	Mannequin Set for CPR Classes	Capital	\$ 2,000	\$ 808,007	11	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
76	PACS	Recreation	General	Credit Card Machines	Capital	\$ 9,100	\$ 817,107	13	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Non-Dept	Non-Dept	General	City's Match for Tarrant County Home Program/CPR	Capital	\$ 60,000	\$ 877,107		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Non-Dept	Non-Dept	General	Transfer to FY2016 Street Overlay	Capital	\$ 600,000	\$ 1,477,107		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3	CSO	Administration	General	Upgrade Electronic Voting System	Capital	\$ 30,000	\$ 1,507,107	1	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
15	Admin Svcs	Information Svcs	General	Network Infrastructure Upgrade	Capital	\$ 31,872	\$ 1,538,979	6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
29	Fire	Fire Marshal	General	Part-time Fire Inspector	Capital	\$ 22,832	\$ 1,561,811	3	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
33	Fire	EMS/Suppression	General	Battalion Command Vehicle Equipment	Capital	\$ 25,000	\$ 1,586,811	7	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
42	PW	Street	General	Remote School Zone Flasher Controller	Capital	\$ 78,400	\$ 1,665,211	5	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
43	PW	Street	General	Remote Traffic Signal Controller	Capital	\$ 316,000	\$ 1,981,211	6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
44	PW	Street	General	Pressure Washer Trailer	Capital	\$ 11,500	\$ 1,992,711	7	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
52	Fleet & Fac	Fac Maintenance	General	Replace Carpet - Building D	Capital	\$ 60,000	\$ 2,052,711	3	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
57	Fleet & Fac	Fac Maintenance	General	City Hall Water Feature	Capital	\$ 13,000	\$ 2,065,711	8	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
77	PACS	Recreation	General	Replace Flooring - Track @EFLC	Capital	\$ 34,000	\$ 2,099,711	14	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Capital & Supplemental Requests 2016
By Fund/Type**

Page	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded	
37	Fire	EMS/Suppression	General	Overtime	Supplemental	\$ 89,662	\$ 89,662	2	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
47	PW	Various	General	Part-time Clerk/Receptionist	Supplemental	\$ 20,149	\$ 109,811	1	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
9	Finance	Finance Admin	General	Portfolio Asset Management	Supplemental	\$ 35,000	\$ 144,811	1	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
49	PW	Street	General	Field Tech I	Supplemental	\$ 55,338	\$ 200,149	3	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
63	Fleet & Fac	Fac Maintenance	General	Full-time Office/Clerical Worker - Fleet & Fac	Supplemental	\$ 49,590	\$ 249,739	1	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
79	PACS	Recreation	General	Full-time Recreation Center Supervisor	Supplemental	\$ 79,910	\$ 329,649	1	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
11	Admin Svcs	Information Svcs	W/WW	Hardware/Software Replacement	Capital	\$ 168,820	\$ 168,820	2	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
14	Admin Svcs	Information Svcs	W/WW	WaterCAD License Upgrade	Capital	\$ 5,177	\$ 173,997	5	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
40	PW	Water Distribution	W/WW	Valve and Vactor Trailer	Capital	\$ 40,491	\$ 214,488	3	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
45	PW	Wastewater	W/WW	Sewer Camera Crawler	Capital	\$ 16,500	\$ 230,988	8	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
53	Fleet & Fac	Fac Maintenance	W/WW	Well Lot Infrastructure - Misc. Repairs	Capital	\$ 15,000	\$ 245,988	4	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
38	PW	Water Distribution	W/WW	Water Line Leak Detection Program	Capital	\$ 40,000	\$ 285,988	1	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
41	PW	Water Distribution	W/WW	Trailer Mounted Air Compressor	Capital	\$ 20,900	\$ 306,888	4	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
46	PW	Water Distribution	W/WW	Paint Fire Hydrants	Capital	\$ 28,800	\$ 335,688	9	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
48	PW	Water Distribution	W/WW	Field Tech I	Supplemental	\$ 55,338	\$ 55,338	2	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
6	Admin Svcs	Library	EDC	Library Furniture	Capital	\$ 23,817	\$ 23,817	1	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
12	Admin Svcs	Information Svcs	EDC	Hardware Upgrades-Parks and Library	Capital	\$ 55,248	\$ 79,065	3	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
58	Fleet & Fac	Fac Maintenance	EDC	Library Upgrades	Capital	\$ 10,000	\$ 89,065	9	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
64	PACS	Parks	EDC	Park Planning Consultant	Capital	\$ 50,000	\$ 139,065	1	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
66	PACS	Parks	EDC	Parks Equipment	Capital	\$ 29,100	\$ 168,165	3	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	EDC	Texas Star Sports Complex Phase V	Capital	\$ 700,000	\$ 868,165		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	EDC	Transfer to Misc. Park Improvements	Capital	\$ 80,000	\$ 948,165		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
7	Admin Svcs	Library	EDC	3-D Printer	Capital	\$ 3,270	\$ 951,435	2	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
18	PD	Administration	CCPD	Part-time Detention PSO	Capital	\$ 71,500	\$ 71,500	1	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
19	PD	Administration	CCPD	Building Security - Scrambler Pads	Capital	\$ 19,200	\$ 90,700	2	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
21	PD	Administration	CCPD	PD Training Room Remodel	Capital	\$ 23,000	\$ 113,700	4	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
22	PD	Administration	CCPD	L3 Video Camera System	Capital	\$ 43,200	\$ 156,900	5	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
23	PD	Administration	CCPD	Part-time Dispatcher Program	Capital	\$ 49,670	\$ 206,570	6	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
24	PD	Administration	CCPD	Application Extender Upgrade	Capital	\$ 9,000	\$ 215,570	7	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
25	PD	Administration	CCPD	Server Software	Capital	\$ 8,530	\$ 224,100	8	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
27	PD	Patrol	CCPD	Assorted Police Equipment	Capital	\$ 13,725	\$ 237,825	10	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
67	PACS	Recreation	Rec Class	Fitness Equipment Replacement	Capital	\$ 75,936	\$ 75,936	4	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
71	PACS	Recreation	Rec Class	Replace Volleyball Equipment	Capital	\$ 8,500	\$ 84,436	8	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
72	PACS	Recreation	Rec Class	Sound System - Cardio Room @ EFLC	Capital	\$ 2,500	\$ 86,936	9	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
73	PACS	Recreation	Rec Class	Playbook Printing and Mailing	Capital	\$ 37,000	\$ 123,936	10	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
75	PACS	Recreation	Rec Class	Digital Display License & Advertising	Capital	\$ 2,766	\$ 126,702	12	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
80	PACS	Recreation	Rec Class	Towel Service - EFLC	Supplemental	\$ 30,000	\$ 30,000	2	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

**Capital & Supplemental Requests 2016
By Fund/Type**

Page	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded	
	Non-Dept	Non-Dept	Car Rental	Transfer to ADA/TAS Facility Improvements	Capital	\$ 15,000	\$ 15,000		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	Car Rental	Transfer Development/Engineering Bldg Construction	Capital	\$ 2,494,775	\$ 2,509,775		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	Car Rental	Transfer to FY2015 40th CDBG	Capital	\$ 24,000	\$ 2,533,775		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	Car Rental	Transfer to Glade Parks Trail Connection	Capital	\$ 10,000	\$ 2,543,775		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	Car Rental	Transfer to East Harwood Road Extention	Capital	\$ 100,000	\$ 2,643,775		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
78	PACS	Recreation	Hotel/Motel	Arbor Daze	Capital	\$ 70,000	\$ 70,000	15	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
70	PACS	Parks	Hotel/Motel	Replace Streetscape Banners	Capital	\$ 65,625	\$ 135,625	7	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5	Admin Svcs	Risk Management	Risk Mgmt	Worker Safety Trailer Mounted Directional Arrow	Capital	\$ 4,500	\$ 4,500	1	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
20	PD	Administration	Seized Assets	Cadet Program	Capital	\$ 60,000	\$ 60,000	3	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	PD	Administration	Police Drug DEA	Police Equipment	Capital	\$ 100,000	\$ 100,000		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	PD	Administration	Police Drug State	Police Equipment	Capital	\$ 100,000	\$ 100,000		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	Drainage	Transfer to Drainage CIP	Capital	\$ 60,000	\$ 60,000		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	TSSC Reserve	Texas Star Sports Complex Phase V	Capital	\$ 425,000	\$ 425,000		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	EDC Reserve	Texas Star Sports Complex Phase V	Capital	\$ 730,000	\$ 730,000		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	Non-Dept	Non-Dept	TSGC Reserve	TSGC Misc. Improvements	Capital	\$ 75,000	\$ 75,000		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
62	Fleet & Fac	Fleet Svcs	Svc Center	Vehicle Lift	Capital	\$ 13,250	\$ 13,250	3	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No